



2023 ADOPTED BUDGET

Stanislaus County, California

Board of Supervisors: Terry Withrow, Chairman;
Buck Condit; Mani Grewal, Vito Chiesa, Channce Condit

Submitted by Jody Hayes, Chief Executive Officer

**WE
BUILD
COMMUNITY**



**YEAR ONE
BUDGET PERIOD
ENDING JUNE 30, 2024**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

**Stanislaus County
California**

For the Biennium Beginning

July 01, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Stanislaus County, California, for its Biennial Budget for the biennium beginning July 1, 2020.

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

The award is valid for a period of two years only and is the seventeenth in the history of Stanislaus County.

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Acknowledgments

The County benefits from the leadership, vision, and passion for community service modeled by our Board of Supervisors.
 Supervisor Buck Condit, Supervisor Vito Chiesa, Supervisor Terry Withrow,
 Supervisor Mani Grewal, and Supervisor Chanche Condit

The Stanislaus County Budget is developed, analyzed, and monitored by a team of dedicated professionals from every County department, working together to create a balanced, transparent, and informative budget document.

This year the document has been streamlined to accommodate various competing priorities as staff work toward full implementation of new financial and budget management systems within Oracle Cloud.

Even with its trimmed appearance, the County Budget continues to serve as a solid financial plan, maintaining critical components in conformity with best practices established by the Government Finance Officers Association.

This budget represents the cornerstone of our third two-year budget period in which we present both the Year One operational plan and the Year Two Spending Plan, continuing our proven practice of looking to long-range modeling for guidance, making prudent investments in service expansion, leveraging Federal/State funding to benefit local programs, and safeguarding the County General Fund as the payor of last resort to ensure sustainability through measured growth.

It is with sincerest thanks and appreciation that we recognize the staff and partners who have worked so hard to bring forward these balanced financial strategies to expand services to the community, this year and for years to come.
 We Build Community, one budget at a time!

2023 Adopted Budget, submitted by
 Jody Hayes, Chief Executive Officer

Prepared by the Chief Executive Office

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Grand Jury
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Information Technology Central
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Kathleen Rinehart

Library
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Curtis Lee
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Parks and Recreation
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Darlynn Haas

Planning and Community Development
Angela Freitas
Sam Groves

Probation
Mark Ferriera
Vicki Martin
Sam Sharpe
Tish Singleton

Public Defender
Jennifer Jennison
Misty Ferreira

Public Works
David Leamon
Tracie Madison
Elena Locarnini
Farah Alshiraida

Sheriff
Jeff Dirkse
Richard Murdock
Brooke Freeman
Erin Coffey
Lilybeth George
Iris Garcia

Treasurer-Tax Collector
Donna Riley
Dolores Sarenana

UC Cooperative Extension
Jennifer Heguy
Maria Hermenegildo

Workforce Development
Doris Foster
Julie Mendoza
Aimee Meza
Selina Valdez

Multiple Department Managers, Budget, and HR Staff also provided valuable support and assistance.
There are too many to name; please know you are appreciated.

Stanislaus County Board of Supervisors



Left to right:
Supervisor Buck Condit, Supervisor Chance Condit, Supervisor Vito Chiesa,
Supervisor Mani Grewal and Supervisor Terry Withrow

Supervisorial District and Cities

Buck Condit

District 1 | 2025

Oakdale, Riverbank, Eugene, Knights Ferry,
Valley Home, and Modesto (portions thereof)

Terry Withrow

District 3 | 2023

Modesto (portions thereof)
and Unincorporated Salida

Vito Chiesa

District 2 | 2025

Hughson and Turlock
Unincorporated Denair, Hickman,
La Grange, and Waterford

Mani Grewal

District 4 | 2023

Modesto (portions thereof)

Chance Condit

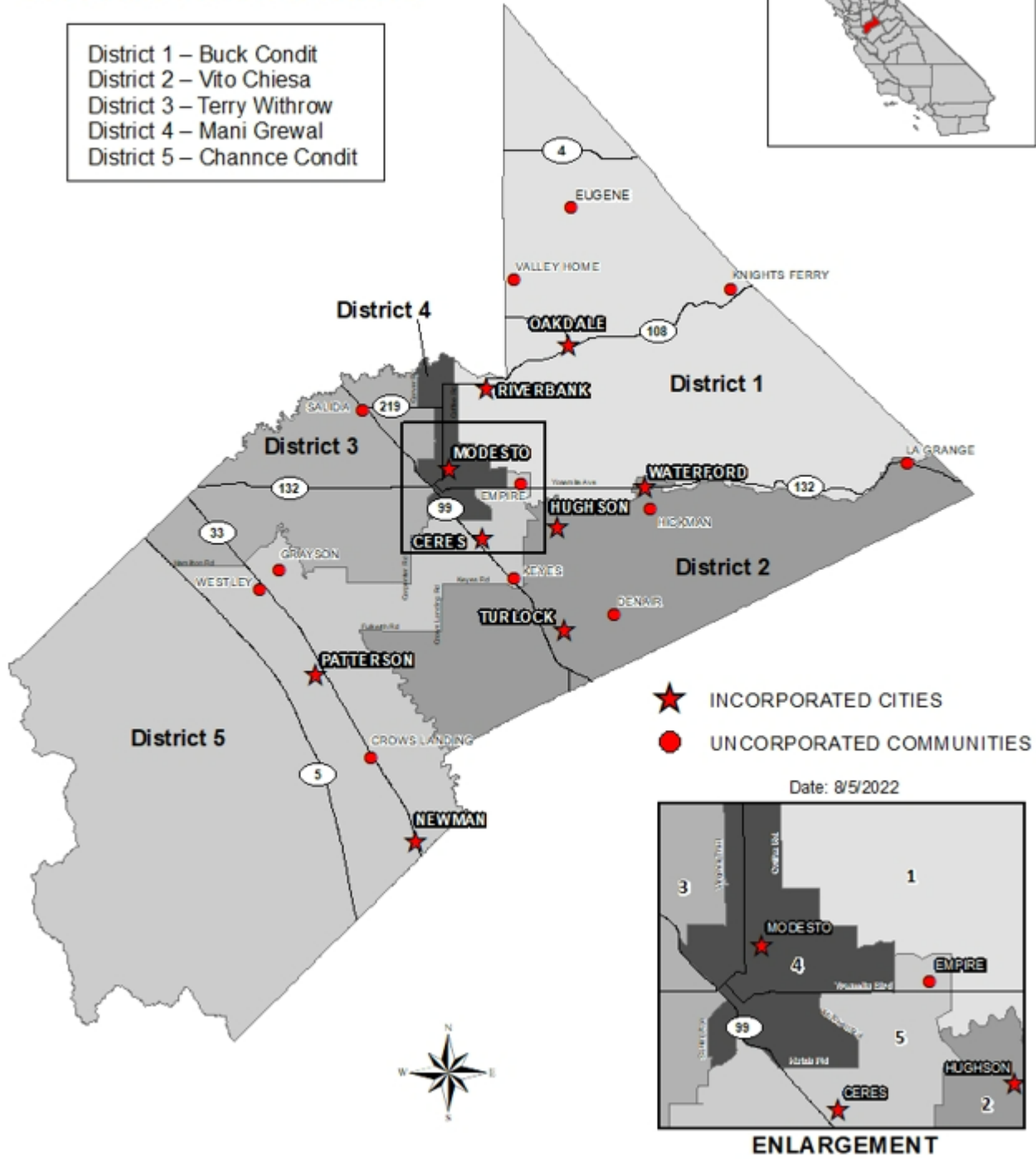
District 5 | 2025

Ceres, Modesto (portions thereof), Newman, and Patterson
Unincorporated Crows Landing, Grayson,
Unincorporated Empire, Keyes, and Westley

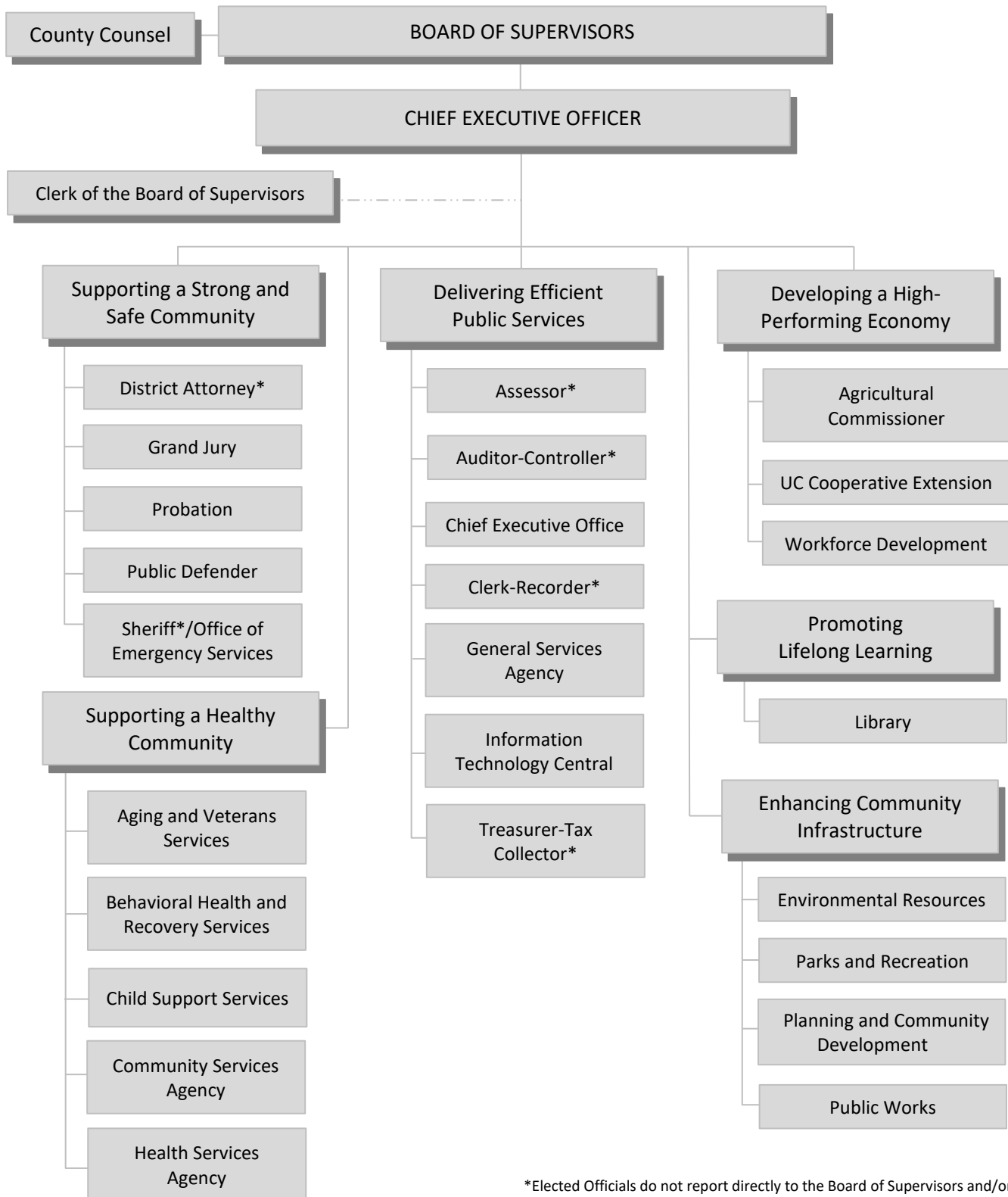
Supervisory District Map

STANISLAUS COUNTY SUPERVISORIAL DISTRICTS

- District 1 – Buck Condit
- District 2 – Vito Chiesa
- District 3 – Terry Withrow
- District 4 – Mani Grewal
- District 5 – Chance Condit



County Organizational Chart



*Elected Officials do not report directly to the Board of Supervisors and/or Chief Executive Officer. This chart is for purposes of budget organization. Effective September 20, 2022.

Vision, Mission, Values, and Priorities



WE BUILD COMMUNITY

Becoming a community of choice, where people live, work, and thrive - a place worthy of calling home.

VALUES

- TRUSTWORTHINESS
- RESPECT
- RESPONSIBILITY
- FAIRNESS
- CARING
- CITIZENSHIP

County values are under construction. Revisions coming in 2022.

PRIORITIES

- Supporting a Strong and Safe Community
- Supporting a Healthy Community
- Developing a High-Performing Economy
- Promoting Lifelong Learning
- Delivering Efficient Public Services
- Enhancing Community Infrastructure



Summary of Board Priorities and Focus Areas



Supporting a Strong and Safe Community

- Build on the strength of our neighborhoods to increase the safety of our community
- Demonstrate responsiveness to reported trends in criminal justice
- Enhance criminal justice system partnerships to more effectively and efficiently provide services
- Ensure local and regional disaster preparedness
- Enhance communications to increase public awareness of safety, resources, and services



Supporting a Healthy Community

- Support the physical, mental, emotional, spiritual, and financial health and wellbeing of our families
- Promote and provide access to services that support protection, continued health, accountability, and independence
- Promote access to health care for individuals and families to thrive



Developing a High-Performing Economy

- Create a path to economic self-sufficiency
- Determine the needs of businesses to develop a skilled workforce that strengthens businesses
- Support and promote agricultural efficiencies through education, technology, and innovation
- Promote, protect, and support agricultural resources and equity in the marketplace
- Promote an attractive regional environment



Promoting Lifelong Learning

- Provide materials, resources, programs, and spaces to promote lifelong learning and personal development



Delivering Efficient Public Services

- Improve engagement and transparency in County government services and programs
- Provide safe and secure facilities, systems, and operations for customers and employees to do business
- Increase business efficiency through use of modern technology and best practices
- Invest in recruitment and retention of individuals with passion for government service



Enhancing Community Infrastructure

- Ensure quality and quantity of reliable water sources
- Maintain effective solid waste disposal
- Improve transportation network (roads and transit)
- Ensure infrastructure equity throughout the County
- Implement a comprehensive flood control strategy
- Position the County as a regional and statewide destination
- Protect the accessibility of County facilities for residents
- Promote adequate affordable housing

Budget Message from the Chief Executive Officer

“A vision without a strategy remains an illusion.”

--Lee Bolman

Stanislaus County has a long history of managing its resources with a strong multi-year focus on long-term fiscal sustainability along with the paced management of conservative growth and development, all while ensuring the community benefits through the effective and efficient provision of valuable programs and services. From the policies adopted and supported by the Board of Supervisors to the mindful stewardship of resources by our County departments, the organization has successfully maintained this critical balance between fiscal strength and community benefit. It is important to note that this level of fiscal responsibility has only materialized through years of careful planning, enduring patience, and the sound prioritization of needs through which our departments have actively managed the provision of quality support to the community while contributing significantly to the organization’s fiscal strength.



That perseverance has paid off and now is the time to leverage our significant financial strength to invest in the County’s infrastructure. Envisioned as an opportunity to make wise use of County reserves, we introduced a concept in our Proposed Budget presentation to the Board of Supervisors in June 2022 that would support and strengthen key areas within the organization. However, as Lee Bolman, author, speaker, and professor of leadership and organization studies, has astutely noted, “a vision without a strategy remains an illusion.” We must work to develop and implement specific strategic efforts to bring this vision to fruition.

This budget does just that. It brings our conceptualized plan to life through the implementation of one-time and ongoing funding to support the Building Community Services Investment, Employee Recruitment and Retention Strategy, and Building Community Infrastructure Fund. The overall strategy is intended to provide flexibility and focused support in areas of need within the organization and across the community. Here is how the plan will unfold, beginning with the funding included in this budget.

The Building Community Service Investment is a one-time, \$60 million strategy supporting three key areas over the next three years, leveraging the County General Fund to *Enhance County Parks and Libraries*, *Restore County Properties*, and *Stabilize County Workforce*. This budget includes \$16.5 million to initiate year one of deliberate spending in support of parks (\$3.5 million), libraries (\$3.5 million), and County facilities (\$9.5 million). Individual projects will be identified and brought forward to the Board of Supervisors utilizing the funding established for this investment. Additionally, the organization will take on the fiscal impact associated with the recently approved Employee Recruitment and Retention Strategy, which targeted strategies to address growing vacancy rates which threaten our ability to deliver critical mandated services to the community.

Also included in this budget is the initial investment of \$15 million to establish the Building Community Infrastructure Fund. The fund will provide a dedicated resource for each member of the Board of Supervisors to utilize to address community infrastructure projects of priority in their respective districts, intended to benefit local communities and positively affect people’s lives, investing taxpayer funds where they are needed most. The funding is budgeted in the Public Works department where the appropriate oversight, technical expertise, and guidance will be employed to manage projects and identify the potential for leveraging external funding streams for even greater benefit to the community. This ongoing fund will be supported annually through General Fund

savings realized in the prior fiscal year, in consideration of the economic condition and organizational needs at the time, and will be equally distributed among the five supervisorial districts.

This is an exciting time to serve as your Chief Executive Officer; I am incredibly grateful for the strong fiscal management of our organization and the dedication of our County departments that have made this possible.

In addition to the implementation of key strategies, this budget integrates various changes in the organization, including the use of new terminology in support of new financial management system and budget module applications and the adoption of updated Board priority areas. These changes impact the way we refer to the budget and how we prioritize needs and the use of valuable resources. While not front and center when referencing such budget details as appropriations and revenue, these components of the process serve as the backbone of what we do and provide guidance in meeting community needs.

Previously identified as the annual Final Budget, the budget before you will now be referred to as the Adopted Budget. This shift is intended to add clarification and avoid confusion when referring to this definitive operational plan that incorporates updates from the initial Proposed Budget, including impacts from prior year fiscal year-end close and the State Budget. In addition to some terminology changes, the County has chosen to identify fiscal years using a four-digit format to simplify schedules and narrative content, referencing the two-year budget period more clearly by stating its end date. You will see these changes in the remainder of this budget message and throughout our budget document and supporting materials.

Through various workshops, staff and the Board of Supervisors have addressed updates to the Board priority areas along with an extended evaluation of key values. In keeping with the simplified, and easy to recall, mission, “We build community,” the Board priorities have adopted shortened names, separated the largest priority into two separate areas, and made other small adjustments, resulting in the following Board priorities:

Supporting a Strong and Safe Community
Supporting a Healthy Community
Developing a High-Performing Economy
Promoting Lifelong Learning
Delivering Efficient Public Services
Enhancing Community Infrastructure

Along with these naming adjustments, the Board has identified focus areas within each priority to help describe the purpose and meaning behind the priority. You can find these detailed focus areas in the Vision, Mission, Values, and Priorities section immediately preceding this message in the budget book.

As you can see, this organization is working hard to ensure that the programs and services we provide are backed by a solid foundation built upon our mission, vision, values, and priorities. Focused on meeting the needs of the community through Board priorities that speak to those areas deserving of our time and valuable resources, together we build community, embodying what it truly means to be a community. This is the basis of our budget process and what guides our decisions and recommendations before the Board of Supervisors.

The 2023 Adopted Budget brings forward a series of recommendations that serve to support our departments and their changing needs. In addition to the implementation of several fiscal strategies noted previously, the budget includes adjustments across the organization to appropriate additional external funding, extend one-time support for projects and purchases, and accommodate various technical adjustments, including re-appropriations from the previous fiscal year for ongoing projects and activities. Staffing adjustments include a net increase of

nine positions, with additions to the priorities *Supporting a Strong and Safe Community, Supporting a Healthy Community, Developing a High-Performing Economy, and Enhancing Community Infrastructure.*

This budget marks the beginning of a deliberate and strategic spend down of our financial resources to improve benefits to the community and the infrastructure of our organization. Most of the strategy is time limited, directed by a three-year plan, while other provisions represent ongoing support to district-focused needs and employee recruitment and retention. We feel this is a balanced approach to benefit the community and the infrastructure that supports it and a valuable use of our County resources while maintaining the fiscal strength that will see us into the future with the ability to manage the unknown. This strategy has us poised to invest where it is needed most, at the heart of the organization and the community.

As always, I am truly honored to serve as your Chief Executive Officer and support this fine organization and its amazing staff. It is through the hard work of this County team that we are able to provide quality services to those who need them most. It is due to the perseverance of our departments that have actively contributed to our financial strength over time that we are able to implement critical strategies for improvements that will bring about real and tangible benefits to the community. I'm proud of the County team, and I thank them for helping bring this vision to life.

Respectfully,



Jody L. Hayes
Chief Executive Officer

Introduction

The 2023 Proposed Budget was approved by the Board of Supervisors on June 14, 2022, providing the initial budget and spending authority for Fiscal Year 2023, effective July 1, 2022. The 2023 Proposed Budget provided support for existing service levels in all departments; the cost-of-doing-business increase totaled \$15.4 million. An additional \$61 million was further approved by the Board of Supervisors for new services to the community, inclusive of 47 staff positions providing critical public safety and health services, support to initiate Phase III of the Sheriff Adult Detention expansion project, augmentation of State/Federal funds supporting health and human services programs, with services to prevent homelessness, \$8.9 million in carryover projects and encumbrances for multi-year projects, and investments in infrastructure, vehicles, and equipment.

The 2023 Adopted Budget incorporates a variety of changes to the Proposed Budget in response to State Budget actions, updated revenue estimates, evolving department operational needs, and results from the year-end closing of the County's financial books while providing Stanislaus County with a balanced, updated operational plan for Fiscal Year 2023. Additional adjustments to the County's budget are routinely made as needed throughout the fiscal year as part of the quarterly financial reports presented to the Board of Supervisors or through separate Board agenda items presented by individual departments.

The 2023 Proposed Budget totaled \$1,566,201,222 for all funds. In total, the 2023 Adopted Budget increases this amount by \$84,476,821 for an updated budget of \$1,650,678,043. Adjustments are occurring across all funds, with the largest increases affecting the General Fund with \$41.6 million and Special Revenue Funds with \$34 million, largely attributable to the implementation of several key investment strategies first outlined in the 2023

Proposed Budget staff report and presentation to the Board of Supervisors in June 2022.

The 2023 Adopted Budget also contains the projections for the 2024 Spending Plan. Fiscal Year 2023 represents Year One of the two-year budget period ending June 30, 2024. The 2024 Spending Plan will serve as the initial budget in Year Two and departments will have the opportunity to adjust the plan based on updated information through the 2024 Proposed Budget when it goes before the Board of Supervisors next June.

The 2023 Adopted Budget fully incorporates updated Board of Supervisors' priorities:

Supporting a Strong and Safe Community
Supporting a Healthy Community
Developing a High-Performing Economy
Promoting Lifelong Learning
Delivering Efficient Public Services
Enhancing Community Infrastructure

These priorities are at the core of the Stanislaus County Performance Visioning process and serve to guide the organization in the allocation of finite resources. The 2023 Adopted Budget document is organized by Board priority area.

Consistent with standard accounting practices, the County's budget is also divided into separate financial entities known as "funds." A fund contains a set of accounts that carry out specific activities or achieve certain objectives in accordance with special prescribed regulations, restrictions, or limitations. Governments use these fund entities to segregate their financial resources and demonstrate legal compliance. The County's budget includes the three "governmental funds" of General, Special Revenue, and Capital Projects to account for local government activities. The County also uses two proprietary fund types that are for "business-type" activities, the Enterprise and Internal Service funds.

Highlights of 2023 Adopted Budget Adjustments

The 2023 Adopted Budget includes a variety of technical and policy-driven adjustments to the established 2023 Proposed Budget that will increase overall appropriations by \$84.5 million. Several key strategic initiatives prioritized by the Board of Supervisors are funded in this budget, including \$16.5 million to begin the first of three years in support for building and community service investments (parks, libraries, County facilities), and \$15 million to establish the Building Community Infrastructure Fund supporting individual district projects at the neighborhood level. Additionally, approximately \$9.3 million in technical adjustments will carry forward appropriations from the prior fiscal year for multi-year projects and encumbered services previously approved by the Board.

The following are some key highlights from the 2023 Adopted Budget, organized by Board priority, with the prior funding authorized by the Board of Supervisors noted for the total change above the 2022 Adopted Budget.

Supporting a Strong and Safe Community

– Increase \$3.5 Million

(Total with Proposed Budget, Increase \$39.1 Million)

The District Attorney will utilize a new Lieutenant to share in the supervision of Bureau of Investigations staff; Probation will appropriate pre-trial, grant-funded activities and align staffing levels with operational needs; the Public Defender will implement a new case management system and add a Caseworker position to increase rehabilitative success for justice-involved adults; and the Sheriff will combine the Adult Detention Expansion and Detention budget units for budget efficiencies, to purchase vehicles and equipment, and add staffing to support operations and contracted services to the City of Patterson.

Supporting a Healthy Community

– Decrease \$4.2 Million

(Total with Proposed Budget, Increase \$21.3 Million)

Aging and Veterans Services will appropriate various grants in support of vital senior programs; Behavioral

Health and Recovery Services will utilize Cannabis Program funding for youth substance use disorder counseling and support services and align staffing with program needs; the Community Services Agency will reduce budgeted appropriations to acknowledge direct support to the Salvation Army that reduces operations costs to the Access Center Emergency Shelter (ACES) and comply with audit-recommended reporting standards accounting for incurred costs associated with the California Statewide Automated Welfare System (CalSAWS); and the Health Services Agency will add positions to support administration and Public Health activities.

Developing a High-Performing Economy

– Increase \$4.9 Million

(Total with Proposed Budget, Increase \$4.7 Million)

The Agricultural Commissioner will add an Agricultural/Weights and Measures Inspector IV to serve in a lead role over other inspectors, performing the most complex regulatory and investigative work and Workforce Development will appropriate a new California for All Youth grant to expand the Digital Skills Internship program in pursuit of technology-related careers in partnership with the Bay Valley Foundation.

Promoting Lifelong Learning

– Increase \$4.8 Million

(Total with Proposed Budget, Increase \$5.9 Million)

The Library will use \$3.5 million in General Fund support to establish Building Community Services Investment funding to enhance County libraries in addition to various adjustments that will provide improvements for the Modesto Library public address system, support Modesto's Children's Museum programming, manage staffing support, and purchase collection materials and equipment.

Delivering Efficient Public Services

– Increase \$41.7 Million

(Total with Proposed Budget, Increase \$83.1 Million)

The Assessor will continue with a front-counter remodeling project initiated in the last fiscal year;

the Auditor-Controller will fully appropriate remaining Enterprise Resource Planning (ERP) funds to support full implementation of the financial and performance management systems in Oracle Cloud; the Board of Supervisors and Chief Executive Offices will initiate the remodel of cubicle stations throughout the sixth floor; staff will administer adjustments for activities in County Operations, including those associated with a well-drilling project for the Crows Landing Industrial Business Park and establishing the Community Development Fund in support of potential supervisorial district projects (several budget units have been transferred to County Operations to account for various the administrative budget units managed in support of the overall organization); the General Services Agency will establish \$9.5 million in Building Community Services Investment funding for the restoration of County property in addition to adjustments that will reallocate prior year savings to manage ongoing maintenance and improvement needs and add positions to support administration and facilities maintenance; and Information Technology Central will use Community Corrections Partnership (CCP) revenue to fund the Probation Data Warehouse project.

Enhancing Community Infrastructure

– Increase \$33.6 Million

(Total with Proposed Budget, Increase \$6.8 Million)

Environmental Resources will add a Manager to oversee the waste-to-energy contract in partnership with the City of Modesto; Parks and Recreation will establish \$3.5 million in Building Community Services Investment funding in support of park enhancement projects in addition to adjustments identified to replace a failed drinking water well at Modesto Reservoir and regrade a parking lot at the County’s Agricultural Center; Planning and Community Development will establish a Housing Programs budget unit to administer various housing-related grant funding activities and appropriate funded activities under an extended deadline intended to engage homeless individuals, improve the quality of emergency shelters, and prevent individuals from becoming homeless; and Public Works will establish \$15 million in Building Community Infrastructure funding for use throughout the fiscal year along with adjustments to establish a Special Projects Division, accommodate rising fuel costs, increase positions supporting administration, and align staff with departmental needs.

Adopted Budget by Fund Type

General Fund

The General Fund is used to pay for core services such as public safety, parks and recreation, justice administration, tax assessment and collection, planning and community development, and a host of other vital services. The revenue used to pay for these services comes primarily from local taxes such as property tax and sales tax, franchise fees, charges for services, and a variety of other discretionary sources. Included in the General Fund is the Debt Service budget that provides funding for annual County debt obligations of approximately \$1 million. The 2023 Adopted Budget for the General Fund is \$499.5 million, an increase of \$87.7 million from the 2022 Adopted Budget of \$411.8 million, and an

increase of \$41.6 million above the 2023 Proposed Budget of \$457.9 million.

The recommended increase in the General Fund from the 2022 Adopted Budget to the 2023 Adopted Budget includes base funding adjustments to cover the funded service level cost of all current programs and allocated positions. In addition, the \$41.6 million

Adopted Budget Summary by Fund Type	Total		Fund Balance and One-time Funding Required
	Recommended Appropriations	Recommended Revenue	
General Fund	\$ 499,475,067	\$ 435,231,078	\$ 64,243,989
Special Revenue Fund	919,222,390	861,133,472	58,088,918
Capital Projects Fund	4,875,221	4,635,245	239,976
Enterprise Fund	73,094,456	60,523,217	12,571,239
Internal Service Fund	154,010,909	141,882,335	12,128,574
Total	\$ 1,650,678,043	\$ 1,503,405,347	\$ 147,272,696

Discretionary Revenue 2023 Adopted Budget Adjustments					
Description	FY 2021 Actuals	FY 2022 Actuals	2023 Proposed Budget	2023 Adopted Budget	Adjustments to 2023 Proposed Budget
Taxes	\$ 186,420,916	\$ 197,150,920	\$ 198,636,687	\$ 200,695,637	\$ 2,058,950
Licenses, Permits & Franchises	1,160,216	1,358,327	1,100,000	1,100,000	-
Fines, Forfeitures & Penalties	1,240,819	3,420,437	1,250,000	1,250,000	-
Revenue from Use of Money	2,570,376	11,399,669	5,200,001	5,200,001	-
Intergovernmental Revenue	53,877,061	65,400,608	66,174,000	68,434,000	2,260,000
Charges for Services	3,185,009	4,022,961	2,957,903	2,957,903	-
Miscellaneous Revenues	(8,007,510)	1,291,747	-	-	-
Other Financing Sources	3,730,542	3,947,087	3,042,111	3,042,111	-
Total	\$ 244,177,429	\$ 287,991,756	\$ 278,360,702	\$ 282,679,652	\$ 4,318,950

in 2023 Adopted Budget recommendations includes \$16.5 million to begin the first of three years in support for building and community service investments (parks, libraries, County facilities), \$15 million to establish the Building Community Infrastructure Fund; \$5.6 million in technical adjustments to re-appropriate purchase orders and project funds from the prior fiscal year; and \$4.5 million of increased support for unmet needs requested by departments and detailed in the individual department narratives and Schedule 9s.

The recommended funding level for General Fund budgets relies on \$152.5 million in department revenue and \$282.7 million in Discretionary Revenue. The General Fund assumes the use of \$64.2 million in fund balance, bringing total funding sources for the General Fund to \$499.5 million. The General Fund balance on July 1, 2022 was \$261,984,675 with a projected fiscal year-end fund balance of \$197,740,686 on June 30, 2023.

Discretionary Revenue is the revenue that is available to the Board of Supervisors to fund programs at their discretion. Much of Discretionary Revenue funding supports public safety and criminal justice services provided by the Sheriff, District Attorney, Public Defender, and the Probation Department, as well as government-related services provided by the Chief Executive Office, Agricultural Commissioner, Treasurer-Tax Collector, Auditor-Controller, and Assessor. The health and human services departments use Discretionary Revenue to support maintenance of effort requirements,

allowing them to obtain additional revenue for a variety of Federal-supported and State-supported programs and services.

The 2023 Adopted Budget includes estimated Discretionary Revenue of \$282.7 million, which is 1.5%, or \$4.3 million, above the 2023 Proposed Budget of \$278.4 million. The \$282.7 million represents a decrease of 1.9%, or \$5.3 million, from Fiscal Year 2022 actual net receipts of \$288 million. The recommended increase in Discretionary Revenue is largely attributed to growth in sales tax projections, along with updated projections for property tax revenue growth of 6.8% to align with the Assessment Roll.

Ongoing analysis of Discretionary Revenue is conducted throughout the fiscal year as revenue is received. Any necessary adjustments to the Discretionary Revenue budget will be included in subsequent reports to the Board to reflect the most up-to-date information.

Special Revenue Funds

Special Revenue Funds are a fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds account for over half of Stanislaus County's budget. Some of the larger Special Revenue Funds include Behavioral Health and Recovery Services, Community Services Agency, Workforce Development, Child Support Services, Environmental Resources, Public Works, and a variety of grant-related programs. The 2023

Adopted Budget for Special Revenue Funds is \$919.2 million, an increase of \$52.9 million from the 2022 Adopted Budget of \$866.3 million. Budgets within the Special Revenue Funds are supported by \$818.2 million in department revenue, the use of \$58.1 million in departmental fund balance, and a \$43 million General Fund contribution. The Special Revenue Funds began the fiscal year with \$344.8 million in fund balance and are projected to end the year with a fund balance of \$286.7 million.

Capital Projects Funds

Historically, the Courthouse Construction Fund and the Criminal Justice Facilities Fund were the only two budgets in Capital Projects Funds. In Fiscal Year 2023, the Crows Landing Industrial Business Park project budget was added. This fund type is typically used to account for financial resources that are used for the acquisition or construction of major capital facilities for the County. The 2023 Adopted Budget for Capital Projects Funds is \$4.9 million, an increase of \$4.1 million from the 2022 Adopted Budget of \$799,692.

Budgets within Capital Projects Funds are funded by \$845,245 in department revenue, the use of \$239,976 in department fund balance, and \$3.8 million in Net County Cost. These funds began the fiscal year with \$3.4 million in fund balance and are projected to end they fiscal year with a fund balance of \$3.2 million.

Enterprise Funds

Enterprise Funds are set up for specific services that are funded directly by fees charged for goods and/or services. Examples of County Enterprise Funds

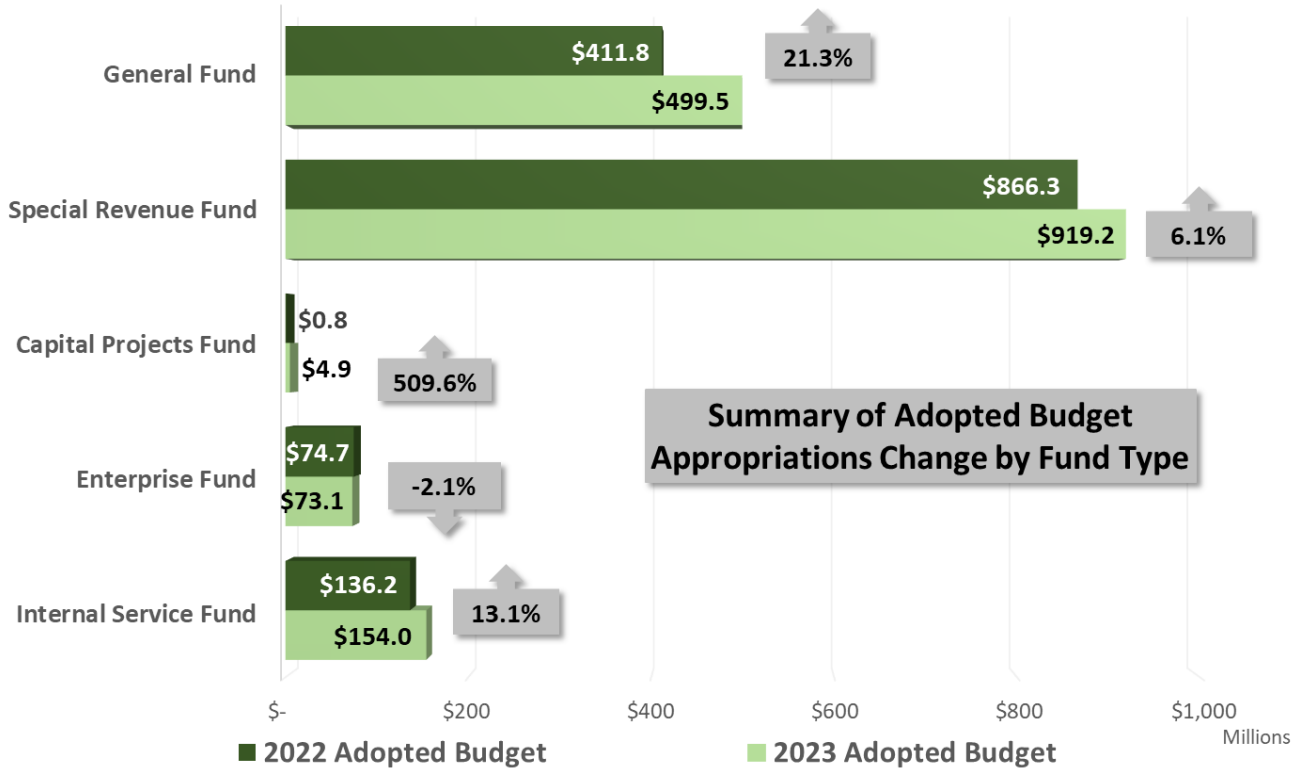
include the Health Services Agency - Clinics and Ancillary Services budget, the County landfills, and the jail commissary. The 2023 Adopted Budget for Enterprise Funds is \$73.1 million, a decrease of \$1.6 million from the 2022 Adopted Budget of \$74.7 million.

Budgets within the Enterprise Funds are funded by \$58.6 million in department revenue, the use of \$12.6 million in prior year retained earnings, and a \$1.9 million General Fund contribution. Enterprise Funds began the fiscal year with \$99.9 million in retained earnings and are projected to end the year with a retained earnings balance of \$87.3 million.

Internal Service Funds

Internal Service Funds are a proprietary fund type used to report activities that provide goods or services to other County departments or agencies on a cost-reimbursement basis. Examples of Internal Service Funds include Information Technology Central (ITC), General Services Agency (GSA) Central Services and Fleet Services divisions, and a variety of County self-insurance funds within County Operations. The 2023 Adopted Budget for Internal Service Funds totals \$154 million, an increase of 13.1% or \$17.8 million from the 2022 Adopted Budget of \$136.2 million.

The Internal Service Funds budgets are funded by a total of \$141.9 million in estimated department revenue, the use of \$12.1 million in retained earnings. Internal Service Funds began the fiscal year with a total of \$44.5 million in combined retained earnings and are projected to end the year with a retained earnings balance of \$32.3 million.



Adopted Budget by Priority

Below is a summary of the Adopted Budget by Board Priority Area. Detailed descriptions and

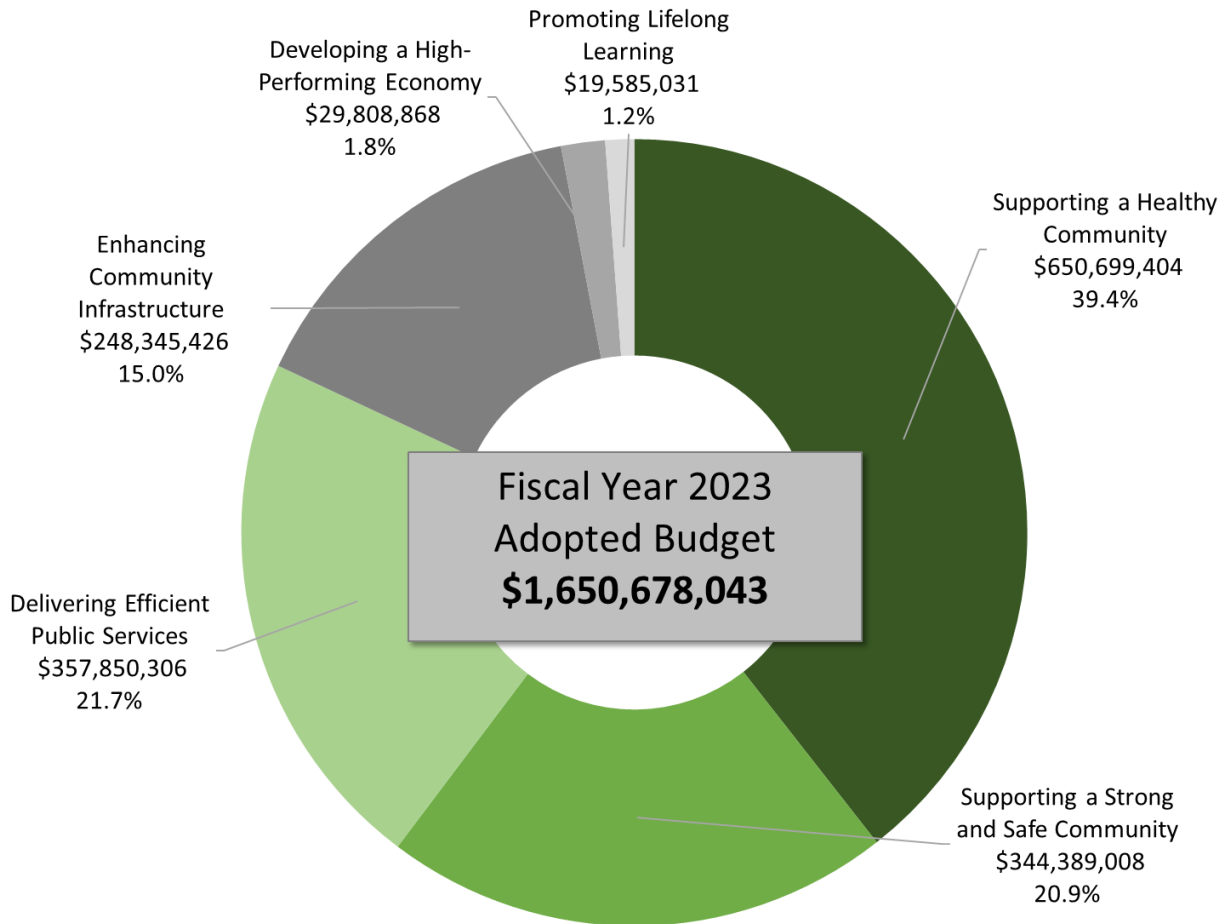
recommendations can be found later in the document in their respective priority areas.

Summary of Adopted Budget by Board Priority	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2023 Adopted Budget
RESOURCES							
Department Revenue*	\$ 122,552,088	\$ 592,663,800	\$ 26,307,798	\$ 14,437,817	\$ 217,030,791	\$ 199,050,941	\$ 1,172,043,235
County Match Revenue	837,786	23,578,904	-	4,616,810	3,827,576	15,821,384	48,682,460
Department Fund Balance/ Retained Earnings**	17,788,538	32,973,768	204,161	530,404	13,530,472	18,001,364	83,028,707
General Fund Contribution***	203,210,596	1,482,932	3,296,909	-	123,461,467	15,471,737	346,923,641
Total Adopted Budget Resources	\$ 344,389,008	\$ 650,699,404	\$ 29,808,868	\$ 19,585,031	\$ 357,850,306	\$ 248,345,426	\$ 1,650,678,043
APPROPRIATIONS							
Total Adopted Budget Appropriations	\$ 344,389,008	\$ 650,699,404	\$ 29,808,868	\$ 19,585,031	\$ 357,850,306	\$ 248,345,426	\$ 1,650,678,043

*Department Revenue excludes Discretionary Revenue of \$282,679,652; included, total County revenue is nearly \$1.5 billion.

**General Fund has \$64.2 million in fund balance dedicated to balancing the Final Budget for a total use of \$147.3 million in fund balance.

***General Fund Contribution is funded by the use of \$282.7 million in Discretionary Revenue and \$64.2 million in fund balance.



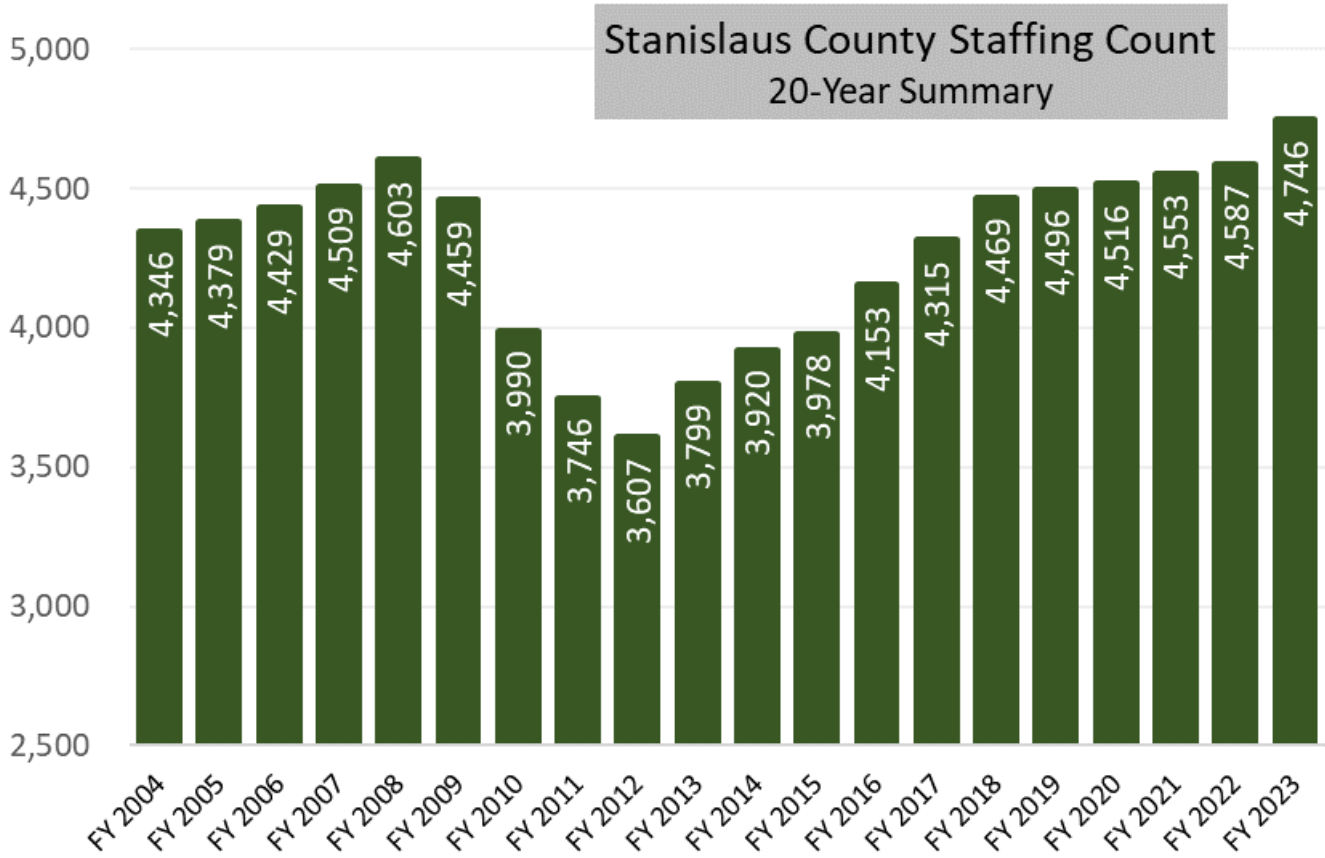
Staffing Levels

The 2023 Adopted Budget staffing recommendations net an increase of nine positions to the Countywide allocation count, including the addition of 29 new positions and deletion of 20 vacant positions. The 2023 Proposed Budget position allocation count totaled 4,716. Since the adoption of the Proposed Budget, 21 additional positions have been added through separate Board agenda items, bringing the current allocated staffing level to 4,737. The recommendations included in the Adopted Budget will bring the new allocation to 4,746 positions.

The County has developed a strong, sustainable workforce by taking a conservative approach to adjusting staffing levels and assessing the appropriate classifications and skillsets needed for optimal departmental operations and the provision of services to the community. The following chart

provides a 20-year historical summary of the staffing allocation count for Stanislaus County. Staffing has steadily increased since Fiscal Year 2012 as the County has rebounded from the Great Recession, with an average annual increase to staffing of 2.5% through Fiscal Year 2022. Fiscal Year 2023 recognizes a 3.5% increase to the staffing count over the prior fiscal year and accounts for the staffing recommendations in the Adopted Budget.

These recommendations adjust staffing levels in support of department workload and restructuring to improve efficiencies and meet community needs. Positions are being recommended for departments *Supporting Strong and Safe Community*, *Supporting a Healthy Community*, *Developing a High-Performing Economy*, *Delivering Efficient Public Services*, and *Enhancing Community Infrastructure*.



Budget Process and Financial Policies

To ensure the long-term economic stability of the organization, the County of Stanislaus has developed a series of policies addressing financial and budgetary issues. Using both operational guidelines and qualitative standards, these policies strive to maintain a stable and positive financial

position for the County for the foreseeable future. Moreover, they provide guidelines to management staff in planning and directing the County's day-to-day financial affairs and in developing recommendations to the Chief Executive Officer and the Board of Supervisors.

Budget Process

Basis of Budgeting

The fiscal year budget is prepared, reviewed, and approved in accordance with the provisions of Sections 29000 through 29144, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act. The County prepares a budget for each fiscal year on or before October 2, pursuant to the County Budget Act. Budgeted expenditures are enacted into law through the passage of an appropriation resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

The Budget and the Annual Financial Report are prepared using Generally Accepted Accounting Principles (GAAP). The accounts of the County are organized based on fund and organizational groups, each of which is considered a separate accounting entity. Governmental type funds like the General Fund, Special Revenue Funds, Capital Projects, and Debt Service use the modified accrual basis of accounting, while Proprietary Funds use the full accrual basis.

Basis of Accounting

Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable means the amount of the transaction is known; available means the revenue will be collected in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred,

except for (1) principal of and interest on general long-term debt which are recognized when due; and (2) employee annual leave and claims as well as judgments for litigation and self-insurance, which are recorded in the period due and payable.

Full accrual is similar to commercial accounting. Recognition occurs at the time of the transaction – revenue when earned and expenses when incurred.

County Budget Process

The budget for Stanislaus County serves as a comprehensive plan for operations, fiscal integrity, and staffing to ensure the provision of effective services to the residents of Stanislaus County. The budget process encompasses how resources are assigned to meet goals, objectives, and community priorities set by departments and the Board of Supervisors. A balanced budget is one wherein the amount of budgeted expenditures is equal to or less than the sum of budgeted revenue and other available funding resources. For the government to remain in business, the law requires that an adopted budget be approved and in place by the beginning of each fiscal year; for Stanislaus County, the fiscal year runs from July 1 through June 30. While the County has adopted a biennial budget process, appropriations are approved on an annual basis.

Encumbrances

Encumbrances are obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of an appropriation is reserved. The County budget is prepared on the modified accrual

basis of accounting, with the exception that encumbrances outstanding at year-end are considered expenditures. Encumbrances that are outstanding at year-end are reported as assignments of fund balances since the

commitments will be honored through subsequent years' continuing appropriations. Encumbrances do not constitute expenditures or liabilities for GAAP reporting purposes.

Budget Amendment Process

California Government Code Sections 29125 through 29130 authorize the Board of Supervisors to amend the adopted budget through the budget revision process. Revisions enable departments to move or adjust budgeted appropriations and/or estimated revenues.

The County's Board of Supervisors also dictates policies regarding budget revisions. Budget revisions requiring Board of Supervisors' approval may be approved throughout the year either during the quarterly financial reporting process or by individual Board agenda item, in accordance with the following procedures:

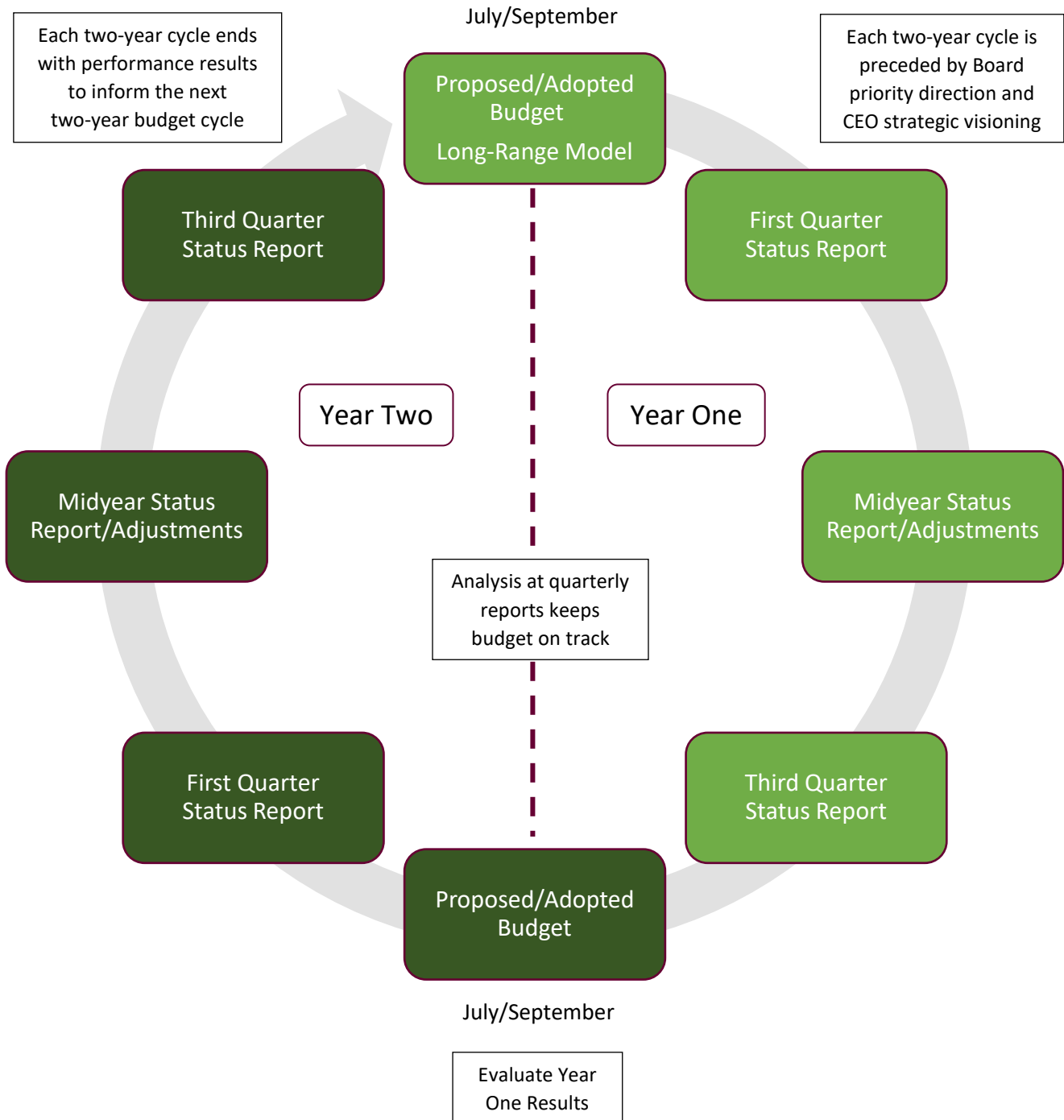
- By 4/5 vote, all transfers from the Appropriations for Contingencies budget in the General Fund;
- By 4/5 vote, all appropriation of unbudgeted revenues from any source and the use of fund balance and/or retained earnings; and

- The addition or deletion of any appropriation for Fixed Assets over \$10,000 or any transfer between Fixed Asset groups over \$10,000.

Revisions that may be approved by the Chief Executive Office (CEO) are appropriations and estimated revenue transfers within or between categories within a budget, with the exclusion of the Fixed Assets cost category, wherein the transfers do not affect the total overall budget. Transfers within a single Fixed Asset group within a budget unit can be approved by a CEO representative for transfers of \$10,000 or less. However, transfers in amounts greater than \$10,000 in and out of, or any adjustments between, Fixed Asset groups (such as land, buildings and improvements, equipment, etc.) within a budget unit require approval by the Board of Supervisors. All transfers between separate budget units require Board of Supervisors' approval.

Stanislaus County Two-Year Budget Cycle

The Stanislaus County budget cycle is a distinct two-year period, beginning on July 1, 2022, in Budget Year 2023 (Year One) and ending on June 30, 2024, in Budget Year 2024 (Year Two). The following diagram outlines the process in clockwise fashion. The subsequent County Budget Process Chart provides additional detail.



County Budget Process Chart

July – December
Establish Budget Priorities and Principles

Prior to Year One

- Establish operating and capital budget priorities for next two budget years based on Board priorities and County Strategic Plan and relevant economic, social, demographic trends

Prior to Year Two

- No additional preparation required

January – May
Develop Operating Budget (and Year Two Spending Plan in Year One)

Prior to Year One

- CEO staff prepare preliminary forecast of the County’s Discretionary Revenue, other major revenue sources, salary and ISF/CAP projections
- General Fund departments participate in Zero-Based Budget Process
- Budget instructions, trainings, and workshops provided by CEO staff to department staff
- Departments analyze data and develop Year One operating budget and Year Two Spending Plan
- CEO staff prepares funding recommendations for Board of Supervisors’ consideration
- CEO may choose to recommend a roll-over Proposed Budget consistent with the prior year Legal or Adopted Budget

Prior to Year Two

- CEO staff prepare preliminary forecast of the County’s Discretionary Revenue and other major revenue sources
- Budget instructions, trainings, and workshops provided by CEO staff to department staff
- Departments analyze Spending Plan as base and develop operating budget adjustment requests
- CEO staff prepares funding recommendations for Board of Supervisors’ consideration

June
Proposed Budget

Prior to Year One

- CEO staff prepares the recommended Proposed Budget document
- Board of Supervisors holds a public hearing to consider the budget requests
- Board of Supervisors approves the operating budget for Year One (Spending Plan is approved in concept)
- Once approved, Proposed Budget is uploaded into the County’s financial management system

Prior to Year Two

- Year One Spending Plan serves as Base Budget
- CEO staff prepares the recommended Proposed Budget document
- Board of Supervisors holds a public hearing to consider the budget requests
- Board of Supervisors approves the operating budget for Year Two
- Once approved, Proposed Budget is uploaded into the County’s financial management system

July – September
Adopted Budget



Year One

- Departments may request budget adjustments
- CEO staff evaluate requests and prepare Adopted Budget recommendations
- Board of Supervisors holds a public hearing to consider budget requests
- Board of Supervisors approves the revised operating budget for Year One (adjusted Spending Plan is established in concept)
- Once approved, the Adopted Budget is uploaded into the County’s financial management system

Year Two

- Departments may request budget adjustments
- CEO staff evaluate requests and prepare Adopted Budget recommendations
- Board of Supervisors holds a public hearing to consider budget requests
- Board of Supervisors approves the revised operating budget for Year Two
- Once approved, the Adopted Budget is uploaded into the County’s financial management system

October – June
Quarterly Status Reports



Year One

- Purpose is to ensure budget remains balanced and stable
- Department and CEO staff continually monitor actual revenue and expenditures
- CEO staff prepares a public fiscal status report on a quarterly basis
- Quarterly status reports are approved by the Board of Supervisors
- In the event of a year-end deficit, steps are taken to reduce expenditures

Year Two

- Purpose is to ensure budget remains balanced and stable
- Department and CEO staff continually monitor actual revenue and expenditures
- CEO staff prepares a public fiscal status report on a quarterly basis
- Quarterly status reports are approved by the Board of Supervisors
- In the event of a year-end deficit, steps are taken to reduce expenditures

July
Fiscal Year is Closed as of June 30

Capital Assets

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain assets (infrastructure) consisting of improvements to roads, bridges, lighting systems, and drainage systems. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.

Capital assets used in operations are depreciated or amortized (assets under capital leases) using the

straight-line method over the lesser of the capital lease period or their estimated useful lives. The County's landfills are depreciated using the units of production method.

Governmental Accounting Standards Board (GASB) has issued Statement 51, Accounting and Financial Reporting for Intangible Assets. Intangible assets, including easements, water rights, timber rights, patents, trademarks, and computer software of \$50,000 or more need to be classified as capital assets. Additionally, internally generated intangible assets (e.g., computer software) are subject to capitalization.

Investment and Cash Management

Responsibility

Investments and cash management are the responsibility of the County Treasurer.

Investment Objective

The County's primary investment objective is to maintain the principal of such funds (safety) in investment vehicles which are easily converted to cash (liquidity) while obtaining a competitive market rate of return (yield) for the risk taken at the time of investing.

The safety of the principal is of paramount importance. Investments will only be made in securities that have a very high probability of maintaining the principal invested. Only highly rated or strongly collateralized investments will be made. Diversification by type of investment, issuer, and maturity to minimize the risk of loss of principal due to credit deterioration or interest rate volatility will be made. Sales of securities before maturity may be made if at a gain to avoid an anticipated default of payment by the issuer of interest or principal or if such sale will allow investment in a higher yielding vehicle and any loss upon sale can be more than compensated by additional interest earnings within a six-month period.

To achieve appropriate liquidity needs, the Treasury Pool's investments must be in maturity ranges which meet normal, anticipated disbursement requirements of all depositors, as can be determined by historical disbursement patterns as well as communicated forecasts by depositors. Unanticipated cash-disbursement needs require investments to be easily convertible to cash by maintaining shorter maturity in highly traded securities.

To achieve a competitive market rate of return or yield, individual investment decisions must be made on a competitive basis. Due to the primary need of maintaining the purchasing power and cash availability of depositors' funds, the portfolio's yield will normally be lower than that of higher risk, longer maturity investment pools.

Authorized Investments

Pursuant to Government Code Section 53601, investments will only be made in authorized securities with a maturity date of five years or less from the transaction settlement date. All investments (except in mutual funds) must be in

securities that have a positive return if held to maturity.

In addition to the restrictions and guidelines cited in Government Code, the County Board of Supervisors annually adopts an “Investment Policy” for the

Stanislaus County Treasury Pool. The Policy is prepared by the County Treasurer and approved by the Stanislaus County Treasury Pool Oversight Committee. The Policy adds further specificity to the investments permitted and reduces concentration within the most permitted investment types.

Appropriations for Contingencies Policy

The purpose of the Appropriations for Contingencies policy is to provide funds to meet unexpected and emergency financial exposures which may arise during the fiscal year as a result of reductions in Federal and State revenue, a sudden downturn in the economy, or other unforeseen program and community needs. As a result, the budget provides for adequate funds in the base funding of the County Operations – Appropriations for Contingencies budget. As per policy, the base amount established in Appropriations for Contingencies shall be provided

at a level of at least 2% of the average annual General Fund revenue of the preceding three fiscal years. Using this criterion, the base amount has been calculated at \$8.3 million in the 2023 Adopted Budget. Potential exposures that are relevant to the budget year are considered and appropriate funding is added to the base, approximately \$3.7 million for the budget year, bringing the total recommended Appropriations for Contingencies budget to \$12 million for Fiscal Year 2023.

Appropriations Transfer Policy

Government Code identifies the Board of Supervisors as the authority to establish the budget and approve appropriations transfers within a budget unit if the overall appropriations of the budget unit are not increased (between cost categories). In Stanislaus County, the Board has delegated this authority to the Chief Executive Officer (CEO) to approve any requests for transfers of appropriations, except for Fixed Assets over

\$10,000 or between fixed asset group types and those from Appropriations for Contingencies, which must be approved by the Board of Supervisors by a 4/5 vote. Appropriation transfer requests are not automatically approved by the CEO and in general, salary savings in General Fund departments will be retained for carryover savings and/or returned to the General Fund. This long-standing practice is a central component to the multi-year budget approach.

Fund Balance Policy

The following policies are intended to address certain fund balance accounts within the County General Fund, including the Contingency Reserve and Debt Service Reserve. These policies are designed to provide the County with sufficient working capital to maintain operations and provide a comfortable margin of safety with which to address emergencies and unexpected declines in revenue without having to borrow funds.

Contingency Reserve Policy

The General Fund Assigned Contingency Reserve shall be equal to at least 8% of the average annual Discretionary Revenue receipts from the preceding three fiscal years. The purpose of the Contingency Reserve is to mitigate exposures brought on by economic downturns, unforeseen circumstances, State and/or Federal budget actions that reduce revenue provided to the County, costs associated with emergencies and natural disasters, and to maintain critical, core service levels.

Inclusive of the actual Discretionary Revenue receipts through year-end Fiscal Year 2022, the Contingency Reserve assignment in the General Fund is recommended at \$20.4 million.

General Fund Contribution Policy

The County General Fund is the payor of last resort. General Fund contributions to departments will be made annually at the minimum mandate level. The Board of Supervisors may choose to provide a General Fund contribution to a department or external partner when local priorities dictate a need for such funding. Departments with fund balance or retained earnings will be required to use their internal fund balance or retained earnings prior to making a request for General Fund support.

No Backfill Policy

The Board of Supervisors has maintained a long-standing policy that the County shall operate State and Federal programs based on the level of funding

Should the fund balance fall below the 8% threshold, the Board of Supervisors shall approve and adopt a plan to restore the fund balance to the target level within 24 months. If the restoration of the fund balance cannot be accomplished within 24 months' time without severe hardship to the County, the Board of Supervisors shall establish a more appropriate time period for restoration to occur.

Any transfer of funds out of the Contingency Reserve must be approved by a 4/5 vote of the Board of Supervisors and cannot exceed the amount sufficient to balance the General Fund.

Debt Service Reserve Policy

A portion of the General Fund is required to be set aside as a Debt Service Reserve Assignment in fund balance in order to maintain the County's positive credit rating. This classification of fund balance shall be equal to at least one year of debt service payments.

Currently the County has no General Fund debt and therefore no reserve is needed; a General Fund assignment of \$600,000 is retained as a placeholder for future debt obligation.

Departments will have the opportunity to identify limitations that may exist on fund balance by mandate or other sources. Documentation will be required to support any amounts within fund balance or retained earnings that are restricted and not available to fund a department's request. There are no exceptions to the documentation review which will provide sufficient support for budget recommendations consistent with the General Fund Contribution policy.

provided and shall not backfill any State or Federal cuts with General Fund resources except when local priorities dictate a need for program continuance.

Realignment Revenue Policy

The California State Legislature enacted Assembly Bill (AB) 1491 in Fiscal Year 1991-1992 to provide counties with a source of funding for public health, mental health, and certain social services programs. The revenue used to fund these programs, identified as 1991 Realignment, comes from a one-half cent sales tax and a portion of the Vehicle License Fees collected from California vehicle owners. As part of the Fiscal Year 2011-2012 State Budget Plan, AB 109 and AB 117 legislation was passed and as a result public safety programs and responsibility for housing low level inmate offenders previously housed at State prisons were realigned from the State level to counties. To fund these increased responsibilities at the local level, 2011 Realignment revenue was established to provide counties with funding for local criminal justice programs. Both 1991 and 2011 Realignment revenues are apportioned by the State with a base funding commitment to each county along with a subsequent annual apportionment of available growth funding.

Realignment Base Budget Policy

The beginning base Realignment revenue for each budget year is supported by State Controller's Office (SCO) schedules and typically exceeds the prior year base (except in cases of economic downturn). For 1991 Realignment, county-specific growth funding received in the prior year is added to the base amount for the subsequent budget year, creating the adjusted base. For 2011 Realignment, Statewide

growth received in the prior year is added to the Statewide basis and then allocated to counties. For consistency in budgeting, all departments will submit Proposed Budget using this adjusted base.

Realignment Growth Budget Policy

Realignment growth funding represents sales tax receipts from the prior State fiscal year in excess of that required to cover base Realignment revenue to counties. Realignment growth funds are generally received in the fall or winter of each fiscal year. Consistent with standard County practice, all departments will recognize the one-time growth funds upon receipt through a budget adjustment in the Midyear or Third Quarter Financial Report presented to the Board of Supervisors. For 1991 Realignment, this will include the county-specific adjustment to base.

Exception to Reporting of Growth Funds

The exception to reporting growth funds in a midyear budget cycle occurs when a department is anticipating an increased need for General Fund support at the beginning of a budget year. In these situations, an estimate of the State growth revenue will be included in Proposed and/or Final Budget revenue projections in order to minimize the General Fund impact early in the budget year. Any adjustment in General Fund impact above or below that original projection will be addressed in a future budget cycle once known.

Retirement - Unfunded Liability

A pension plan's payment obligations, including all income, death, and termination benefits owed, are compared to the plan's present investment experience; if the total plan obligations exceed the projected plan assets at any point in time, the plan has an unfunded liability. The primary purpose of the actuarial valuation is to measure, describe and identify the funded status of the plan, past and expected trends. As of June 30, 2021, the date of the last actuarial valuation, the Stanislaus County Employees' Retirement Association (StanCERA)

recognized an unfunded liability of \$669.3 million. The Plan's funded ratio, the ratio of actuarial assets over actuarial liability, increased from 75.6% to 78.8%. The Plan's funded ratio on a market value basis also increased, from 72.1% to 85.9%. The Unfunded Actuarial Liability (UAL) is the excess of the Plan's actuarial liability over the actuarial value of assets. The Plan experienced a decrease in UAL from \$738.4 million to \$669.3 million as of June 30, 2021. This decrease in UAL was largely due to investment gains and assumption changes.

The Government Accounting Standards Board (GASB) Statement No. 68 established new standards for pension accounting and reporting. Beginning with Fiscal Year 2015, government entities are required to record the unfunded liability of their retirement plans in the government-wide financial statements. These standards are applicable to all State and local government agencies. The County

Auditor-Controller made the appropriate post-closing accounting entries to record the unfunded liability for Fiscal Year 2014-2015 and each subsequent fiscal year-end thereafter to the unfunded liability. Impacts to Enterprise and Internal Service Funds will be highlighted in the department narrative and fund balance discussion presented in the Final Budget document.

Use of One-Time Funds Policy

In the case of program and staffing requests with ongoing expenditures, it is the general guidance of the County that the use of one-time revenues for program or staffing requests with ongoing expenditures shall be discouraged. Unpredictable

revenue is budgeted conservatively, and any amount collected in excess of the budget is generally carried forward in the fund balance to ensure ongoing obligations remain proportionate to ongoing resources.

Financial Overview of Appropriations by Department

2023 Adopted Budget – Year One

Department	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	2023 Adopted Budget Total
Aging and Veterans Services	\$ 2,249,999	\$ 7,818,965	\$ -	\$ -	\$ -	\$ 10,068,964
Agricultural Commissioner	6,535,873	-	-	-	-	6,535,873
Assessor	8,782,961	322,500	-	-	-	9,105,461
Auditor-Controller	5,511,761	-	-	-	4,294,990	9,806,751
Behavioral Health and Recovery Services	-	197,147,208	-	-	-	197,147,208
Board of Supervisors	2,341,443	-	-	-	-	2,341,443
Chief Executive Office	16,572,613	-	-	-	-	16,572,613
Child Support Services	-	17,423,543	-	-	-	17,423,543
Clerk-Recorder	10,458,293	1,265,206	-	-	-	11,723,499
Community Services Agency	-	324,999,036	-	-	-	324,999,036
County Counsel	4,982,113	-	-	-	-	4,982,113
County Operations	118,452,019	5,006,960	4,875,221	5,453,183	98,162,442	231,949,825
District Attorney	24,596,275	2,377,662	-	-	-	26,973,937
Environmental Resources	4,166,334	12,258,065	-	22,208,400	-	38,632,799
General Services Agency	22,087,048	73,615	-	-	25,547,566	47,708,229
Grand Jury	194,394	-	-	-	-	194,394
Health Services Agency	-	59,867,560	-	41,193,093	-	101,060,653
Information Technology Central	-	-	-	-	19,334,794	19,334,794
Library	-	19,585,031	-	-	-	19,585,031
Parks and Recreation	15,885,124	937,518	-	-	-	16,822,642
Planning and Community Development	3,923,259	29,839,083	-	-	-	33,762,342
Probation	43,208,187	47,344,108	-	-	-	90,552,295
Public Defender	17,073,851	-	-	-	-	17,073,851
Public Works	-	152,456,526	-	-	6,671,117	159,127,643
Sheriff	187,156,404	18,198,347	-	4,239,780	-	209,594,531
Treasurer - Tax Collector	4,325,578	-	-	-	-	4,325,578
UC Cooperative Extension	971,538	5,000	-	-	-	976,538
Workforce Development	-	22,296,457	-	-	-	22,296,457
Grand Total	\$ 499,475,067	\$ 919,222,390	\$ 4,875,221	\$ 73,094,456	\$ 154,010,909	\$ 1,650,678,043

Financial Overview of Appropriations by Department

2024 Spending Plan – Year Two

Department	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	2024 Spending Plan Total
Aging and Veterans Services	\$ 2,297,788	\$ 6,663,441	\$ -	\$ -	\$ -	\$ 8,961,229
Agricultural Commissioner	6,375,473	-	-	-	-	6,375,473
Assessor	8,661,317	118,500	-	-	-	8,779,817
Auditor-Controller	5,699,985	-	-	-	-	5,699,985
Behavioral Health and Recovery Services	-	192,700,578	-	-	-	192,700,578
Board of Supervisors	2,197,534	-	-	-	-	2,197,534
Chief Executive Office	16,114,004	-	-	-	-	16,114,004
Child Support Services	-	17,423,543	-	-	-	17,423,543
Clerk-Recorder	10,152,656	1,052,794	-	-	-	11,205,450
Community Services Agency	-	328,015,785	-	-	-	328,015,785
County Counsel	4,981,113	-	-	-	-	4,981,113
County Operations	96,145,769	2,493,422	964,901	4,341,198	100,984,123	204,929,413
District Attorney	25,118,003	1,872,256	-	-	-	26,990,259
Environmental Resources	4,291,325	12,531,119	-	21,586,491	-	38,408,935
General Services Agency	9,195,060	63,210	-	-	24,454,230	33,712,500
Grand Jury	197,988	-	-	-	-	197,988
Health Services Agency	-	48,934,847	-	41,624,025	-	90,558,872
Information Technology Central	-	-	-	-	17,142,368	17,142,368
Library	-	14,605,750	-	-	-	14,605,750
Parks and Recreation	10,243,782	935,146	-	-	-	11,178,928
Planning and Community Development	3,981,709	11,028,339	-	-	-	15,010,048
Probation	39,152,620	41,678,845	-	-	-	80,831,465
Public Defender	16,925,517	-	-	-	-	16,925,517
Public Works	-	137,270,275	-	-	6,207,920	143,478,195
Sheriff	175,927,019	12,970,461	-	3,997,810	-	192,895,290
Treasurer - Tax Collector	4,455,346	-	-	-	-	4,455,346
UC Cooperative Extension	1,000,684	5,000	-	-	-	1,005,684
Workforce Development	-	22,296,457	-	-	-	22,296,457
Grand Total	\$ 443,114,692	\$ 852,659,768	\$ 964,901	\$ 71,549,524	\$ 148,788,641	\$ 1,517,077,526

Financial Overview by Priority

2023 Adopted Budget – Year One

Revenue Category	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2023 Adopted Budget Total
Taxes	\$ 1,742,500	\$ -	\$ -	\$ 13,400,000	\$ 200,695,637	\$ 8,435,000	\$ 224,273,137
Licenses, Permits, Franchises	303,682	101,500	454,000	-	1,430,611	2,534,503	4,824,296
Fines, Forfeitures, Penalties	50,140	594,506	-	-	3,790,228	37,385	4,472,259
Revenue from use of Assets	72,487	1,425,736	8,600	500	8,306,732	1,311,949	11,126,004
Intergovernmental Revenue	60,910,700	463,382,286	17,013,076	5,046,477	117,855,896	138,772,667	802,981,102
Charges for Service	56,492,602	102,095,952	8,832,122	302,400	166,915,875	33,412,025	368,050,976
Miscellaneous Revenue	1,870,958	14,991,586	-	105,250	1,009,355	231,407	18,208,556
Other Financing Sources	1,946,805	33,651,138	-	200,000	3,533,685	30,137,389	69,469,017
Total Revenue	\$ 123,389,874	\$ 616,242,704	\$ 26,307,798	\$ 19,054,627	\$ 503,538,019	\$ 214,872,325	\$ 1,503,405,347

Cost Category	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2023 Adopted Budget Total
Salaries and Benefits	\$ 195,855,646	\$ 253,729,906	\$ 18,540,617	\$ 8,147,253	\$ 58,460,083	\$ 41,072,199	\$ 575,805,704
Services and Supplies	69,454,777	193,005,475	9,313,964	8,439,102	162,132,050	127,340,064	569,685,432
Other Charges	63,243,817	197,105,391	1,666,349	2,263,966	29,951,805	21,541,531	315,772,859
Fixed Assets	8,808,969	6,302,513	189,057	290,000	4,117,026	35,119,532	54,827,097
Other Financing Uses	1,795,081	535,359	-	444,710	91,340,506	23,331,609	117,447,265
Intrafund	30,718	20,760	98,881	-	(159,674)	(59,509)	(68,824)
Contingencies	5,200,000	-	-	-	12,008,510	-	17,208,510
Total Gross Costs	\$ 344,389,008	\$ 650,699,404	\$ 29,808,868	\$ 19,585,031	\$ 357,850,306	\$ 248,345,426	\$ 1,650,678,043

Net Impact to Fund Balance/Retained Earnings	\$ (220,999,134)	\$ (34,456,700)	\$ (3,501,070)	\$ (530,404)	\$ 145,687,713	\$ (33,473,101)	\$ (147,272,696)
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Note: Total Revenue, as displayed on this schedule, is reported in accordance with Governmental Accounting Standards in which contributions from the General Fund (either through General Fund Contributions to Other Programs or Mandated County Match) are reflected as revenue for non-General Fund departments. For departments within the General Fund, the General Fund contribution is reflected as the use of fund balance and contributes to changes in the Net Impact to Fund Balance and Retained Earnings.

This presentation varies from the display in the priority sections, department summaries and respective narratives, and individual budget

Schedule 9s where contributions from the General Fund are reflected as a General Fund Contribution, regardless of fund type. This is done to provide complete transparency in reporting the use of all local General Fund dollars.

General Fund contributions identified for outside agencies, totaling \$8.7 million for the 2023 Adopted Budget, are reflected in the Total Gross Costs and not in the Total Revenue because these outside agencies are not included in the County's budget document. Detailed distribution of these funds can be seen in the General Fund Contribution to Other Programs segment of the Net County Cost Schedule for Year One in the section following the overview schedules.

Financial Overview by Priority

2024 Spending Plan – Year Two

Revenue Category	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2024 Spending Plan Total
Taxes	\$ 1,794,775	\$ -	\$ -	\$ 13,400,000	\$ 206,784,692	\$ 8,435,000	\$ 230,414,467
Licenses, Permits, Franchises	312,792	102,130	454,000	-	1,495,979	2,610,538	4,975,439
Fines, Forfeitures, Penalties	47,553	612,341	-	-	3,760,435	38,477	4,458,806
Revenue from use of Assets	74,120	1,320,482	8,600	360	8,504,238	1,342,521	11,250,321
Intergovernmental Revenue	59,927,934	458,946,012	17,269,493	1,266,810	114,183,705	97,705,274	749,299,228
Charges for Service	47,530,355	104,470,888	8,856,226	255,000	171,606,944	33,051,978	365,771,391
Miscellaneous Revenue	1,926,883	17,817,790	-	128,000	979,578	238,626	21,090,877
Other Financing Sources	1,804,365	33,948,363	-	200,000	3,608,796	32,419,168	71,980,692
Total Revenue	\$ 113,418,777	\$ 617,218,006	\$ 26,588,319	\$ 15,250,170	\$ 510,924,367	\$ 175,841,582	\$ 1,459,241,221

Cost Category	Supporting a Strong and Safe Community	Supporting a Healthy Community	Developing a High-Performing Economy	Promoting Lifelong Learning	Delivering Efficient Public Services	Enhancing Community Infrastructure	2024 Spending Plan Total
Salaries and Benefits	\$ 198,038,313	\$ 259,582,082	\$ 18,544,917	\$ 7,998,961	\$ 58,201,368	\$ 41,474,455	\$ 583,840,096
Services and Supplies	59,656,091	176,842,629	9,319,393	3,701,423	138,911,723	116,502,404	504,933,663
Other Charges	58,202,831	198,183,770	1,714,423	2,370,656	29,186,898	19,427,660	309,086,238
Fixed Assets	277,828	2,518,435	-	90,000	1,256,481	2,252,522	6,395,266
Other Financing Uses	1,633,130	552,910	-	444,710	69,823,727	28,480,354	100,934,831
Intrafund	32,326	(19,819)	98,881	-	(171,177)	(61,289)	(121,078)
Contingencies	-	-	-	-	12,008,510	-	12,008,510
Total Gross Costs	\$ 317,840,519	\$ 637,660,007	\$ 29,677,614	\$ 14,605,750	\$ 309,217,530	\$ 208,076,106	\$ 1,517,077,526

Net Impact to Fund Balance/Retained Earnings	\$ (204,421,742)	\$ (20,442,001)	\$ (3,089,295)	\$ 644,420	\$ 201,706,837	\$ (32,234,524)	\$ (57,836,305)
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Financial Overview by Fund

2023 Adopted Budget – Year One

Revenue Category						2023
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Adopted Budget Total
Taxes	\$ 200,695,637	\$ 23,577,500	\$ -	\$ -	\$ -	\$ 224,273,137
Licenses, Permits, Franchises	2,356,452	2,382,844	-	85,000	-	4,824,296
Fines, Forfeitures, Penalties	3,293,118	664,141	515,000	-	-	4,472,259
Revenue from use of Assets	7,358,842	1,225,007	91,000	1,498,706	952,449	11,126,004
Intergovernmental Revenue	125,658,604	668,316,265	3,790,000	5,116,233	100,000	802,981,102
Charges for Service	89,670,960	103,370,824	-	34,359,882	140,649,310	368,050,976
Miscellaneous Revenue	951,726	1,118,950	209,245	15,748,059	180,576	18,208,556
Other Financing Sources	5,245,739	60,477,941	30,000	3,715,337	-	69,469,017
Total Revenue	\$ 435,231,078	\$ 861,133,472	\$ 4,635,245	\$ 60,523,217	\$ 141,882,335	\$ 1,503,405,347

Cost Category						2023
	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Adopted Budget Total
Salaries and Benefits	\$ 237,471,308	\$ 299,631,080	\$ 50,000	\$ 21,444,060	\$ 17,209,256	\$ 575,805,704
Services and Supplies	95,469,057	315,946,587	3,673,960	28,118,247	126,477,581	569,685,432
Other Charges	49,831,047	242,776,949	138,261	16,645,611	6,380,991	315,772,859
Fixed Assets	10,008,493	36,573,703	1,010,000	3,291,820	3,943,081	54,827,097
Other Financing Uses	89,579,236	24,273,311	-	3,594,718	-	117,447,265
Intrafund	(92,584)	20,760	3,000	-	-	(68,824)
Contingencies	17,208,510	-	-	-	-	17,208,510
Total Gross Costs	\$ 499,475,067	\$ 919,222,390	\$ 4,875,221	\$ 73,094,456	\$ 154,010,909	\$ 1,650,678,043

Net Impact to Fund Balance/Retained Earnings	\$ (64,243,989)	\$ (58,088,918)	\$ (239,976)	\$ (12,571,239)	\$ (12,128,574)	\$ (147,272,696)
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Financial Overview by Fund

2024 Spending Plan – Year Two

Revenue Category	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	2024 Spending Plan Total
Taxes	\$ 206,784,692	\$ 23,629,775	\$ -	\$ -	\$ -	\$ 230,414,467
Licenses, Permits, Franchises	2,413,525	2,451,914	-	110,000	-	4,975,439
Fines, Forfeitures, Penalties	3,331,511	682,295	445,000	-	-	4,458,806
Revenue from use of Assets	7,594,966	1,116,389	26,400	1,531,544	981,022	11,250,321
Intergovernmental Revenue	127,572,568	619,529,915	-	2,096,745	100,000	749,299,228
Charges for Service	81,399,517	104,758,750	-	35,390,676	144,222,448	365,771,391
Miscellaneous Revenue	977,170	1,169,404	157,595	18,600,740	185,968	21,090,877
Other Financing Sources	5,243,706	62,910,189	-	3,826,797	-	71,980,692
Total Revenue	\$ 435,317,655	\$ 816,248,631	\$ 628,995	\$ 61,556,502	\$ 145,489,438	\$ 1,459,241,221

Cost Category	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	2023 Adopted Budget Total
Salaries and Benefits	\$ 241,047,185	\$ 304,887,503	\$ 51,500	\$ 21,950,081	\$ 15,903,827	\$ 583,840,096
Services and Supplies	71,329,556	281,121,066	774,142	27,368,654	124,340,245	504,933,663
Other Charges	50,563,988	235,232,474	139,259	16,927,429	6,223,088	309,086,238
Fixed Assets	277,828	1,979,887	-	1,816,070	2,321,481	6,395,266
Other Financing Uses	67,988,884	29,458,657	-	3,487,290	-	100,934,831
Intrafund	(101,259)	(19,819)	-	-	-	(121,078)
Contingencies	12,008,510	-	-	-	-	12,008,510
Total Gross Costs	\$ 443,114,692	\$ 852,659,768	\$ 964,901	\$ 71,549,524	\$ 148,788,641	\$ 1,517,077,526

Net Impact to Fund Balance/Retained Earnings	\$ (7,797,037)	\$ (36,411,137)	\$ (335,906)	\$ (9,993,022)	\$ (3,299,203)	\$ (57,836,305)
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Note: Total Revenue, as displayed on this schedule, is reported in accordance with Governmental Accounting Standards in which contributions from the General Fund (either through General Fund Contributions to Other Programs or Mandated County Match) are reflected as revenue for non-General Fund departments. For departments within the General Fund, the General Fund contribution is reflected as the use of fund balance and contributes to changes in the Net Impact to Fund Balance and Retained Earnings.

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Schedule 9s where contributions from the General Fund are reflected as a General Fund Contribution, regardless of fund type. This is done to provide complete transparency in reporting the use of all local General Fund dollars.

General Fund contributions identified for outside agencies, totaling \$8 million for the 2024 Spending Plan, are reflected in the Total Gross Costs and not in the Total Revenue because these outside agencies are not included in the County's budget document. Detailed distribution of these funds can be seen in the General Fund Contribution to Other Programs segment of the Net County Cost Schedule for Year Two in the section following the overview schedules.

Net County Cost Schedule – 2023 Adopted Budget – Year One

2023 Adopted Budget - Year One Fund Type/Budget Unit	Adopted Budget Costs	Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
General Fund				
Aging and Veterans Services - Stanislaus Veterans Center	\$ 1,196,959	\$ 449,495	\$ -	\$ 747,464
Aging and Veterans Services - Veterans Services	1,053,040	317,572	-	735,468
Agricultural Commissioner	6,535,873	4,210,502	-	2,325,371
Assessor	8,782,961	1,082,020	-	7,700,941
Auditor-Controller	5,511,761	3,496,426	-	2,015,335
Board of Supervisors	2,341,443	62,990	-	2,278,453
Chief Executive Office - Administration	9,773,038	3,501,900	-	6,271,138
Chief Executive Office - Human Relations	6,799,575	3,936,635	-	2,862,940
Clerk-Recorder	4,288,234	2,653,093	-	1,635,141
Clerk-Recorder - Elections	6,170,059	1,607,635	-	4,562,424
County Counsel	4,982,113	2,421,406	-	2,560,707
County Operations - Airport	250,000	-	-	250,000
County Operations - Appropriations for Contingencies	12,008,510	-	-	12,008,510
County Operations - C. I. F. A.	140,633	-	-	140,633
County Operations - County Court Funding	6,187,910	2,549,000	-	3,638,910
County Operations - Debt Service	736,450	2,211,600	-	(1,475,150)
County Operations - Economic Development Bank	645,000	-	-	645,000
County Operations - Focus on Prevention	1,118,800	118,800	-	1,000,000
County Operations - General Fund Contribution to Other Programs	35,841,592	-	-	35,841,592
County Operations - General Fund Match - VLF	40,000,000	40,000,000	-	-
County Operations - Mandated County Match	21,533,039	-	-	21,533,039
District Attorney - Criminal Division	24,596,275	1,874,237	-	22,722,038
Environmental Resources - Code Enforcement	2,335,600	25,750	-	2,309,850
Environmental Resources - Groundwater Program	1,830,734	118,360	-	1,712,374
General Services Agency - Administration	1,135,396	1,135,396	-	-
General Services Agency - Capital Facilities	20,237,872	1,100,369	-	19,137,503
General Services Agency - Tenth Street Place	713,780	1,009,780	-	(296,000)
Grand Jury	194,394	-	-	194,394
Parks and Recreation	15,573,474	7,056,676	-	8,516,798
Parks and Recreation - Tuolumne River Regional Park	311,650	-	-	311,650
Planning and Community Development	3,923,259	1,302,194	-	2,621,065
Probation - Administration	4,388,829	659,330	-	3,729,499
Probation - Community Corrections Partnership	9,775,950	9,775,950	-	-
Probation - Field Services	17,565,612	2,160,355	-	15,405,257
Probation - Institutional Services	8,130,531	1,199,599	-	6,930,932
Probation - Juvenile Commitment Facility	3,347,265	1,314,602	-	2,032,663
Public Defender	12,769,866	4,414,822	-	8,355,044
Public Defender - Indigent Defense	4,303,985	118,320	-	4,185,665
Sheriff - Administration	15,591,377	727,709	-	14,863,668
Sheriff - Adult Detention Expansion	-	-	-	-
Sheriff - Contract Cities	15,596,667	15,596,667	-	-
Sheriff - Detention	96,498,762	24,748,744	-	71,750,018
Sheriff - OES/Fire Warden	3,043,835	369,971	-	2,673,864
Sheriff - Operations	56,425,763	6,058,209	-	50,367,554
Treasurer - Admin/Taxes	1,737,059	576,793	-	1,160,266
Treasurer - Revenue Recovery	1,674,617	1,674,617	-	-
Treasurer - Treasury	913,902	913,902	-	-
University of California Cooperative Extension	971,538	-	-	971,538
Total General Fund	\$ 499,484,982	\$ 152,551,426	\$ -	\$ 346,933,556

2023 Adopted Budget - Year One Fund Type/Budget Unit	Adopted Budget Costs	Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Discretionary Revenue/Fund Balance				
County Operations - Discretionary Revenue	\$ (9,915)	\$ 282,679,652	\$ -	\$ (282,689,567)
Assigned Fund Balance	-	-	57,555,116	(57,555,116)
Unassigned Fund Balance			6,688,873	(6,688,873)
Adjusted General Fund	\$ 499,475,067	\$ 435,231,078	\$ 64,243,989	\$ -

2023 Adopted Budget - Year One Fund Type/Budget Unit	Adopted Budget Costs	Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Special Revenue Funds				
Aging and Veterans Services - Area Agency on Aging	\$ 7,818,965	\$ 6,867,624	\$ 408,280	\$ 543,061
Assessor - ASR State Grant	322,500	-	322,500	-
Behavioral Health and Recovery Services	64,223,310	63,576,128	-	647,182
BHRS - Managed Care	14,512,177	14,512,177	-	-
BHRS - Mental Health Services Act	83,279,057	67,767,085	15,511,972	-
BHRS - Public Guardian	4,039,430	150,947	270,338	3,618,145
BHRS - Stanislaus Recovery Center	7,281,895	7,281,895	-	-
BHRS - Substance Use Disorder	23,811,339	23,811,339	-	-
Child Support Services	17,423,543	17,423,543	-	-
Clerk-Recorder - Modernization	1,210,206	739,000	471,206	-
Clerk-Recorder - Vital & Health Statistics	55,000	55,000	-	-
County Operations - ARPA State and Local Fiscal Recovery Fund	4,577,960	4,577,960	-	-
County Operations - DNA Identification Fund Prop 69	29,000	29,000	-	-
County Operations - DOJ Drug & Alcohol	100,000	30,000	70,000	-
County Operations - ERAP Emergency Rental Assistance Program	-	-	-	-
County Operations - Stanislaus Family Justice Center	300,000	300,000	-	-
CSA - County Childrens Fund	176,491	176,491	-	-
CSA - General Assistance	1,556,751	175,049	-	1,381,702
CSA - Housing and Homeless Services	12,156,268	8,700,662	3,455,606	-
CSA - IHSS Provider Wages	16,840,814	11,370,306	-	5,470,508
CSA - IHSS Public Authority - Administration	1,026,326	1,026,326	-	-
CSA - IHSS Public Authority - Benefits	1,307,335	1,209,012	-	98,323
CSA - Program Services and Support	179,329,748	171,364,306	5,302,023	2,663,419
CSA - Public Economic Assistance	112,605,303	108,877,407	-	3,727,896
District Attorney - Arson Task Force	64,509	64,509	-	-
District Attorney - Auto Insurance Fraud Prosecution	215,268	215,268	-	-
District Attorney - Consumer Fraud Prosecution Program	-	-	-	-
District Attorney - Criminal Division Asset Forfeiture	14,322	-	14,322	-
District Attorney - Elder Abuse Advocacy & Outreach	183,700	175,209	8,491	-
District Attorney - Federal Asset Forfeiture	-	-	-	-
District Attorney - Real Estate Fraud	433,953	274,576	-	159,377
District Attorney - Unserved/Underserved Victim Advocacy and Outreach	123,704	123,704	-	-
District Attorney - Victim Compensation & Government Claims	-	-	-	-
District Attorney - Victim Services Program	1,203,448	1,203,448	-	-
District Attorney - Violence Against Women Program	138,758	105,001	-	33,757
Environmental Resources	9,225,356	7,144,892	1,846,080	234,384
Environmental Resources - AB 939 - Source Reduction and Recycle	986,850	986,850	-	-
Environmental Resources - Abandoned Vehicle Abatement	96,743	63,654	33,089	-
Environmental Resources - Beverage Container Recycling	30,017	30,017	-	-
Environmental Resources - Code Enforcement Abatement	21,100	-	21,100	-
Environmental Resources - Disclosure Program	536,361	361,171	175,190	-
Environmental Resources - Household Hazardous Waste	1,049,295	964,906	84,389	-

Net County Cost Schedule

2023 Adopted Budget - Year One Fund Type/Budget Unit	Adopted Budget Costs	Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
Environmental Resources - Trust Fund	5,592	-	5,592	-
Environmental Resources - Used Oil Recycling	63,551	63,551	-	-
Environmental Resources - Vehicle Registration Fee Surcharge	71,740	4,120	67,620	-
Environmental Resources - Waste Tire Enforcement Grant	171,460	171,460	-	-
General Services Agency - 12th Street - Office Building	73,615	36,039	-	37,576
Health Services Agency - Administration	14,907,226	7,237,513	7,669,713	-
Health Services Agency - EMS Discretionary Fund	68,000	80,000	(12,000)	-
Health Services Agency - IHCP EMS Hospital	406,581	168,000	238,581	-
Health Services Agency - IHCP EMS Physicians	311,784	297,500	14,284	-
Health Services Agency - Indigent Health Care	310,055	107,000	203,055	-
Health Services Agency - Public Health	43,762,691	40,361,195	(109,307)	3,510,803
Health Services Agency - Public Health Vital and Health Statistics	101,223	80,000	21,223	-
Library	19,585,031	14,437,817	530,404	4,616,810
Parks and Recreation - Fish and Wildlife	20,000	1,000	19,000	-
Parks and Recreation - Modesto Reservoir Patrol	23,000	23,000	-	-
Parks and Recreation - Off-Highway Vehicle Fund	894,518	806,093	88,425	-
Parks and Recreation - Regional Water Safety Training Center	-	-	-	-
Planning - Building Permits	3,201,817	2,958,264	243,553	-
Planning - Dangerous Building Abatement	50,500	27,560	22,940	-
Planning - General Plan Maintenance	481,048	222,184	258,864	-
Planning - Housing Programs	2,100,231	2,100,231	-	-
Planning - Special Revenue Grants	24,005,487	24,005,487	-	-
Probation - Corrections Performance Incentive Fund	2,581,185	1,244,162	1,337,023	-
Probation - Criminalistics Lab	-	-	-	-
Probation - Juvenile Accountability Block Grant	-	-	-	-
Probation - Juvenile Justice Crime Prevention Act	2,802,341	1,508,713	1,293,628	-
Probation - Juvenile Justice Realignment Block Grant	748,917	1,674,859	(925,942)	-
Probation - Local Community Corrections	37,635,602	29,633,655	8,001,947	-
Probation - Ward Welfare Fund	82,400	1,200	81,200	-
Probation - Youthful Offender Block Grant	3,493,663	2,507,191	986,472	-
Public Works - Administration	18,337,356	3,337,356	-	15,000,000
Public Works - Engineering	-	-	-	-
Public Works - Road and Bridge	134,119,170	129,426,640	4,105,530	587,000
Sheriff - CAL ID Program	1,240,203	543,076	697,127	-
Sheriff - CAL-MMET	845,817	705,490	140,327	-
Sheriff - Civil Process Fee	140,982	184,314	(43,332)	-
Sheriff - County Fire Service Fund	3,035,052	1,950,575	871,489	212,988
Sheriff - Court Security	6,922,034	6,037,598	452,772	431,664
Sheriff - Dedicated Funds	-	-	-	-
Sheriff - Driver Training Program	383,159	287,000	96,159	-
Sheriff - Federal Asset Forfeiture	-	-	-	-
Sheriff - Justice Assistance Grant	332,306	332,306	-	-
Sheriff - OES Grants	3,380,728	160,924	3,219,804	-
Sheriff - OES Homeland Security Grants	1,100,193	1,100,193	-	-
Sheriff - OES Water Resources Grant	-	-	-	-
Sheriff - SDEA Federal Asset Forfeiture	189,153	-	189,153	-
Sheriff - Vehicle Theft Unit	628,720	503,853	124,867	-
University of California Cooperative Extension - Farm & Home Advisors	5,000	-	5,000	-
Workforce Development	14,481,884	14,282,723	199,161	-
Workforce Development - StanWORKs	7,814,573	7,814,573	-	-
Total Special Revenue Funds	\$ 919,222,390	\$ 818,158,877	\$ 58,088,918	\$ 42,974,595

Net County Cost Schedule

2023 Adopted Budget - Year One	Adopted Budget	Adopted Budget	Use of Fund	Adopted Budget
Fund Type/Budget Unit	Costs	Revenue	Balance/Retained Earnings	Net County Cost
Capital Projects Funds				
County Capital Projects - Courthouse Construction Fund	\$ 750,720	\$ 200,000	\$ 550,720	\$ -
County Capital Projects - Criminal Justice Facilities Fund	35,256	346,000	(310,744)	-
County Capital Projects - Crows Landing Industrial Business Park Project	4,089,245	299,245	-	3,790,000
Total Capital Projects Funds	\$ 4,875,221	\$ 845,245	\$ 239,976	\$ 3,790,000

2023 Adopted Budget - Year One	Adopted Budget	Adopted Budget	Use of Fund	Adopted Budget
Fund Type/Budget Unit	Costs	Revenue	Balance/Retained Earnings	Net County Cost
Enterprise Funds				
County Operations - Cannabis Program	\$ 5,453,183	\$ 3,663,600	\$ 1,789,583	\$ -
Environmental Resources - Fink Road Landfill	18,919,736	9,381,111	9,538,625	-
Environmental Resources - Geer Road Landfill	3,288,664	3,288,664	-	-
Health Services Agency - Clinic and Ancillary Services	41,193,093	39,275,228	-	1,917,865
Public Works - Local Transit System	-	-	-	-
Sheriff - Emergency Medical Services	1,705,653	1,227,249	478,404	-
Sheriff - Jail Commissary / Inmate Welfare	2,534,127	1,769,500	764,627	-
Total Enterprise Funds	\$ 73,094,456	\$ 58,605,352	\$ 12,571,239	\$ 1,917,865

2023 Adopted Budget - Year One	Adopted Budget	Adopted Budget	Use of Fund	Adopted Budget
Fund Type/Budget Unit	Costs	Revenue	Balance/Retained Earnings	Net County Cost
Internal Services Funds				
Auditor-Controller - Enterprise Resource Planning	\$ 4,294,990	\$ -	\$ 4,294,990	\$ -
County Operations - Deferred Compensation	144,208	161,706	(17,498)	-
County Operations - Dental Self-Insurance	4,422,351	3,999,676	422,675	-
County Operations - General Liability	15,011,970	15,086,023	(74,053)	-
County Operations - Medical Self-Insurance	68,822,969	68,822,970	(1)	-
County Operations - Other Employee Benefits	132,482	198,530	(66,048)	-
County Operations - Professional Liability	1,711,341	1,705,768	5,573	-
County Operations - Unemployment Insurance	635,189	671,485	(36,296)	-
County Operations - Vision Care Insurance	784,851	644,320	140,531	-
County Operations - Workers Compensation	6,497,081	6,497,081	-	-
General Services Agency - Central Services Division	3,081,244	2,976,010	105,234	-
General Services Agency - Facilities Maintenance Division	10,161,764	9,353,654	808,110	-
General Services Agency - Fleet Services Division	5,960,558	5,621,700	338,858	-
General Services Department - Utilities	6,344,000	6,344,000	-	-
Information Technology Central	17,790,142	13,588,962	4,201,180	-
Information Technology Central - Telecommunications	-	-	-	-
Integrated Criminal Justice Information System	1,544,652	1,030,700	513,952	-
Public Works - Morgan Shop	6,671,117	5,179,750	1,491,367	-
Total Internal Service Funds	\$ 154,010,909	\$ 141,882,335	\$ 12,128,574	\$ -
Total All Funds	\$ 1,650,678,043	\$ 1,454,722,887	\$ 147,272,696	\$ 48,682,460

2023 Adopted Budget - Year One	Adopted Budget	Adopted Budget	Use of Fund	Adopted Budget
Fund Type/Budget Unit	Costs	Revenue	Balance/Retained Earnings	Net County Cost
General Fund Contributions to Other Programs (Outside Agencies)				
Law Library	\$ -	\$ -	\$ -	\$ 56,867
Local Area Formation Commission	-	-	-	246,579
North McHenry Sales Tax	-	-	-	4,290,000
Other Contributions (Fire Districts)	-	-	-	1,280,170
Stanislaus Animal Services Agency	-	-	-	2,810,423
Stanislaus Council of Governments	-	-	-	8,132
Total Contributions to Outside Agencies	\$ -	\$ -	\$ -	\$ 8,692,171
Total County Budget Appropriations	\$ 1,650,678,043	\$ 1,454,722,887	\$ 147,272,696	\$ 57,374,631

Net County Cost Schedule – 2024 Spending Plan – Year Two

2024 Spending Plan - Year Two Fund Type/Budget Unit	Spending Plan Costs	Spending Plan Revenue	Use of Fund Balance/ Retained Earnings	Spending Plan Net County Cost
General Fund				
Aging and Veterans Services - Stanislaus Veterans Center	\$ 1,221,184	\$ 451,295	\$ -	\$ 769,889
Aging and Veterans Services - Veterans Services	1,076,604	319,072	-	757,532
Agricultural Commissioner	6,375,473	4,291,862	-	2,083,611
Assessor	8,661,317	1,113,971	-	7,547,346
Auditor-Controller	5,699,985	3,601,325	-	2,098,660
Board of Supervisors	2,197,534	-	-	2,197,534
Chief Executive Office - Administration	9,222,450	3,449,350	-	5,773,100
Chief Executive Office - Human Relations	6,891,554	4,056,494	-	2,835,060
Clerk-Recorder	4,400,593	2,732,684	-	1,667,909
Clerk-Recorder - Elections	5,752,063	1,600,000	-	4,152,063
County Counsel	4,981,113	2,425,700	-	2,555,413
County Operations - Airport	257,500	-	-	257,500
County Operations - Appropriations for Contingencies	12,008,510	-	-	12,008,510
County Operations - C. I. F. A.	144,852	-	-	144,852
County Operations - County Court Funding	6,235,436	2,584,000	-	3,651,436
County Operations - Debt Service	758,543	2,277,948	-	(1,519,405)
County Operations - Economic Development Bank	500,000	-	-	500,000
County Operations - Focus on Prevention	1,100,000	100,000	-	1,000,000
County Operations - General Fund Contribution to Other Programs	12,417,804	-	-	12,417,804
County Operations - General Fund Match - VLF	41,200,000	41,200,000	-	-
County Operations - Mandated County Match	21,533,039	-	-	21,533,039
District Attorney - Criminal Division	25,118,003	1,924,424	-	23,193,579
Environmental Resources - Code Enforcement	2,405,669	26,523	-	2,379,146
Environmental Resources - Groundwater Program	1,885,656	121,911	-	1,763,745
General Services Agency - Administration	1,188,530	1,188,530	-	-
General Services Agency - Capital Facilities	7,271,260	1,146,700	-	6,124,560
General Services Agency - Tenth Street Place	735,270	1,024,260	-	(288,990)
Grand Jury	197,988	-	-	197,988
Parks and Recreation	10,243,782	6,668,542	-	3,575,240
Parks and Recreation - Tuolumne River Regional Park	-	-	-	-
Planning and Community Development	3,981,709	1,341,262	-	2,640,447
Probation - Administration	4,468,070	667,916	-	3,800,154
Probation - Community Corrections Partnership	7,548,508	7,548,508	-	-
Probation - Field Services	15,806,765	1,136,220	-	14,670,545
Probation - Institutional Services	8,011,780	1,199,599	-	6,812,181
Probation - Juvenile Commitment Facility	3,317,497	1,341,789	-	1,975,708
Public Defender	12,526,094	3,956,815	-	8,569,279
Public Defender - Indigent Defense	4,399,423	90,000	-	4,309,423
Sheriff - Administration	14,822,296	749,541	-	14,072,755
Sheriff - Adult Detention Expansion	22,494,119	7,316,090	-	15,178,029
Sheriff - Contract Cities	15,491,602	15,491,602	-	-
Sheriff - Detention	70,016,411	12,420,506	-	57,595,905
Sheriff - OES/Fire Warden	2,781,205	349,552	-	2,431,653
Sheriff - Operations	50,321,386	4,922,692	-	45,398,694
Treasurer - Admin/Taxes	1,789,171	594,097	-	1,195,074
Treasurer - Revenue Recovery	1,724,856	1,724,856	-	-
Treasurer - Treasury	941,319	941,319	-	-
University of California Cooperative Extension	1,000,684	-	-	1,000,684
Total General Fund	\$ 443,124,607	\$ 144,096,955	\$ -	\$ 299,027,652

2024 Spending Plan - Year Two Fund Type/Budget Unit	Spending Plan Costs	Spending Plan Revenue	Use of Fund Balance/ Retained Earnings	Spending Plan Net County Cost
Discretionary Revenue/Fund Balance				
County Operations - Discretionary Revenue	(9,915)	291,220,700	-	(291,230,615)
Assigned Fund Balance	-	-	-	-
Unassigned Fund Balance	-	-	7,797,037	(7,797,037)
Adjusted General Fund	\$ 443,114,692	\$ 435,317,655	\$ 7,797,037	\$ -

2024 Spending Plan - Year Two Fund Type/Budget Unit	Spending Plan Costs	Spending Plan Revenue	Use of Fund Balance/ Retained Earnings	Spending Plan Net County Cost
Special Revenue Funds				
Aging and Veterans Services - Area Agency on Aging	\$ 6,663,441	\$ 5,756,604	\$ 363,776	\$ 543,061
Assessor - ASR State Grant	118,500	-	118,500	-
Behavioral Health and Recovery Services	65,239,389	64,592,207	-	647,182
BHRS - Managed Care	14,947,542	14,947,542	-	-
BHRS - Mental Health Services Act	77,027,544	69,135,418	7,892,126	-
BHRS - Public Guardian	4,160,613	155,476	386,992	3,618,145
BHRS - Stanislaus Recovery Center	7,500,352	7,500,352	-	-
BHRS - Substance Use Disorder	23,825,138	23,825,138	-	-
Child Support Services	17,423,543	17,423,543	-	-
Clerk-Recorder - Modernization	996,144	761,170	234,974	-
Clerk-Recorder - Vital & Health Statistics	56,650	56,650	-	-
County Operations - ARPA State and Local Fiscal Recovery Fund	2,064,422	2,064,422	-	-
County Operations - DNA Identification Fund Prop 69	29,000	29,000	-	-
County Operations - DOJ Drug & Alcohol	100,000	30,000	70,000	-
County Operations - ERAP Emergency Rental Assistance Program	-	-	-	-
County Operations - Stanislaus Family Justice Center	300,000	300,000	-	-
CSA - County Childrens Fund	176,491	176,491	-	-
CSA - General Assistance	1,556,751	175,049	-	1,381,702
CSA - Housing and Homeless Services	13,104,847	7,479,889	5,624,958	-
CSA - IHSS Provider Wages	17,129,720	11,659,212	-	5,470,508
CSA - IHSS Public Authority - Administration	1,026,326	1,026,326	-	-
CSA - IHSS Public Authority - Benefits	1,307,335	1,209,012	-	98,323
CSA - Program Services and Support	181,109,012	173,892,480	4,553,113	2,663,419
CSA - Public Economic Assistance	112,605,303	108,877,407	-	3,727,896
District Attorney - Arson Task Force	64,509	64,509	-	-
District Attorney - Auto Insurance Fraud Prosecution	215,268	215,268	-	-
District Attorney - Consumer Fraud Prosecution Program	-	-	-	-
District Attorney - Criminal Division Asset Forfeiture	14,752	-	14,752	-
District Attorney - Elder Abuse Advocacy & Outreach	-	-	-	-
District Attorney - Federal Asset Forfeiture	-	-	-	-
District Attorney - Real Estate Fraud	444,035	258,500	185,535	-
District Attorney - Unserved/Underserved Victim Advocacy and Outreach	-	-	-	-
District Attorney - Victim Compensation & Government Claims	-	-	-	-
District Attorney - Victim Services Program	994,934	994,934	-	-
District Attorney - Violence Against Women Program	138,758	105,001	33,757	-
Environmental Resources	9,407,426	7,359,238	1,813,804	234,384
Environmental Resources - AB 939 - Source Reduction and Recycle	1,016,456	1,016,456	-	-
Environmental Resources - Abandoned Vehicle Abatement	99,645	65,564	34,081	-
Environmental Resources - Beverage Container Recycling	30,918	30,918	-	-
Environmental Resources - Code Enforcement Abatement	21,733	-	21,733	-
Environmental Resources - Disclosure Program	552,452	372,007	180,445	-
Environmental Resources - Household Hazardous Waste	1,080,776	993,853	86,923	-

Net County Cost Schedule

2024 Spending Plan - Year Two	Spending Plan	Spending Plan	Use of Fund	Spending Plan
Fund Type/Budget Unit	Costs	Revenue	Balance/Retained Earnings	Net County Cost
Environmental Resources - Trust Fund	5,759	-	5,759	-
Environmental Resources - Used Oil Recycling	65,458	65,458	-	-
Environmental Resources - Vehicle Registration Fee Surcharge	73,892	4,244	69,648	-
Environmental Resources - Waste Tire Enforcement Grant	176,604	176,604	-	-
General Services Agency - 12th Street - Office Building	63,210	30,947	-	32,263
Health Services Agency - Administration	7,415,381	7,415,381	-	-
Health Services Agency - EMS Discretionary Fund	82,400	82,400	-	-
Health Services Agency - IHCP EMS Hospital	208,072	173,040	35,032	-
Health Services Agency - IHCP EMS Physicians	301,986	306,425	(4,439)	-
Health Services Agency - Indigent Health Care	279,644	110,210	169,434	-
Health Services Agency - Public Health	40,543,104	37,160,573	(128,272)	3,510,803
Health Services Agency - Public Health Vital and Health Statistics	104,260	82,400	21,860	-
Library	14,605,750	14,383,360	(644,420)	866,810
Parks and Recreation - Fish and Wildlife	20,000	1,000	19,000	-
Parks and Recreation - Modesto Reservoir Patrol	23,000	23,000	-	-
Parks and Recreation - Off-Highway Vehicle Fund	892,146	805,415	86,731	-
Parks and Recreation - Regional Water Safety Training Center	-	-	-	-
Planning - Building Permits	3,300,245	3,047,014	253,231	-
Planning - Dangerous Building Abatement	51,500	27,583	23,917	-
Planning - General Plan Maintenance	495,481	228,850	266,631	-
Planning - Housing Programs	1,788,508	1,788,508	-	-
Planning - Special Revenue Grants	5,392,605	5,392,605	-	-
Probation - Corrections Performance Incentive Fund	2,307,282	1,147,728	1,159,554	-
Probation - Criminalistics Lab	-	-	-	-
Probation - Juvenile Accountability Block Grant	-	-	-	-
Probation - Juvenile Justice Crime Prevention Act	2,898,878	1,508,713	1,390,165	-
Probation - Juvenile Justice Realignment Block Grant	781,554	2,774,736	(1,993,182)	-
Probation - Local Community Corrections	32,017,667	30,477,090	1,540,577	-
Probation - Ward Welfare Fund	82,400	1,200	81,200	-
Probation - Youthful Offender Block Grant	3,591,064	2,507,191	1,083,873	-
Public Works - Administration	2,622,230	2,622,230	-	-
Public Works - Engineering	-	-	-	-
Public Works - Road and Bridge	134,648,045	124,515,135	9,545,910	587,000
Sheriff - CAL ID Program	682,967	558,874	124,093	-
Sheriff - CAL-MMET	867,190	705,490	161,700	-
Sheriff - Civil Process Fee	145,204	189,843	(44,639)	-
Sheriff - County Fire Service Fund	3,034,140	2,009,092	812,060	212,988
Sheriff - Court Security	7,093,283	6,218,726	422,147	452,410
Sheriff - Dedicated Funds	-	-	-	-
Sheriff - Driver Training Program	305,007	295,610	9,397	-
Sheriff - Federal Asset Forfeiture	-	-	-	-
Sheriff - Justice Assistance Grant	-	-	-	-
Sheriff - OES Grants	-	-	-	-
Sheriff - OES Homeland Security Grants	-	-	-	-
Sheriff - OES Water Resources Grant	-	-	-	-
Sheriff - SDEA Federal Asset Forfeiture	194,786	-	194,786	-
Sheriff - Vehicle Theft Unit	647,884	518,969	128,915	-
University of California Cooperative Extension - Farm & Home Advisors	5,000	-	5,000	-
Workforce Development	14,481,884	14,481,884	-	-
Workforce Development - StanWORKs	7,814,573	7,814,573	-	-
Total Special Revenue Funds	\$ 852,659,768	\$ 792,201,737	\$ 36,411,137	\$ 24,046,894

Net County Cost Schedule

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
General Fund		\$ 261,984,675	\$ 435,231,078	\$ (499,475,067)	\$ 197,740,686
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
Special Revenue Funds					
1001	ER Environmental Resources	\$ 4,694,694	\$ 7,379,276	\$ (9,225,356)	\$ 2,848,614
1002	ER Household Hazardous Waste	675,069	964,906	(1,049,295)	590,680
1003	ER Vehicle Registration	409,888	4,120	(71,740)	342,268
1004	ER Source Reduction & Recycling	133,825	986,850	(986,850)	133,825
1005	ER Disclosure Program	230,479	361,171	(536,361)	55,289
1008	ER Used Oil Recycling	63,143	63,551	(63,551)	63,143
1009	ER Environmental Enforcement	30,860	-	(5,592)	25,268
1010	ER Beverage Container Recycling	28,926	30,017	(30,017)	28,926
1012	ER Waste Tire Enforcement Grant	85,000	171,460	(171,460)	85,000
1014	ER Abandoned Vehicle	177,405	63,654	(96,743)	144,316
1016	ER-Code Enforcement Abatement	100,107	-	(21,100)	79,007
1051	Aging and Veterans Services - Area Agency on Aging	2,191,319	7,410,685	(7,818,965)	1,783,039
1071	Department of Child Support Services	358,181	17,423,543	(17,423,543)	358,181
1101	PW Road & Bridge	12,558,001	14,689,950	(17,123,110)	10,124,841
1102	PW Road Projects	5,119,022	91,171,690	(91,171,690)	5,119,022
1103	PW AB-2928 Supplemental Maintenance	12,387	-	-	12,387
1104	PW Kaiser Voluntary Funds (Road Infrastructure)	310,791	-	(253,000)	57,791
1105	PW Roads Measure L	10,796,810	13,392,000	(16,535,000)	7,653,810
1106	PW Roads SB1	13,841,895	10,760,000	(9,036,370)	15,565,525
1201	PW Administration	109,466	18,337,356	(18,337,356)	109,466
1206	PL Building Permits Division	2,852,113	2,958,264	(3,201,817)	2,608,560
1291	PL CDBG Urban County	669,913	4,707,505	(4,707,505)	669,913
1292	PL Grants	847,723	21,398,213	(21,398,213)	847,723
1317	SCWD (Formerly AW) Stan Work	10,395	7,814,573	(7,814,573)	10,395
1320	SCWD (Formerly AW) Subfund Clearing Pool	5,942,417	14,282,723	(14,481,884)	5,743,256
1401	HSA Administration	9,146,866	7,237,513	(14,907,226)	1,477,153
1402	HSA Public Health	16,833,650	43,871,998	(43,762,691)	16,942,957
1404	HSA Indigent Health Care	2,439,544	107,000	(310,055)	2,236,489
1405	HSA PH Tobacco Tax Education	28,792	-	-	28,792
1428	HSA PH Vital and Health Statistics	1,005,758	80,000	(101,223)	984,535
1429	HSA EMS - Discretionary	(5,607)	80,000	(68,000)	6,393
1434	HSA IHCP EMS-Hospitals	301,045	168,000	(406,581)	62,464
1435	HSA IHCP EMS-Physicians	158	297,500	(311,784)	(14,126)
1436	HSA PH CDC Base Funding	1,251	-	-	1,251
1438	HSA PH HPP Base Funding	1,742	-	-	1,742
1446	PH Tobacco Educ Prop 56	21,309	-	-	21,309
1501	Behavioral Health & Recovery Services	22,099,169	64,223,310	(64,223,310)	22,099,169
1502	BHRS Substance Use Disorder	525,325	23,811,339	(23,811,339)	525,325
1503	BHRS Public Guardian	874,231	3,769,092	(4,039,430)	603,893
1504	BHRS Managed Care	-	14,512,177	(14,512,177)	-
1505	BHRS Stanislaus Recovery Center	1,588,150	7,281,895	(7,281,895)	1,588,150
1507	BHRS Prop 63	38,139,079	67,767,085	(83,279,057)	22,627,107
1601	PROB DJJ Realignment Block Grant	187,472	1,674,859	(748,917)	1,113,414
1631	CSA Program Services & Support	24,758,823	174,027,725	(179,329,748)	19,456,800
1632	CSA Public Economic Assistance	1,624,862	112,605,303	(112,605,303)	1,624,862
1633	CSA General Assistance	-	1,556,751	(1,556,751)	-
1637	CSA County Children's Fund	262,277	176,491	(176,491)	262,277
1639	CSA Housing and Homeless Services	3,680,208	8,700,662	(12,156,268)	224,602

Fund Balance Report – 2023 Adopted Budget – Year One

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
General Fund		\$ 261,984,675	\$ 435,231,078	\$ (499,475,067)	\$ 197,740,686
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
Special Revenue Funds					
1001	ER Environmental Resources	\$ 4,694,694	\$ 7,379,276	\$ (9,225,356)	\$ 2,848,614
1002	ER Household Hazardous Waste	675,069	964,906	(1,049,295)	590,680
1003	ER Vehicle Registration	409,888	4,120	(71,740)	342,268
1004	ER Source Reduction & Recycling	133,825	986,850	(986,850)	133,825
1005	ER Disclosure Program	230,479	361,171	(536,361)	55,289
1008	ER Used Oil Recycling	63,143	63,551	(63,551)	63,143
1009	ER Environmental Enforcement	30,860	-	(5,592)	25,268
1010	ER Beverage Container Recycling	28,926	30,017	(30,017)	28,926
1012	ER Waste Tire Enforcement Grant	85,000	171,460	(171,460)	85,000
1014	ER Abandoned Vehicle	177,405	63,654	(96,743)	144,316
1016	ER-Code Enforcement Abatement	100,107	-	(21,100)	79,007
1051	Aging and Veterans Services - Area Agency on Aging	2,191,319	7,410,685	(7,818,965)	1,783,039
1071	Department of Child Support Services	358,181	17,423,543	(17,423,543)	358,181
1101	PW Road & Bridge	12,558,001	14,689,950	(17,123,110)	10,124,841
1102	PW Road Projects	5,119,022	91,171,690	(91,171,690)	5,119,022
1103	PW AB-2928 Supplemental Maintenance	12,387	-	-	12,387
1104	PW Kaiser Voluntary Funds (Road Infrastructure)	310,791	-	(253,000)	57,791
1105	PW Roads Measure L	10,796,810	13,392,000	(16,535,000)	7,653,810
1106	PW Roads SB1	13,841,895	10,760,000	(9,036,370)	15,565,525
1201	PW Administration	109,466	18,337,356	(18,337,356)	109,466
1206	PL Building Permits Division	2,852,113	2,958,264	(3,201,817)	2,608,560
1291	PL CDBG Urban County	669,913	4,707,505	(4,707,505)	669,913
1292	PL Grants	847,723	21,398,213	(21,398,213)	847,723
1317	SCWD (Formerly AW) Stan Work	10,395	7,814,573	(7,814,573)	10,395
1320	SCWD (Formerly AW) Subfund Clearing Pool	5,942,417	14,282,723	(14,481,884)	5,743,256
1401	HSA Administration	9,146,866	7,237,513	(14,907,226)	1,477,153
1402	HSA Public Health	16,833,650	43,871,998	(43,762,691)	16,942,957
1404	HSA Indigent Health Care	2,439,544	107,000	(310,055)	2,236,489
1405	HSA PH Tobacco Tax Education	28,792	-	-	28,792
1428	HSA PH Vital and Health Statistics	1,005,758	80,000	(101,223)	984,535
1429	HSA EMS - Discretionary	(5,607)	80,000	(68,000)	6,393
1434	HSA IHCP EMS-Hospitals	301,045	168,000	(406,581)	62,464
1435	HSA IHCP EMS-Physicians	158	297,500	(311,784)	(14,126)
1436	HSA PH CDC Base Funding	1,251	-	-	1,251
1438	HSA PH HPP Base Funding	1,742	-	-	1,742
1446	PH Tobacco Educ Prop 56	21,309	-	-	21,309
1501	Behavioral Health & Recovery Services	22,099,169	64,223,310	(64,223,310)	22,099,169
1502	BHRS Substance Use Disorder	525,325	23,811,339	(23,811,339)	525,325
1503	BHRS Public Guardian	874,231	3,769,092	(4,039,430)	603,893
1504	BHRS Managed Care	-	14,512,177	(14,512,177)	-
1505	BHRS Stanislaus Recovery Center	1,588,150	7,281,895	(7,281,895)	1,588,150
1507	BHRS Prop 63	38,139,079	67,767,085	(83,279,057)	22,627,107
1601	PROB DJJ Realignment Block Grant	187,472	1,674,859	(748,917)	1,113,414
1631	CSA Program Services & Support	24,758,823	174,027,725	(179,329,748)	19,456,800
1632	CSA Public Economic Assistance	1,624,862	112,605,303	(112,605,303)	1,624,862
1633	CSA General Assistance	-	1,556,751	(1,556,751)	-
1637	CSA County Children's Fund	262,277	176,491	(176,491)	262,277
1639	CSA Housing and Homeless Services	3,680,208	8,700,662	(12,156,268)	224,602

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
1640	CSA Public Authority - Administration	-	1,026,326	(1,026,326)	-
1641	CSA Public Authority - Benefits Administration	-	1,307,335	(1,307,335)	-
1642	CSA IHSS Provider Wages	-	16,840,814	(16,840,814)	-
1651	Library	13,634,609	19,054,627	(19,585,031)	13,104,205
1660	OES Water Resources Grant	(2,346)	-	-	(2,346)
1665	Aging and Veterans Services - Stanislaus Veterans Center	773,658	-	-	773,658
1666	OES Governor's Office of Emergency Services Grant	2,178,916	160,924	(3,380,728)	(1,040,888)
1670	OES Homeland Security Grant	-	1,100,193	(1,100,193)	-
1676	ARPA State and Local Fiscal Recovery Fund	-	4,577,960	(4,577,960)	-
1679	PROB Local Community Corrections	26,121,955	29,633,655	(37,635,602)	18,120,008
1686	DA Unserved/Underserved Victim Advocacy and Outreach Program	(94,247)	123,704	(123,704)	(94,247)
1687	CEO Stanislaus Family Justice Center	(3,959)	300,000	(300,000)	(3,959)
1688	PROB Corrections Performance Incentive Act	3,836,322	1,244,162	(2,581,185)	2,499,299
1694	PKS Regional Water Safety Training Center	6,011	-	-	6,011
1698	PROB Youthful Offender Block Grant (YOBG)	4,381,764	2,507,191	(3,493,663)	3,395,292
1702	PARKS-Off Highway Vehicle Fund	967,059	806,093	(894,518)	878,634
1703	SO Cal Id	1,181,829	543,076	(1,240,203)	484,702
1704	DA Violence Against Women	(100,550)	138,758	(138,758)	(100,550)
1706	DA Elder Abuse Program	(27,770)	175,209	(183,700)	(36,261)
1707	DA Federal Asset Forfeiture	156	-	-	156
1710	DA BOC Victim Restitution	-	-	-	-
1711	DA Child Abduction	5,000	-	-	5,000
1712	DA Auto Fraud	(107,187)	215,268	(215,268)	(107,187)
1714	DA Victim Witness	(1,032,801)	1,203,448	(1,203,448)	(1,032,801)
1715	SO Vehicle Theft	178,392	503,853	(628,720)	53,525
1723	CLK Fixed Asset Acquisition	2,473,826	739,000	(1,210,206)	2,002,620
1725	OES County Fire Service	3,253,768	2,163,563	(3,035,052)	2,382,279
1726	CEO Alcohol and Drug Analysis	90,762	30,000	(100,000)	20,762
1727	PARKS-Fish and Wildlife	59,355	1,000	(20,000)	40,355
1728	PARKS-Modesto Reservoir Patrol	65,102	23,000	(23,000)	65,102
1746	PL Dangerous Bldg Abatement fund	(20,899)	27,560	(50,500)	(43,839)
1759	AG Ag Comm Development Fees	878	-	-	878
1761	DA Arson Task Force	3,954	64,509	(64,509)	3,954
1765	PROB Ward Welfare fund	281,032	1,200	(82,400)	199,832
1766	COOP Farm & Home Advisors Research	40,076	-	(5,000)	35,076
1768	SO Sheriff's Civil Process Fee	1,067,100	184,314	(140,982)	1,110,432
1769	SO Sheriff's Driver Training Program	187,478	287,000	(383,159)	91,319
1771	DA Asset Forfeiture	375,214	-	(14,322)	360,892
1776	DA Real Estate Fraud Prosecution	(20,470)	433,953	(433,953)	(20,470)
1777	CEO Prop 69-DNA Identification	30,552	29,000	(29,000)	30,552
1780	SO Cal-MMET	465,059	705,490	(845,817)	324,732
1781	AC Tobacco Settlement Securitization	57,466,300	-	-	57,466,300
1782	PL State CalHome Grant Reuse	1,527,749	-	-	1,527,749
1786	CLK Vital and Health Statistics	498,881	55,000	(55,000)	498,881
1798	PROB JJCPA Programs	5,159,466	1,508,713	(2,802,341)	3,865,838
1799	CEO Justice Assistance Grants (JAG)	-	332,306	(332,306)	-
171A	GSA 12th Street Office Bldg	228	73,615	(73,615)	228
171B	GSA 12th St Condominium Resv (former Parking Garage)	90,000	-	-	90,000
172A	ASR State Grants	515,000	-	(322,500)	192,500
176A	SO Federal Asset Forfeiture - Justice	193,030	-	(93,258)	99,772
176B	SO Federal Asset Forfeiture - Treasury	75,528	-	(95,895)	(20,367)
176C	SO Court Security	1,837,837	6,469,262	(6,922,034)	1,385,065
177A	DA Enforce Consumer Protection Laws	112,800	-	-	112,800
178D	PL Salida Planning Efforts	441,220	-	-	441,220
178E	PL California Emergencies Solution Housing Grant (CESH)	(4,260)	-	-	(4,260)
179A	PL General Plan Maintenance Fees	1,496,453	222,184	(481,048)	1,237,589
179C	AC 2006 Tobacco Securitization	29,346,214	-	-	29,346,214
Total Special Revenue Funds		\$ 344,769,976	\$ 861,133,472	\$ (919,222,390)	\$ 286,681,058

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
Capital Projects Funds					
2025	County Capital Projects - Courthouse Construction	\$ 1,656,336	\$ 200,000	\$ (750,720)	\$ 1,105,616
2026	County Capital Projects - Criminal Justice Facility	1,749,877	346,000	(35,256)	2,060,621
2210	County Capital Projects - Criminal Justice Facilities Fund	-	4,089,245	(4,089,245)	-
Capital Projects Total		\$ 3,406,213	\$ 4,635,245	\$ (4,875,221)	\$ 3,166,237
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
Enterprise Funds					
4021	ER Fink Road Landfill	\$ 30,413,612	\$ 9,381,111	\$ (18,919,736)	\$ 20,874,987
4022	ER Fink Road Landfill Postclosure Reserve	22,499,517	-	-	22,499,517
4031	ER Geer Road Landfill	1,578,784	3,288,664	(3,288,664)	1,578,784
4032	ER Geer Road Landfill Postclosure Reserve	6,153,877	-	-	6,153,877
4051	HSA Clinic & Ancillary Services	33,321,322	41,193,093	(41,193,093)	33,321,322
4081	SO Inmate Welfare/Commissary	1,495,071	1,769,500	(2,534,127)	730,444
4082	SO Emergency Medical Services	266,140	1,227,249	(1,705,653)	(212,264)
4085	CEO Cannabis Program	4,125,025	3,663,600	(5,453,183)	2,335,442
6016	ER Geer Road Landfill	0	-	-	0
6017	ER Fink Road Landfill	0	-	-	0
Total Enterprise Funds		\$ 99,853,350	\$ 60,523,217	\$ (73,094,456)	\$ 87,282,111
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
Internal Service Funds					
5001	GSA Central Services	\$ (36,567)	\$ 2,976,010	\$ (3,081,244)	\$ (141,801)
5011	Information Technology Central - Communications (ITC)	550,402	-	-	550,402
5021	GSA Fleet Services	1,034,279	5,621,700	(5,960,558)	695,421
5022	GSA Fleet Services Vehicle Replacement	3,504	-	-	3,504
5031	Information Technology Central (ITC)	3,168,642	13,588,962	(17,790,142)	(1,032,538)
5051	General Liability	(3,756,732)	15,086,023	(15,011,970)	(3,682,679)
5061	Professional Liability	314,799	1,705,768	(1,711,341)	309,226
5071	Unemployment Insurance	323,661	671,485	(635,189)	359,957
5081	Workers' Compensation Ins	5,862,676	6,497,081	(6,497,081)	5,862,676
5091	Medical Self-Insurance (Purchased Insurance)	13,120,968	68,822,970	(68,822,969)	13,120,969
5093	Other Employee Benefits	123,764	198,530	(132,482)	189,812
Total Internal Service Funds		\$ 44,472,123	\$ 141,882,335	\$ (154,010,909)	\$ 32,343,549
Total All Funds		\$ 754,486,336	\$ 1,503,405,347	\$ (1,650,678,043)	\$ 607,213,640

Fund Balance Report – 2024 Spending Plan – Year Two

Fund	Fund Type/Budget Unit	Estimated Beginning Fund Balance 7/1/2023	Spending Plan Revenue	Spending Plan Costs	Projected Fund Balance 6/30/2024
General Fund		\$ 197,740,686	\$ 435,317,655	\$ (443,114,692)	\$ 189,943,649
Fund	Fund Type/Budget Unit	Estimated Beginning Fund Balance 7/1/2023	Spending Plan Revenue	Spending Plan Costs	Projected Fund Balance 6/30/2024
Special Revenue Funds					
1001	ER Environmental Resources	\$ 2,848,614	\$ 7,593,622	\$ (9,407,426)	\$ 1,034,810
1002	ER Household Hazardous Waste	590,680	993,853	(1,080,776)	503,757
1003	ER Vehicle Registration	342,268	4,244	(73,892)	272,620
1004	ER Source Reduction & Recycling	133,825	1,016,456	(1,016,456)	133,825
1005	ER Disclosure Program	55,289	372,007	(552,452)	(125,156)
1008	ER Used Oil Recycling	63,143	65,458	(65,458)	63,143
1009	ER Environmental Enforcement	25,268	-	(5,759)	19,509
1010	ER Beverage Container Recycling	28,926	30,918	(30,918)	28,926
1012	ER Waste Tire Enforcement Grant	85,000	176,604	(176,604)	85,000
1014	ER Abandoned Vehicle	144,316	65,564	(99,645)	110,235
1016	ER-Code Enforcement Abatement	79,007	-	(21,733)	57,274
1051	Aging and Veterans Services - Area Agency on Aging	1,783,039	6,299,665	(6,663,441)	1,419,263
1071	Department of Child Support Services	358,181	17,423,543	(17,423,543)	358,181
1101	PW Road & Bridge	10,124,841	15,271,750	(25,151,315)	245,276
1102	PW Road Projects	5,119,022	87,975,385	(81,912,265)	11,182,142
1103	PW AB-2928 Supplemental Maintenance	12,387	-	-	12,387
1104	PW Kaiser Voluntary Funds (Road Infrastructure)	57,791	-	-	57,791
1105	PW Roads Measure L	7,653,810	11,095,000	(13,156,615)	5,592,195
1106	PW Roads SB1	15,565,525	10,760,000	(14,427,850)	11,897,675
1201	PW Administration	109,466	2,622,230	(2,622,230)	109,466
1206	PL Building Permits Division	2,608,560	3,047,014	(3,300,245)	2,355,329
1291	PL CDBG Urban County	669,913	2,102,505	(2,102,505)	669,913
1292	PL Grants	847,723	5,078,608	(5,078,608)	847,723
1317	SCWD (Formerly AW) Stan Work	10,395	7,814,573	(7,814,573)	10,395
1320	SCWD (Formerly AW) Subfund Clearing Pool	5,743,256	14,481,884	(14,481,884)	5,743,256
1401	HSA Administration	1,477,153	7,415,381	(7,415,381)	1,477,153
1402	HSA Public Health	16,942,957	40,671,376	(40,543,104)	17,071,229
1404	HSA Indigent Health Care	2,236,489	110,210	(279,644)	2,067,055
1405	HSA PH Tobacco Tax Education	28,792	-	-	28,792
1428	HSA PH Vital and Health Statistics	984,535	82,400	(104,260)	962,675
1429	HSA EMS - Discretionary	6,393	82,400	(82,400)	6,393
1434	HSA IHCP EMS-Hospitals	62,464	173,040	(208,072)	27,432
1435	HSA IHCP EMS-Physicians	(14,126)	306,425	(301,986)	(9,687)
1436	HSA PH CDC Base Funding	1,251	-	-	1,251
1438	HSA PH HPP Base Funding	1,742	-	-	1,742
1446	PH Tobacco Educ Prop 56	21,309	-	-	21,309
1501	Behavioral Health & Recovery Services	22,099,169	65,239,389	(65,239,389)	22,099,169
1502	BHRS Substance Use Disorder	525,325	23,825,138	(23,825,138)	525,325
1503	BHRS Public Guardian	603,893	3,773,621	(4,160,613)	216,901
1504	BHRS Managed Care	-	14,947,542	(14,947,542)	-
1505	BHRS Stanislaus Recovery Center	1,588,150	7,500,352	(7,500,352)	1,588,150
1507	BHRS Prop 63	22,627,107	69,135,418	(77,027,544)	14,734,981
1601	PROB DJJ Realignment Block Grant	1,113,414	2,774,736	(781,554)	3,106,596
1631	CSA Program Services & Support	19,456,800	176,555,899	(181,109,012)	14,903,687
1632	CSA Public Economic Assistance	1,624,862	112,605,303	(112,605,303)	1,624,862
1633	CSA General Assistance	-	1,556,751	(1,556,751)	-
1637	CSA County Children's Fund	262,277	176,491	(176,491)	262,277
1639	CSA Housing and Homeless Services	224,602	7,479,889	(13,104,847)	(5,400,356)

Fund	Fund Type/Budget Unit	Estimated	Spending Plan	Spending Plan	Projected
		Beginning Fund Balance 7/1/2023	Revenue	Costs	Fund Balance 6/30/2024
1640	CSA Public Authority - Administration	-	1,026,326	(1,026,326)	-
1641	CSA Public Authority - Benefits Administration	-	1,307,335	(1,307,335)	-
1642	CSA IHSS Provider Wages	-	17,129,720	(17,129,720)	-
1651	Library	13,104,205	15,250,170	(14,605,750)	13,748,625
1660	OES Water Resources Grant	(2,346)	-	-	(2,346)
1665	Aging and Veterans Services - Stanislaus Veterans Center	773,658	-	-	773,658
1666	OES Governor's Office of Emergency Services Grant	(1,040,888)	-	-	(1,040,888)
1670	OES Homeland Security Grant	-	-	-	-
1676	ARPA State and Local Fiscal Recovery Fund	-	2,064,422	(2,064,422)	-
1679	PROB Local Community Corrections	18,120,008	30,477,090	(32,017,667)	16,579,431
1686	DA Unserved/Underserved Victim Advocacy and Outreach Program	(94,247)	-	-	(94,247)
1687	CEO Stanislaus Family Justice Center	(3,959)	300,000	(300,000)	(3,959)
1688	PROB Corrections Performance Incentive Act	2,499,299	1,147,728	(2,307,282)	1,339,745
1694	PKS Regional Water Safety Training Center	6,011	-	-	6,011
1698	PROB Youthful Offender Block Grant (YOBG)	3,395,292	2,507,191	(3,591,064)	2,311,419
1702	PARKS-Off Highway Vehicle Fund	878,634	805,415	(892,146)	791,903
1703	SO Cal Id	484,702	558,874	(682,967)	360,609
1704	DA Violence Against Women	(100,550)	105,001	(138,758)	(134,307)
1706	DA Elder Abuse Program	(36,261)	-	-	(36,261)
1707	DA Federal Asset Forfeiture	156	-	-	156
1710	DA BOC Victim Restitution	-	-	-	-
1711	DA Child Abduction	5,000	-	-	5,000
1712	DA Auto Fraud	(107,187)	215,268	(215,268)	(107,187)
1714	DA Victim Witness	(1,032,801)	994,934	(994,934)	(1,032,801)
1715	SO Vehicle Theft	53,525	518,969	(647,884)	(75,390)
1723	CLK Fixed Asset Acquisition	2,002,620	761,170	(996,144)	1,767,646
1725	OES County Fire Service	2,382,279	2,222,080	(3,034,140)	1,570,219
1726	CEO Alcohol and Drug Analysis	20,762	30,000	(100,000)	(49,238)
1727	PARKS-Fish and Wildlife	40,355	1,000	(20,000)	21,355
1728	PARKS-Modesto Reservoir Patrol	65,102	23,000	(23,000)	65,102
1746	PL Dangerous Bldg Abatement fund	(43,839)	27,583	(51,500)	(67,756)
1759	AG Ag Comm Development Fees	878	-	-	878
1761	DA Arson Task Force	3,954	64,509	(64,509)	3,954
1765	PROB Ward Welfare fund	199,832	1,200	(82,400)	118,632
1766	COOP Farm & Home Advisors Research	35,076	-	(5,000)	30,076
1768	SO Sheriff's Civil Process Fee	1,110,432	189,843	(145,204)	1,155,071
1769	SO Sheriff's Driver Training Program	91,319	295,610	(305,007)	81,922
1771	DA Asset Forfeiture	360,892	-	(14,752)	346,140
1776	DA Real Estate Fraud Prosecution	(20,470)	258,500	(444,035)	(206,005)
1777	CEO Prop 69-DNA Identification	30,552	29,000	(29,000)	30,552
1780	SO Cal-MMET	324,732	705,490	(867,190)	163,032
1781	AC Tobacco Settlement Securitization	57,466,300	-	-	57,466,300
1782	PL State CalHome Grant Reuse	1,527,749	-	-	1,527,749
1786	CLK Vital and Health Statistics	498,881	56,650	(56,650)	498,881
1798	PROB JJCPA Programs	3,865,838	1,508,713	(2,898,878)	2,475,673
1799	CEO Justice Assistance Grants (JAG)	-	-	-	-
171A	GSA 12th Street Office Bldg	228	63,210	(63,210)	228
171B	GSA 12th St Condominium Resv (former Parking Garage)	90,000	-	-	90,000
172A	ASR State Grants	192,500	-	(118,500)	74,000
176A	SO Federal Asset Forfeiture - Justice	99,772	-	(96,023)	3,749
176B	SO Federal Asset Forfeiture - Treasury	(20,367)	-	(98,763)	(119,130)
176C	SO Court Security	1,385,065	6,671,136	(7,093,283)	962,918
177A	DA Enforce Consumer Protection Laws	112,800	-	-	112,800
178D	PL Salida Planning Efforts	441,220	-	-	441,220
178E	PL California Emergencies Solution Housing Grant (CESH)	(4,260)	-	-	(4,260)
179A	PL General Plan Maintenance Fees	1,237,589	228,850	(495,481)	970,958
179C	AC 2006 Tobacco Securitization	29,346,214	-	-	29,346,214
Total Special Revenue Funds		\$ 286,681,058	\$ 816,248,631	\$ (852,659,768)	\$ 250,269,921

Fund	Fund Type/Budget Unit	Estimated Beginning Fund Balance 7/1/2023	Spending Plan Revenue	Spending Plan Costs	Projected Fund Balance 6/30/2024
Capital Projects Funds					
2025	County Capital Projects - Courthouse Construction	\$ 1,105,616	\$ 160,000	\$ (774,142)	\$ 491,474
2026	County Capital Projects - Criminal Justice Facility	2,060,621	311,400	(33,164)	2,338,857
2210	County Capital Projects - Criminal Justice Facilities Fund	-	157,595	(157,595)	-
Capital Projects Total		\$ 3,166,237	\$ 628,995	\$ (964,901)	\$ 2,830,331
Fund	Fund Type/Budget Unit	Estimated Beginning Fund Balance 7/1/2023	Spending Plan Revenue	Spending Plan Costs	Projected Fund Balance 6/30/2024
Enterprise Funds					
4021	ER Fink Road Landfill	\$ 20,874,987	\$ 9,662,544	\$ (18,199,167)	\$ 12,338,364
4022	ER Fink Road Landfill Postclosure Reserve	22,499,517	-	-	22,499,517
4031	ER Geer Road Landfill	1,578,784	3,387,324	(3,387,324)	1,578,784
4032	ER Geer Road Landfill Postclosure Reserve	6,153,877	-	-	6,153,877
4051	HSA Clinic & Ancillary Services	33,321,322	41,624,025	(41,624,025)	33,321,322
4081	SO Inmate Welfare/Commissary	730,444	1,822,585	(2,606,803)	(53,774)
4082	SO Emergency Medical Services	(212,264)	1,264,066	(1,391,007)	(339,205)
4085	CEO Cannabis Program	2,335,442	3,795,958	(4,341,198)	1,790,202
6016	ER Geer Road Landfill	0	-	-	0
6017	ER Fink Road Landfill	0	-	-	0
Total Enterprise Funds		\$ 87,282,111	\$ 61,556,502	\$ (71,549,524)	\$ 77,289,089
Fund	Fund Type/Budget Unit	Estimated Beginning Fund Balance 7/1/2023	Spending Plan Revenue	Spending Plan Costs	Projected Fund Balance 6/30/2024
Internal Service Funds					
5001	GSA Central Services	\$ (141,801)	\$ 2,976,010	\$ (3,021,140)	\$ (186,931)
5011	Information Technology Central - Communications (ITC)	550,402	-	-	550,402
5021	GSA Fleet Services	695,421	5,584,800	(5,588,340)	691,881
5022	GSA Fleet Services Vehicle Replacement	3,504	-	-	3,504
5031	Information Technology Central (ITC)	(1,032,538)	13,996,631	(15,781,830)	(2,817,737)
5051	General Liability	(3,682,679)	15,898,601	(15,459,513)	(3,243,591)
5061	Professional Liability	309,226	1,799,456	(1,762,545)	346,137
5071	Unemployment Insurance	359,957	671,605	(654,245)	377,317
5081	Workers' Compensation Ins	5,862,676	6,856,886	(6,689,947)	6,029,615
5091	Medical Self-Insurance (Purchased Insurance)	13,120,969	70,887,659	(70,783,690)	13,224,938
5093	Other Employee Benefits	189,812	204,486	(136,457)	257,841
Total Internal Service Funds		\$ 32,343,549	\$ 145,489,438	\$ (148,788,641)	\$ 29,044,346
Total All Funds		\$ 607,213,640	\$ 1,459,241,221	\$ (1,517,077,526)	\$ 549,377,335

The Fund Balance Report depicts the fund balance and retained earnings position of the County's General, Special Revenue, Capital Projects, Enterprise, and Internal Service funds. Fund balance is defined as the difference between assets and liabilities reported in a governmental fund. Retained earnings are similar to fund balance and represent

the accumulated earnings of proprietary funds. Variations in the amounts listed in individual department tables are due to post-closing adjustments that occurred after the initial fiscal year-end close. Final Fiscal Year 2022 fund balance amounts affecting the July 1, 2022 beginning fund balance figures will be recorded in the County's

Annual Financial Report produced by the Auditor-Controller's Office at the end of Calendar Year 2022.

Ideally, each of the funds listed in the Fund Balance Report above would reflect a positive position after accounting for recommended budget requests. Negative balances can be divided into a few general categories. Several of the funds in a negative fund balance position can be covered through transfers from other departmental funds. As an example, the Mental Health fund (1501) could provide resources

to cover needs for the Mental Health Managed Care fund (1504), as needed.

Some of the funds show negative balances due to the timing of reimbursement revenue. An example would be grants that have incurred costs in the prior fiscal year but have yet to receive reimbursement from the Federal or State agency that provides the funding; these grant sources may provide reimbursement outside the six-month period for which an accounts receivable could be established.



General Fund – Classification of Fund Balance

The Government Accounting Standards Board (GASB) Statement 54 established five categories for the classification of fund balance: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Although only the General Fund is addressed in this section, Statement 54 applies to Special Revenue and Capital Projects funds as well. The amounts in the 2023 Adopted Budget Classification of Fund Balance schedule show the beginning balances in the General Fund as of July 1, 2022, along with post-closing adjustments, budgeted use of fund balance, and the projected ending balances for each category.

Nonspendable Fund Balance

Nonspendable fund balance includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as the long-term amount of notes receivable or prepaid amounts). The July 1, 2022, balance for this category is \$16.9 million and includes balances for Economic Development Bank advances, Teeter receivable, and prepaid items. No changes are anticipated for the Nonspendable category in Fiscal Year 2023 and the June 30, 2023, balance is estimated at \$16.9 million.

Restricted Fund Balance

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external parties (such as creditors, grant providers, or contributors), or through enabling legislation. The only Restricted account at this time is for Tax Loss Reserve, for which the beginning fund balance is \$6.1 million. The Restricted fund balance is anticipated to remain the same throughout Fiscal Year 2023.

Committed Fund Balance

Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the local government's highest-level decision-making authority (the Board of Supervisors). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The total Committed fund balance as of July 1, 2022,

is \$2.4 million and includes amounts for capital acquisition and other commitments. The Committed fund balance is anticipated to remain at this level throughout Fiscal Year 2023.

Assigned Fund Balance

Assigned fund balance is comprised of amounts intended to be used by the local government for specific purposes that are neither restricted nor committed. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; the Board of Supervisors has delegated this authority to the Chief Executive Officer. Assigned fund balance can be used to assist in balancing the subsequent year's budget.

Amounts reflected in the July 1, 2022, Assigned fund balance of \$206.5 million includes \$20.4 million for the General Fund Contingency Reserve Policy and \$18.1 million for the Teeter Plan, \$7.3 million for future years' retirement obligations, \$2.5 million for encumbrances and carryover appropriations from Fiscal Year 2023, \$20.2 million for budget balancing in Fiscal Year 2022 and future years, \$4 million for future cash-out obligations, \$10 million to support housing, \$15.8 million to address jobs in the Crows Landing Industrial Business Park, \$600,000 for the Debt Service Reserve Policy, \$1.1 million for fair value adjustments related to investments, \$123,307 for housing and community development using funds secured by Assemblyman Adam Gray, \$14.4 million for revenue stabilization, \$9.2 million from the General Fund Benefit of Presumptive Eligible claiming to Coronavirus Relief Funds, and \$82.8 million in total Other Assignments. Other Assignments represent strategic savings for planned enterprise initiatives and/or exposures and include capital improvement funds, deferred maintenance, technology upgrades, demolition of aging County buildings, etc.

Budgeted use of Assigned fund balance totals \$54.6 million and includes \$17.2 million in Budget Balancing for General Fund requests supported in the 2023 Proposed Budget and Adopted Budget;

\$5.6 million for carryover purchase orders and projects appropriations from Fiscal Year 2022; \$250,000 million the Library in support of the Modesto Children’s Museum, \$15 million for a Building Community Infrastructure Fund and \$16.5 million for a Building and Community Service Investment Strategy. Total Assigned fund balance is projected to be \$151.9 million on June 30, 2023.

Unassigned Fund Balance

Unassigned fund balance is the classification for the General Fund which includes all amounts not contained in the other classifications. Unassigned fund balance is technically available for any purpose.

The total Unassigned balance as of July 1, 2022, is \$30.2 million. Budgeted use of unassigned fund balance includes \$645,000 in the Community Development Bank to fund \$145,000 in projects previously approved by the Board of Supervisors which haven’t yet been completed including the Alley Clean-up Pilot Program approved April 4, 2019;

Salida 4 Annexation approved August 11, 2020; and Empire Storm Drain fencing approved December 1, 2020, and the Center Church Permit Fees approved March 29, 2022. The \$500,000 balance increase in the Community Development Fund are appropriation of available fund balance for projects identified by each board member throughout the year. Unassigned Fund Balance in the General Fund of \$12.4 million is budgeted for use through the 2023 Adopted Budget. These strategies combine for a total decrease in Unassigned fund balance of \$9.6 million. The projected Unassigned fund balance on June 30, 2023 is estimated to total \$20.5 million, comprised of \$17.9 million for the General Fund (0100), \$710,057 for the Economic Development Bank (0105), and \$1.9 million for the Community Development Bank (0107).

In summary, budgeted use of fund balance for the General Fund totals \$64.2 million. After factoring in these changes, the total fund balance is estimated to be \$197.7 million on June 30, 2023.



General Fund – Classification of Fund Balance

Classification of Fund Balance						
Account #s	General Fund	Est Fund Balance 7/1/22	Post-Closing Adjustments*	Beginning Fund Balance 7/1/22	Budgeted Use of Fund Balance	Projected Fund Balance 6/30/23
Fund Balance - Nonspendable						
03681	Imprest Cash	\$ 348,702		\$ 348,702	\$ -	\$ 348,702
03682	Advances to Other Funds	100,000		100,000	-	100,000
03683	Advances to Other Governments (100)	-		-	-	-
03683	Advances to Other Governments (107)	8,000		8,000	-	8,000
03683	Economic Development Advances (105)	967,630		967,630	-	967,630
03684	Teeter Receivable	14,827,259		14,827,259	-	14,827,259
03686	Prepaid Items	175,301		175,301	-	175,301
03687	Cash with Fiscal Agent	360,055		360,055	-	360,055
03688	Inventory	85,030		85,030	-	85,030
Total Nonspendable		\$ 16,871,977	\$ -	\$ 16,871,977	\$ -	\$ 16,871,977
Fund Balance - Restricted						
03693	Tax Loss Reserve (106)	\$ 6,064,818		\$ 6,064,818	\$ -	6,064,818
Total Restricted		\$ 6,064,818	\$ -	\$ 6,064,818	\$ -	\$ 6,064,818
Fund Balance - Committed						
03676	Total Committed - Other	\$ 708,697	\$ 250,000	\$ 958,697	\$ -	958,697
03677	Total Committed - Capital Acquisition	1,394,686		1,394,686	-	1,394,686
Total Committed		\$ 2,103,383	\$ 250,000	\$ 2,353,383	\$ -	\$ 2,353,383
Fund Balance - Assigned						
03663	Contingency (General Fund Reserve Policy)	\$ 20,410,000		\$ 20,410,000	\$ -	20,410,000
03666	Retirement Obligation	7,322,097		7,322,097	-	7,322,097
03667	Teeter Plan	18,134,739		18,134,739	-	18,134,739
Carryover Appropriations (100) - Funds						
03668	Available	(3,333,615)	3,333,615	-	-	-
03679	Encumbrances (100)	5,825,606	(3,333,615)	2,491,991	-	2,491,991
03679	Encumbrances (107)	-		-	-	-
03672	Assigned - Budget Balancing	11,811,841	3,188,159	15,000,000	(15,000,000)	-
03673	Assigned - PVCS	3,188,159	(3,188,159)	-	-	-
0365A	Assigned - Cash-out Obligations	4,000,000		4,000,000	-	4,000,000
03694	Assigned - Community Impact - Housing	10,000,000		10,000,000	-	10,000,000
Assigned - Community Impact - Jobs/Crows						
03695	Landing Industrial Business Park	15,800,248		15,800,248	-	15,800,248
03671	Assigned - Debt Service Reserve	600,000		600,000	-	600,000
03678	Assigned - Fair Value Adjustments	1,019,466		1,019,466	-	1,019,466
03678	Assigned - Fair Value Adjustments (0105)	1,589		1,589	-	1,589
03678	Assigned - Fair Value Adjustments (0107)	70,490		70,490	-	70,490
03697	Assigned - Future Budget Balancing	5,190,116		5,190,116	(2,233,989)	2,956,127
03691	Assigned - Housing and Community Develop	123,307		123,307	-	123,307
03690	Assigned - Revenue Stabilization	14,383,909		14,383,909	-	14,383,909
Assigned - CRF Presumptively Eligible						
03699	Benefit to General Fund	-		-	-	-
03674	Total Other Assignments	93,819,009	(1,851,331)	91,967,678	(37,365,000)	54,602,678
Total Assigned		\$ 208,366,961	\$ (1,851,331)	\$ 206,515,630	\$ (54,598,989)	\$ 151,916,641
Fund Balance - Unassigned						
03610	General Fund (100)	\$ 25,332,139	\$ 1,601,331	\$ 26,933,470	\$ (9,000,000)	17,933,470
03610	Economic Development Bank (105)	710,057		710,057	-	710,057
03610	Tax Loss Reserve (106)	-		-	-	-
03610	Community Development Bank (107)	2,535,340		2,535,340	(645,000)	1,890,340
Total Unassigned		\$ 28,577,536	\$ 1,601,331	\$ 30,178,867	\$ (9,645,000)	\$ 20,533,867
Total Fund Balance		\$ 261,984,675	\$ -	\$ 261,984,675	\$ (64,243,989)	\$ 197,740,686

Discretionary Revenue

Account Description		Actuals as of 6/30/21	Actuals as of 6/30/22	Adopted Budget FY 2022	Adopted Budget FY 2023
Taxes					
10000	Property Taxes - Current Secured	\$ 62,116,302	\$ 64,964,698	\$ 64,342,000	\$ 67,481,300
10005	Property Taxes-Unitary	1,544,106	1,534,252	1,530,000	1,560,600
10210	RDA Pass Through Increment	5,255,001	5,906,319	5,469,000	5,792,218
10400	Property Taxes - Current Unsecured	3,168,738	3,259,499	3,366,000	3,366,000
11000	Property Taxes - Prior Unsecured	116,724	87,814	100,000	100,000
11400	Supplemental Property Taxes-Current	699,253	924,194	700,000	700,000
11600	Supplemental Property Taxes-Prior	630,623	609,581	-	300,000
11800	Sales and Use Taxes	34,671,061	37,212,248	30,600,000	36,191,000
12600	Other Taxes	2,942,894	3,155,479	2,600,000	2,600,000
12630	Other Taxes-Occupancy Tax	961,042	1,466,958	1,010,000	1,010,000
12640	Other Taxes-Race Horse	24	-	-	-
12646	Unclaimed Property Tax Refunds	64,792	74,281	-	-
12650	Other Taxes - Property Transfer	2,985,096	3,353,968	2,984,000	3,035,623
12680	Other Taxes - Aircraft Tax	240,115	212,149	180,000	320,000
12710	Property Tax In-Lieu of Vehicle License Fee	70,963,299	74,366,879	73,873,000	78,238,894
12800	Tax Deeded Land Sale Appropriations	61,847	22,601	-	-
Total Taxes		\$ 186,420,916	\$ 197,150,920	\$ 186,754,000	\$ 200,695,635
Licenses, Permits, and Franchises					
14000	Franchises	\$ 1,160,216	\$ 1,358,327	\$ 1,100,000	\$ 1,100,000
Total Licenses, Permits, and Franchises		\$ 1,160,216	\$ 1,358,327	\$ 1,100,000	\$ 1,100,000
Fines, Forfeitures, and Penalties					
15000	Vehicle Code Fines	\$ 1,402	\$ 1,264	\$ -	\$ -
16500	Penalties on Delinquent Taxes	\$ 1,239,417	\$ 3,419,173	\$ 1,100,000	\$ 1,250,000
Total Fines, Forfeitures, and Penalties		\$ 1,240,819	\$ 3,420,437	\$ 1,100,000	\$ 1,250,000
Revenue from Use of Money					
17000	Interest	\$ 6,249,071	\$ 10,945,821	\$ 3,100,000	\$ 5,000,000
18000	Rents and Concessions	203,491	453,848	200,000	200,000
18060	County Center III - SCOE	1	1	-	1
Total Revenue from Use of Money		\$ 6,452,563	\$ 11,399,670	\$ 3,300,000	\$ 5,200,001
Intergovernmental Revenue					
20390	State Motor VLF/In-Lieu Tax Realignment	\$ -	\$ 537,854	\$ -	\$ -
21460	State-Aid Realignment	922,000	922,000	920,000	922,000
24400	State-Homeowners' Property Tax Relief	600,699	589,937	612,000	612,000
24800	State-Public Safety (Prop 172)	51,891,798	62,304,000	55,900,000	65,650,000
25000	State-Other	342,260	950,441	300,000	1,250,000
25090	St-Open Space Subvention	-	-	-	-
25850	State-Other-Mandated Costs	-	-	-	-
28600	Federal-FHA In-Lieu Tax Apportionment	26,534	25,927	-	-
28800	Federal-Other	8	8	-	-
28810	Federal-Other-Entitlement Lands	52,319	25,034	-	-
29600	Fed-Other-Refuge Revenue Sharing	-	1,110	-	-
29700	City Reimbursements	41,444	44,297	-	-
29715	Other Governmental Agencies	-	-	-	-
Total Intergovernmental Revenue		\$ 53,877,061	\$ 65,400,608	\$ 57,732,000	\$ 68,434,000

Account Description		Actuals as of 6/30/21	Actuals as of 6/30/22	Adopted Budget FY 2022	Adopted Budget FY 2023
Charges for Services					
30200	Special Assessments	\$ 2,076,983	\$ 2,161,857	\$ 2,000,000	\$ 2,000,000
36990	SB813 Administration Costs	703,406	788,482	707,000	707,000
37250	Outside Agencies	8,866	68,556	73,703	24,657
38021	Government Fund Cost Plan Carry Forward Revenue	307,289	968,549	966,824	135,596
39901	Interfund Cost Plan Carry Forward Revenue	88,464	35,517	36,422	90,650
Total Charges for Services		\$ 3,185,009	\$ 4,022,961	\$ 3,783,949	\$ 2,957,903
Miscellaneous Revenue					
40400	Miscellaneous Revenue	\$ 157,339	\$ 6,825	\$ -	\$ -
40410	Unclaimed monies		\$ 18,745		
40560	Cancelled Warrants	23,532	34,687	-	-
40590	Donations & Contributions	-	-	-	-
41400	Insurance Reimbursement	-	1,231,489	-	-
41450	Prior Period Revenue	(8,188,380)			
Total Miscellaneous Revenue		\$ (8,007,510)	\$ 1,291,746	\$ -	\$ -
Other Financing Sources					
46000	Sale of Fixed Assets	169,047	-	-	-
46600	Operating Transfers In	\$ 687,914	\$ 1,075,354	\$ 660,000	\$ 618,111
46612	Transfer-2002 Endowment Drawdown	2,102,824	2,073,673	1,616,000	1,616,000
46613	Transfer-2006 Endowment Drawdown	770,757	798,060	808,000	808,000
Total Other Financing Sources		\$ 3,730,542	\$ 3,947,087	\$ 3,084,000	\$ 3,042,111
85850	Other Operating Transfers Out	\$ -	\$ -		\$ -
87981	Intrafund Cost Plan Carry Forward	(24,095)	33,560	-	9,915
Total Discretionary Revenue		\$ (24,095)	\$ 33,560	\$ -	\$ 9,915
17610	Increase (Decrease)-Fair Value of Investments	(3,880,495)	-	-	-
Total Adjusted Discretionary Revenue		\$ 244,155,025	\$ 288,025,316	\$ 256,853,949	\$ 282,689,565

Revenue available to fund programs at the Board of Supervisors' discretion is referred to as Discretionary Revenue, a large portion of which is included in the 2023 Adopted Budget to support public safety and criminal justice services for the Sheriff, Probation, District Attorney, and Public Defender's offices, as well as government-related services provided by the Chief Executive Office, Assessor, Auditor-Controller, Treasurer-Tax Collector, and the General Services Agency, among others. Health and human services departments also use Discretionary Revenue as matching funds to support Maintenance of Effort (MOE) requirements for Federal and State-supported programs.

The 2023 Adopted Budget includes estimated Discretionary Revenue of \$282.7 million, which is approximately \$25.8 million, or 10%, above the 2022 Adopted Budget level of \$256.9 million and \$5.3

million, or 1.8%, below Fiscal Year 2022 actual revenue receipts. This variance between budget and actuals in the prior fiscal year reflects the transfer of interest earnings from back tax penalties and fees which were paid in large amounts in Fiscal Year 2022.

At the projected \$282.7 million level, Fiscal Year 2023 Discretionary Revenue represents a year-over-year growth below the ten-year historical growth percentage of 7.2%. This is due to the strong one-time benefit of interest earned on back taxes paid in Fiscal Year 2022. Further, the overall forecast of 6.5% above the Proposed Budget level is representative of a true-up for what is anticipated growth for property taxes which is updated from 4.47% at Proposed Budget to 5.91% as reported by the Assessor's Office for properties in the unincorporated areas. In addition, higher than average sales tax receipts are projected and aligned with data showing higher

Statewide consumer sales and a greater percentage of Statewide sales tax pools, indicative of a shift to more online spending and less brick-and-mortar purchasing activity.

Discretionary Revenue is thoroughly reviewed for budgeting and planning purposes and closely

monitored throughout the fiscal year, with ongoing analysis performed as revenue is received. Any necessary adjustments to the Discretionary Revenue budget as a result of ongoing analysis will be identified in subsequent quarterly reports to the Board of Supervisors to reflect the most up-to-date projections.

Adopted Budget Changes in Discretionary Revenue

Discretionary Revenue Overview

Approximately 94% of all Discretionary Revenue consists of property and sales tax sources. The largest dollar volume comes from property taxes received in-lieu of vehicle license fees (VLF), current secured property taxes, public safety sales tax (Proposition 172), and the 1% local sales and use tax. These revenue categories are monitored on a regular basis with consideration given to, among other factors, historical inflow trends and local and regional economic conditions.

Property Taxes

Property taxes are allocated to several local entities, with schools receiving more than half of the total countywide property tax revenue. The County receives a portion of the annual property tax

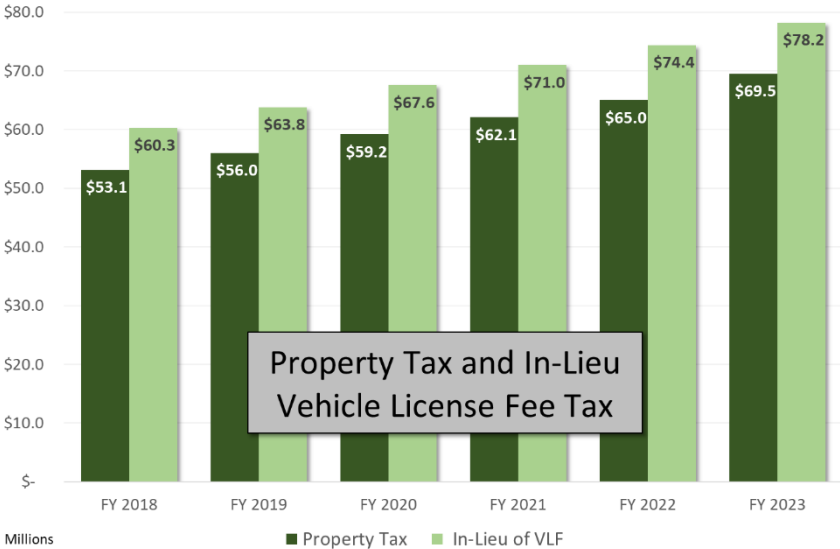
each area between the County, cities, special districts, redevelopment agencies, and schools. Historically, the County’s portion has fallen in the range of 10% to 12% of the taxes collected. After the elimination of Negative Bailout, the County’s portion increased to approximately 13%.

Property tax revenue is made up of current secured property taxes and property taxes provided in-lieu of VLF. Projected at \$67.5 million for Fiscal Year 2023, budgeted current secured property taxes represent an increase of approximately 3.9% over Fiscal Year 2022 actual receipts. This is below the amount of overall growth in the County of 6.8% (5.9% in the unincorporated area) as announced by the Assessor in the Fiscal Year 2023 Assessment Roll released in

July of 2022. The lower percentage growth included in the Adopted Budget is due to the impact of updates to property tax sharing agreements that resulted in approximately \$1.4 million less property tax revenue estimated for the County ongoing.

During Fiscal Year 2005, a major shift in local government funding occurred as the revenue received from VLF was exchanged for an equivalent amount in property tax revenue. This shift by the State of California, known as property tax in-lieu of VLF, increased the County’s reliance on property tax revenue. Today, property tax revenue

represents 51.5% of total overall Discretionary Revenue, with \$67.5 million in current secured property tax and \$78.2 million in property tax in-lieu



revenues that are collected by the Treasurer-Tax Collector. This portion varies among tax code areas, depending on the percentage that is allocated for

of VLF for a total of \$145.7 million, as projected in the 2023 Adopted Budget.

This preceding chart reflects actual property tax revenue received for five years along with that budgeted for Fiscal Year 2023, comparing secured property tax revenue to property taxes received in-lieu of VLF. The formula used to calculate property tax in-lieu of VLF is very specific, requiring that the certified value of all properties be provided to the Auditor-Controller by the Assessor as of January 1 of each calendar year, prior to tax adjustments. This provides for a uniform application across the State and any roll changes made are captured in the following year.

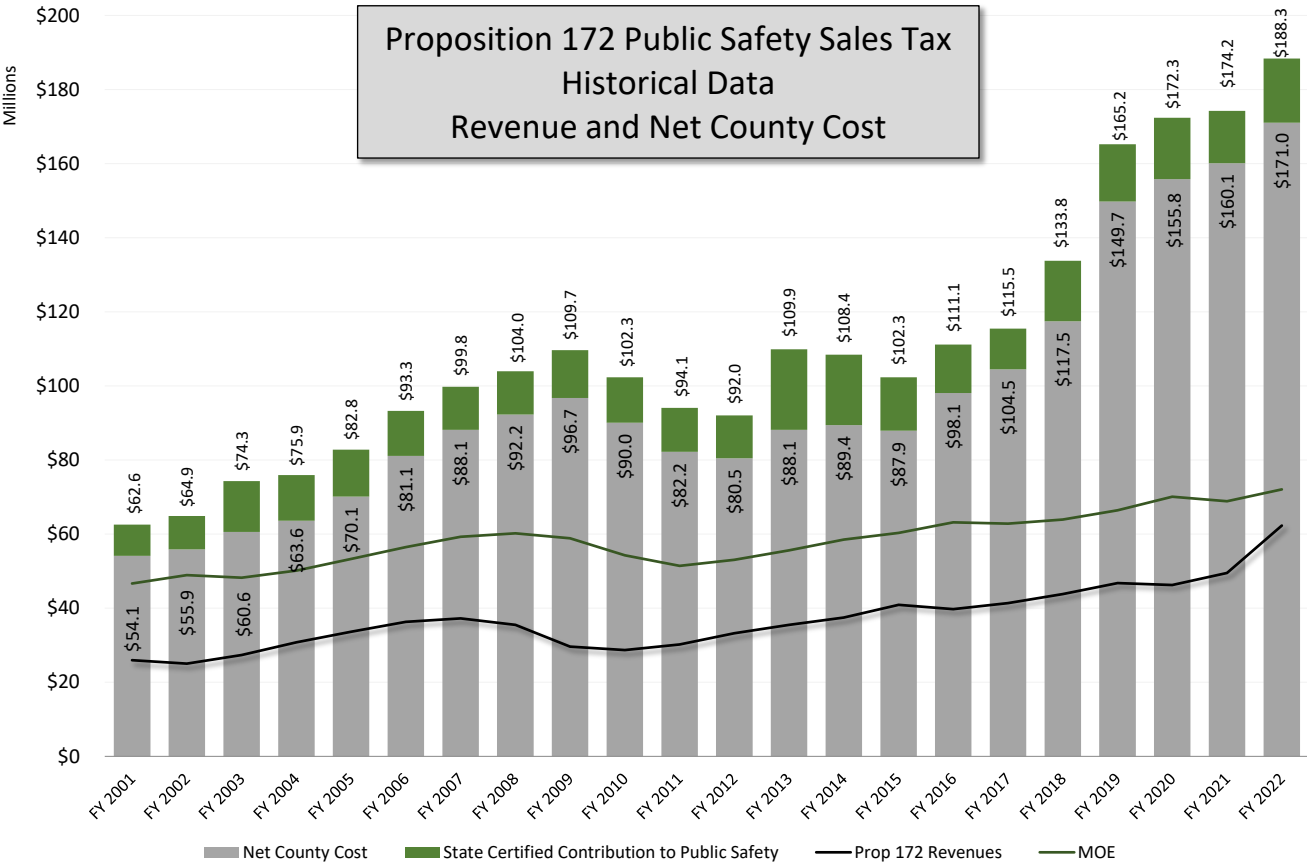
Public Safety Sales Tax

As a result of the 1993-1994 California State Budget, property tax revenues were shifted from counties and cities to schools, thereby reducing the State’s funding obligations to public schools. A one-half cent sales tax (Proposition 172) was enacted in January 1994 to help alleviate the resulting impact to local governments associated with the lost revenue

stream. This sales tax, known as the Public Safety Sales Tax, provides additional revenue for local agencies exclusively to fund public safety activities. In Fiscal Year 2022, the County received \$62.3 million of Proposition 172 Public Safety Sales Tax revenue. The 2023 Adopted Budget includes \$65.7 million projected for Proposition 172 Public Safety Sales tax, \$2.3 million above the budgeted amount in the 2023 Proposed Budget.

There is a Maintenance of Effort (MOE) tied to Public Safety Sales Tax funds requiring that a minimum commitment of local resources be allocated to public safety services. To receive the full allocation of these revenues, minimum funding levels for public safety functions must equal or exceed the 1992-1993 base year funding level, adjusted by a growth factor.

The following chart provides a long-range, historical view of Proposition 172 benefits to the County, with the Proposition 172 revenues depicted in the black horizontal line across the annual County allocation to fund public safety activities through Net County Cost



represented in each bar. The County receives credit for providing other Discretionary Revenue sources to augment public safety depicted in the green portion of each, referred to as the State Certified Contribution to Public Safety. Finally, the actual MOE is displayed in the green horizontal line, clearly demonstrating an annual County commitment that exceeds the MOE.

For Fiscal Year 2022, the County budgeted commitment to public safety through Net County Cost was \$171 million, far in excess of the MOE requirement of \$72.1 million. Per the State criteria, the County’s commitment of resources to public safety totals \$188.3 million, exceeding the MOE requirement to receive Proposition 172 revenue by approximately \$116.2 million.

The Public Safety Sales Tax is collected by the State Board of Equalization and apportioned to each county based on the county’s proportionate share of statewide taxable sales. The combination of statewide taxable sales and the proportionate share (or pool rate) are the factors used to determine the amount of revenue from this tax source. As Stanislaus County’s portion of taxable sales adjusts in comparison to other counties in the State, the County’s pool rate adjusts as well.

The table to the right shows the pool rate for Stanislaus County over the past five years along with projections for Fiscal Year 2023. The pool rate for Fiscal Year 2022 was 0.014282, an increase of 0.001070 from the prior year. The pool rate for Fiscal Year 2023 is estimated at 0.014301, reflecting an increase of 0.000019 and estimated to drawdown. The statewide total of the sales tax pool was \$4.7 billion in Fiscal Year 2022 and is estimated to be \$4.8 billion in Fiscal Year 2023. Small changes in the pool rate can be meaningful in its impact on the revenue allocated at the local level.

Distribution of Proposition (Prop) 172

For Stanislaus County, this sales tax revenue has traditionally been used to fund services and operations within the Sheriff, Probation, and District Attorney departments. The parameters of Proposition 172 identify public safety qualified

funding recipients as those providing corrections, district attorney, police, sheriff, and fire protection services. Stanislaus County does not provide fire protection services, which are provided locally by independent Fire Agencies that receive their own tax funding and have independent authority to establish assessments for support of their operations.

The Board of Supervisors, recognizing the importance of the fire agencies to the functions of Countywide public safety services, requested a methodology to allocate Prop 172 funds to fire agencies consistent with the regulations. The methodology supporting the proposed annual allocation will be completed at Adopted Budget each year based on the prior year actual ERAF property tax shift impacts to fire districts, and in-depth analysis of the actual Public Safety Sales Tax revenue mitigation to the County.

Fiscal Year	Stanislaus County Pool Rate	Increase/ (Decrease)
2018	0.013368	0.000469
2019	0.013231	(0.000137)
2020	0.013159	(0.000072)
2021	0.013212	0.000053
2022	0.014282	0.001070
2023 Adopted Budget	0.014301	0.000019

For the 2023 Proposed Budget, Educational Revenue Augmentation Fund (ERAF)/Prop 172 Funds Impact Analysis used to calculate the equal level of Prop 172 mitigation was based on ERAF shift data provided by the Auditor-Controller’s Office for Fiscal Year 2022 and actual Prop 172 Revenue booked as of August 2022. The net ERAF impact to Fire Districts is a loss of \$1.1 million.

The ERAF impact to individual Fire Districts varies significantly, and some districts benefit after the ERAF shift; excluding those districts in surplus, the districts in a negative position experience a total combined loss of \$1.3 million. In consideration of this analysis, the 2023 Proposed Budget increased Contributions to Other Programs by \$1.3 million to implement a new contribution to Fire Districts to provide relief from the negative impact of ERAF in a proportionate amount equal to the County’s ERAF impact after receiving the benefit of Proposition 172 Public Safety Sales Tax.

Discretionary Revenue Summary

In conclusion, the 2023 Adopted Budget includes the recommendation that \$282,689,565 be established in Discretionary Revenue for Fiscal Year 2023. This amount represents an increase of approximately \$25.8 million, or 10% above the Fiscal Year 2022 Adopted Budget of \$256.9 million and \$5.3 million or 1.8% below the Fiscal Year 2022 actual revenue receipts.

Traditionally the year-end variance has been immaterial to subsequent years' revenue projections. However, the recent volatility in sales tax and related revenues due to economic impacts post COVID-19 has created significant fluctuations in

the County's month-to-month projections. As a result, it is anticipated that quarterly reports to the Board of Supervisors will be even more important in the upcoming year.

Discretionary Revenue will be continuously analyzed throughout the fiscal year. Adjustments to estimates may be included in subsequent budget reports as more becomes known about post-pandemic revenue norms and business impacts and as actual revenue receipts are evaluated with trends established for Fiscal Year 2023 that reflect the changing economy/spending patterns post COVID-19.



Other Major Revenue Sources (Non-Discretionary Revenue)

Estimated revenue for Fiscal Year 2023 totals \$1,503,405,347 of which projected Discretionary Revenue represents \$282,679,650, or just under 19%. This leaves a total of \$1,220,725,697 in other revenue sources available for a variety of County funding needs. These other major sources of revenue, making up approximately 81% of total estimated revenue, include funding from the State and Federal government, charges for services, taxes, use of assets in the form of interest earnings, fines, forfeitures, penalties, internal transfers, and charges to departments for health insurance costs. Budgeted revenues have been estimated using historical trends, known State and Federal allocations, prior year-end projections, and are consistent with changes in Federal and State program funding.

Intergovernmental Revenue

(56.2%, \$685,864,642)

Intergovernmental revenue, the County’s largest revenue source, includes funding from the Federal and State government for the provision of mandated services, including the administration of various health and community services, public safety programs, and public works projects. State Aid Realignment is sales tax revenue designated for social services programs and allocated using legislated methodologies, totals \$52.8 million.

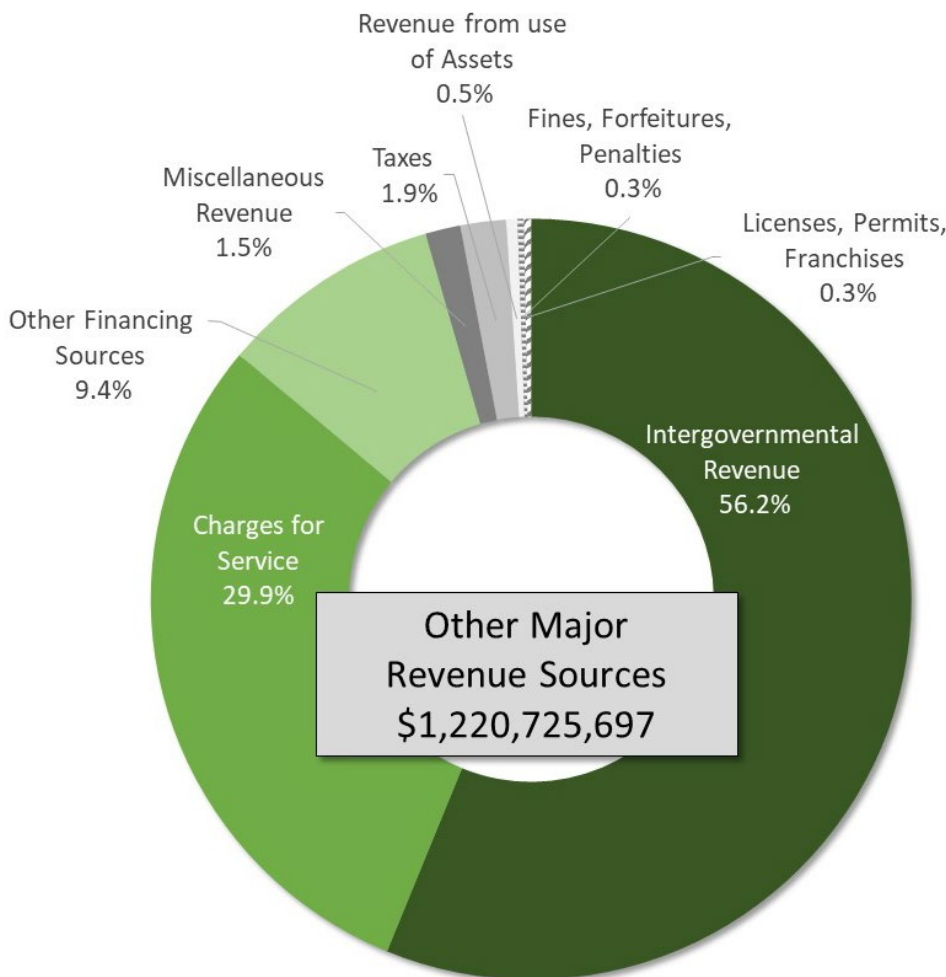
Approximately \$60.1 million is estimated in State 2011 Realignment funds, designated for Drug and Alcohol services; Early Periodic Screening, Diagnosis, and Treatment (EPSDT); Community Services Agency

– Public Economic Assistance; Probation – Field Services for support of youth in out of home care; and Mental Health Managed Care services. Additional Federal and State revenue is provided annually for a variety of other programs and is also obtained through several competitive grant programs. Intergovernmental revenue projections represent a 1.8% increase from the 2022 Adopted Budget.

Charges for Service

(29.9%, \$365,093,073)

This revenue is generated from fees charged by County departments for services rendered, the largest of which is an estimated \$51.5 million representing various charges between County departments. The second largest account reflects the health insurance revenue that is collected for participation in the County’s medical plan from County



departments, COBRA participants, Special Districts, and early retirees, at \$68.3 million. Additionally, Mental Health Services Medi-Cal reimbursement is estimated at \$39.8 million, with a variety of other fees making up the remainder of this category.

Other Financing Sources

(9.4%, \$115,109,366)

This revenue consists of financing provided to departments and local agencies from the County General Fund, including transfers to support various programs with Federal or State-mandated local Maintenance of Effort (MOE) requirements and to record Public Facilities Fees used in Public Works Road and Bridge programs. This category includes estimated revenue of \$31.9 million from the Vehicle License Fee account, pass-through funding used to support public health, mental health, and social services programs, as well as \$48.7 million in County Match funding for departments and local agencies.

Miscellaneous Revenue

(1.5%, \$18,208,556)

This revenue represents money received from a variety of sources, including legal settlements, rebates and refunds, salvage, reimbursements, donations, and contributions. Total miscellaneous revenue is estimated at \$18.2 million, of which approximately \$14.1 million is for health plan intergovernmental transfers in support of the Medicaid program, and \$1.8 million for commissary operations. Other revenue is derived from copies prepared, special events, and various collections.

Taxes

(1.9%, \$23,577,502)

This revenue category includes current secured property taxes along with sales and use taxes that

are not included in the Discretionary Revenue budget. Non-discretionary sales and use taxes are estimated at \$21.8 million. Additionally, the County expects to receive \$1.7 million in non-discretionary property tax revenue in Fiscal Year 2023.

Revenue from Use of Assets

(0.5%, \$5,926,003)

This revenue source is associated with the interest earned on County assets and rental income. An estimated \$2.9 million in interest earned is estimated for Fiscal Year 2023, with another \$2.8 million projected for rents and concessions from County-owned properties. Other interest and space rental revenue make up the remainder of this category.

Fines, Forfeitures, Penalties

(0.3%, \$3,222,259)

This revenue category contains money received from various fines and penalties. For Fiscal Year 2023, estimates include \$698,000 for traffic school fees, \$558,439 for vehicle code fines, and \$466,307 for miscellaneous court fines. Several other fees, fines, citations, and penalties account for the remainder of revenue projected.

Licenses, Permits, Franchises

(0.3%, \$3,724,296)

Money received from license applications, various permits, and franchise fees makes up the revenue in this category. The 2023 Adopted Budget includes an estimated \$2.3 million in construction permits, \$437,000 in registration fees for weights and measures devices, and \$211,781 for marriage licenses. Several other licenses, permits, and franchises revenue make up the remainder of the revenue projected.

Debt Service

County Debt

Historically, the County of Stanislaus debt has primarily been in the form of Certificates of Participation (COP). Created in conjunction with lease agreements, which encumber County-owned property, COPs are securities issued and marketed to investors in a manner similar to tax-exempt bonds. However, as of June 30, 2017, the County no longer has any COP debt.

Unlike COPs, where multiple investors may hold shares of the debt, direct lease financing is done with one private investor, such as a bank. The County currently has \$3.5 million of debt that is direct lease financed.

On August 16, 2016, the Board of Supervisors approved a lease financing plan for the replacement of the aging Heating, Ventilation, and Air Conditioning (HVAC) system at the Community Services Facility (CSF). As collateral for the project, the County agreed to lease Pod C of the CSF and the improvements thereto to the Stanislaus County Capital Improvements Financing Authority (CIFA) pursuant to a site lease, with the County in turn subleasing Pod C and its improvements back from CIFA pursuant to a Facilities Sublease. CIFA entered into an agreement with the Bank of the West where it assigns rights and lease payments to the Bank of the West in exchange for an original borrowing of \$7.8 million in project financing.

On February 13, 2018, the Board of Supervisors approved the return of \$1.5 million in project savings to the Bank of the West, resulting in a reduced borrowing amount and an estimated interest savings of \$400,000 over the remaining life of the loan.

Tobacco Endowment Fund Debt Service

In June 2002, the Board of Supervisors authorized the Chief Executive Office and the Debt Advisory Committee to securitize the County's share of the Tobacco Settlement Revenues (TSR), resulting in a master settlement agreement in resolution of cigarette smoking-related litigation in 1998. In March 2002 and March 2006, the County sold its interest in the TSRs and those funds were placed in the Stanislaus Tobacco Endowment Funds, Series 2002 and Series 2006.

The County may elect to borrow from these funds internally to finance capital needs at an interest rate equal to the fund's investment return rate.

In November 2019, the Board of Supervisors approved the financing for the Turlock Library Expansion, which included a loan from the 2006 Tobacco Endowment Fund of \$6.3 million. It is a 20-year loan that will be repaid in 2040.

The following charts reflect the outstanding debt, identifying the date of maturity, original borrowing amount, the principal and interest, and interest rate.

2023 Adopted Budget

Borrowing	Interest Rate	Date of Issuance	Maturity	Original Borrowing	Remaining	2023 Debt Obligation Principal	2023 Debt Obligation Interest	Remaining
					Balance to Maturity as of June 30, 2022			Principal to Maturity
2016 HVAC Financing - CSF Pod C Finances HVAC system at Community Services Facility	2.24%	8/31/2016	6/1/2031	\$ 7,775,000	\$ 3,510,000	\$ 510,000	\$ 78,624	\$ 3,000,000
2006 Tobacco Securitization Fund - Turlock Library Expansion	Variable	2/1/2020	7/1/2040	\$ 6,300,000	\$ 5,730,864	\$ 250,907	\$ 109,599	\$ 5,479,957
Total Governmental Activities				\$ 14,075,000	\$ 9,240,864	\$ 760,907	\$ 188,223	\$ 8,479,957

Ratios

A number of ratios can be applied to the County's debt service. For Fiscal Year 2023, the County's total

gross debt obligation for its General Fund is approximately \$949,130, and total appropriations for the 2023 Adopted Budget are \$1.65 billion. The

ratio comparing the annual debt service amount to total budget shows that debt service represents only 0.057% of the total overall budget. This low ratio indicates that current County debt is not a burden on taxpayers and capacity exists for additional borrowing, subject to authorization and approval by the Board of Supervisors. In addition, a comparison of debt service to discretionary revenue can be obtained by dividing the total gross debt obligation by the total Discretionary Revenue budget of \$282.7 million. This analysis shows that debt service payments represent 0.336% of the total Discretionary Revenue budget and provides

confidence that the annual debt obligation can be met within projected operating revenues.

Debt Limits

California Government Code 29909 prescribes the bonded debt limit for general law counties at 5% of “the taxable property of the county as shown in the equalized assessment roll.” The assessment roll for Fiscal Year 2023 equaled \$61.6 billion; the County has never come close to approaching this limit. As of June 30, 2022, the County’s total debt was \$9.2 million, which is approximately 0.015% of the assessment roll.

General Fund Long-Range Summary

Item	2023 Adopted Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget
<u>Funding Assumptions</u>					
Discretionary Revenue	\$ 282,689,567	\$ 291,200,000	\$ 300,100,000	\$ 307,700,000	\$ 315,500,000
Departmental Revenue	152,541,511	\$ 144,100,000	145,500,000	147,000,000	148,500,000
Unassigned Fund Balance	9,645,000	9,000,000	9,000,000	8,290,538	9,000,000
Assigned Fund Balance	54,598,989	38,973,287	37,110,710	20,401,536	21,499,608
Total Funding	\$ 499,475,067	\$ 483,273,287	\$ 491,710,710	\$ 483,392,074	\$ 494,499,608
<u>Expenditure Assumptions</u>					
Base Budget	\$ 355,164,949	\$ 365,800,000	\$ 376,800,000	\$ 388,100,000	\$ 399,700,000
5% Vacancy Rate Factor	(9,260,000)	(9,445,000)	(9,634,000)	(9,827,000)	(10,024,000)
Health Insurance and Retirement	63,558,742	63,552,045	63,766,776	63,799,401	63,181,610
Jail Medical	16,322,979	16,884,981	17,549,970	18,195,859	18,864,353
Less CCP Funding	(5,229,066)	(5,272,086)	(5,316,606)	(5,362,687)	(5,410,381)
Community Development Bank & Building Community Infrastructure	15,645,000	-	-	-	-
Contingencies (incl Reserve incr)	12,525,521	12,921,000	13,167,000	13,069,000	12,713,000
One-time Projects and Equipment	33,967,307	15,000,000	15,000,000	15,000,000	15,000,000
Elections Support	1,754,785	1,807,429	1,861,651	1,917,501	1,975,026
Debt Service Offset by Rents	(1,475,150)	(1,475,081)	(1,484,081)	(1,500,000)	(1,500,000)
Building/Community Services	16,500,000	23,500,000	20,000,000	-	-
Total Costs	\$ 499,475,067	\$ 483,273,287	\$ 491,710,711	\$ 483,392,074	\$ 494,499,607
Total (Deficit in Brackets)	\$ -	\$ -	\$ -	\$ -	\$ -

Long-Range Overview

The Senior Leadership Team of the Chief Executive Office meets regularly to discuss and evaluate current budget operational needs, future planning for the organization, and related financing strategies.

The General Fund Long-Range Summary is an illustration of the County’s long-range financial plans that extend beyond the current fiscal year based on known and/or anticipated funding and

expenditure projections. The projections include escalation factors designed to meet the normal cost of doing business to address the organization’s ongoing service needs. This makes it possible to modify and/or develop long-term strategies aimed at addressing the County’s fiscal needs for three to five years into the future.

The Long-Range Model provides confidence for the recent Board of Supervisors’ approved County

General Fund Building Community Service Investment (BCSI) Strategy. Approved by the Board on June 14, 2022, this one-time, \$60 million investment strategy will be implemented over three years beginning in Fiscal Year 2023. This investment will leverage the strength of the County General Fund to enhance County Parks and Libraries (\$20 million investment), restore County properties (\$28 million investment), and stabilize the County Workforce (\$12 million investment). The expected

outcomes of this investment will: directly contribute to the local quality of life, community wellness and life-long learning; address deferred maintenance at existing properties, refresh community centers, and implement a new maintenance plan to ensure continued maintenance and operations for sustainability; address direct community service impacts of the 17% staff vacancy rate and increasing trend which impacts over 90% of County departments.

Long-Range Funding Assumptions

Discretionary Revenue

Discretionary Revenue is the primary source of funding for the County General Fund, which supports all general government functions, public safety programs and provides the local match for Federal/State programs in the Board priorities of *Supporting a Strong and Safe Community*, *Supporting a Healthy Community*, and *Enhancing Community Infrastructure*. Approximately 94% of all Discretionary Revenue consists of property and sales tax sources. Discretionary Revenue is monitored on a regular basis with consideration given to historical trends and local and regional economic conditions. Discretionary Revenue is forecast to grow approximately 3% overall per year over the next five years; the 2023 Adopted Budget Discretionary Revenue projection of \$282.7 million serves as the base for individual revenue sources to be escalated for future year projections. Property tax revenue is estimated to increase 4% for two years, then decline to 3%. Sales tax revenue is forecast at 3% growth with Public Safety sales tax revenue forecast at 2% growth annually.

Department Revenue

Departments project revenue based on State and Federal budget allocations, and other grant awards anticipated through Budget Year 2024. The 2023 Adopted Budget department revenue is estimated at \$152.5 million, dropping to \$144.1 million the following year, Budget Year 2024, with the removal of one-time revenue receipts. Department revenue is projected to increase a moderate 1% annually thereafter.

Unassigned Fund Balance

The County Budget is balanced annually with approximately \$9 million per year of prior-year budget savings that remains available in Unassigned Fund Balance. Once the Legal Budget obligations (open encumbrances and purchase orders rolled over from the prior fiscal year) are recognized and posted, they will draw from this Unassigned Fund Balance to avoid negative impact to the County General Fund. The July 1, 2022 available Unassigned Fund Balance was \$28.6 million.

Assigned Fund Balance

Assignments of prior-year savings have been set aside as one-time funding sources for strategic purposes in future years. Assigned fund balance of \$54.6 million is dedicated to support budget balancing in Fiscal Year 2023. This includes \$16.5 million to begin the first of three years support for the BCSI Strategy described above for building and community service investments in parks, libraries, and County facilities; note the remainder of the first-year support, \$3.5 million, is currently in reserve pending analysis of salary and benefit costs at midyear in Fiscal Year 2023. Also included in Assigned fund balance is \$15 million to establish the Building Community Infrastructure Fund (BCIF) supporting individual community projects at the neighborhood and district level. The remainder of the one-time projects in this fiscal year are in support of various Board priorities and program needs to maintain safety, security and efficiency in capital assets and meet customer needs for one-time department services. Planned use of Assigned

fund balance drops to approximately \$39 million in Budget Year 2024 and \$37.1 million in Budget Year 2025, which is the last of the three-year BCSI

strategy programming. Thereafter, planned use of Assigned fund balance is approximately \$21 million per budget year.

Long-Range Expenditure Assumptions

Base Budget

The 2023 Adopted Budget includes appropriations for authorized and allocated full-time positions inclusive of labor agreements in place as of July 1, 2022, along with funds in contingency to be provided to departments in a subsequent budget cycle as needed tied to the August 16, 2022 compensation changes approved by the Board of Supervisors' to implement the Employee Recruitment and Retention Strategy. This strategic investment in the County workforce is a direct result of the need to stop recent trends in growing staff vacancy rates. This provides a 5% increase in base wages and a new one-time Employee Choice Bonus Plan (three-year period) for all represented and unrepresented employee classifications, excluding the Chief Executive Officer and Board of Supervisors, effective the first full pay period after Board approval with payments beginning in September 2022.

The Base Budget includes funding for existing contracts and services to support County operations; appropriations included in the Adopted Budget total \$355.2 million at base, representing approximately 20% growth above the 2022 Adopted Budget but 3% below the Proposed Budget of \$366.4 million for Fiscal Year 2023. Succeeding budget years beginning in Budget Year 2024 anticipate annual increases of 3% to align with anticipated revenue growth.

5% Vacancy Rate Factor

This two-year budget includes a 5% vacancy rate factor for General Fund departments with staff of 30 or more employees. For Fiscal Year 2023, the value of this reduction is approximately \$9.3 million. The value of the 5% vacancy rate factor has been estimated to increase approximately 3% in succeeding fiscal years, although this policy will be

revisited at the beginning of each new two-year budget cycle. It is important to note that the current vacancy rate is approximately 18%.

Health Insurance and Retirement

Health Insurance rates adjust on January 1 of each calendar year. Included in the long-range-model is a standard 5% rate increase annually. Health Insurance rates will be adjusted to align with actual rates through the 2023 Midyear Financial Report, scheduled for presentation to the Board of Supervisors in Spring of 2023.

Retirement rates adjust at the beginning of the fiscal year and are modeled using factors provided by the Stanislaus County Employees' Retirement Association (StanCERA). The data included in the 2023 Adopted Budget and subsequent annual projections is per the Actuarial Report Valuation as of June 30, 2021, produced in February 2022 and adopted by the Board of Supervisors in April 2022. Rates for Fiscal Year 2023 decreased by 1.6% to a composite rate of 31.6% of payroll. Future years will be adjusted annually with updated actuarial analysis.

Jail Medical and CCP Funding

The Sheriff's Department administers contracted medical services in the Adult Detention facilities and coordinates the contract for juvenile facilities managed by the Probation Department. The Jail Medical contract is projected to cost \$16.3 million in the 2023 Adopted Budget projection, with annual cost-of-doing business escalators projected to grow to a total of \$18.9 million by Budget Year 2027. The Local Community Corrections Partnership (CCP) funds approximately 25% of the Adult Detention expansion and Jail Medical costs, providing a benefit of between \$5.2 million to \$5.4 million in future budget years.

Building Community Infrastructure Fund and Community Development Bank

The Building Community Infrastructure Fund will provide a dedicated funding stream for each member of the Board of Supervisors to access to address community infrastructure projects of priority in their respective districts. This fund is implemented in the 2023 Adopted Budget with an initial investment of \$15 million: \$3 million for each of the five supervisorial districts. Annual investments may be recommended at the discretion of the Chief Executive Officer to align with the financial condition of the County at the beginning of each fiscal year. In the existing Community Development Bank, various projects and programs are appropriated up to \$145,000, along with \$500,000 in budget appropriations to support the new policy for Community Development Fund, which will be presented to the Board of Supervisors for approval with the 2023 Adopted Budget.

Contingencies

The 2023 Adopted Budget includes \$12 million in Appropriations for Contingencies for unanticipated exposures during the year. In addition, a Contingency Reserve exists in a fund balance assignment in the General Fund, which is adjusted each year based upon the previous three years of Discretionary Revenue receipts; approximately \$517,000 has been set aside to fund the anticipated increase in Reserve needed per Board policy. The total funding of \$12.5 million for contingencies will support the annual increase in contingency reserve, the potential impacts of labor agreements, termination cash-out exposures, and other department program, operations, and/or maintenance needs as they arise. Future year contingencies are included at approximately \$13 million annually.

One-Time Projects and Equipment and Building Community Services

Significant one-time projects and equipment are recommended in Fiscal Year 2023, estimated at approximately \$34 million. The typical annual cost for one-time projects and equipment, including

replacement of aged, fully depreciated assets, as well as standard replacement schedules to ensure technology and safety/security systems remain current and efficient, is estimated at \$15 million. These projects span all Board priority areas and are detailed in the department-specific sections of the Budget. Further, the first of the three-year investment in the Building Community Services Program, a total of \$16.5 million in Fiscal Year 2023, will total to \$60 million invested through Budget Year 2025 in the County workforce, County facilities, and public facilities benefiting the community, including Parks and Libraries.

Elections Support

The County Registrar of Voters is responsible for administering State and Federal elections each year, which require County General Fund support to fully address the requirements and local community needs. Costs vary annually between \$1.7 and \$2 million per year as factored in the Long-Range Model projections.

Debt Service

The 2023 Adopted Budget includes the private placement HVAC Financing for the Community Services Facility, which receives offsetting revenue to mitigate County General Fund exposure. Rental revenue from properties associated with prior debt surpassed debt expense beginning in Fiscal Year 2019. In Fiscal Year 2020, the Library initiated a loan from the 2006 Tobacco Endowment Fund. The accounting entries in the General Fund for the payment and interest on this loan benefit the General Fund, resulting in a total of nearly \$1.5 million contributed in Net County Cost savings. This presents an opportunity for the Board of Supervisors to consider prudent use of debt strategies to meet future Capital Project needs.

Balancing

The Long-Range Model has been completed through Budget Year 2027 and relies on the use of growth in revenue and the additional use of one-time funding and Assigned fund balance to balance the budget in out years.

What is a Schedule 9?

Auditor-Controller						
0100 0013000 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$169,914	\$145,579	\$152,000	\$152,000	\$0	\$156,560
Intergovernmental Revenue	\$207,745	\$146,569	\$0	\$0	\$0	\$0
Charges for Service	\$2,780,896	\$2,347,343	\$3,222,926	\$3,222,926	\$0	\$3,319,620
Miscellaneous Revenue	\$107,594	\$123,958	\$121,500	\$121,500	\$0	\$125,145
Other Financing Sources	\$24,900	\$24,900	\$0	\$0	\$0	\$0
Total Revenue	\$3,291,049	\$2,788,349	\$3,496,426	\$3,496,426	\$0	\$3,601,325
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$3,291,049	\$2,788,349	\$3,496,426	\$3,496,426	\$0	\$3,601,325
Salaries and Benefits	\$4,302,161	\$3,765,175	\$4,891,417	\$4,891,417	\$0	\$5,009,910
Services and Supplies	\$161,996	\$129,474	\$221,650	\$221,650	\$0	\$228,370
Other Charges	\$319,415	\$330,670	\$398,594	\$398,594	\$0	\$461,605
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$15	\$83	\$100	\$100	\$0	\$100
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,783,587	\$4,225,402	\$5,511,761	\$5,511,761	\$0	\$5,699,985
General Fund Contribution	\$1,492,538	\$1,437,053	\$2,015,335	\$2,015,335	\$0	\$2,098,660
Total Allocated Positions	-	-	42	43	1	43

Revenue Classifications

Taxes - Money received from tax revenue
Licenses, Permits, Franchises - Money received from these sources
Fines, Forfeitures, Penalties - Money received from fines or penalties
Revenue from Use of Assets - Money received from assets such as rent
Intergovernmental Revenue - Funds received from Federal, State, or local government sources such as grants
Charges for Service - Fees collected for services provided by the department
Miscellaneous Revenue - Money received from various sources such as donations, salvage, and legal settlements
Other Financing Sources - Increase in resources reported separate of revenues

Cost Classifications

Salaries and Benefits - Accounts that establish expenditures for employee related costs
Services and Supplies - Accounts that establish expenditures for operating expenses of County departments and programs
Other Charges - A payment to an agency, institution, or entity outside the County; includes charges per the County's Cost Allocation Plan
Fixed Assets - Land, buildings, vehicles, infrastructure, and assets used in operations that have value past one year
Other Financing Uses - Decrease in current financial resources that is separate of expenditures
Equity - Assets of an entity that remains after deducting liabilities
Intrafund - A way to record revenue/expenditures from a department with the same fund but different orgs
Contingencies - Funds set aside to address emergencies and other unanticipated expenses

Funding Sources

Fund Balance - Revenue not spent in the previous year; only used in Schedule 9s for General Fund, Special Revenue, and Capital Projects funds
Retained Earnings - Accumulated earnings of an Enterprise or Internal Service Fund

Totals

Total Revenue - Total of all revenue
Total Funding Sources - Total of all funding sources, including revenue and fund balance/retained earnings used to balance
Gross Costs - Total expenses before factoring in any offsetting revenue
General Fund Contribution - Funding from the County General Fund used to balance and/or meet mandated match requirements; Gross Costs minus Total Funding Sources equals General Fund Contribution
Total Allocated Positions - The number of positions assigned to a department or budget unit
Note: Net County Cost equals General Fund Contribution

Supporting a Strong and Safe Community

Introduction

Departments contained within this section align with the Board of Supervisors' priority of *Supporting a Strong and Safe Community*. These departments rely on robust partnerships within the County organization, supporting agencies, and community-based organizations throughout the region to maintain effective public safety programs. The following County public safety departments remain focused on coordinated efforts to ensure a collaborative, system-wide approach to protecting the public.

The District Attorney seeks justice through the vigorous prosecution of criminals and the provision of victim advocacy programs. The Grand Jury provides unbiased oversight to the investigation of citizen complaints pertaining to policies and procedures of the County, cities, and school districts and makes recommendations to improve local governmental operations. Probation provides

intensive supervision to adult and juvenile offenders who are placed in the community, and runs a safe, secure custodial facility for youth and young adult offenders, with a focus on providing programs that reduce recidivism.

The Public Defender provides vigorous and effective legal representation for indigents who are accused of criminal offenses, appear in juvenile court proceedings, or are involved in statutorily defined civil proceedings. The Sheriff's Department is the primary law enforcement agency for the unincorporated areas of the County and its contract cities, providing housing for incarcerated adults and security for the Courts. In Fiscal Year 2021, the Office of Emergency Services/Fire Warden transferred to become a division of the Sheriff's Department; services provided include emergency management services, fire and rescue mutual aid, and Countywide security services.



Priority Appropriations and Trends

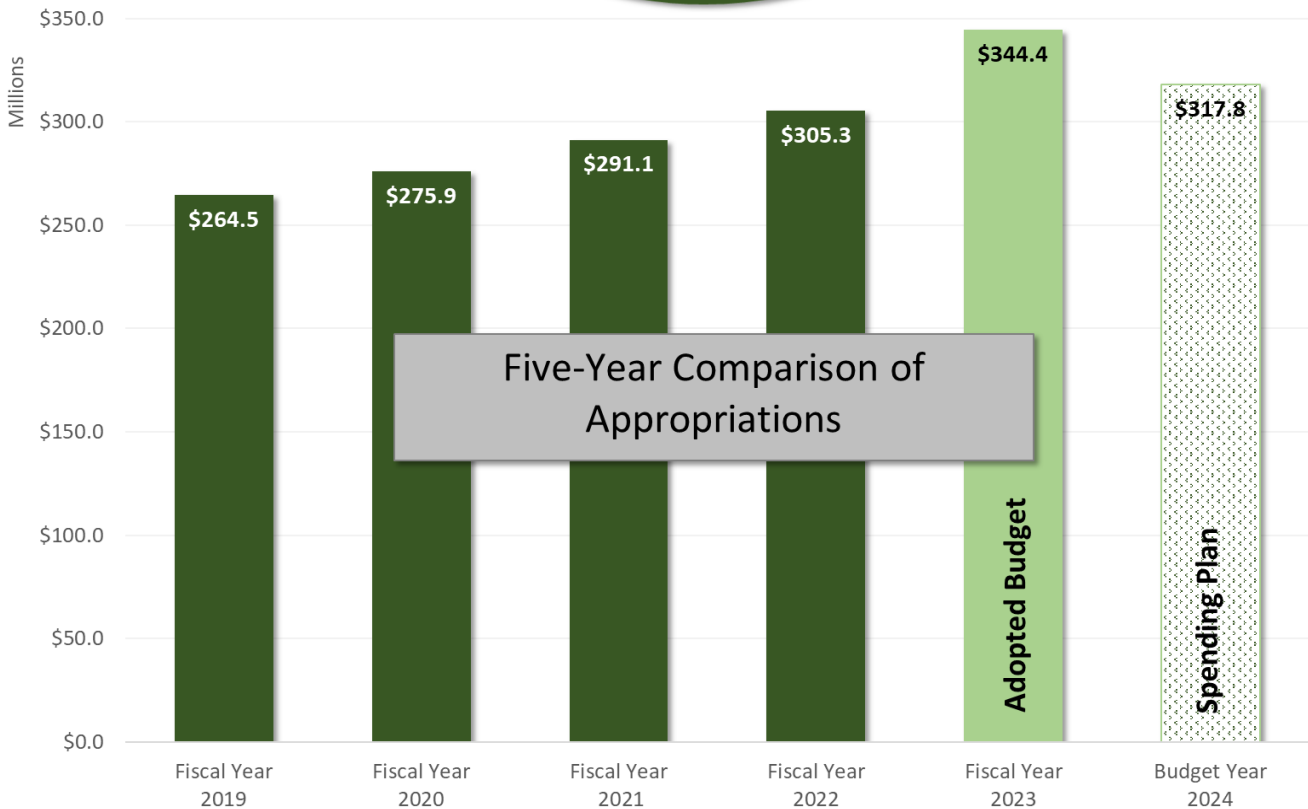
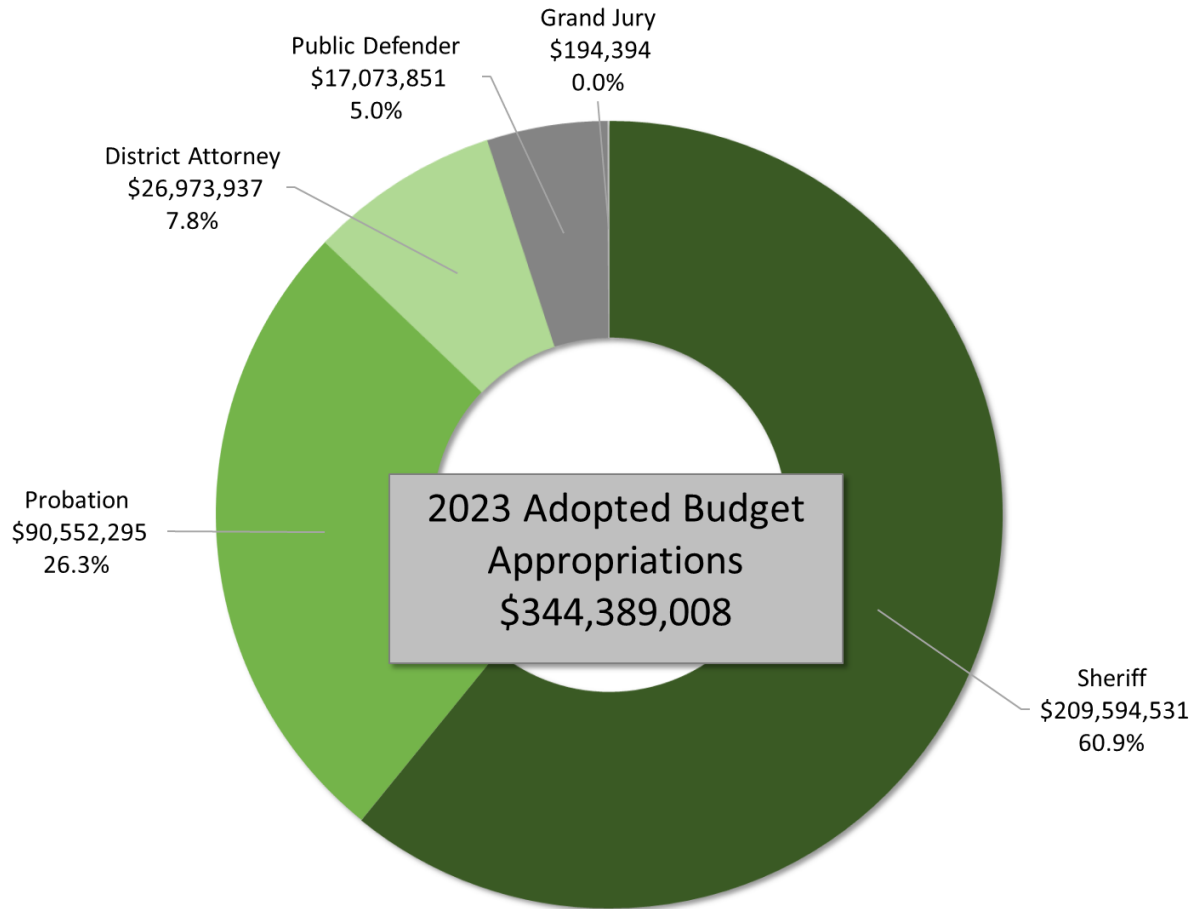
Fiscal Year 2023 appropriations total \$344.4 million for this priority. While the Sheriff, Probation, and District Attorney make up 95% of this priority budget, with the Sheriff making up 60.9%, approximately 36% of the total priority area costs are funded with non-General Fund revenue sources, including 2011 State Realignment funds and various State and Federal grants.

Five-year historical trends show a 30% increase from Fiscal Year 2019 to Fiscal Year 2023, primarily due to growth in Sheriff’s Department Operations and Adult Detention facilities that support Public Safety Realignment per Assembly Bill 109, signed into law in 2011. This Assembly Bill realigned low-

level offenders from serving time in State prisons to serving their sentence in County jail facilities. Significant facility expansion occurred to have adequate space for inmate detention and programs. Adjustments continue to be necessary to ensure inmate populations are supported through the criminal justice process and program rehabilitation services.

Further, the Probation Department has experienced growth in Local Community Corrections Partnership (CCP) funding and continues to lead the CCP Executive Committee to develop the annual strategic plans for improved public safety outcomes.

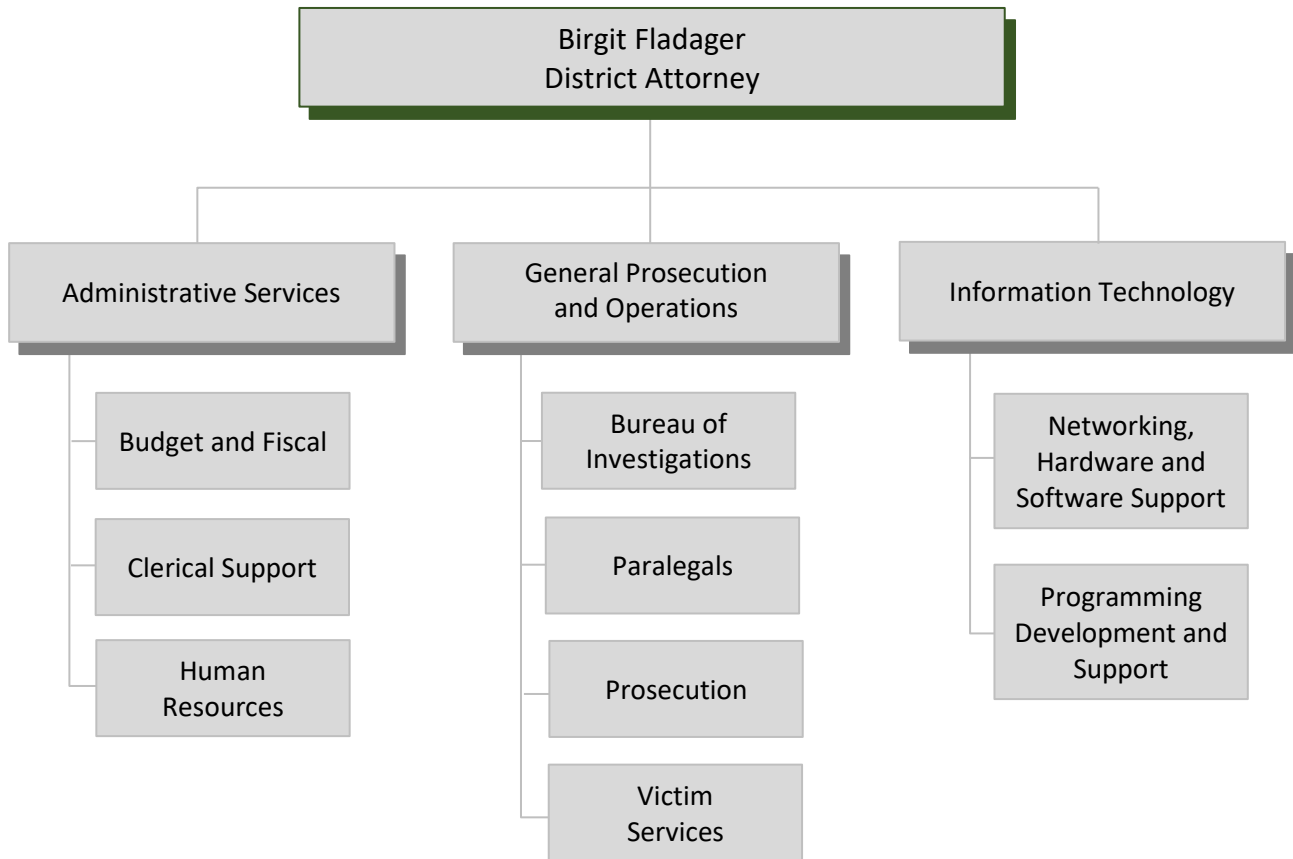




Supporting a Strong and Safe Community Summary of Budget Appropriations

Page	Fund	Org	2023 Adopted Budget
82	District Attorney		\$26,973,937
0100	0023100	Criminal Division	\$24,596,275
1761	0023229	Arson Task Force	\$64,509
1712	0023212	Auto Insurance Fraud Prosecution	\$215,268
177A	0023310	Consumer Fraud Prosecution Program	\$0
1771	0023271	Criminal Division Asset Forfeiture	\$14,322
1706	0023206	Elder Abuse Advocacy and Outreach	\$183,700
1776	0023276	Real Estate Fraud Prosecution	\$433,953
1686	0023208	Unserved/Underserved Victim Advocacy and Outreach	\$123,704
1710	0023220	Victim Compensation and Government Claims	\$0
1714	0023214	Victim Services Program	\$1,203,448
1704	0023200	Violence Against Women Program	\$138,758
93	Grand Jury		\$194,394
0100	0052100	Grand Jury	\$194,394
95	Probation		\$90,552,295
0100	0026050	Administration	\$4,388,829
0100	0026060	Community Corrections Partnership	\$9,775,950
1688	0026431	Corrections Performance Incentive Fund	\$2,581,185
0100	0026100	Field Services	\$17,565,612
0100	0026200	Institutional Services	\$8,130,531
0100	0026070	Juvenile Commitment Facility	\$3,347,265
1798	0026395	Juvenile Justice Crime Prevention Act	\$2,802,341
1601	0026403	Juvenile Justice Realignment Block Grant	\$748,917
1679	0026481	Local Community Corrections	\$37,635,602
1765	0026420	Ward Welfare Fund	\$82,400
1698	0026406	Youthful Offender Block Grant	\$3,493,663
107	Public Defender		\$17,073,851
0100	0027000	Public Defender	\$12,769,866
0100	0027500	Indigent Defense	\$4,303,985

Page	Fund	Org	2023 Adopted Budget
112	Sheriff		\$209,594,531
0100	0028100	Administration	\$15,591,377
0100	0028400	Adult Detention Expansion	\$0
1703	0028600	CAL ID Program	\$1,240,203
1780	0028889	CAL-MMET Program	\$845,817
1768	0028840	Civil Process Fee	\$140,982
0100	0028239	Contract Cities	\$15,596,667
1725	0017100	County Fire Service Fund	\$3,035,052
176C	0028370	Court Security	\$6,922,034
0100	0028300	Detention	\$96,498,762
1769	0028870	Driver Training Program	\$383,159
4082	0028901	Emergency Medical Services	\$1,705,653
176Q	0028383	Federal Asset Forfeiture	\$0
4081	0028509	Jail Commissary/Inmate Welfare	\$2,534,127
1799	0028610	Justice Assistance Grant	\$332,306
0100	0015500	Office of Emergency Services/Fire Warden	\$3,043,835
1666	0015552	Office of Emergency Services Grants	\$3,380,728
1670	0017370	Office of Emergency Services Homeland Security Grants	\$1,100,193
1660	0017420	Office of Emergency Services Water Resources Grant	\$0
0100	0028200	Operations	\$56,425,763
176Q	0028380	SDEA Federal Asset Forfeiture	\$189,153
1715	0028825	Vehicle Theft Unit	\$628,720
Supporting a Strong and Safe Community Total			\$344,389,008



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District Attorney

Priority	<i>Supporting a Strong and Safe Community</i>
Mission Statement	The employees of the Stanislaus County District Attorney, in partnership with the Community we serve, are dedicated to justice, the pursuit of truth, protection of the innocent, and the prevention of crime through the vigorous, professional and ethical prosecution of those who violate the law

Department Summary

District Attorney	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$727,694	\$261,305	\$3,681	\$3,681	\$0	\$0
Revenue from use of Assets	\$0	\$1	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$2,739,726	\$1,479,347	\$2,387,633	\$2,447,633	\$60,000	\$1,956,772
Charges for Service	\$1,445,646	\$1,311,429	\$1,583,587	\$1,583,587	\$0	\$1,604,781
Miscellaneous Revenue	(\$56,996)	\$21,443	\$1,051	\$1,051	\$0	\$1,083
Other Financing Sources	\$385,465	\$155,456	\$0	\$0	\$0	\$0
Total Revenue	\$5,241,535	\$3,228,981	\$3,975,952	\$4,035,952	\$60,000	\$3,562,636
Use of Fund Balance/Retained Earnings	(\$307,482)	\$1,376,560	\$22,813	\$22,813	\$0	\$234,044
Total Funding Sources	\$4,934,053	\$4,605,541	\$3,998,765	\$4,058,765	\$60,000	\$3,796,680
Salaries and Benefits	\$19,676,443	\$20,919,090	\$22,204,978	\$22,440,069	\$235,091	\$22,532,435
Services and Supplies	\$1,555,448	\$2,034,767	\$1,959,605	\$2,019,605	\$60,000	\$1,836,166
Other Charges	\$1,653,633	\$2,018,671	\$2,448,320	\$2,448,320	\$0	\$2,521,713
Fixed Assets						
Equipment	\$109,196	\$148,119	\$96,190	\$65,099	(\$31,091)	\$99,076
Other Financing Uses	\$391,026	\$165,901	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$5,541)	(\$7,235)	\$844	\$844	\$0	\$869
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$23,380,205	\$25,279,313	\$26,709,937	\$26,973,937	\$264,000	\$26,990,259
General Fund Contribution	\$18,446,152	\$20,673,772	\$22,711,172	\$22,915,172	\$204,000	\$23,193,579
Total Allocated Positions	-	-	154	155	1	155

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$26.7 million, funded by \$4 million in estimated revenue, the use of \$22,813 in fund balance, and \$22.7 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Criminal Division** – The Department will replace a law enforcement vehicle per the General Services Agency (GSA) – Fleet Services replacement guidelines and extend contracts for three part-time background investigators, continue paper-lite scanning services, and cover legal services to assist with post-conviction work, all funded by \$547,681 in Net County Cost.

- **Real Estate Fraud** – Ongoing Net County Cost of \$88,150 is requested to fully fund the division. Recent practice had been to provide a standard set Net County Cost of \$71,227 at Proposed Budget. At midyear, when there was a clearer picture of expected revenue, an adjustment would be made to fully fund the difference with Net County Cost redirected from savings in the Criminal Division, if needed. It is recommended to fully fund the division at Proposed Budget.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$27 million, funded by \$4 million in estimated revenue, \$22,813 in department fund balance, and \$22.9 million in Net County Cost. This is an increase of \$264,000 from the 2023 Proposed Budget, which includes a technical adjustment of \$28,909 to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Criminal Division – An increase in appropriations of \$235,091, funded by Net County Cost, is recommended to support the addition of one new Lieutenant-District Attorney position in the Bureau of Investigations to address span of control issues related to the number of staff each Lieutenant supervises. The unit currently has two Lieutenants who are responsible for 30 staff creating a supervisor to staff ratio of 1 to 15. The typical supervisor to staff ratio throughout the County is 1 to 8. By adding a third Lieutenant, the ratio will be reduced to 1 to 10, bringing it closer to alignment with ratios typically found in the County.

Recommendation: It is recommended to increase appropriations by \$264,000, funded with \$60,000 in estimated revenue and \$204,000 in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below.

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Arson Task Force	\$ 3,954	\$ -
Auto Insurance Fraud Prosecution	\$ (107,187)	
Child Abduction	\$ 5,000	
Consumer Fraud Prosecution Program	\$ 112,800	
Criminal Division Asset Forfeiture	\$ 375,214	\$ 14,322
Elder Abuse Program	\$ (27,770)	\$ 8,491
Federal Asset Forfeiture	\$ 156	
Real Estate Fraud Prosecution	\$ (20,470)	
Unserved/Underserved Victim Advocacy and Outreach Program	\$ (94,247)	
Victim Compensation and Government Claims	\$ -	
Victim Services	\$ (1,032,801)	
Violence Against Women	\$ (100,550)	
District Attorney Totals	\$ (885,902)	\$ 22,813

The negative fund balances reflected in the table above are due to incorrect accrual entries entered at fiscal year-end. These will be corrected with post-close entries. Elder Abuse Program’s fund balance should be \$17,582, instead of negative \$27,770, which covers the budgeted use planned for Fiscal Year 2023. Unserved/Underserved Victim Advocacy and Outreach Program has an actual negative fund balance of \$1,505. Victim Services has an actual negative fund balance of \$24,855. Both LBUs will have corresponding adjustments made in Fiscal Year 2023 to correct these fund balances.

Fixed Assets | Vehicles

The 2023 Adopted Budget includes a decrease in Fixed Assets of \$31,091 due to the correction of re-appropriated funds from the prior fiscal year.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 155 positions, an increase of two positions over the 2022 Adopted Budget allocation. On March 1, 2022 (BOS 2022-0090) one position was added to assist the Victim Services Unit and one position was deleted. The 2022 Midyear Financial Report added a net increase of one position to support the increased workload due to new legislation.

Staffing Recommendation: It is recommended to add one Lieutenant-District Attorney position in the Criminal Division to address supervisory span of control. The current supervisor to staff ratio is 1 to 15. This position will enable a manageable span of control for oversight of criminal investigations, operations, and complex investigations where safety, efficiency, and accountability are of primary concern.

It is also recommended to study the request to add one new Senior Software Developer/Analyst position as well as the request to add a new Senior Systems Engineer position.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$27 million, funded by \$3.6 million in estimated revenue, the use of \$234,044 in fund balance, and \$23.2 million in Net County Cost.

Budgets Contained within the Department

Criminal Division (General Fund)

Funds general prosecution and operations, which includes the units of administration, prosecution investigation, victim services and paralegal.

Arson Task Force (Special Revenue Fund)

Funds mandatory training, supplies and equipment needed to support the Fire Investigation Unit (FIU).

Auto Insurance Fraud Prosecution (Special Revenue Fund)

Funds salaries and benefits for a Criminal Investigator, training and supplies to support the program.

Consumer Fraud Prosecution Program (Special Revenue Fund)

Funds a Deputy District Attorney, Criminal Investigator and Paralegal who pursue civil and criminal remedies against companies and individuals who harm or threaten to harm consumers.

Criminal Division Asset Forfeiture (Special Revenue Fund)

Asset forfeiture funds from the prosecution process in cases for which the assets of a convicted criminal are forfeited.

Elder Abuse Advocacy and Outreach (Special Revenue Fund)

Funds advocacy, legal support and outreach delivery to elder and dependent adult victims of crime in the community.

Real Estate Fraud (Special Revenue Fund)

Collected through a \$3 fee collection assessed on certain real estate recorded documents and funds prosecution and investigation of real estate fraud.

Unserved/Underserved Victim Advocacy and Outreach Program (Special Revenue Fund)

Funds the delivery of advocacy and outreach to unserved and underserved victims of crime, specifically victims of gang violence and monolingual Spanish speaking.

Victim Compensation and Government Claims (Special Revenue Fund)

Funds a Paralegal position that processes and monitors orders of restitution against convicted offenders. Contract ended in Fiscal Year 2019.

Victim Services Program (Special Revenue Fund)

Funds eight Victim Advocate positions, a Legal Clerk, two Victim Services Supervisors, a Victim Services Program Manager, training for staff, outreach programs, and materials.

Violence Against Women Program (Special Revenue Fund)

Grant awarded through Cal OES funds prosecution of violent crimes against women.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

District Attorney - Criminal Division						
0100 0023100						
General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$1,519	\$335	\$3,681	\$3,681	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$877,211	\$962,404	\$616,814	\$616,814	\$0	\$633,069
Charges for Service	\$1,089,826	\$1,040,524	\$1,252,691	\$1,252,691	\$0	\$1,290,272
Miscellaneous Revenue	\$4,016	\$21,167	\$1,051	\$1,051	\$0	\$1,083
Other Financing Sources	\$385,465	\$155,456	\$0	\$0	\$0	\$0
Total Revenue	\$2,358,037	\$2,179,886	\$1,874,237	\$1,874,237	\$0	\$1,924,424
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,358,037	\$2,179,886	\$1,874,237	\$1,874,237	\$0	\$1,924,424
Salaries and Benefits	\$17,701,250	\$18,799,589	\$20,227,487	\$20,462,578	\$235,091	\$20,828,271
Services and Supplies	\$1,202,720	\$1,680,840	\$1,621,334	\$1,621,334	\$0	\$1,669,974
Other Charges	\$1,652,261	\$2,015,484	\$2,446,420	\$2,446,420	\$0	\$2,519,813
Fixed Assets						
Equipment	\$109,196	\$148,119	\$96,190	\$65,099	(\$31,091)	\$99,076
Other Financing Uses	\$5,561	\$10,445	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$5,541)	(\$7,235)	\$844	\$844	\$0	\$869
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$20,665,447	\$22,647,242	\$24,392,275	\$24,596,275	\$204,000	\$25,118,003
General Fund Contribution	\$18,307,410	\$20,467,356	\$22,518,038	\$22,722,038	\$204,000	\$23,193,579
Total Allocated Positions	-	-	134	135	1	135

District Attorney - Arson Task Force						
1761 0023229 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$44,490	\$33,591	\$64,509	\$64,509	\$0	\$64,509
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$44,490	\$33,591	\$64,509	\$64,509	\$0	\$64,509
Use of Fund Balance/Retained Earnings	\$31	(\$3,809)	\$0	\$0	\$0	\$0
Total Funding Sources	\$44,521	\$29,782	\$64,509	\$64,509	\$0	\$64,509
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$44,521	\$29,782	\$64,509	\$64,509	\$0	\$64,509
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$44,521	\$29,782	\$64,509	\$64,509	\$0	\$64,509
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

District Attorney - Auto Insurance Fraud Prosecution						
1712 0023212 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$191,498	\$81,316	\$215,268	\$215,268	\$0	\$215,268
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$191,498	\$81,316	\$215,268	\$215,268	\$0	\$215,268
Use of Fund Balance/Retained Earnings	(\$4,293)	\$114,659	\$0	\$0	\$0	\$0
Total Funding Sources	\$187,205	\$195,975	\$215,268	\$215,268	\$0	\$215,268
Salaries and Benefits	\$172,825	\$186,637	\$195,297	\$195,297	\$0	\$195,297
Services and Supplies	\$14,380	\$10,258	\$19,971	\$19,971	\$0	\$19,971
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$187,205	\$196,895	\$215,268	\$215,268	\$0	\$215,268
General Fund Contribution	\$0	\$920	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	1	1	0	1

District Attorney - Consumer Fraud Prosecution Program						
177A 0023310 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$498,265	\$155,365	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$498,265	\$155,365	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	(\$112,800)	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$385,465	\$155,365	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$385,465	\$155,365	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$385,465	\$155,365	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

District Attorney - Criminal Division Asset Forfeiture						
1771 0023271 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$227,910	\$105,605	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	(\$61,012)	\$276	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$166,898	\$105,881	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	(\$156,679)	(\$49,492)	\$14,322	\$14,322	\$0	\$14,752
Total Funding Sources	\$10,219	\$56,389	\$14,322	\$14,322	\$0	\$14,752
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$10,219	\$56,389	\$14,322	\$14,322	\$0	\$14,752
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$10,219	\$56,389	\$14,322	\$14,322	\$0	\$14,752
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

District Attorney - Elder Abuse Advocacy & Outreach						
1706 0023206 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$158,967	\$90,741	\$135,209	\$175,209	\$40,000	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$158,967	\$90,741	\$135,209	\$175,209	\$40,000	\$0
Use of Fund Balance/Retained Earnings	\$1,745	\$45,189	\$8,491	\$8,491	\$0	\$0
Total Funding Sources	\$160,712	\$135,930	\$143,700	\$183,700	\$40,000	\$0
Salaries and Benefits	\$76,390	\$83,933	\$83,643	\$83,643	\$0	\$0
Services and Supplies	\$84,322	\$51,997	\$60,057	\$100,057	\$40,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$160,712	\$135,930	\$143,700	\$183,700	\$40,000	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	1	1	0	1

District Attorney - Federal Asset Forfeiture						
1707 0023207 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$1	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$1	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	(\$1)	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

District Attorney - Real Estate Fraud						
1776 0023276 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$16,971	\$5,292	\$8,189	\$8,189	\$0	\$8,500
Charges for Service	\$307,435	\$237,314	\$266,387	\$266,387	\$0	\$250,000
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$324,406	\$242,606	\$274,576	\$274,576	\$0	\$258,500
Use of Fund Balance/Retained Earnings	(\$16,754)	\$37,224	\$0	\$0	\$0	\$185,535
Total Funding Sources	\$307,652	\$279,830	\$274,576	\$274,576	\$0	\$444,035
Salaries and Benefits	\$378,188	\$416,283	\$432,901	\$432,901	\$0	\$442,951
Services and Supplies	\$691	\$1,528	\$1,052	\$1,052	\$0	\$1,084
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$378,879	\$417,811	\$433,953	\$433,953	\$0	\$444,035
General Fund Contribution	\$71,227	\$137,981	\$159,377	\$159,377	\$0	\$0
Total Allocated Positions	-	-	2	2	0	2

District Attorney - Unserved/Underserved Victim Advocacy and Outreach Program						
1686 0023208 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$120,857	\$76,114	\$123,704	\$123,704	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$120,857	\$76,114	\$123,704	\$123,704	\$0	\$0
Use of Fund Balance/Retained Earnings	\$21,247	\$98,317	\$0	\$0	\$0	\$0
Total Funding Sources	\$142,104	\$174,431	\$123,704	\$123,704	\$0	\$0
Salaries and Benefits	\$138,372	\$164,749	\$112,280	\$112,280	\$0	\$0
Services and Supplies	\$3,732	\$9,682	\$11,424	\$11,424	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$142,104	\$174,431	\$123,704	\$123,704	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	2	2	0	2

District Attorney - Victim Compensation & Government Claims						
1710 0023220 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$91	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$91	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$91	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$91	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

District Attorney - Victim Services Program						
1714 0023214 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$1,189,308	\$167,222	\$1,183,448	\$1,203,448	\$20,000	\$994,934
Charges for Service	\$3,895	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,193,203	\$167,222	\$1,183,448	\$1,203,448	\$20,000	\$994,934
Use of Fund Balance/Retained Earnings	(\$53,881)	\$1,033,195	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,139,322	\$1,200,417	\$1,183,448	\$1,203,448	\$20,000	\$994,934
Salaries and Benefits	\$943,799	\$1,004,290	\$1,016,312	\$1,016,312	\$0	\$928,858
Services and Supplies	\$194,151	\$193,031	\$165,236	\$185,236	\$20,000	\$64,176
Other Charges	\$1,372	\$3,096	\$1,900	\$1,900	\$0	\$1,900
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,139,322	\$1,200,417	\$1,183,448	\$1,203,448	\$20,000	\$994,934
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	12	12	0	12

District Attorney - Violence Against Women Program						
1704 0023200 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$184,914	\$96,258	\$105,001	\$105,001	\$0	\$105,001
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$184,914	\$96,258	\$105,001	\$105,001	\$0	\$105,001
Use of Fund Balance/Retained Earnings	\$13,902	\$101,187	\$0	\$0	\$0	\$33,757
Total Funding Sources	\$198,816	\$197,445	\$105,001	\$105,001	\$0	\$138,758
Salaries and Benefits	\$265,619	\$263,609	\$137,058	\$137,058	\$0	\$137,058
Services and Supplies	\$712	\$1,260	\$1,700	\$1,700	\$0	\$1,700
Other Charges	\$0	\$91	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$266,331	\$264,960	\$138,758	\$138,758	\$0	\$138,758
General Fund Contribution	\$67,515	\$67,515	\$33,757	\$33,757	\$0	\$0
Total Allocated Positions	-	-	2	2	0	2

Grand Jury

Priority	<i>Supporting a Strong and Safe Community</i>
Mission Statement	<p>The Grand Jury is charged with providing unbiased oversight to the investigation of citizen complaints pertaining to the operations of the County, cities, and school districts, as required by law.</p> <p>The Grand Jury investigates policies and procedures, making recommendations to improve local governmental operations. Through this process, the Grand Jury provides assurance to the public that government is operating efficiently and in an ethical, honest manner.</p>

Department Summary

Grand Jury	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D-Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$70	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$70	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$70	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$91,491	\$124,729	\$172,980	\$175,374	\$2,394	\$177,980
Other Charges	\$19,172	\$17,921	\$18,699	\$18,699	\$0	\$19,678
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$321	\$321	\$0	\$330
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$110,663	\$142,650	\$192,000	\$194,394	\$2,394	\$197,988
General Fund Contribution	\$110,663	\$142,580	\$192,000	\$194,394	\$2,394	\$197,988
Total Allocated Positions	-	-	0	0	0	0

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$192,000, funded with Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$194,394, funded with Net County Cost. This is an increase of \$2,394 over the 2023 Proposed Budget and is a technical adjustment to re-appropriate funds from the prior fiscal year.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$197,988, funded with Net County Cost.

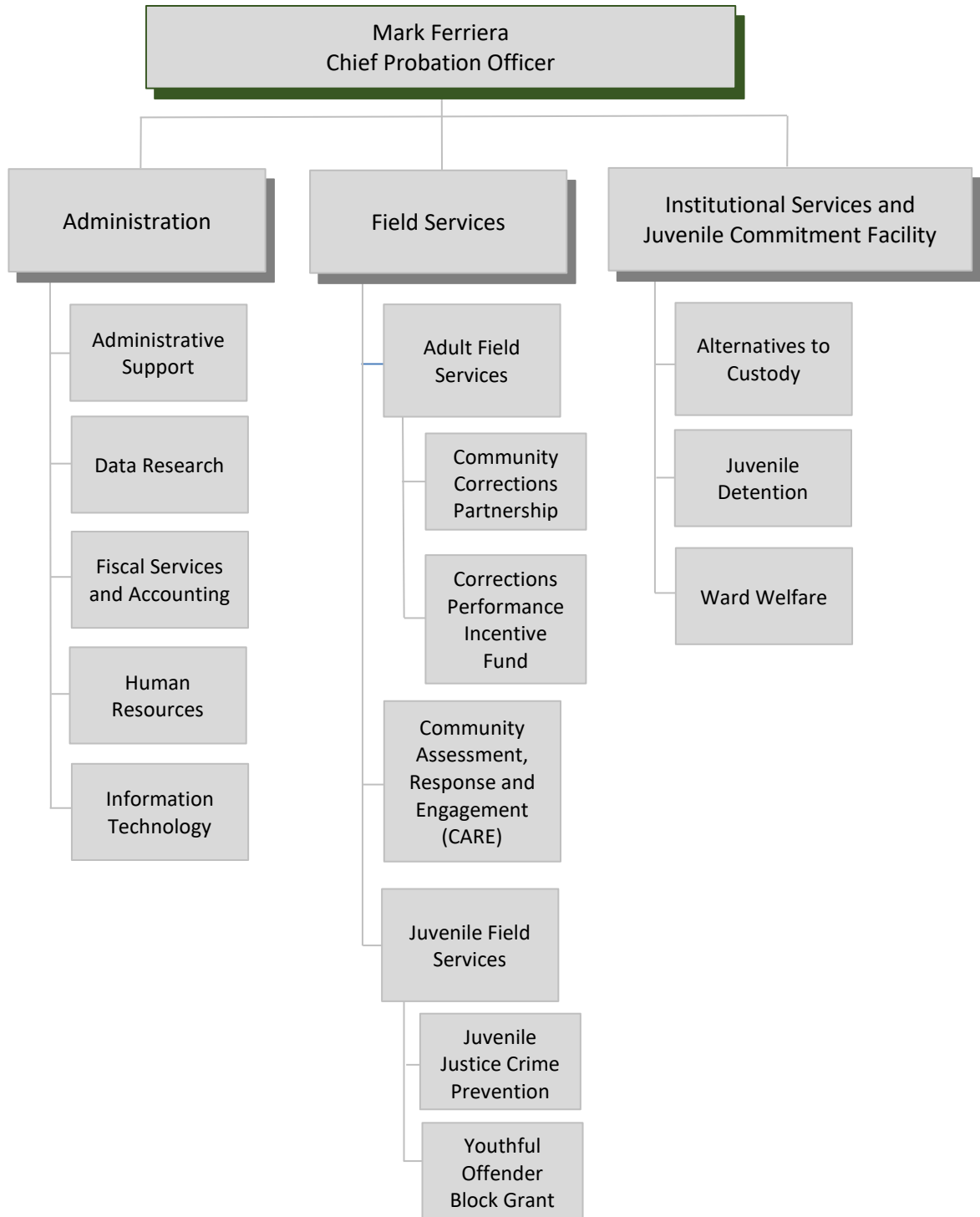
Budget Contained within the Department

Grand Jury (General Fund)

This budget funds Civil Grand Jury and Criminal Grand Jury activities.

Legal Budget Unit (LBU) Schedule

Grand Jury						
0100 0052100 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$70	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$70	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$70	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$91,491	\$124,729	\$172,980	\$175,374	\$2,394	\$177,980
Other Charges	\$19,172	\$17,921	\$18,699	\$18,699	\$0	\$19,678
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$321	\$321	\$0	\$330
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$110,663	\$142,650	\$192,000	\$194,394	\$2,394	\$197,988
General Fund Contribution	\$110,663	\$142,580	\$192,000	\$194,394	\$2,394	\$197,988
Total Allocated Positions	-	-	0	0	0	0



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Probation

Priority	<i>Supporting a Strong and Safe Community</i>
Mission Statement	Providing public safety through accountability and opportunity

Department Summary

Probation	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	(\$146,397)	\$34,102	\$10,000	\$10,000	\$0	\$10,000
Revenue from use of Assets	\$15,457	\$90,858	\$1,591	\$1,591	\$0	\$1,591
Intergovernmental Revenue	\$31,343,885	\$38,464,167	\$39,128,660	\$39,469,442	\$340,782	\$41,110,638
Charges for Service	\$4,995,184	\$4,429,553	\$10,503,234	\$10,503,234	\$0	\$7,548,508
Miscellaneous Revenue	\$34,961	\$29,912	\$6,823	\$6,823	\$0	\$6,823
Other Financing Sources	\$1,767,522	\$2,633,861	\$1,592,092	\$1,688,526	\$96,434	\$1,633,130
Total Revenue	\$38,010,612	\$45,682,453	\$51,242,400	\$51,679,616	\$437,216	\$50,310,690
Use of Fund Balance/Retained Earnings	(\$615,368)	(\$7,440,605)	\$10,764,328	\$10,774,328	\$10,000	\$3,262,187
Total Funding Sources	\$37,395,244	\$38,241,848	\$62,006,728	\$62,453,944	\$447,216	\$53,572,877
Salaries and Benefits	\$27,501,661	\$28,407,287	\$34,562,010	\$34,374,048	(\$187,962)	\$34,168,551
Services and Supplies	\$4,830,920	\$6,956,982	\$12,301,508	\$12,548,072	\$246,564	\$10,228,193
Other Charges	\$24,418,518	\$24,727,830	\$40,681,978	\$40,708,460	\$26,482	\$34,600,526
Fixed Assets						
Equipment	\$197,730	\$340,921	\$1,212,039	\$1,212,039	\$0	\$178,752
Other Financing Uses	\$1,867,522	\$3,932,995	\$1,592,092	\$1,688,526	\$96,434	\$1,633,130
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$14,774	\$12,854	\$21,150	\$21,150	\$0	\$22,313
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$58,831,125	\$64,378,869	\$90,370,777	\$90,552,295	\$181,518	\$80,831,465
General Fund Contribution	\$21,435,881	\$26,137,021	\$28,364,049	\$28,098,351	(\$265,698)	\$27,258,588
Total Allocated Positions	-	-	283	274	-9	274

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$90.4 million, funded by \$51.2 million in estimated revenue, the use of \$10.8 million in fund balance, and \$28.4 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Replacements and License Renewals** – The Department will be replacing 30 radios, six vehicles per GSA – Fleet Services replacement guidelines, and information technology equipment that has reached end-of-life support. The Department will also be renewing previously approved software licenses. These requests increase appropriations by \$1.6 million, funded with \$240,000 of fund balance and \$1.4 million in Net County Cost.

- **Position Adjustment** – Behavioral Health and Recovery Services (BHRS) previously provided funding for a full-time Deputy Probation Officer using Mental Health Services Act (MHSA) Integrated Forensic Team (IFT) funds. This contract will not be renewed in the new year. To recognize this change, it is recommended to delete one block-budgeted Deputy Probation Officer I/II position. The Department will absorb the work, and there will be no loss of service to the community. This request decreases appropriations and revenue by \$154,085.
- **Reclassification Study** - During recent negotiations, American Federation of State, County and Municipal Employees (AFSCME) requested a classification study of four block-budgeted Assistant Cook I/II positions in the Juvenile Detention Facility. The study has been completed with a recommendation to reclassify four block-budgeted Assistant Cook I/II positions upward to Custodial Cooks to align departmental needs, along with current job duties of the positions, with the appropriate classification.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$90.6 million, funded by \$51.7 million in estimated revenue, \$10.8 million in department fund balance, and \$28.1 million in Net County Cost. This is an increase of \$181,518 from the 2023 Proposed Budget, which includes a technical adjustment of \$103,303 to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

The non-technical adjustments for the Department increase appropriations by \$78,215, funded with \$437,216 in revenue, \$10,000 in the use of Department fund balance, and a savings of \$369,001 in Net County Cost.

Corrections Performance Incentive Fund (CPIA) – A net increase in appropriations of \$96,434, funded with increased revenue, is recommended to fund a Staff Services Coordinator in Field Services. This adjustment reflects the transfer out of funds to Field Services.

Field Services – An increase in appropriations of \$1,159,126, funded with \$319,497 in estimated revenue and \$916,450 in Net County Cost, includes recognized loss of revenue due to AB 1869 which repealed approximately 23 fees imposed in the criminal legal system including administering probation and mandatory supervision, processing arrests and citations, administering home detention programs, continuous monitoring programs, work furlough programs, and work release programs. The portion of revenue loss included now as a Net County Cost is \$727,284 and is fully mitigated by savings in the Institutions and Juvenile Commitment Facility budgets where a deletion of vacant funded positions resulted in Net County Cost savings. A technical adjustment associated with the pre-trial grant funding received from the court and brought to the Board of Supervisors on June 28, 2022, is also included in this adjustment.

Institutions – It is recommended to increase appropriations and estimated revenue by \$21,285 to reflect grant funding from the California Department of Public Health for detection and mitigation of COVID-19. This grant funding will be used to purchase additional tests, personal protective equipment (PPE), and an ultra-violet cabinet to disinfect tablets used by the youth in custody.

Staffing – A net decrease in appropriations of \$1 million, funded with an increase in estimated revenue of \$96,434, and Net County Cost savings of \$1.1 million is recommended for the following staffing adjustments.

- An increase in appropriations by \$96,434 in Field Services, funded with increased estimated revenue from CPIA, is recommended to fund one new Staff Services Coordinator position. This position will perform digital media recruitment, public relations, and public information functions.
- One Manager II position was created in Fiscal Year 2006 by reclassifying a Confidential Assistant V to Manager II to serve as a Clerical Manager. In Fiscal Year 2018, due to increased demands on the

Department for data requests and the ability of the Department’s existing managers to absorb the Clerical Manager duties, the Manager II position was temporarily reassigned to support the increased workloads associated with the Department’s data requests. Due to increased demands on the Department’s managers, the Clerical Manager duties can no longer be absorbed. An increase in appropriations of \$112,345 in Field Services, funded by Net County Cost, is recommended to support the addition of one Manager II position to serve as a Data Manager. This will fully fund the Data Manager position and allow the appropriations for the existing Manager II position to resume clerical management responsibilities.

- **Right-sizing allocated staffing in Institutions and Juvenile Commitment Facility** – Over the last 5 years, the Juvenile Probation facilities have seen a significant decline in the number of youths in custody. Juvenile facilities have capacity to hold 218 youth. In 2013, the facilities housed approximately 150 youth, however that number has seen a steady and sustained decline over the years. As of August 2022, the facilities housed 57 youth, a number which has remained flat since Calendar year 2020. A study of the number of positions allocated to the Department was performed in early 2020 and updated in 2022 to identify the appropriate allocated staffing level based on this new, lower number of youths in custody. As a result of the study and a review of current Department operations, the Department worked with the Chief Executive Office to identify vacant positions over that which the study identified were necessary at this time. Included in this budget is the deletion of nine vacant positions in Institutional Services (eight block-budgeted Probation Corrections Officer I/II positions and one Supervising Probation Corrections Officer position) and five vacant positions in Juvenile Commitment Facility (four block-budgeted Probation Corrections Officer I/II positions and one Probation Corrections Officer III position). An overall decrease in appropriations of \$1.2 million is included, creating a savings to Net County Cost, for the fiscal impact of the vacant position deletions.
- **Youth Offender Block Grant** – An increase in appropriations of \$10,000, funded by departmental fund balance, will provide hospice services to in-custody youth.

Recommendation: It is recommended to increase appropriations by \$181,518, funded with \$437,216 in increased estimated revenue, \$10,000 in use of department fund balance and a savings of \$265,698 in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Corrections Performance Incentive Fund	\$ 3,836,322	\$ 1,337,023
Juvenile Justice Crime Prevention Act	\$ 5,159,466	\$ 1,293,628
Juvenile Justice Realignment Block Grant	\$ 187,472	\$ (925,942)
Local Community Corrections	\$ 26,121,955	\$ 8,001,947
Ward Welfare Fund	\$ 281,032	\$ 81,200
Youtful Offender Block Grant	\$ 4,381,764	\$ 986,472
Probation Totals	\$ 39,968,011	\$ 10,774,328

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 274 positions, a decrease of 10 position from the 2022 Adopted Budget allocation. On June 28, 2022 (resolution 2022-0338), three positions were added to conduct Pretrial Risk Assessments and Pretrial Monitoring. The 2023 Proposed Budget deleted one position.

Staffing Recommendation: It is recommended to add one Manager II position in Field Services to serve as the Data Manager. In Fiscal Year 2018, due to increased demands for data requests and the ability of the existing managers to absorb the clerical manager duties, one Manager II position serving as the Clerical Manager was temporarily reassigned to support the increased workloads associated with data requests. Due to increased demands on the managers, the clerical manager duties can no longer be absorbed by other department management staff. This new position will allow for the existing Manager II position to resume clerical management responsibilities to oversee 34 staff in the Clerical Division.

It is also recommended to add one Staff Services Coordinator position in Field Services to perform digital media recruitment, public relations, and public information functions.

In addition, it is recommended to delete 14 vacant positions as follows:

- One Supervising Probation Correction Officer position and eight block-budgeted Probation Correction Officer I/II positions in Institutional Services.
- Four block-budgeted Probation Correction Officer I/II positions and one Probation Correction Officer III in Juvenile Commitment Facility

2024 Spending Plan

The recommended 2024 Spending Plan totals \$80.8 million, funded with \$50.3 million in estimated revenue, \$3.3 million in use of fund balance, and \$27.3 million in Net County Cost.

Budgets Contained within the Department

Administration (General Fund)

Funds administrative functional responsibilities including staff development, human resources, contracts, collections, information technology support, budget and fiscal services, and safety.

Community Corrections Partnership Plan (Special Revenue Fund)

Funds activities specific to the Probation component of the Community Corrections Partnership (CCP) with revenue received through 2011 realignment from state sales tax.

Corrections Performance Incentive Fund (Special Revenue Fund)

Funds received as a result SB 678 which established financial incentives for county probation departments to implement best practices identified by experts for reducing recidivism rates and, therefore, the number of revocations of probation to State prison.

Field Services (General Fund)

Funds a wide spectrum of public safety services including processing of juvenile arrests, offender supervision as well as services to offenders to assist in re-integrating into the community.

Institutional Services (General Fund)

Funds the operational and staffing costs for the Juvenile Hall and the Alternative to Custody Unit that includes the electronic monitoring and house arrest programs.

Juvenile Commitment Facility (General Fund)

Funds a 60-bed juvenile facility where offenders can receive increased counseling and participate in a vocational culinary arts program, Cognitive Behavioral Interventions, substance abuse counseling and anger management.

Juvenile Justice Crime Prevention Act (Special Revenue Fund)

Funds programs designed to reduce juvenile crime with grant revenue from 2011 realignment from State-wide sales tax.

Juvenile Justice Realignment Block Grant (Special Revenue Fund)

Funds programs from the Juvenile Justice Realignment Block Grant Annual Plan as established by Senate Bill (SB) 823.

Local Community Corrections (Special Revenue Fund)

Funds approved activities of the annual Community Corrections Partnership with revenue received through 2011 realignment from state sales tax.

Ward Welfare Fund (Special Revenue Fund)

Funds provide for the benefit, education and welfare of the wards and detainees in Juvenile Hall with revenue received from contracted Juvenile Hall telephones service.

Youthful Offender Block Grant (Special Revenue Fund)

Funds an effective continuum of services to respond to crime and delinquency relying on Block grant funds from 2011 realignment from State-wide sales tax.

Legal Budget Unit (LBU) Schedules

Probation - Administration						
0100 0026050 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$921	\$1,160	\$1,591	\$1,591	\$0	\$1,591
Intergovernmental Revenue	\$162,249	\$137,516	\$147,393	\$147,393	\$0	\$147,393
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$375	\$4,291	\$0	\$0	\$0	\$0
Other Financing Sources	\$477,394	\$494,583	\$510,346	\$510,346	\$0	\$518,932
Total Revenue	\$640,939	\$637,550	\$659,330	\$659,330	\$0	\$667,916
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$640,939	\$637,550	\$659,330	\$659,330	\$0	\$667,916
Salaries and Benefits	\$3,059,037	\$3,338,751	\$3,302,809	\$3,302,809	\$0	\$3,381,112
Services and Supplies	\$260,378	\$310,655	\$405,562	\$405,562	\$0	\$417,727
Other Charges	\$598,146	\$501,389	\$653,976	\$680,458	\$26,482	\$669,231
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,917,561	\$4,150,795	\$4,362,347	\$4,388,829	\$26,482	\$4,468,070
General Fund Contribution	\$3,276,622	\$3,513,245	\$3,703,017	\$3,729,499	\$26,482	\$3,800,154
Total Allocated Positions	-	-	22	22	0	22

Probation - Community Corrections Partnership						
0100 0026060 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D - Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$8,857	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$4,672,566	\$4,321,488	\$9,775,950	\$9,775,950	\$0	\$7,548,508
Miscellaneous Revenue	\$0	\$2,402	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$850,132	\$0	\$0	\$0	\$0
Total Revenue	\$4,661,463	\$5,174,022	\$9,775,950	\$9,775,950	\$0	\$7,548,508
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$4,661,463	\$5,174,022	\$9,775,950	\$9,775,950	\$0	\$7,548,508
Salaries and Benefits	\$3,326,219	\$3,607,272	\$4,848,280	\$4,848,280	\$0	\$4,987,556
Services and Supplies	\$603,769	\$836,458	\$3,271,684	\$3,271,684	\$0	\$1,066,569
Other Charges	\$57,530	\$750,653	\$1,296,618	\$1,296,618	\$0	\$1,300,238
Fixed Assets						
Equipment	\$0	\$0	\$165,223	\$165,223	\$0	\$0
Other Financing Uses	\$193,000	\$193,390	\$194,145	\$194,145	\$0	\$194,145
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,170,518	\$5,383,773	\$9,775,950	\$9,775,950	\$0	\$7,548,508
General Fund Contribution	\$4,405	\$209,751	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	33	33	0	33

Probation - Corrections Performance Incentive Fund						
1688 0026431 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D - Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$7,567	\$40,778	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$2,038,139	\$1,509,616	\$1,147,728	\$1,244,162	\$96,434	\$1,147,728
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,045,706	\$1,550,394	\$1,147,728	\$1,244,162	\$96,434	\$1,147,728
Use of Fund Balance/Retained Earnings	(\$777,073)	\$283,276	\$1,337,023	\$1,337,023	\$0	\$1,159,554
Total Funding Sources	\$1,268,633	\$1,833,670	\$2,484,751	\$2,581,185	\$96,434	\$2,307,282
Salaries and Benefits	\$682,283	\$827,558	\$1,218,066	\$1,218,066	\$0	\$1,254,744
Services and Supplies	\$48,042	\$357,535	\$553,544	\$553,544	\$0	\$573,549
Other Charges	\$173,914	\$173,855	\$183,085	\$183,085	\$0	\$184,202
Fixed Assets						
Equipment	\$100,000	\$203,159	\$243,855	\$243,855	\$0	\$0
Other Financing Uses	\$264,394	\$275,193	\$286,201	\$382,635	\$96,434	\$294,787
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,268,633	\$1,837,300	\$2,484,751	\$2,581,185	\$96,434	\$2,307,282
General Fund Contribution	\$0	\$3,630	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	4	5	1	5

Probation - Criminalistics Lab						
1737 0026280 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	(\$175,017)	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	(\$175,017)	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$175,017	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Probation - Field Services						
0100 0026100 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$28,620	\$34,102	\$10,000	\$10,000	\$0	\$10,000
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$789,209	\$601,956	\$922,437	\$1,145,500	\$223,063	\$939,818
Charges for Service	\$837,173	\$108,065	\$727,284	\$727,284	\$0	\$0
Miscellaneous Revenue	\$3,856	\$9,954	\$5,623	\$5,623	\$0	\$5,623
Other Financing Sources	\$148,455	\$170,402	\$175,514	\$271,948	\$96,434	\$180,779
Total Revenue	\$1,807,313	\$924,479	\$1,840,858	\$2,160,355	\$319,497	\$1,136,220
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,807,313	\$924,479	\$1,840,858	\$2,160,355	\$319,497	\$1,136,220
Salaries and Benefits	\$10,318,801	\$10,688,373	\$12,262,063	\$13,282,731	\$1,020,668	\$12,536,068
Services and Supplies	\$1,238,136	\$2,130,731	\$2,164,309	\$2,379,588	\$215,279	\$1,484,181
Other Charges	\$1,092,687	\$1,304,095	\$1,512,145	\$1,512,145	\$0	\$1,585,451
Fixed Assets						
Equipment	\$0	\$43,546	\$369,998	\$369,998	\$0	\$178,752
Other Financing Uses	\$100,000	\$1,000,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$14,774	\$12,854	\$21,150	\$21,150	\$0	\$22,313
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$12,764,398	\$15,179,599	\$16,329,665	\$17,565,612	\$1,235,947	\$15,806,765
General Fund Contribution	\$10,957,085	\$14,255,120	\$14,488,807	\$15,405,257	\$916,450	\$14,670,545
Total Allocated Positions	-	-	110	114	4	114

Probation - Institutional Services						
0100 0026200 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$9	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$1,601,761	\$1,604,703	\$1,178,314	\$1,199,599	\$21,285	\$1,199,599
Charges for Service	\$755	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$946	\$907	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$58,278	\$0	\$0	\$0	\$0
Total Revenue	\$1,603,471	\$1,663,888	\$1,178,314	\$1,199,599	\$21,285	\$1,199,599
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,603,471	\$1,663,888	\$1,178,314	\$1,199,599	\$21,285	\$1,199,599
Salaries and Benefits	\$6,125,089	\$5,974,897	\$6,231,125	\$5,453,077	(\$778,048)	\$5,571,259
Services and Supplies	\$1,204,201	\$1,025,356	\$1,350,249	\$1,371,534	\$21,285	\$1,410,038
Other Charges	\$712,575	\$709,781	\$982,957	\$982,957	\$0	\$1,030,483
Fixed Assets						
Equipment	\$97,730	\$94,216	\$322,963	\$322,963	\$0	\$0
Other Financing Uses	\$0	\$1,207,544	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,139,595	\$9,011,794	\$8,887,294	\$8,130,531	(\$756,763)	\$8,011,780
General Fund Contribution	\$6,536,124	\$7,347,906	\$7,708,980	\$6,930,932	(\$778,048)	\$6,812,181
Total Allocated Positions	-	-	54	45	-9	45

Probation - Juvenile Commitment Facility						
0100 0026070 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$689,613	\$639,976	\$408,370	\$408,370	\$0	\$408,370
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$1,141,673	\$1,060,466	\$906,232	\$906,232	\$0	\$933,419
Total Revenue	\$1,831,286	\$1,700,442	\$1,314,602	\$1,314,602	\$0	\$1,341,789
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,831,286	\$1,700,442	\$1,314,602	\$1,314,602	\$0	\$1,341,789
Salaries and Benefits	\$1,703,616	\$1,721,730	\$3,051,560	\$2,620,978	(\$430,582)	\$2,677,080
Services and Supplies	\$227,888	\$272,304	\$320,664	\$320,664	\$0	\$330,825
Other Charges	\$561,427	\$485,643	\$295,623	\$295,623	\$0	\$309,592
Fixed Assets						
Equipment	\$0	\$0	\$110,000	\$110,000	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,492,931	\$2,479,677	\$3,777,847	\$3,347,265	(\$430,582)	\$3,317,497
General Fund Contribution	\$661,645	\$779,235	\$2,463,245	\$2,032,663	(\$430,582)	\$1,975,708
Total Allocated Positions	-	-	29	24	-5	24

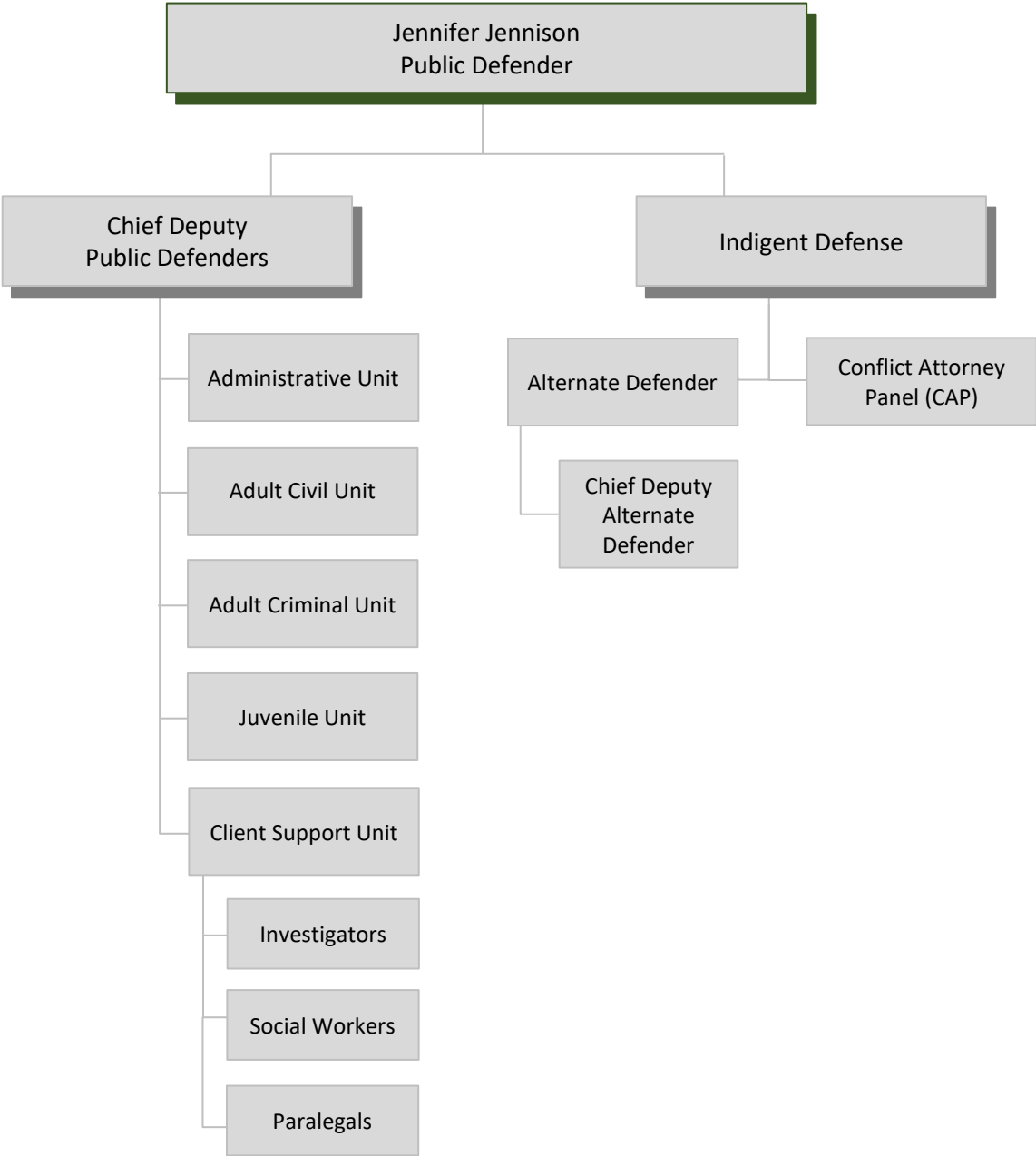
Probation - Juvenile Justice Crime Prevention Act						
1798 0026395 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$6,960	\$48,920	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$2,376,947	\$2,430,072	\$1,508,713	\$1,508,713	\$0	\$1,508,713
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,383,907	\$2,478,992	\$1,508,713	\$1,508,713	\$0	\$1,508,713
Use of Fund Balance/Retained Earnings	(\$529,286)	(\$505,047)	\$1,293,628	\$1,293,628	\$0	\$1,390,165
Total Funding Sources	\$1,854,621	\$1,973,945	\$2,802,341	\$2,802,341	\$0	\$2,898,878
Salaries and Benefits	\$1,353,984	\$1,306,824	\$1,976,394	\$1,976,394	\$0	\$2,038,685
Services and Supplies	\$302,982	\$506,999	\$620,300	\$620,300	\$0	\$652,217
Other Charges	\$197,655	\$173,735	\$205,647	\$205,647	\$0	\$207,976
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,854,621	\$1,987,558	\$2,802,341	\$2,802,341	\$0	\$2,898,878
General Fund Contribution	\$0	\$13,613	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	15	15	0	15

Probation - Juvenile Justice Realignment Block Grant						
1600-0026402 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$564,129	\$1,674,859	\$1,674,859	\$0	\$2,774,736
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$564,129	\$1,674,859	\$1,674,859	\$0	\$2,774,736
Use of Fund Balance/Retained Earnings	\$0	(\$187,472)	(\$925,942)	(\$925,942)	\$0	(\$1,993,182)
Total Funding Sources	\$0	\$376,657	\$748,917	\$748,917	\$0	\$781,554
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$376,512	\$747,907	\$747,907	\$0	\$780,543
Other Charges	\$0	\$145	\$1,010	\$1,010	\$0	\$1,011
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$376,657	\$748,917	\$748,917	\$0	\$781,554
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Probation - Local Community Corrections						
1679 0026481 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$21,733,062	\$27,936,974	\$29,633,655	\$29,633,655	\$0	\$30,477,090
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$21,733,062	\$27,936,974	\$29,633,655	\$29,633,655	\$0	\$30,477,090
Use of Fund Balance/Retained Earnings	(\$15,573)	(\$6,559,687)	\$8,001,947	\$8,001,947	\$0	\$1,540,577
Total Funding Sources	\$21,717,489	\$21,377,287	\$37,635,602	\$37,635,602	\$0	\$32,017,667
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$728,027	\$784,796	\$2,120,920	\$2,120,920	\$0	\$2,743,115
Other Charges	\$20,989,462	\$20,592,491	\$35,514,682	\$35,514,682	\$0	\$29,274,552
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$21,717,489	\$21,377,287	\$37,635,602	\$37,635,602	\$0	\$32,017,667
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Probation - Ward Welfare Fund						
1765 0026420 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$29,784	\$12,358	\$1,200	\$1,200	\$0	\$1,200
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$29,784	\$12,358	\$1,200	\$1,200	\$0	\$1,200
Use of Fund Balance/Retained Earnings	\$12,270	\$37,669	\$81,200	\$81,200	\$0	\$81,200
Total Funding Sources	\$42,054	\$50,027	\$82,400	\$82,400	\$0	\$82,400
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$42,054	\$50,027	\$82,400	\$82,400	\$0	\$82,400
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$42,054	\$50,027	\$82,400	\$82,400	\$0	\$82,400
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Probation - Youthful Offender Block Grant						
1698 0026406 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$1,944,048	\$3,039,225	\$2,507,191	\$2,507,191	\$0	\$2,507,191
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,944,048	\$3,039,225	\$2,507,191	\$2,507,191	\$0	\$2,507,191
Use of Fund Balance/Retained Earnings	\$519,277	(\$509,344)	\$976,472	\$986,472	\$10,000	\$1,083,873
Total Funding Sources	\$2,463,325	\$2,529,881	\$3,483,663	\$3,493,663	\$10,000	\$3,591,064
Salaries and Benefits	\$932,632	\$941,882	\$1,671,713	\$1,671,713	\$0	\$1,722,047
Services and Supplies	\$175,443	\$305,609	\$663,969	\$673,969	\$10,000	\$687,029
Other Charges	\$35,122	\$36,043	\$36,235	\$36,235	\$0	\$37,790
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$1,320,128	\$1,260,868	\$1,111,746	\$1,111,746	\$0	\$1,144,198
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,463,325	\$2,544,402	\$3,483,663	\$3,493,663	\$10,000	\$3,591,064
General Fund Contribution	\$0	\$14,521	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	16	16	0	16



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Public Defender

Priority	<i>Supporting a Strong and Safe Community</i>
Mission Statement	To ensure and promote justice, reduce recidivism, and provide zealous advocacy through client-centered high quality legal representation that protects the liberty and constitutional rights of indigent persons accused of crimes

Department Summary

Public Defender						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$627,144	\$859,769	\$2,770,342	\$3,347,342	\$577,000	\$2,824,282
Charges for Service	\$525,707	\$611,084	\$855,069	\$1,185,800	\$330,731	\$1,222,533
Miscellaneous Revenue	\$716	\$7,389	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,153,567	\$1,478,242	\$3,625,411	\$4,533,142	\$907,731	\$4,046,815
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,153,567	\$1,478,242	\$3,625,411	\$4,533,142	\$907,731	\$4,046,815
Salaries and Benefits	\$7,882,374	\$7,738,508	\$11,498,731	\$11,600,612	\$101,881	\$11,885,568
Services and Supplies	\$3,485,653	\$4,787,762	\$3,510,286	\$4,087,286	\$577,000	\$3,617,572
Other Charges	\$585,478	\$604,150	\$1,356,378	\$1,356,378	\$0	\$1,421,053
Fixed Assets						
Equipment	\$0	\$0	\$28,320	\$28,320	\$0	\$0
Other Financing Uses	\$636	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$58,741	\$3,048	\$1,255	\$1,255	\$0	\$1,324
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$12,012,882	\$13,133,468	\$16,394,970	\$17,073,851	\$678,881	\$16,925,517
General Fund Contribution	\$10,859,315	\$11,655,226	\$12,769,559	\$12,540,709	(\$228,850)	\$12,878,702
Total Allocated Positions	-	-	68	69	1	69

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$16.4 million, funded by \$3.6 million in estimated revenue and \$12.8 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Indigent Defense Grant** – The Indigent Defense Grant was originally budgeted to fund two block-budgeted Attorney I-V positions. Due to hiring difficulties, the positions have not been filled. It is now recommended to delete these positions and use the funding for an embedded Information Technology Central (ITC) Business Analyst to assist with the implementation of a new case management system. The ITC Business Analyst costs \$148,122 annually and would be funded by grant funds in Fiscal Year 2023 and Net County Cost in future years. It is also recommended to purchase a vehicle for the new Alternate Defender's Office to maintain the

“glass-wall” separation between the two offices. The net impact of these adjustments will be a decrease in appropriations and estimated revenue of \$118,443, leaving available grant funds unbudgeted. A future item will be brought to the Board for consideration regarding the Department’s plans for the remaining funds.

- **Community Corrections Partnership (CCP)** – It is recommended to add two new block-budgeted Caseworker I/II positions to increase rehabilitative successes for justice-involved adults. The Public Defender will be amending a request with CCP to fully fund both positions and add a third position with the 2023 Adopted Budget. This request increases appropriations by \$203,762, funded with \$193,669 in CCP funds and \$10,093 in Net County Cost. If the request to update the CCP plan to fully fund the positions is not approved, then an adjustment will come at Adopted Budget to remove the Net County Cost and fund with the Department’s base budget.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$17.1 million, funded with \$4.5 million in estimated revenue, and \$12.5 million in Net County Cost. This is an increase of \$678,881 from the 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Indigent Defense Grant – An adjustment to increase appropriations by \$577,000, funded with increased estimated revenue, is recommended to provide the budget for a new case management system (CMS) scheduled to be brought to the Board of Supervisors on September 13, 2022, as of the writing of this report.

Community Corrections Partnership (CCP) – It is recommended to add one new block-budgeted Caseworker I/II position to increase rehabilitative successes for justice-involved adults. As mentioned in the Proposed Budget, the Public Defender has amended its request with CCP to fully fund both positions from Proposed Budget and add a third position in the Adopted Budget. This position request increases appropriations by \$101,881, funded by CCP funds. An additional increase in estimated CCP revenue of \$228,850, resulting in Net County Cost savings, is recommended to right-size to the CCP revenue anticipated for the year, including the \$10,093 additional funding needed to fully fund the two Caseworker I/II positions added at Proposed Budget.

Recommendation: It is recommended to increase appropriations by \$678,881, funded with \$907,731 in estimated revenue and a savings of \$228,850 in Net County Cost.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 69 positions, an increase of 11 positions over the 2022 Adopted Budget allocation. The 2022 First Quarter Financial Report added one position to address high volume of cases and complex homicide cases. On March 1, 2022 (BOS 2022-0082), two positions were added to support new Post-Conviction Legislation. The 2022 Midyear Financial Report deleted one position. On April 5, 2022 (BOS 2022-0160), eight positions were added to establish the Alternate Defender’s Office. The 2023 Proposed Budget added two positions to provide social and behavioral casework to defendants and their families and deleted two vacant positions.

Staffing Recommendation: It is recommended to add one block-budgeted Caseworker I/II position to provide social and behavioral health casework to defendants and their families and to assist in developing post release plans to increase rehabilitative successes for justice involved adults.

It is also recommended to transfer eight positions (three block-budgeted Attorney I-V, one block-budgeted Caseworker I/II, one Chief Deputy Public Defender, one block-budgeted Legal Clerk I/II/III, one Legal Clerk IV, and one Special Investigator III) to Indigent Defense to properly align positions with the correct budget unit.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$16.9 million, funded with \$4 million in estimated revenue, and \$12.9 million in Net County Cost.

Budgets Contained within the Department

Public Defender (General Fund)

Funds costs of legal representation of indigent defendants.

Indigent Defense (General Fund)

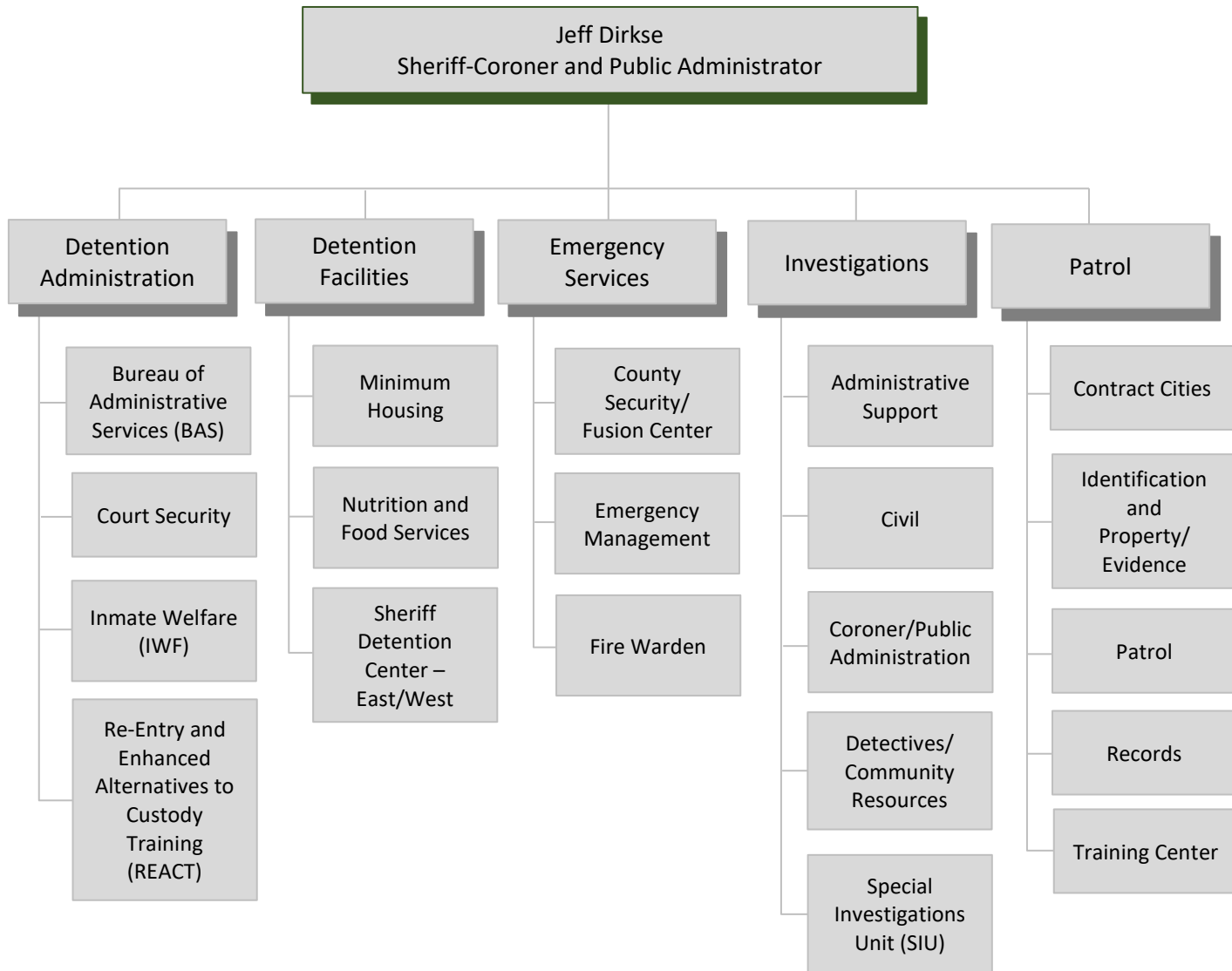
Funds those costs for indigent defense that are not provided by the Public Defender's Office primarily due to conflicts of interest.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Public Defender						
0100 0027000 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$627,144	\$859,769	\$2,742,022	\$3,319,022	\$577,000	\$2,824,282
Charges for Service	\$435,707	\$521,084	\$765,069	\$1,095,800	\$330,731	\$1,132,533
Miscellaneous Revenue	\$716	\$7,389	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,063,567	\$1,388,242	\$3,507,091	\$4,414,822	\$907,731	\$3,956,815
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,063,567	\$1,388,242	\$3,507,091	\$4,414,822	\$907,731	\$3,956,815
Salaries and Benefits	\$7,882,374	\$7,738,508	\$10,089,495	\$10,191,376	\$101,881	\$10,442,714
Services and Supplies	\$321,056	\$394,051	\$752,312	\$1,329,312	\$577,000	\$774,881
Other Charges	\$585,478	\$604,150	\$1,247,923	\$1,247,923	\$0	\$1,307,175
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$636	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$58,741	\$3,048	\$1,255	\$1,255	\$0	\$1,324
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,848,285	\$8,739,757	\$12,090,985	\$12,769,866	\$678,881	\$12,526,094
General Fund Contribution	\$7,784,718	\$7,351,515	\$8,583,894	\$8,355,044	(\$228,850)	\$8,569,279
Total Allocated Positions	-	-	68	61	-7	61

Public Defender - Indigent Defense						
0100 0027500 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$28,320	\$28,320	\$0	\$0
Charges for Service	\$90,000	\$90,000	\$90,000	\$90,000	\$0	\$90,000
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$90,000	\$90,000	\$118,320	\$118,320	\$0	\$90,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$90,000	\$90,000	\$118,320	\$118,320	\$0	\$90,000
Salaries and Benefits	\$0	\$0	\$1,409,236	\$1,409,236	\$0	\$1,442,854
Services and Supplies	\$3,164,597	\$4,393,711	\$2,757,974	\$2,757,974	\$0	\$2,842,691
Other Charges	\$0	\$0	\$108,455	\$108,455	\$0	\$113,878
Fixed Assets						
Equipment	\$0	\$0	\$28,320	\$28,320	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,164,597	\$4,393,711	\$4,303,985	\$4,303,985	\$0	\$4,399,423
General Fund Contribution	\$3,074,597	\$4,303,711	\$4,185,665	\$4,185,665	\$0	\$4,309,423
Total Allocated Positions	-	-	0	8	8	8



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Sheriff

Priority	<i>Supporting a Strong and Safe Community</i>
Mission Statement	Protecting our communities by building trust, reducing crime, and promoting safety through enforcement, prevention and education

Department Summary

Sheriff	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D-Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$1,800,999	\$1,885,833	\$1,742,500	\$1,742,500	\$0	\$1,794,775
Licenses, Permits, Franchises	\$407,396	\$312,541	\$303,682	\$303,682	\$0	\$312,792
Fines, Forfeitures, Penalties	\$134,292	\$81,925	\$36,459	\$36,459	\$0	\$37,553
Revenue from use of Assets	(\$26,573)	\$62,315	\$70,896	\$70,896	\$0	\$72,529
Intergovernmental Revenue	\$34,672,949	\$39,378,273	\$14,686,858	\$14,808,497	\$121,639	\$13,370,844
Charges for Service	\$31,604,230	\$32,557,635	\$42,787,842	\$43,219,981	\$432,139	\$37,154,533
Miscellaneous Revenue	\$2,872,010	\$2,559,102	\$1,863,084	\$1,863,084	\$0	\$1,918,977
Other Financing Sources	\$2,183,083	\$274,990	\$212,432	\$258,279	\$45,847	\$171,235
Total Revenue	\$73,648,386	\$77,112,614	\$61,703,753	\$62,303,378	\$599,625	\$54,833,238
Use of Fund Balance/Retained Earnings	\$1,787,669	\$492,730	\$6,337,569	\$6,991,397	\$653,828	\$2,719,618
Total Funding Sources	\$75,436,055	\$77,605,344	\$68,041,322	\$69,294,775	\$1,253,453	\$57,552,856
Salaries and Benefits	\$113,921,641	\$121,667,183	\$127,025,803	\$127,440,917	\$415,114	\$129,451,759
Services and Supplies	\$41,398,179	\$39,952,408	\$48,072,796	\$50,624,440	\$2,551,644	\$43,796,180
Other Charges	\$13,263,019	\$14,873,362	\$18,455,878	\$18,711,960	\$256,082	\$19,639,861
Fixed Assets						
Buildings & Improvements	\$191,104	\$46,148	\$147,334	\$322,823	\$175,489	\$0
Equipment	\$7,258,356	\$6,425,756	\$8,210,022	\$7,180,688	(\$1,029,334)	\$0
Other Financing Uses	\$1,190,934	\$3,433,646	\$66,324	\$106,555	\$40,231	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$11,607	\$11,818	\$2,690	\$7,148	\$4,458	\$7,490
Contingencies	\$0	\$0	\$5,200,000	\$5,200,000	\$0	\$0
Gross Costs	\$177,234,840	\$186,410,320	\$207,180,847	\$209,594,531	\$2,413,684	\$192,895,290
General Fund Contribution	\$101,798,785	\$108,804,976	\$139,139,525	\$140,299,756	\$1,160,231	\$135,342,434
Total Allocated Positions	-	-	831	846	15	846

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$207.2 million, funded by \$61.7 million in estimated revenue, the use of \$6.3 million in fund balance, and \$139.1 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- **Administration** – An increase of \$1.1 million in appropriations, funded with Net County Cost, is recommended to replace information technology equipment that has reached end-of-life support and an application that is no longer compatible with modern technology. The adjustment will also fund the following positions:
 - One new block-budgeted Legal Clerk I/II/III position to increase customer service for both internal and external customers at the Sheriff’s Operations Center.

- One new block-budgeted Manager I/II position to develop partnerships and innovative approaches to service delivery for the procurement, warehouse, and salvage functions.
- One new Manager III position for increased supervision and management of the Records Division.
- One new Software Developer/Analyst III position to focus on automating tasks within the Sheriff's office.
- **Adult Detention Expansion**
 - A technical adjustment of \$226,234, funded with \$199,813 in revenue and \$26,421 in Net County Cost, is recommended to right size Jail Medical appropriations.
 - It is recommended to fund Year 1 of Phase III of the Adult Detention Expansion with \$1.7 million in appropriations, using \$414,540 in CCP revenue and \$1.2 million in Net County Cost. Only operational funding is provided at this time; while the totality of funding is included in the Proposed Budget, the associated 12 positions will be recommended within a request to be submitted with the CCP plan agenda item.
- **CAL ID Program** – It is recommended to increase appropriations by \$40,000 using fund balance to replace a van that qualifies for replacement per GSA – Fleet Services replacement guidelines.
- **Contract Cities** – It is recommended to add one new block-budgeted Deputy Sheriff I/II position to provide School Resource Officer functions for the Riverbank Unified School District as well as law enforcement services for the City of Riverbank. An increase of \$235,402 in appropriations, funded with Department revenue, is recommended to support this recommendation.
- **Detention** – The recommendations for Detention will increase appropriations by \$8.9 million and are funded by \$7.1 million in CCP revenue and \$1.8 million in Net County Cost.
 - To meet California Board of State Community Correction (BSCC) and California Building Code Title 24 requirements, it is recommended to increase appropriations by \$1.6 million, funded with CCP revenue, to support the construction of a new recreation yard at the detention center along with four new Deputy Sheriff-Custodial positions.
 - An increase in appropriations of \$1.9 million, funded with CCP revenue, is recommended to support the addition of an upper-tier barrier for the safety of inmates and staff. Each housing unit throughout the Public Safety Center (PSC) with an upper tier has a walkway complete with railing; this recommendation would add a barrier from the top of the handrail up to the ceiling.
 - An increase in appropriations of \$3.1 million, funded with CCP revenue, is recommended to expand vocational training. These funds will be used to purchase heavy equipment for current vocational training opportunities, and to expand existing vocational training opportunities to help inmates find meaningful employment in the industries of agriculture, carpentry, welding, and landscaping. This request will also provide two new Deputy Sheriff-Custodial positions to staff the expanded agricultural program.
 - A technical adjustment to increase appropriations by \$1.4 million is recommended to support jail medical costs. This adjustment will be funded with Net County Cost.
 - It is recommended to increase appropriations by \$617,360, funded with CCP revenue, to establish a corrections treatment team, increase support for inmates with mental health issues, and increase capabilities for medical escorts. These positions will provide inmates with the care, resources, counseling, and training they need. This request will add three Deputy Sheriff Custodial positions.
 - To provide increased supervision for the Correctional Investigation Unit and clerical staff, it is recommended to increase appropriations by \$264,947, funded with Net County Cost, to support one Sergeant-Custodial position and one block-budgeted Supervising Legal Clerk I/II position.
 - An increase of \$66,500 in appropriations is recommended for the replacement of a vehicle per GSA – Fleet Services replacement guidelines, funded with Net County Cost.
- **Driver Training Program** – An increase of \$49,150 in appropriations, funded by fund balance, is recommended to purchase a new van to transport the portable restroom trailer.

- **Emergency Medical Services** – An increase of \$153,250 in appropriations, funded with fund balance drawing on Emergency Medical Services System Enhancement Funds, is recommended to purchase two new vehicles.
- **Office of Emergency Services Grants** – A technical adjustment to reestablish the remaining budget for the Assembly Bill (AB) 109 Emergency Communications and Equipment Infrastructure Grant previously approved by the Board on November 26, 2019, is recommended. This adjustment will increase appropriations by \$351,954 and will be funded using fund balance.
- **Office of Emergency Services Homeland Security Grants** – A technical adjustment to reestablish the remaining budget for Fiscal Year 2021 and Fiscal Year 2022 Homeland Security grants previously approved on September 21, 2021, and April 26, 2022, respectively, is recommended. This adjustment will increase appropriations by \$567,384 and will be funded by Department revenue.
- **Office of Emergency Services/Fire Warden** – An increase in appropriations of \$138,685, funded by Net County Cost, is recommended to support the addition of a community preparedness program. The program will support the addition of one Staff Services Analyst position, which will replace a part-time Staff Services Technician position, to implement and run a program that will provide classes and workshops on personal and family preparedness.
- **Operations** – The recommendations for Operations will increase appropriations by \$6.4 million, funded by \$780,470 in Department revenue and \$5.6 million in Net County Cost.
 - An increase in appropriations of \$169,500, funded by Net County Cost, is recommended for Special Weapons and Tactics (SWAT) and bomb team safety equipment.
 - An increase in appropriations of \$50,000, funded by Net County Cost, is recommended for Salida Substation operating costs consistent with plans established with project approval by the Board of Supervisors.
 - An increase in appropriations of \$45,000, funded by Net County Cost, is recommended to support the regular patrol of rivers. This request will fund one rigid inflatable boat to patrol local rivers four days a week, providing law enforcement and rescue services. Two new block-budgeted Deputy Sheriff I/II positions are listed below in support of this program.
 - An increase in appropriations of \$1 million, funded with Department revenue, is recommended to fund cannabis enforcement and overhead costs.
 - Replacement of 27 public safety vehicles based on age/mileage requirements with an increase of \$2.1 million in appropriations is recommended, funded by Net County Cost.
 - A technical adjustment to decrease appropriations and Department revenue by \$223,869 is recommended to recognize the discontinuation of the Department of Justice Tobacco Grant. This adjustment will result in the deletion of two Community Service Officer positions.
 - An increase in appropriations of \$3.3 million, funded by Net County Cost, is recommended to fund the following positions:
 - Two new Crime Analyst positions to increase intelligence for the Real-Time Crime Center/Fusion Center.
 - Five new block-budgeted Deputy Sheriff I/II positions and one new Sergeant position to support the Community Resources and Sheriff's Investigation units due to the rise in violent crimes and Fentanyl use.
 - Two new Sergeant positions to support the patrol swing shift, which is currently only supported by Sergeants on graveyard.
 - Two new block-budgeted Legal Clerk I/II/III positions to provide increased customer service and clerical support at the Salida Substation and the Investigations Unit.
 - One new Lieutenant position to support the administrative duties of patrol. Currently, Sergeants have been overburdened with administrative tasks when the focus should be on the patrol unit.
 - One new Forensic Computer Examiner position for the Sheriff's Investigation Unit.

- Two block-budgeted Deputy Sheriff I/II positions for the Special Vehicles Off Road Unit to start regular local river patrols that will provide law enforcement and rescue services on the rivers.
- **Reclassification Studies** – It is recommended to reclassify one vacant Administrative Secretary position to Community Services Officer to align departmental needs and associated anticipated job duties of the position with the appropriate classification. Further, in response to a request for a classification study submitted in the 2022 Adopted Budget, it is recommended to reclassify six Security Officer positions to Community Services Officer to allow the Department to use the Community Services Officer classification to a greater extent.

2023 Adopted Budget

The 2023 Adopted Budget totals \$209.6 million, funded by \$62.3 million in estimated revenue, \$7 million in the use of fund balance, and \$140.3 million in Net County Cost. The recommendations for Sheriff will increase appropriations by \$2.4 million over the 2023 Proposed Budget. The increase in appropriations includes a technical adjustment decreasing appropriations by \$691,008. This decrease is the result of the Department returning appropriations funded at Proposed Budget for purchases made in the prior year that were previously anticipated need re-budgeting in the current year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Administration – The recommendations for Sheriff - Administration will increase appropriations by \$494,458, funded by Net County Cost. The adjustments include contracting for scanning microfilm and paper documents to save on storage space, ensure accessibility of records, and improve document tracking; cloud storage to increase reliability and increased disaster-recovery abilities; update the Sheriff’s website; and Public Records Act (PRA) request tracking software.

Combine Adult Detention Expansion with Detention – It is recommended to combine the Adult Detention Expansion (ADE) and Detention legal budget units (LBU) into one Detention LBU. The ADE LBU was created to track the costs associated with the AB 109 realignment that shifted responsibility from the State to local counties for housing certain classifications of inmates. Through efforts made by the Department, the costs can now be tracked within the Detention LBU. To facilitate this change, it is recommended to transfer a total of 92 positions from Adult Detention Expansion to Detention (two Custodial Lieutenant positions, 10 Sergeant-Custodial positions, 77 Deputy Sheriff-Custodial positions, one Community Services Officer position, and two Legal Clerk III positions). This recommendation will transfer \$22.1 million in appropriations, funded with \$7.2 million in revenue and \$15 million in Net County Cost from Adult Detention Expansion to Detention.

Contract Cities – It is recommended to add two new block-budgeted Deputy Sheriff I/II positions to serve as Community Resource Detectives to provide quality of life related crime enforcement for the City of Patterson, resulting in an increase of \$409,140 in appropriations, funded with Department revenue.

Detention – The recommendations for Detention will increase appropriations by \$205,000, funded by Net County Cost. The increase will support an upgrade to the video management system for the Minimum Housing Unit 2, the purchase of a large capacity washer and dryer for those inmates who launder their own items, and the rightsizing of the Correctional Emergency Response Team (CERT) supplies and training budget.

Office of Emergency Services (OES)/Fire Warden – The recommendations for the Office of Emergency Services/Fire Warden will increase appropriations by \$151,625, funded by Net County Cost. The increased appropriations will fund two new vehicles to be used as command vehicles. Command vehicles are commonly used with first responders supporting deployment crews in the management and coordination of tactical units for

calls for service, fighting fire, and disaster operations. Since the OES functions have moved to the Sheriff’s Office, the responsibilities have expanded. The vehicles will provide increased support for emergency management and increased support for critical incidences within the community.

Operations – The recommendations for Operations will increase appropriations by \$1 million, funded by \$73,000 in estimated revenue and \$973,555 in Net County Cost. The increase will support body-worn camera redaction software for faster editing to increase the response time to PRA requests, the purchase of a narcotic analyzer to improve officer safety and narcotic analysis, special weapons and tactics (SWAT) equipment, six new drones for the unmanned aircraft systems (UAS) unit, one new Can Am Side by Side to patrol reservoirs and off-highway vehicle parks, funding to support the cost of towing recreational vehicles, crime analyst software, flight school to certify pilots and tactical flight officers, a boat enclosure at the Modesto Reservoir, and a crime scene scanner.

- Included in these adjustments is \$106,785 for one Crime Analyst position to support the Central Valley High Intensity Drug Trafficking Area (HIDTA), funded by \$73,000 in estimated HIDTA revenue from HIDTA and \$33,785 in ongoing Net County Cost. The Department currently staffs this function with a part-time contract employee through the Sacramento Sheriff’s Office. Due to the part-time status of the position, the position experiences frequent turnover. By replacing the part-time contract worker with a full-time position, the Department hopes to realize stability in the role.
- It is also recommended to reclassify downward one vacant Manager IV position to Sergeant. A budget adjustment is not needed for this reclassification.

Technical Adjustments – The recommendations for Sheriff include technical adjustments which will increase appropriations by \$111,364. The adjustments are funded with \$117,485 in estimated revenue, \$653,828 in the use of fund balance, and \$659,949 decreased Net County Cost. The adjustments include the rightsizing of grants and CAP charges.

Recommendation: It is recommended to increase appropriations by \$2.4 million, funded with \$599,625 in estimated revenue, \$653,828 in the use of fund balance, and \$1.2 million in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
CAL-ID Program	\$ 1,181,829	\$ 697,127
Cal-MMET	\$ 465,059	\$ 140,327
Civil Process Fee	\$ 1,067,100	\$ (43,332)
County Fire Service Fund	\$ 3,253,768	\$ 871,489
Court Security	\$ 1,837,837	\$ 452,772
Driver's Training Program	\$ 187,478	\$ 96,159
Emergency Medical Services	\$ 266,140	\$ 478,404
Federal Asset Forfeiture	\$ 15,342	\$ -
Jail Commissary/Inmate Welfare	\$ 1,495,071	\$ 764,627
Justice Assistance Grants	\$ -	\$ -
OES Grants	\$ 2,178,916	\$ 3,219,804
OES Homeland Security	\$ -	\$ -
OES Water Resources Grant	\$ (2,346)	\$ -
SDEA Federal Asset Forfeiture	\$ 239,847	\$ 189,153
Vehicle Theft	\$ 178,392	\$ 124,867
Sheriff Total	\$ 12,364,435	\$ 6,991,397

Emergency Medical Services is a new budget unit that was established in the previous fiscal year. Funds were received from the previous emergency medical services agency and are being held in trust by the Auditor-Controller's department. The Department anticipates the funds to be received as revenue at some point during Fiscal Year 2023. OES Grants and OES Water Resources Grant are both budget units where the department expends funds and waits for reimbursement. Both budget units represent a timing issue where they are waiting for funds to be received.

Fixed Assets | Vehicles

The 2023 Adopted Budget includes a net decrease in Fixed Assets of \$853,845 due to the correction of re-appropriated funds from the prior fiscal year. Included in this figure is an increase in Fixed Assets for the following:

- **Contract Cities** – Two new vehicles at a total cost of \$160,000 for the two new Deputy Sheriff I/II positions for the City of Patterson.
- **Detention** – An increase in Fixed Assets of \$155,000 to support an upgrade to the video management system for Minimum Housing Unit 2 and to purchase a large capacity washer and dryer.
- **Office of Emergency Services (OES)/Fire Warden** – An increase in Fixed Assets of \$182,225 to support two new command vehicles and to establish the High Frequency Communications Grant approved by the Board of Supervisors on August 30, 2022.
- **OES Homeland Security** – An increase in Fixed Assets of \$138,251 to right size the Homeland Security Budgets for Fiscal Year 2020 (as approved by the Board of Supervisors on September 21, 2021) and for Fiscal Year 2021 (as approved by the Board of Supervisors on December 7, 2021).
- **Operations** – An increase in Fixed Assets of \$207,053 to support the purchase of a new Can Am Side by Side to patrol reservoirs and off-highway vehicle parks, a boat enclosure for the Modesto Reservoir, and to establish the CHP Cannabis Grant previously approved by the Board of Supervisors on July 12, 2022.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 846 positions, an increase of 60 positions over the 2022 Adopted Budget allocation. On October 5, 2021 (BOS 2021-0479), one was added to support the Sheriff – County Fire Service Fund. On February 1, 2022 (BOS 2022-0056), six positions were added to support the new Emergency Medical Services Agency division. The 2022 Midyear Financial Report added six positions to address the increased workload in the Coroner's Office and one position to serve as the Fire Training Coordinator. On July 12, 2022 (BOS 2022-0392), twelve positions were added to support the AB 900 Expansion – Phase III. The Proposed Budget added a net increase of 31 positions to support operations.

Staffing Recommendation: It is recommended to add two block-budgeted Deputy Sheriff I/II positions in Contract Cities for the City of Patterson to increase the Community Resource Unit. The positions will serve as Community Resource Detectives to support quality of life related crime enforcement. It is also recommended to add one Crime Analyst position in Operations to increase investigative capabilities in the Investigation Unit. In addition, it is recommended to reclassify Manager IV position to Sergeant to support the Fusion Center.

2024 Spending Plan

The recommended 2024 Spending Plan includes total appropriations of \$192.9 million, funded with \$54.8 million in estimated revenue, \$2.7 million in the use of fund balance, and \$135.3 million in Net County Cost.

Budgets Contained within the Department

Administration (General Fund)

Funds the Department's Administrative Division which provides management, policy direction and oversight of all department functions.

Adult Detention Expansion (General Fund)

Funds the 552-bed Adult Detention facility funded by Assembly Bill 900. Effective with the 2023 Adopted Budget, this budget unit will be combined with the Detention budget unit.

CAL ID Program (Special Revenue Fund)

Funds the California Identification Program which is a Statewide fingerprint identification system that is monitored by the Department of Justice.

CAL-MMET (Special Revenue Fund)

Funds the California Multi-Jurisdictional Methamphetamine Enforcement Taskforce. This funding is received through 2011 Public Safety realignment in the Enhancing Law Enforcement Activities Subaccount.

Civil Process Fee (Special Revenue Fund)

Funds allowable expenses of the Sheriff's Civil division which provides timely and accurate civil process service to the citizens of Stanislaus County.

Contract Cities (General Fund)

Funds the contracted law enforcement services for the cities of Riverbank, Patterson, Waterford and Hughson.

County Fire Service Fund (Special Revenue Fund)

Funds fire protection services in support of the cities and fire agencies in jurisdictions contributing to the less than Countywide Fire Tax and as recommended by the Regional Fire Authority (Fire Authority) based on the annual Business Plan and approved by the Stanislaus County Board of Supervisors. The primary revenue source supporting these services is the Less Than Countywide Fire Tax (LTCW).

Court Security (Special Revenue Fund)

Funds security that is provided to the Superior Court of Stanislaus County as required by State Assembly Bill 118 which requires the County treasurer to create a County Local Revenue fund. A General Fund Contribution is required to support all county charges for county administrative support and allocated service charges for technology, risk management and fleet costs.

Detention (General Fund)

Funds the Detention Division which provides housing for incarcerated adults in Stanislaus County. Effective with the 2023 Adopted Budget, this budget unit includes the former Adult Detention Expansion budget unit with funded the 552-bed Adult Detention facility funded by Assembly Bill 900.

Driver Training Program (Special Revenue Fund)

Funds the Stanislaus County Sheriff's Department Emergency Vehicle Operations Center (EVOC) formal driver's training program.

Emergency Medical Services (Enterprise Fund)

Funds the County's Local Emergency Medical Services Agency, as created on February 1, 2022, via resolution 2022-0056.

Federal Asset Forfeiture (Special Revenue Fund)

Funds collected through asset seizure by the Department are used to pay for expenses in support of the Department.

Jail Commissary/Inmate Welfare (Enterprise Fund)

Funds the Jail Commissary/Inmate Welfare Fund established under Penal Code Section 4025. Funds can be used only for the benefit, education or welfare of inmates.

Justice Assistance Grant (Special Revenue Fund)

Edward Byrne Justice Assistance Grant administered by the Department of Justice (DOJ). This is a joint grant between the Sheriff's Department, Probation Department and the City of Modesto.

OES/Fire Warden (General Fund)

Funds emergency management services, fire and rescue mutual aid responsibilities, law enforcement mutual aid, and County security support.

OES Grants (Special Revenue Fund)

Includes funds from the State for Fire Communications and Public Safety Power Shutoff Resiliency.

OES Homeland Security Grants (Special Revenue Fund)

Supports the Stanislaus County Office of Emergency Services Homeland Security Grant Program (HLSG), which is a series of regional multi-year reimbursement grants funded by the Federal Department of Homeland Security and administered by the California Governor's Office of Emergency Services (CalOES).

OES Water Resources Grants (Special Revenue Fund)

Grant funds awarded in 2016 for the development of a county flood emergency plan.

Operations (General Fund)

Funds the division which provides law enforcement services in the unincorporated areas of Stanislaus County, including the communities of Denair, Del Rio, Empire, Keyes, Knights Ferry and Salida.

SDEA Federal Asset Forfeiture (Special Revenue Fund)

Funds collected through asset seizure by the Department's Special Investigations Unit are used to pay for expenses in support of the unit's investigative work.

Vehicle Theft Unit (Special Revenue Fund)

Funds the Vehicle Theft Unit that targets all vehicle-related cases including carjacking, attempted murders, murders and kidnappings during an auto theft.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Sheriff - Adult Detention Expansion						
0100 0028400 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$2,518,934	\$2,463,750	\$2,051,129	\$0	(\$2,051,129)	\$2,112,663
Charges for Service	\$5,147,346	\$4,399,344	\$5,114,871	\$0	(\$5,114,871)	\$5,203,427
Miscellaneous Revenue	\$2,423	\$1,313	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,668,703	\$6,864,407	\$7,166,000	\$0	(\$7,166,000)	\$7,316,090
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$7,668,703	\$6,864,407	\$7,166,000	\$0	(\$7,166,000)	\$7,316,090
Salaries and Benefits	\$12,387,709	\$11,790,612	\$13,023,161	\$0	(\$13,023,161)	\$13,333,521
Services and Supplies	\$6,416,268	\$6,857,224	\$7,825,153	\$0	(\$7,825,153)	\$7,800,349
Other Charges	\$942,649	\$940,810	\$1,296,286	\$0	(\$1,296,286)	\$1,360,249
Fixed Assets						
Equipment	\$618,525	\$29,826	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$20,365,151	\$19,618,472	\$22,144,600	\$0	(\$22,144,600)	\$22,494,119
General Fund Contribution	\$12,696,448	\$12,754,065	\$14,978,600	\$0	(\$14,978,600)	\$15,178,029
Total Allocated Positions	-	-	80	0	-80	0

Sheriff - Administration						
0100 0028100 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$400,312	\$312,541	\$303,682	\$303,682	\$0	\$312,792
Fines, Forfeitures, Penalties	\$3,013	\$3,050	\$3,152	\$3,152	\$0	\$3,247
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$210,793	\$2,922,816	\$0	\$0	\$0	\$0
Charges for Service	\$265,856	\$300,718	\$392,043	\$392,043	\$0	\$403,805
Miscellaneous Revenue	\$35,919	\$50,428	\$28,832	\$28,832	\$0	\$29,697
Other Financing Sources	\$231,419	\$4,359	\$0	\$0	\$0	\$0
Total Revenue	\$1,147,312	\$3,593,912	\$727,709	\$727,709	\$0	\$749,541
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,147,312	\$3,593,912	\$727,709	\$727,709	\$0	\$749,541
Salaries and Benefits	\$9,983,168	\$10,851,839	\$11,300,736	\$11,300,736	\$0	\$11,580,542
Services and Supplies	\$1,699,596	\$1,589,384	\$2,185,315	\$2,699,238	\$513,923	\$1,610,212
Other Charges	\$1,000,699	\$1,208,601	\$1,540,446	\$1,540,446	\$0	\$1,640,032
Fixed Assets						
Buildings & Improvements	\$91,103	\$28,909	\$0	\$0	\$0	\$0
Equipment	\$122,829	\$130,374	\$59,313	\$59,313	\$0	\$0
Other Financing Uses	\$0	\$715,621	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$23,440)	(\$6,121)	(\$12,814)	(\$8,356)	\$4,458	(\$8,490)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$12,873,955	\$14,518,607	\$15,072,996	\$15,591,377	\$518,381	\$14,822,296
General Fund Contribution	\$11,726,643	\$10,924,695	\$14,345,287	\$14,863,668	\$518,381	\$14,072,755
Total Allocated Positions	-	-	96	96	0	96

Sheriff - CAL ID Program						
1703 0028600 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$542)	\$9,726	\$16,477	\$16,477	\$0	\$16,477
Intergovernmental Revenue	\$515,174	\$512,772	\$526,599	\$526,599	\$0	\$542,397
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$275	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$514,632	\$522,773	\$543,076	\$543,076	\$0	\$558,874
Use of Fund Balance/Retained Earnings	(\$60,088)	(\$298,223)	\$610,384	\$697,127	\$86,743	\$124,093
Total Funding Sources	\$454,544	\$224,550	\$1,153,460	\$1,240,203	\$86,743	\$682,967
Salaries and Benefits	\$156,773	\$165,868	\$171,362	\$171,362	\$0	\$175,611
Services and Supplies	\$253,223	\$48,123	\$473,148	\$559,891	\$86,743	\$487,342
Other Charges	\$9,846	\$11,809	\$19,157	\$19,157	\$0	\$20,014
Fixed Assets						
Equipment	\$34,702	\$0	\$489,793	\$489,793	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$454,544	\$225,800	\$1,153,460	\$1,240,203	\$86,743	\$682,967
General Fund Contribution	\$0	\$1,250	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	2	2	0	2

Sheriff - CAL-MMET						
1780 0028889 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$25,293	\$28,048	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$705,490	\$705,786	\$705,490	\$705,490	\$0	\$705,490
Charges for Service	\$1,933	\$185	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$550	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$732,716	\$734,569	\$705,490	\$705,490	\$0	\$705,490
Use of Fund Balance/Retained Earnings	\$55,174	(\$256,300)	\$140,327	\$140,327	\$0	\$161,700
Total Funding Sources	\$787,890	\$478,269	\$845,817	\$845,817	\$0	\$867,190
Salaries and Benefits	\$578,211	\$259,535	\$617,457	\$617,457	\$0	\$631,643
Services and Supplies	\$25,313	\$28,001	\$30,867	\$30,867	\$0	\$31,793
Other Charges	\$184,366	\$192,608	\$197,493	\$197,493	\$0	\$203,754
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$787,890	\$480,144	\$845,817	\$845,817	\$0	\$867,190
General Fund Contribution	\$0	\$1,875	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	4	4	0	4

Sheriff - Civil Process Fee						
1768 0028840 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$122,760	\$131,675	\$184,314	\$184,314	\$0	\$189,843
Miscellaneous Revenue	\$50	\$548	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$122,810	\$132,223	\$184,314	\$184,314	\$0	\$189,843
Use of Fund Balance/Retained Earnings	\$160,341	(\$41,369)	(\$43,332)	(\$43,332)	\$0	(\$44,639)
Total Funding Sources	\$283,151	\$90,854	\$140,982	\$140,982	\$0	\$145,204
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$102,587	\$90,670	\$140,702	\$140,702	\$0	\$144,924
Other Charges	\$564	\$184	\$280	\$280	\$0	\$280
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$180,000	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$283,151	\$90,854	\$140,982	\$140,982	\$0	\$145,204
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - Contract Cities						
0100 0028239 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$45	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$12,524,034	\$13,850,871	\$15,183,528	\$15,596,667	\$413,139	\$15,491,602
Miscellaneous Revenue	\$837	\$11,351	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$12,524,871	\$13,862,267	\$15,183,528	\$15,596,667	\$413,139	\$15,491,602
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$12,524,871	\$13,862,267	\$15,183,528	\$15,596,667	\$413,139	\$15,491,602
Salaries and Benefits	\$10,382,797	\$11,687,103	\$12,333,523	\$12,538,763	\$205,240	\$12,633,941
Services and Supplies	\$1,201,105	\$1,217,388	\$1,420,411	\$1,468,310	\$47,899	\$1,440,414
Other Charges	\$314,866	\$390,058	\$519,628	\$519,628	\$0	\$546,585
Fixed Assets						
Equipment	\$0	\$0	\$76,625	\$236,625	\$160,000	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$626,103	\$640,334	\$833,341	\$833,341	\$0	\$870,662
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$12,524,871	\$13,934,883	\$15,183,528	\$15,596,667	\$413,139	\$15,491,602
General Fund Contribution	\$0	\$72,616	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	73	75	2	75

Sheriff - County Fire Service Fund						
1725 0017100 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$1,800,999	\$1,885,833	\$1,742,500	\$1,742,500	\$0	\$1,794,775
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$205,227	\$28,602	\$15,375	\$15,375	\$0	\$15,836
Charges for Service	\$178,445	\$198,278	\$192,700	\$192,700	\$0	\$198,481
Miscellaneous Revenue	\$1,015	\$4,125	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$44,099	\$0	\$0	\$0	\$0
Total Revenue	\$2,185,686	\$2,160,937	\$1,950,575	\$1,950,575	\$0	\$2,009,092
Use of Fund Balance/Retained Earnings	(\$326,218)	(\$143,173)	\$544,856	\$871,489	\$326,633	\$812,060
Total Funding Sources	\$1,859,468	\$2,017,764	\$2,495,431	\$2,822,064	\$326,633	\$2,821,152
Salaries and Benefits	\$1,000,638	\$1,070,073	\$1,476,751	\$1,476,751	\$0	\$1,512,412
Services and Supplies	\$559,594	\$704,791	\$1,040,151	\$1,116,784	\$76,633	\$1,071,356
Other Charges	\$429,535	\$465,001	\$191,517	\$441,517	\$250,000	\$450,372
Fixed Assets						
Equipment	\$82,689	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,072,456	\$2,239,865	\$2,708,419	\$3,035,052	\$326,633	\$3,034,140
General Fund Contribution	\$212,988	\$222,101	\$212,988	\$212,988	\$0	\$212,988
Total Allocated Positions	-	-	11	11	0	11

Sheriff - Court Security						
176C 0028370 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$7,208,304	\$6,031,799	\$6,037,598	\$6,037,598	\$0	\$6,218,726
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$36	\$3,216	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,208,340	\$6,035,015	\$6,037,598	\$6,037,598	\$0	\$6,218,726
Use of Fund Balance/Retained Earnings	(\$1,332,019)	\$136,731	\$452,772	\$452,772	\$0	\$422,147
Total Funding Sources	\$5,876,321	\$6,171,746	\$6,490,370	\$6,490,370	\$0	\$6,640,873
Salaries and Benefits	\$5,820,598	\$6,195,901	\$6,467,512	\$6,467,512	\$0	\$6,617,329
Services and Supplies	\$25,225	\$31,761	\$22,858	\$22,858	\$0	\$23,544
Other Charges	\$309,625	\$358,933	\$431,664	\$431,664	\$0	\$452,410
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$6,155,448	\$6,586,595	\$6,922,034	\$6,922,034	\$0	\$7,093,283
General Fund Contribution	\$279,127	\$414,849	\$431,664	\$431,664	\$0	\$452,410
Total Allocated Positions	-	-	39	39	0	39

Sheriff - Detention						
0100 0028300 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$11,141,807	\$3,743,620	\$1,438,691	\$3,489,820	\$2,051,129	\$1,481,851
Charges for Service	\$9,177,949	\$8,959,500	\$16,077,599	\$21,192,470	\$5,114,871	\$10,870,207
Miscellaneous Revenue	\$159,762	\$86,628	\$66,454	\$66,454	\$0	\$68,448
Other Financing Sources	\$20,554	\$37,724	\$0	\$0	\$0	\$0
Total Revenue	\$20,500,072	\$12,827,472	\$17,582,744	\$24,748,744	\$7,166,000	\$12,420,506
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$20,500,072	\$12,827,472	\$17,582,744	\$24,748,744	\$7,166,000	\$12,420,506
Salaries and Benefits	\$38,797,878	\$41,559,635	\$41,255,520	\$54,278,681	\$13,023,161	\$42,490,290
Services and Supplies	\$16,574,938	\$16,684,955	\$18,982,121	\$27,230,343	\$8,248,222	\$19,334,252
Other Charges	\$4,828,300	\$5,806,743	\$7,803,265	\$9,099,551	\$1,296,286	\$8,188,686
Fixed Assets						
Buildings & Improvements	\$0	\$17,239	\$147,334	\$262,823	\$115,489	\$0
Equipment	\$561,568	\$528,049	\$609,574	\$424,274	(\$185,300)	\$0
Other Financing Uses	\$1,000,000	\$1,584,100	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$3,535	(\$522)	\$3,090	\$3,090	\$0	\$3,183
Contingencies	\$0	\$0	\$5,200,000	\$5,200,000	\$0	\$0
Gross Costs	\$61,766,219	\$66,180,199	\$74,000,904	\$96,498,762	\$22,497,858	\$70,016,411
General Fund Contribution	\$41,266,147	\$53,352,727	\$56,418,160	\$71,750,018	\$15,331,858	\$57,595,905
Total Allocated Positions	-	-	292	384	92	384

Sheriff - Driver Training Program						
1769 0028870 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$275,373	\$231,480	\$287,000	\$287,000	\$0	\$295,610
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$275,373	\$231,480	\$287,000	\$287,000	\$0	\$295,610
Use of Fund Balance/Retained Earnings	(\$50,331)	(\$22,450)	\$78,470	\$96,159	\$17,689	\$9,397
Total Funding Sources	\$225,042	\$209,030	\$365,470	\$383,159	\$17,689	\$305,007
Salaries and Benefits	\$161,190	\$95,836	\$187,252	\$187,252	\$0	\$192,870
Services and Supplies	\$15,603	\$7,527	\$11,442	\$20,605	\$9,163	\$11,785
Other Charges	\$48,249	\$83,811	\$95,770	\$95,770	\$0	\$100,352
Fixed Assets						
Equipment	\$0	\$21,856	\$71,006	\$79,532	\$8,526	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$225,042	\$209,030	\$365,470	\$383,159	\$17,689	\$305,007
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - Emergency Medical Services						
4082 0028900 Enterprise Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	(\$14)	\$41,919	\$41,919	\$0	\$43,177
Intergovernmental Revenue	\$0	\$0	\$56,000	\$56,000	\$0	\$57,680
Charges for Service	\$0	\$565,173	\$963,082	\$963,082	\$0	\$991,974
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$166,248	\$166,248	\$0	\$171,235
Total Revenue	\$0	\$565,159	\$1,227,249	\$1,227,249	\$0	\$1,264,066
Use of Fund Balance/Retained Earnings	\$0	(\$266,140)	\$285,154	\$478,404	\$193,250	\$126,941
Total Funding Sources	\$0	\$299,019	\$1,512,403	\$1,705,653	\$193,250	\$1,391,007
Salaries and Benefits	\$0	\$17,314	\$846,653	\$846,653	\$0	\$867,077
Services and Supplies	\$0	\$239,947	\$381,000	\$574,250	\$193,250	\$392,430
Other Charges	\$0	\$1,409	\$131,500	\$131,500	\$0	\$131,500
Fixed Assets						
Equipment	\$0	\$96,713	\$153,250	\$153,250	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$355,383	\$1,512,403	\$1,705,653	\$193,250	\$1,391,007
General Fund Contribution	\$0	\$56,364	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	6	6	0	6

Sheriff - Federal Asset Forfeiture						
176Q 0028383 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$1,275)	\$3,473	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	(\$1,275)	\$3,473	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$9,901	(\$3,473)	\$0	\$0	\$0	\$0
Total Funding Sources	\$8,626	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets						
Equipment	\$8,626	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,626	\$0	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - Jail Commissary / Inmate Welfare						
4081 0028509 Enterprise Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$291	\$17,654	\$12,500	\$12,500	\$0	\$12,875
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$770	\$1,340	\$1,000	\$1,000	\$0	\$1,030
Miscellaneous Revenue	\$2,437,660	\$2,135,819	\$1,756,000	\$1,756,000	\$0	\$1,808,680
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,438,721	\$2,154,813	\$1,769,500	\$1,769,500	\$0	\$1,822,585
Use of Fund Balance/Retained Earnings	\$270,384	\$137,660	\$735,114	\$764,627	\$29,513	\$784,218
Total Funding Sources	\$2,709,105	\$2,292,473	\$2,504,614	\$2,534,127	\$29,513	\$2,606,803
Salaries and Benefits	\$448,880	\$455,407	\$468,316	\$484,988	\$16,672	\$497,334
Services and Supplies	\$2,175,836	\$1,753,892	\$1,945,344	\$1,947,744	\$2,400	\$2,003,703
Other Charges	\$84,389	\$88,049	\$90,954	\$101,395	\$10,441	\$105,766
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,709,105	\$2,297,348	\$2,504,614	\$2,534,127	\$29,513	\$2,606,803
General Fund Contribution	\$0	\$4,875	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	6	6	0	6

Sheriff - Justice Assistance Grant						
1799 0028610 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$323,788	\$176,833	\$509,139	\$332,306	(\$176,833)	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$323,788	\$176,833	\$509,139	\$332,306	(\$176,833)	\$0
Use of Fund Balance/Retained Earnings	\$1	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$323,789	\$176,833	\$509,139	\$332,306	(\$176,833)	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$247,779	\$172,474	\$438,456	\$265,982	(\$172,474)	\$0
Other Charges	\$76,009	\$0	\$4,359	\$0	(\$4,359)	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$1	\$4,359	\$66,324	\$66,324	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$323,789	\$176,833	\$509,139	\$332,306	(\$176,833)	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - OES/Fire Warden						
0100 0015500 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$2,333,864	\$550,360	\$320,618	\$351,218	\$30,600	\$330,237
Charges for Service	(\$1,294)	\$9,067	\$18,753	\$18,753	\$0	\$19,315
Miscellaneous Revenue	\$888	\$26,099	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$151,149	\$0	\$0	\$0	\$0
Total Revenue	\$2,333,458	\$736,675	\$339,371	\$369,971	\$30,600	\$349,552
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,333,458	\$736,675	\$339,371	\$369,971	\$30,600	\$349,552
Salaries and Benefits	\$1,211,196	\$1,151,959	\$1,276,236	\$1,276,236	\$0	\$1,308,466
Services and Supplies	\$2,473,691	\$980,042	\$1,135,932	\$1,261,242	\$125,310	\$1,168,981
Other Charges	\$939,421	\$341,318	\$283,477	\$283,477	\$0	\$303,311
Fixed Assets						
Equipment	\$0	\$35,572	\$0	\$182,225	\$182,225	\$0
Other Financing Uses	\$0	\$34,769	\$0	\$40,231	\$40,231	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$159	\$424	\$424	\$0	\$447
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,624,308	\$2,543,819	\$2,696,069	\$3,043,835	\$347,766	\$2,781,205
General Fund Contribution	\$2,290,850	\$1,807,144	\$2,356,698	\$2,673,864	\$317,166	\$2,431,653
Total Allocated Positions	-	-	8	8	0	8

Sheriff - OES Grants						
1666 0015552 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$25,010)	\$31,678	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$232,782	\$102,364	\$138,553	\$120,693	(\$17,860)	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$34,769	\$46,184	\$40,231	(\$5,953)	\$0
Total Revenue	\$207,772	\$168,811	\$184,737	\$160,924	(\$23,813)	\$0
Use of Fund Balance/Retained Earnings	\$2,769,601	\$1,274,542	\$3,219,804	\$3,219,804	\$0	\$0
Total Funding Sources	\$2,977,373	\$1,443,353	\$3,404,541	\$3,380,728	(\$23,813)	\$0
Salaries and Benefits	\$2,879	\$6,642	\$50,000	\$43,449	(\$6,551)	\$0
Services and Supplies	\$1,171,775	\$562,553	\$3,002,587	\$2,985,325	(\$17,262)	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets						
Equipment	\$1,807,217	\$874,158	\$351,954	\$351,954	\$0	\$0
Other Financing Uses	(\$4,498)	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,977,373	\$1,443,353	\$3,404,541	\$3,380,728	(\$23,813)	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - OES Homeland Security Grants						
1670 0017370 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$566,246	\$686,394	\$1,009,514	\$1,100,193	\$90,679	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$413	\$0	\$0	\$0	\$0
Total Revenue	\$566,246	\$686,807	\$1,009,514	\$1,100,193	\$90,679	\$0
Use of Fund Balance/Retained Earnings	\$191,824	(\$229,361)	\$0	\$0	\$0	\$0
Total Funding Sources	\$758,070	\$457,446	\$1,009,514	\$1,100,193	\$90,679	\$0
Salaries and Benefits	\$35,204	\$23,847	\$63,597	\$58,942	(\$4,655)	\$0
Services and Supplies	\$354,946	\$235,680	\$378,533	\$335,616	(\$42,917)	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets						
Equipment	\$367,920	\$197,920	\$567,384	\$705,635	\$138,251	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$758,070	\$457,446	\$1,009,514	\$1,100,193	\$90,679	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - OES Water Resources Grant						
1660 0017420 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$37)	(\$202)	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$41,541	\$14,783	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$41,504	\$14,581	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$1,598	(\$14,581)	\$0	\$0	\$0	\$0
Total Funding Sources	\$43,102	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$43,102	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$43,102	\$0	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - Operations						
0100 0028200 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$7,084	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$21,249	\$50,782	\$33,307	\$33,307	\$0	\$34,306
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$8,153,854	\$20,925,766	\$1,374,299	\$1,569,352	\$195,053	\$1,386,995
Charges for Service	\$3,911,058	\$3,910,004	\$4,372,952	\$4,391,952	\$19,000	\$3,489,239
Miscellaneous Revenue	\$233,420	\$231,091	\$11,798	\$11,798	\$0	\$12,152
Other Financing Sources	\$1,931,110	\$2,477	\$0	\$51,800	\$51,800	\$0
Total Revenue	\$14,257,775	\$25,120,120	\$5,792,356	\$6,058,209	\$265,853	\$4,922,692
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$14,257,775	\$25,120,120	\$5,792,356	\$6,058,209	\$265,853	\$4,922,692
Salaries and Benefits	\$32,738,690	\$36,119,131	\$37,263,102	\$37,467,510	\$204,408	\$37,380,399
Services and Supplies	\$7,802,211	\$8,461,170	\$8,311,343	\$9,617,250	\$1,305,907	\$7,917,241
Other Charges	\$3,868,335	\$4,747,056	\$5,604,267	\$5,604,267	\$0	\$5,882,058
Fixed Assets						
Buildings & Improvements	\$100,001	\$0	\$0	\$60,000	\$60,000	\$0
Equipment	\$3,654,280	\$4,511,288	\$5,831,123	\$4,498,087	(\$1,333,036)	\$0
Other Financing Uses	\$15,431	\$1,094,797	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$594,591)	(\$622,032)	(\$821,351)	(\$821,351)	\$0	(\$858,312)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$47,584,357	\$54,311,410	\$56,188,484	\$56,425,763	\$237,279	\$50,321,386
General Fund Contribution	\$33,326,582	\$29,191,290	\$50,396,128	\$50,367,554	(\$28,574)	\$45,398,694
Total Allocated Positions	-	-	213	214	1	214

Sheriff - SDEA Federal Asset Forfeiture						
176Q 0028380 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$84,737	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$2,679	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$84,737	\$2,679	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$21,994	\$144,387	\$189,153	\$189,153	\$0	\$194,786
Total Funding Sources	\$106,731	\$147,066	\$189,153	\$189,153	\$0	\$194,786
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$102,984	\$145,929	\$187,789	\$187,789	\$0	\$193,422
Other Charges	\$3,747	\$1,137	\$1,364	\$1,364	\$0	\$1,364
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$106,731	\$147,066	\$189,153	\$189,153	\$0	\$194,786
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Sheriff - Vehicle Theft Unit						
1715 0028825 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$515,145	\$512,628	\$503,853	\$503,853	\$0	\$518,969
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$4,980	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$515,145	\$517,608	\$503,853	\$503,853	\$0	\$518,969
Use of Fund Balance/Retained Earnings	\$75,507	\$74,480	\$124,867	\$124,867	\$0	\$128,915
Total Funding Sources	\$590,652	\$592,088	\$628,720	\$628,720	\$0	\$647,884
Salaries and Benefits	\$215,830	\$216,481	\$224,625	\$224,625	\$0	\$230,324
Services and Supplies	\$152,403	\$140,897	\$159,644	\$159,644	\$0	\$164,432
Other Charges	\$222,419	\$235,835	\$244,451	\$244,451	\$0	\$253,128
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$590,652	\$593,213	\$628,720	\$628,720	\$0	\$647,884
General Fund Contribution	\$0	\$1,125	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	1	1	0	1

Supporting a Healthy Community

Introduction

Departments assigned to the Board of Supervisors' priority *Supporting a Healthy Community*, including physical, mental, emotional and spiritual health, rely on effective partnerships with County departments, community-based organizations, and local service providers to carry out their respective missions.

Aging and Veterans Services plans and coordinates a variety of services to seniors to promote independence and self-sufficiency. The Veteran's Services division provides assistance and advocacy for the men and women who have served in the American Armed Forces, their dependents, and survivors.

Behavioral Health and Recovery Services (BHRS) provides critical, integrated mental health services to both children and adults, along with outpatient and

residential alcohol and drug treatment and prevention services to promote wellness, resilience, and recovery outcomes. BHRS also acts as the court-appointed Public Guardian for individuals who cannot care for themselves.

Child Support Services focuses its efforts on the health and well-being of families by establishing parentage, establishing child support orders, collecting on both current child support obligations and past due arrears, with a desire to support the family unit through the provision of employment and parenting services that improve outcomes.

The Community Services Agency (CSA) operates social welfare programs including protective services for children and adults, along with the provision of temporary financial assistance, emergency food assistance to those in need, foster care, adoptions, housing, and homeless services. The goal of CSA is to assist individuals and families towards independence and self-sufficiency.

Health Services Agency (HSA) provides required public health services including the assessment, monitoring, reporting, and assurance of the population's health, with a local focus on prevention and protection. The Agency operates a safety-net primary care and specialty clinic system and a Family Medicine and Orthopedic resident physician training program.



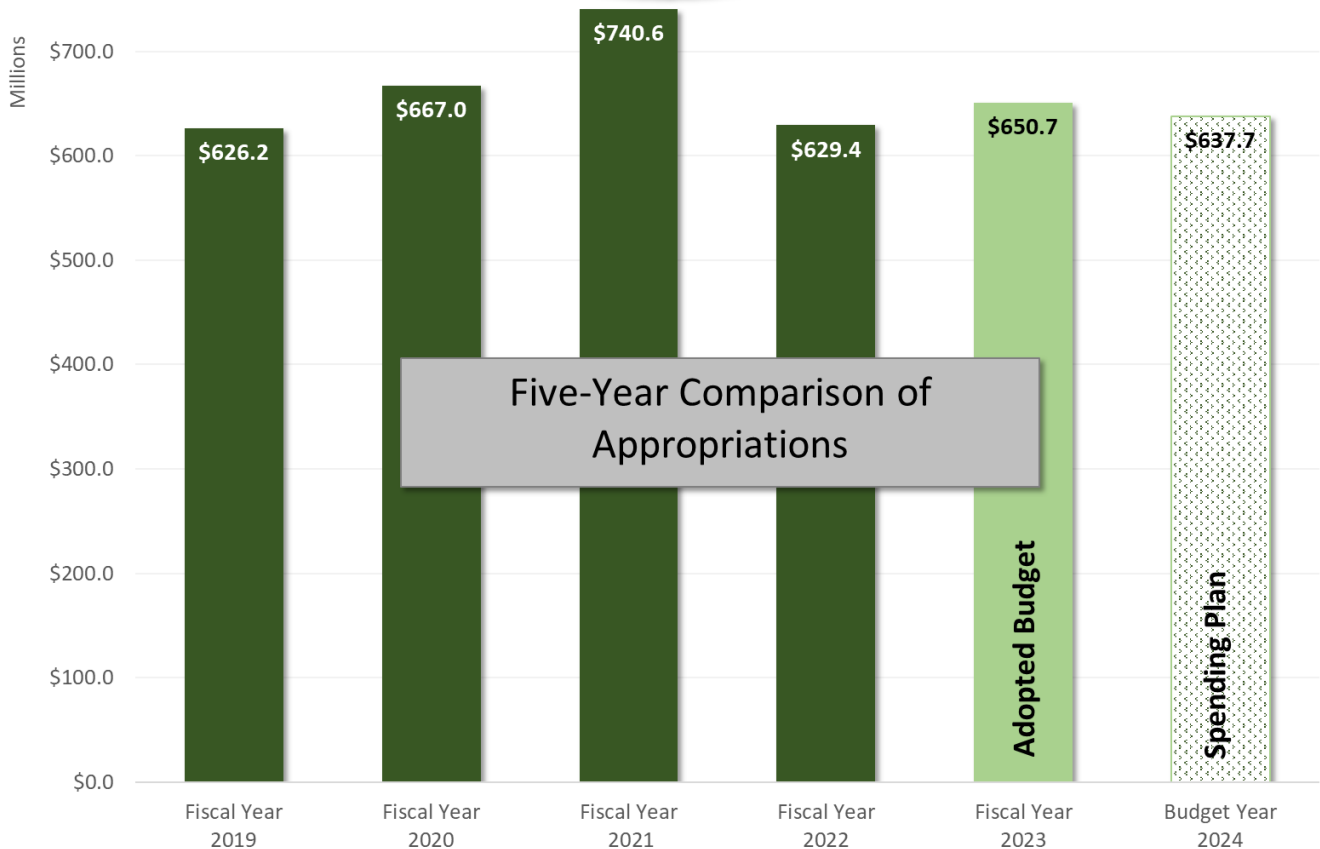
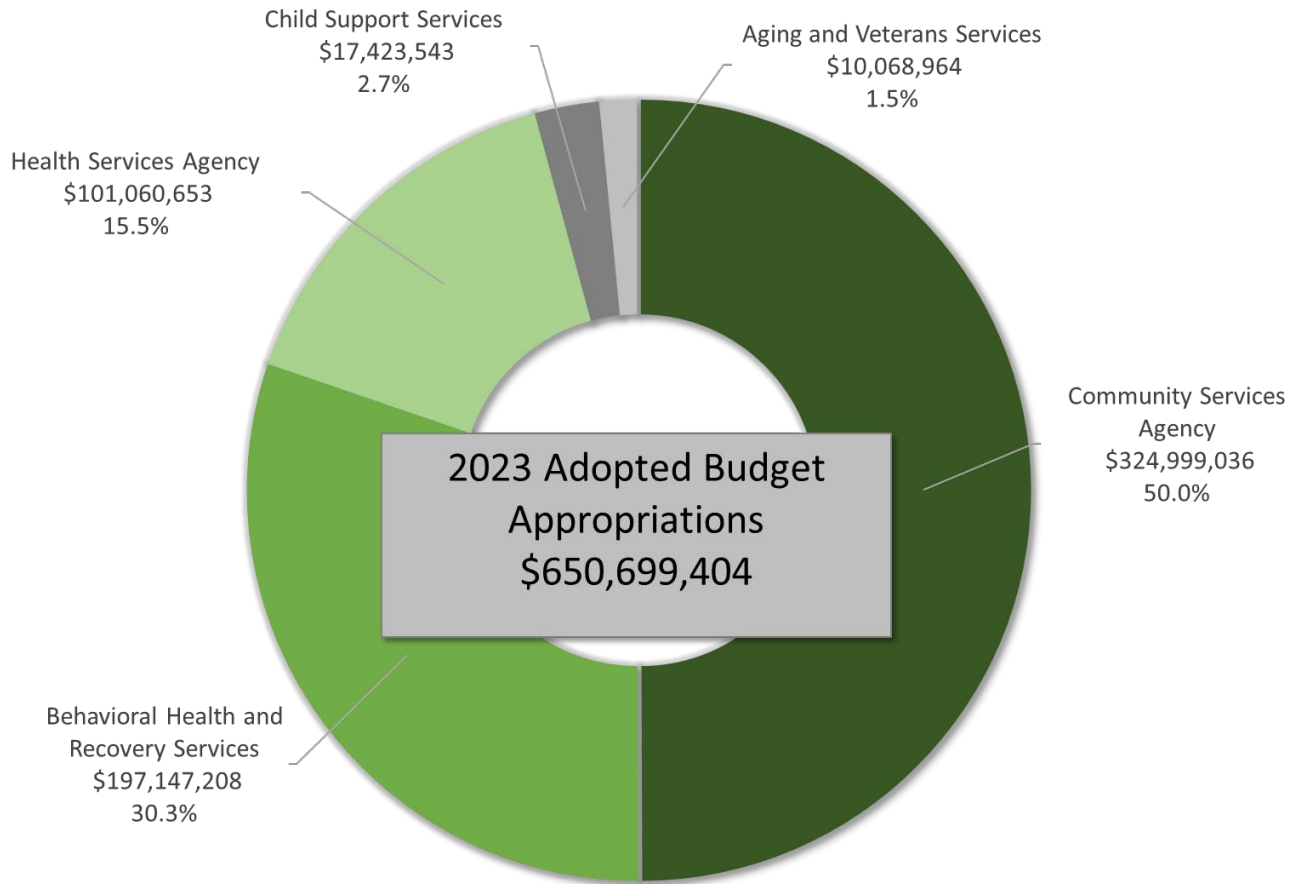
Priority Appropriations and Trends

Aggregate Fiscal Year 2023 appropriations for departments *Supporting a Healthy Community* total \$650.7 million, representing an increase of \$21.3 million from the 2022 Adopted Budget amount of \$629.4 million. The main driver for the increase in appropriations in this priority is a \$39.1 million increase in estimated revenue and appropriations for Behavioral Health and Recovery Services (BHRS) resulting from the State providing historic levels of support to local BHRS agencies, increased 1991 and 2011 Realignment Revenue to support realigned programs, and Mental Health Services Act revenue to address a broad continuum of prevention, early intervention, and service needs. Half the

appropriations budgeted in this priority are attributed to costs in Community Services Agency, with 30.3% going to BHRS and 15% to Health Services Agency. The remainder of the budget is made up of costs for Child Support Services and Aging and Veterans Services.

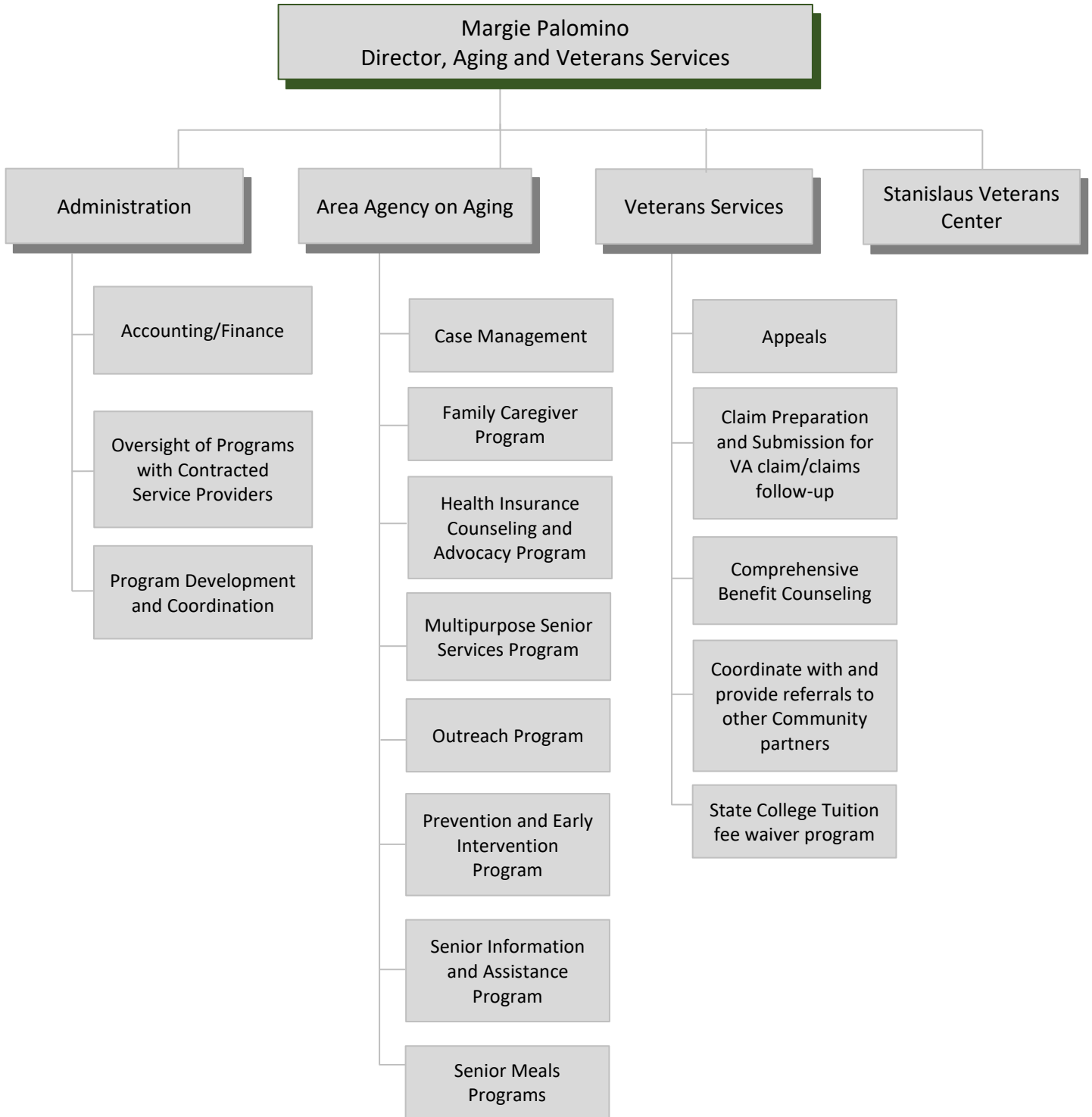
The five-year average annual increase is 1.5% through Fiscal Year 2023. However, Fiscal Year 2022 appropriations mark a noticeable 15% decrease attributed to the Community Services Agency adjustment of \$160.1 million needed to address a technical accounting change identified in a prior-year audit finding in the IHSS Provider Wages budget.





Supporting a Healthy Community Summary of Budget Appropriations

Page	Fund	Org	2023 Adopted Budget
137	Aging and Veterans Services		\$10,068,964
	1051	0031000 Area Agency on Aging	\$7,818,965
	0100	0032300 Stanislaus Veterans Center	\$1,196,959
	0100	0032000 Veterans Services	\$1,053,040
142	Behavioral Health and Recovery Services		\$197,147,208
	1501	6000000 Behavioral Health and Recovery Services	\$64,223,310
	1504	6400001 Managed Care	\$14,512,177
	1507	6800000 Mental Health Services Act (MHSA)	\$83,279,057
	1503	6030000 Public Guardian	\$4,039,430
	1505	6700001 Stanislaus Recovery Center	\$7,281,895
	1502	6500001 Substance Use Disorder	\$23,811,339
152	Child Support Services		\$17,423,543
	1071	0240000 Child Support Services	\$17,423,543
156	Community Services Agency		\$324,999,036
	1631	0045050 Program Services and Support	\$179,329,748
	1637	0045961 County Children's Fund	\$176,491
	1633	0045901 General Assistance	\$1,556,751
	1638	0045860 Homeless Emergency Aid Program	\$0
	1639	0045720 Housing and Homeless Services	\$12,156,268
	1642	0045992 IHSS Provider Wages	\$16,840,814
	1640	0045980 IHSS Public Authority-Administration	\$1,026,326
	1641	0045990 IHSS Public Authority-Benefits	\$1,307,335
	1632	0045801 Public Economic Assistance	\$112,605,303
166	Health Services Agency		\$101,060,653
	1401	1301000 Administration	\$14,907,226
	4051	1010001 Clinics and Ancillary Services	\$41,193,093
	1429	1210001 EMS Discretionary Fund	\$68,000
	1404	1501000 Indigent Health Care Program (IHCP)	\$310,055
	1434	1500010 IHCP-Emergency Medical Services (EMS) Hospital	\$406,581
	1435	1500020 IHCP-Emergency Medical Services (EMS) Physicians	\$311,784
	1402	1200001 Public Health	\$43,762,691
	1428	1250001 Public Health - Vital and Health Statistics	\$101,223
Supporting a Healthy Community Total			\$650,699,404



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Aging and Veterans Services

Priority	<i>Supporting a Healthy Community</i>
Mission Statement	To help seniors and veterans obtain the services and benefits they need to live secure, healthy and independent lives

Department Summary

Aging and Veterans Services						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$41,299	\$72,350	\$60,000	\$60,000	\$0	\$61,800
Intergovernmental Revenue	\$4,451,764	\$4,408,510	\$5,527,776	\$6,638,796	\$1,111,020	\$5,527,776
Charges for Service	\$683,895	\$683,895	\$683,895	\$683,895	\$0	\$683,895
Miscellaneous Revenue	\$180,258	\$187,784	\$252,000	\$252,000	\$0	\$253,500
Other Financing Sources	\$2,108	\$23,034	\$0	\$0	\$0	\$0
Total Revenue	\$5,359,324	\$5,375,573	\$6,523,671	\$7,634,691	\$1,111,020	\$6,526,971
Use of Fund Balance/Retained Earnings	(\$206,927)	(\$162,699)	\$363,776	\$408,280	\$44,504	\$363,776
Total Funding Sources	\$5,152,397	\$5,212,874	\$6,887,447	\$8,042,971	\$1,155,524	\$6,890,747
Salaries and Benefits	\$2,809,312	\$3,204,772	\$3,812,599	\$4,004,316	\$191,717	\$4,080,475
Services and Supplies	\$778,900	\$978,624	\$1,579,092	\$2,292,633	\$713,541	\$1,626,630
Other Charges	\$3,032,281	\$2,481,440	\$3,219,625	\$3,348,979	\$129,354	\$3,254,124
Fixed Assets						
Buildings & Improvements	\$0	\$0	\$0	\$13,110	\$13,110	\$0
Equipment	\$20,362	\$46,516	\$226,523	\$409,926	\$183,403	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$6,640,855	\$6,711,352	\$8,837,839	\$10,068,964	\$1,231,125	\$8,961,229
General Fund Contribution	\$1,488,458	\$1,498,478	\$1,950,392	\$2,025,993	\$75,601	\$2,070,482
Total Allocated Positions	-	-	28	29	1	29

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$8.8 million, funded by \$6.5 million in estimated revenue, the use of \$363,776 in fund balance, and \$2 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Area Agency on Aging** – The Department is receiving additional funding from the California Department of Aging to support Older American Act (OAA) Programs including senior meals, family caregiver support, and administration. While supporting the same OAA programs, the funding is derived from two one-time sources; \$397,705 in Federal American Rescue Plan Act (ARPA) funding provided to the State and a \$117,416 increase in OAA baseline funding, both of which are being allocated to local Area Agencies on Aging, requiring a County

Match of \$112,669. Total appropriations will increase by \$627,790, of which \$188,996 will be used to purchase two new hot/cold storage trucks for senior meals, one replacement van for senior meals, and one new vehicle to support the Title IIIB/Family Caregiver program.

With growth in the OAA programs, there is a need for additional support for contract procurement, contractor program and fiscal monitoring, and compliance with State-required monitoring and reporting. It is recommended to add one new Staff Services Coordinator position, increasing appropriations by \$114,151, funded by an ongoing increase in State General Fund Baseline funding.

- **Veterans Services** – A new Social Worker III position was approved in the 2022 Midyear Financial Report to support homeless veterans. It is recommended to add one new vehicle that will be used by the Social Worker and Veterans Services staff to conduct home visits and to transport homeless veterans to appointments and meetings; the vehicle will cost approximately \$37,527, funded by Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$10.1 million, funded by \$7.6 million in estimated revenue, \$408,280 in use of departmental fund balance, and \$2 million in Net County Cost. This is an increase of \$1.2 million from 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Older Adults Recovery and Resilience Funding (OARR) – The Area Agency on Aging (AAA) is receiving a total of \$1.1 million in additional funding from the California Department of Aging (CDA) for OARR that can be used through December 31, 2024, of which \$351,016 is being budgeted in the current year, in addition to the \$217,165 included in 2023 Proposed Budget, for a total of \$568,181 for this fiscal year. The funding will be used to strengthen older adults' recovery and resilience from severe isolation and health impacts from staying home throughout the COVID-19 pandemic. These funds support Fall Prevention, Family Caregiving, Senior Legal Services, and Senior Meals services.

Home and Community Based Services (HCBS) Senior Nutrition Infrastructure Grant Program – AAA is receiving \$760,004 in additional funding from CDA for the HCBS Senior Nutrition Infrastructure Grant Program to enhance, expand, and increase senior nutrition infrastructure. This funding will be used to purchase, upgrade, or refurbish infrastructure for the production and distribution of congregate or home-delivered meals totaling \$587,995 and to purchase two new vehicles, a hot/cold storage truck and a cargo van, and other fixed assets (i.e., stoves and refrigerators) totaling \$172,009.

Multi-Purpose Senior Services Program (MSSP) – AAA is utilizing \$44,504 in fund balance and increasing Fixed Asset appropriations to purchase one replacement vehicle for MSSP case management staff at a cost of \$24,504 and is utilizing \$20,000 to reconfigure the MSSP work area and upgrade office equipment, furniture, and desks.

Prevention and Early Intervention (PEI) Program Staffing Restructure – Working with Behavioral Health and Recovery Services (BHRS), AAA has identified that there is an increased need to counsel and engage clients through outreach, engagement, early intervention, integration of access, and linkage strategies for vulnerable older adults in the underserved/unserved at-risk populations. These services are best provided by a Social Worker (SW) rather than a volunteer. AAA is adding one new Social Worker III position to replace an existing part-time extra-help Social Worker position. AAA is also deleting one vacant Director of Volunteer Services position that will be replaced with a part-time extra-help Volunteer Coordinator position. These staffing adjustments result in a net zero change in appropriations and estimated revenue; revenue comes from BHRS – Mental Health Services Act (MHSA) funding.

Stanislaus Veterans Center – A new Staff Services Coordinator was approved by the Board on June 28, 2022 (Board Res. No. 2022-0340) to provide oversight for the Stanislaus Veterans Center and One-Stop Center; previously a part-time extra help position was performing these duties. There is a technical adjustment of \$75,601 for this position, funded by Net County Cost.

Per the Auditor- Controller’s recommendation this fund type was changed from a Special Revenue budget unit to a General Fund budget unit with 2023 Proposed Budget. There was a fund balance of \$773,658 as of July 1, 2022, resulting from proceeds of the sale of the Medical Arts Building. The fund balance is being held as an assignment in the General Fund to continue providing \$100,000 per year towards the rent for the Stanislaus Veterans Center as approved by the Board on April 19, 2016 (Res. No. 2016-193).

Recommendation: It is recommended to increase appropriations by \$1.2 million, funded by a \$1.1 million increase in estimated revenue, a \$44,504 increase in the use of departmental fund balance and a \$75,601 increase in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Area Agency on Aging	\$ 2,191,319	\$ 408,280
Aging and Veterans Services Total	\$ 2,191,319	\$ 408,280

Fixed Assets | Vehicles

2023 Adopted Budget includes an increase in Fixed Asset appropriations of \$196,513 for the following:

- Three new vehicles for the Area Agency on Aging Division increasing fixed asset appropriations by \$124,365.
- Increase of \$72,148 in Fixed Asset appropriations for other fixed assets greater than \$5,000.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 29 positions, an increase of four positions over the 2022 Adopted Budget allocation. The 2022 Midyear Financial Report added two Social Worker III positions; one position to support the MSSP program and one position to provide case management to veterans at risk. On June 28, 2022 (BOS 2022-0340), one position was added to provide oversight of the Stanislaus Veterans Center and One-Stop Center. The 2023 Proposed Budget added one position to oversee contract procurements.

Staffing Recommendation: It is recommended to add one Social Worker III position to counsel and engage clients through outreach, engagement, early intervention, integration of access, and linkage strategies for Prevention and Early Intervention (PEI) for vulnerable older adults in the underserved/unserved at-risk populations.

It is also recommended to delete one vacant Director of Volunteer Services position. Due to the streamlining of the position’s assigned duties and responsibilities, a full-time position is no longer needed. The Department will utilize a part-time extra-help position.

A request for a classification study of one Manager II position was submitted in 2022 Midyear Financial Report. The study has been completed and it is recommended to reclassify one Manager II position to block-budgeted Manager II/III.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$9 million, funded by \$6.5 million in estimated revenue, the use of \$363,776 in fund balance, and \$2 million in Net County Cost.

Budgets Contained within the Department

Area Agency on Aging (Special Revenue Fund)

Funds the Area Agency on Aging (AAA), in accordance with the Older Americans Act (OAA).

Stanislaus Veterans Center (General Fund)

Funds the County share of costs for the Stanislaus Veterans Center Banquet Hall and Conference Center.

Veterans Services (General Fund)

Funds the County Veterans Services Office (CVSO) which provides assistance and counseling to veterans and their qualified dependents in obtaining Federal, State, and local veterans benefits.

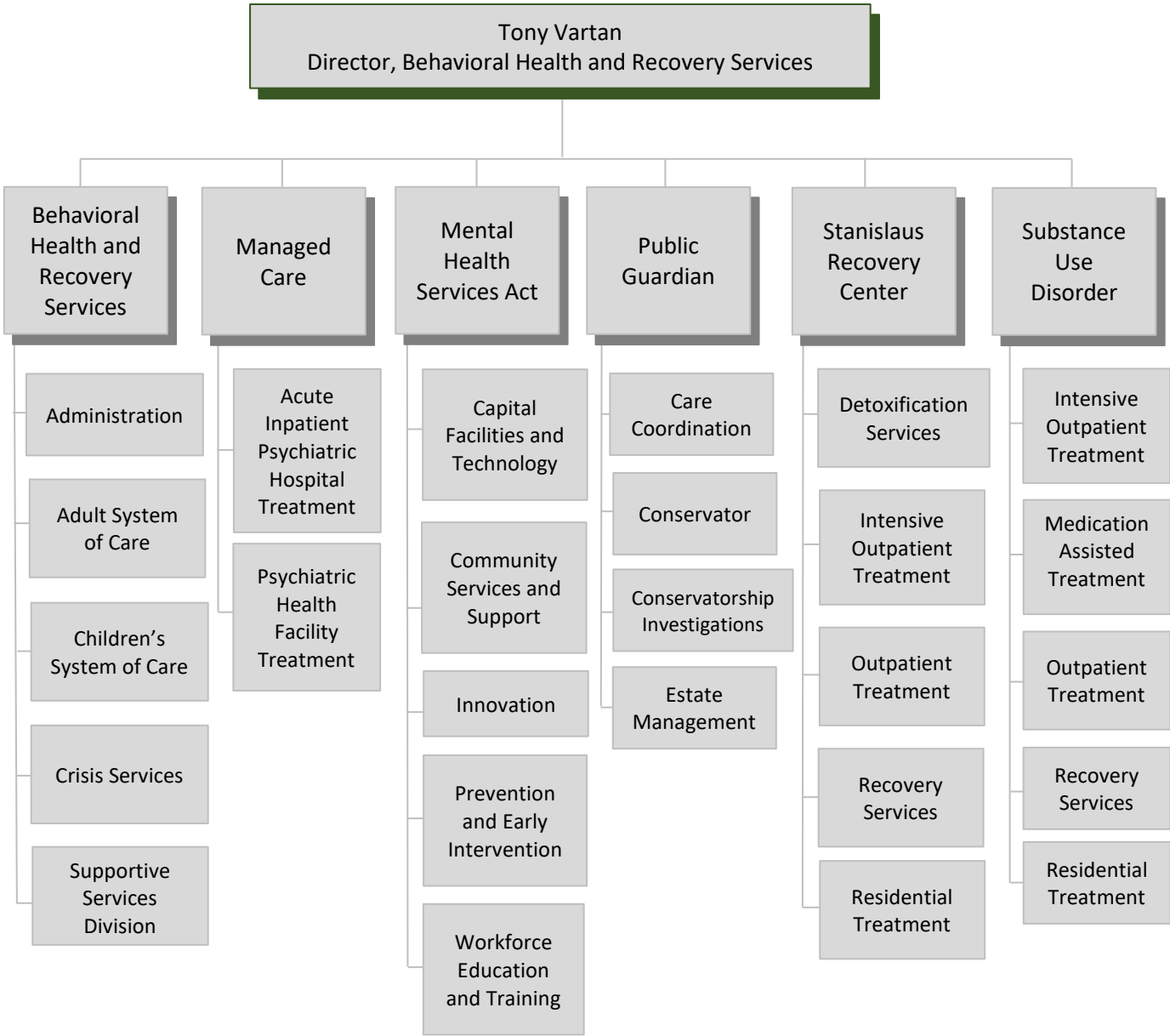
Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Aging and Veterans Services - Area Agency on Aging						
1051 0031000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$693	\$9,820	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$4,408,763	\$4,144,507	\$5,217,204	\$6,328,224	\$1,111,020	\$5,217,204
Charges for Service	\$374,400	\$374,400	\$374,400	\$374,400	\$0	\$374,400
Miscellaneous Revenue	\$100,258	\$105,343	\$165,000	\$165,000	\$0	\$165,000
Other Financing Sources	\$2,108	\$23,034	\$0	\$0	\$0	\$0
Total Revenue	\$4,886,222	\$4,657,104	\$5,756,604	\$6,867,624	\$1,111,020	\$5,756,604
Use of Fund Balance/Retained Earnings	(\$309,571)	(\$304,451)	\$363,776	\$408,280	\$44,504	\$363,776
Total Funding Sources	\$4,576,651	\$4,352,653	\$6,120,380	\$7,275,904	\$1,155,524	\$6,120,380
Salaries and Benefits	\$2,028,924	\$2,328,654	\$2,777,864	\$2,893,980	\$116,116	\$2,923,116
Services and Supplies	\$109,270	\$250,465	\$750,493	\$1,464,034	\$713,541	\$772,634
Other Charges	\$2,830,382	\$2,276,451	\$2,946,088	\$3,075,442	\$129,354	\$2,967,691
Fixed Assets						
Buildings & Improvements	\$0	\$0	\$0	\$13,110	\$13,110	\$0
Equipment	\$20,362	\$46,516	\$188,996	\$372,399	\$183,403	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,988,938	\$4,902,086	\$6,663,441	\$7,818,965	\$1,155,524	\$6,663,441
General Fund Contribution	\$412,287	\$549,433	\$543,061	\$543,061	\$0	\$543,061
Total Allocated Positions	-	-	21	21	0	21

Aging and Veterans Services - Stanislaus Veterans Center						
0100 0032300 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$40,606	\$62,530	\$60,000	\$60,000	\$0	\$61,800
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$309,495	\$309,495	\$309,495	\$309,495	\$0	\$309,495
Miscellaneous Revenue	\$80,000	\$80,000	\$80,000	\$80,000	\$0	\$80,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$430,101	\$452,025	\$449,495	\$449,495	\$0	\$451,295
Use of Fund Balance/Retained Earnings	\$102,644	\$141,752	\$0	\$0	\$0	\$0
Total Funding Sources	\$532,745	\$593,777	\$449,495	\$449,495	\$0	\$451,295
Salaries and Benefits	\$32,668	\$90,857	\$143,977	\$219,578	\$75,601	\$214,477
Services and Supplies	\$647,502	\$683,146	\$775,515	\$775,515	\$0	\$795,529
Other Charges	\$148,268	\$145,137	\$201,866	\$201,866	\$0	\$211,178
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$828,438	\$919,140	\$1,121,358	\$1,196,959	\$75,601	\$1,221,184
General Fund Contribution	\$295,693	\$325,363	\$671,863	\$747,464	\$75,601	\$769,889
Total Allocated Positions	-	-	0	1	1	1

Aging and Veterans Services - Veterans Services						
0100 0032000 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$43,001	\$264,003	\$310,572	\$310,572	\$0	\$310,572
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$2,441	\$7,000	\$7,000	\$0	\$8,500
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$43,001	\$266,444	\$317,572	\$317,572	\$0	\$319,072
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$43,001	\$266,444	\$317,572	\$317,572	\$0	\$319,072
Salaries and Benefits	\$747,720	\$785,261	\$890,758	\$890,758	\$0	\$942,882
Services and Supplies	\$22,128	\$45,013	\$53,084	\$53,084	\$0	\$58,467
Other Charges	\$53,631	\$59,852	\$71,671	\$71,671	\$0	\$75,255
Fixed Assets						
Equipment	\$0	\$0	\$37,527	\$37,527	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$823,479	\$890,126	\$1,053,040	\$1,053,040	\$0	\$1,076,604
General Fund Contribution	\$780,478	\$623,682	\$735,468	\$735,468	\$0	\$757,532
Total Allocated Positions	-	-	7	7	0	7



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Behavioral Health and Recovery Services

Priority	<i>Supporting a Healthy Community</i>
Mission Statement	In partnership with the community, the mission of Behavioral Health and Recovery Services is to provide and manage effective prevention and behavioral health services that promote the community's capacity to achieve wellness, resilience, and recovery outcomes

Department Summary

Behavioral Health and Recovery Services						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$49,257	\$38,311	\$54,506	\$54,506	\$0	\$56,141
Revenue from use of Assets	\$626,786	\$698,847	\$707,923	\$707,923	\$0	\$722,938
Intergovernmental Revenue	\$82,259,227	\$95,649,287	\$108,723,402	\$108,316,851	(\$406,551)	\$110,041,910
Charges for Service	\$47,318,618	\$51,592,795	\$67,489,953	\$67,698,953	\$209,000	\$69,013,806
Miscellaneous Revenue	\$384,004	\$70,452	\$0	\$0	\$0	\$0
Other Financing Sources	\$2,324,072	\$2,308,879	\$321,338	\$321,338	\$0	\$321,338
Total Revenue	\$132,961,964	\$150,358,571	\$177,297,122	\$177,099,571	(\$197,551)	\$180,156,133
Use of Fund Balance/Retained Earnings	(\$5,819,890)	(\$24,145,202)	\$15,782,310	\$15,782,310	\$0	\$8,279,118
Total Funding Sources	\$127,142,074	\$126,213,369	\$193,079,432	\$192,881,881	(\$197,551)	\$188,435,251
Salaries and Benefits	\$45,851,094	\$45,790,043	\$68,505,069	\$68,505,069	\$0	\$70,610,858
Services and Supplies	\$74,662,966	\$74,786,766	\$114,289,138	\$114,091,587	(\$197,551)	\$110,160,914
Other Charges	\$10,002,897	\$11,540,052	\$11,344,431	\$11,344,431	\$0	\$11,614,402
Fixed Assets						
Buildings & Improvements	\$87,587	\$0	\$153,963	\$153,963	\$0	\$157,682
Equipment	\$149,321	\$0	\$2,955,387	\$2,955,387	\$0	\$57,049
Other Financing Uses	\$2,689,328	\$170,575	\$116,011	\$116,011	\$0	\$119,491
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	(\$19,240)	(\$19,240)	\$0	(\$19,818)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$133,443,193	\$132,287,436	\$197,344,759	\$197,147,208	(\$197,551)	\$192,700,578
General Fund Contribution	\$6,301,119	\$6,074,067	\$4,265,327	\$4,265,327	\$0	\$4,265,327
Total Allocated Positions	-	-	489	492	3	492

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$197.3 million, funded by \$177.3 million in estimated revenue, the use of \$15.8 million in fund balance, and \$4.3 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- **Base Budget** – The State is providing historic levels of support to local Behavioral Health and Recovery Services (BHRS) agencies through several funding opportunities, many of which are multi-year and grant-like. The Department has been awarded a number of these grants in Fiscal Year 2022 leading to significant increases to base budget versus the 2022 Adopted Budget. Additionally, the Department is estimating a

significant increase in overall revenue, including an increase of \$3.1 million in 1991 Realignment Revenue (Base + Growth), \$2.6 million in 2011 Realignment Revenue (Base + Growth), and \$11.1 million in Mental Health Services Act (MHSA) funding (1% tax on income over \$1 million). The increase in projected revenue, in addition to reimbursable services, will support increased base costs and all recommended increases to service levels.

- **Position Reallocations** – For transparency in budgeting and allocating staff positions, the Department provided narrative details with organizational charts to support multiple technical position transfers.
 - To align with the Department’s Strategic Plan, which focuses on mandated services for those with severe mental illness, BHRS is discontinuing mild to moderate mental health services to Juvenile Hall residents and StanWORKs clients at the Community Services Agency (CSA). These services will be provided by other Mental Health resources: the Board approved contract services with Wellpath for Juvenile Hall residents (Res. No. 2022- 0159) and an item for contract services with the Center for Human Services for StanWORKs clients is being brought to the Board on June 14, 2022.
 - Additionally, there were three positions dedicated to implementation of the Strategic Plan which is now complete. To reallocate positions previously supporting Juvenile Hall, StanWORKs, and the Strategic Plan to other programs, technical budget adjustments of \$1.7 million in appropriations and estimated revenue are recommended resulting in a \$178,177 reduction in the reliance on Net County Cost.
 - One block-budgeted Behavioral Health Specialist I/II position allocated to Juvenile Hall will be reallocated to the Behavioral Health Wellness Center; the remaining position reallocations will occur with the 2023 Adopted Budget to ensure all necessary notifications are provided to staff and affiliated labor unions. There are 20 total positions being reallocated, of which 10 are vacant; current program service needs will be evaluated and if no longer needed, some/all the vacant positions may be deleted with Final Budget.
- **Children’s System of Care**
 - To expand the availability of outpatient services to children, an increase of \$189,240 in appropriations is recommended to add one new block-budgeted Manager I/II/III position to meet a variety of needs including new foster care mandates, California Advancing and Innovating Medi-Cal (CalAIM) requirements, further develop partnerships with schools, and monitor crisis and hospitalizations.
 - To comply with the Family First Prevention Services Act, which strives to place youth in the least restrictive most family-like situation, a \$200,000 increase in Wraparound services for out-of-County foster youth is recommended.
 - Expanded contract services for Therapeutic Foster Care (TFC) is required to comply with AB 403 - Continuum of Care Reform; therefore, \$682,244 is recommended to ensure foster youth are placed with trained and intensely supervised and supported TFC parents.
- **Access to Care**
 - Caseloads and assessment times are greater than optimal; therefore, it is recommended to expand Children’s Behavioral Health Assessment contract services by \$2.5 million and Adult’s Behavioral Health Assessment contract services by \$3.6 million.
 - Timely access to services is critical; therefore, \$200,000 is recommended to fund a promotional campaign across all systems of care to make beneficiaries aware of available services and how to access them.
 - To expand availability of medication services at Medication Clinics, one new block-budgeted Manager I/II/III is needed, with the cost split between Adult’s and Children’s Systems of Care.

- **Substance Use Disorder Services**
 - A recommended increase to appropriations and estimated revenue of \$400,000 will expand contracted Medication Assistance Treatment (MAT) services required under the Drug Medi-Cal Organized Delivery System (DMC-ODS) by conducting physician education to normalize prescribing MAT medications.
 - An increase in appropriations and estimated revenue of \$64,000 is recommended to expand Fentanyl screening contract services in support of all Substance Use Disorder (SUD) programs administering tests.
 - An increase in appropriations and estimated revenue of \$97,054 is recommended to utilize cannabis program funding for youth SUD services. In Fiscal Year 2022, a total of \$100,000 was appropriated for these services but were not fully utilized due to staffing challenges. This adjustment re-appropriates the unused funds.
- **Expand Mobile Crisis Response Team** –The Board approved two new Mental Health Clinicians to serve as part of the Mobile Crisis Response Team partnering with Modesto Police Department with funding to be included in the Proposed Budget (Res. No. 2022- 0223); therefore, it is recommended to increase appropriations and revenue by \$400,000.
- **Building Administrative Infrastructure and Capabilities** – In the Strategic Plan, expansion of information technology capacity was included to support telehealth, improve response times, and improve customer service. Additionally, BHRS has several complex technology-based initiatives on the horizon, including CalAIM payment reform, implementation of the new electronic health record (EHR) system, and the County Oracle Enterprise Resource Planning and Enterprise Performance Management Project implementation which are going to require additional resources and information technology capacity. The following recommendations will support the these needs for the Department:
 - Add six new positions, increasing appropriations and estimated revenue by \$899,720; this is funded through the Department’s cost applied allocation across all systems of care. This includes two new block-budgeted Application Specialist I/II positions, one new block-budgeted Systems Engineer I/II position, and the transfer in of two Software Developer/Analyst III positions currently providing embedded services to BHRS through Information Technology Central. One Staff Services Coordinator position is needed to support implementation of the CalAIM initiatives and the new EHR.
 - The new EHR has a total cost of \$3 million, of which \$2.4 million will be funded by Mental Health Services Act (MHSA) funding and is being recommended with Proposed Budget. BHRS would like to fund the remaining \$600,000 with Public Facility Fees (PFF) and is going through the PFF process to obtain this funding. An additional \$500,000 is needed for infrastructure to improve network uptime and security to fund a hardware refresh to improve connectivity in support of the new EHR and is recommended with Proposed Budget, also funded by MHSA funding.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$197.1 million, funded by \$177.1 million in estimated revenue, \$15.8 million in use of departmental fund balance, and \$4.3 million in Net County Cost. This is a decrease of \$197,551 from 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Youth Substance Use Disorder (SUD) Services Funded by Cannabis Program – The Department is providing contracted SUD counseling and support services at eight Modesto City Schools to youth struggling with SUDs. These services are provided by the Center for Human Services and will be funded by the Youth Opioid Response (YOR) grant through September 30, 2022, when the grant ends, requiring a budget adjustment to reduce estimated revenue and appropriations by \$406,551. Cannabis Program funding will be used to continue these services for six months, increasing estimated revenue and appropriations by \$209,000. During this time, BHRS will identify an ongoing revenue source to cover the annual cost of these services, which is estimated to be \$557,000 per fiscal year.

Classification Correction for SUD Compliance Division – It is recommended to delete one vacant block-budgeted Behavioral Health Specialist I/II position and add one new Staff Services Analyst position. No budget adjustment is needed as the cost difference between the positions is immaterial.

Workforce Development and Training – The Department is adding three new Mental Health Clinician III positions at a net cost of \$508,921 to perform clinical supervision to newly hired clinical staff working toward licensure as part of Phase 2 of implementation of the BHRS Strategic Plan. No additional funds are needed to support these positions as sufficient funds were budgeted for the duties to be performed by Independent Services Agreements.

Recommendation: It is recommended to decrease appropriations and estimated revenue by \$197,551.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Behavioral Health and Recovery Services	\$ 22,099,169	
Managed Care	\$ -	\$ -
Mental Health Services Act	\$ 38,139,079	\$ 15,511,972
Public Guardian	\$ 874,231	\$ 270,338
Stanislaus Recovery Center	\$ 1,588,150	
Substance Use Disorder	\$ 525,325	
Behavioral Health and Recovery Services Total	\$ 63,225,955	\$ 15,782,310

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 492 position, an increase of 38 positions over the 2022 Adopted Budget allocation. On March 8, 2022 (BOS 2022-0092), one position was added to support Substance Abuse and Mental Health Services Administration (SAMHSA) Community Mental Health Centers (CMHC) Grant requirements. The 2022 Midyear Financial Report added a net increase of 16 positions to support SUD Drug Medi-Cal Organized Delivery System (DMC-ODS) and CalAIM requirements and a new Funding and Development Management Team supporting a series of grants awarded in 2021. On March 29, 2022 (BOS 2022-0136 and 2022-0137) 9 positions were added to support the Crisis Care Mobile Unit (CCMU) grant requirements and one position to support the Mental Health Student Services Act (MHSSA) grant. The 2023 Proposed Budget added a net increase of eight positions.

Staffing Recommendation: It is recommended to add three Mental Health Clinician III positions in BHRS to provide clinical supervision to newly hired clinical staff working toward licensure, interns, and other staff as needed. The positions will oversee internship activities, act as Field Instructors, educate students on the licensure requirements, and continue to provide direct services.

In the 2022 Midyear Financial Report, the Board approved a block-budgeted Behavioral Health Specialist (BHS) I/II position for the SUD Compliance Division to review, approve, track, monitor, follow-up, and attest to program completion of all corrective actions for post service pre-payment reviews, post service post-payment reviews, licensing reviews, and other audits. However, the Department has not been able to fill the position due to a disconnect between the job duties of a BHS and the skill set needed for the Compliance Division. The BHS job description is specific to direct client services, while the existing need in the Compliance Division is administrative. Therefore, it is recommended to delete one vacant block-budgeted Behavioral Health Specialist I/II position and add one new Staff Services Analyst position in SUD to best address the Department's needs.

It is also recommended to transfer nine positions between budget units (seven block-budgeted Health Specialist I/II, one Administrative Clerk II, and one Administrative Clerk III position) to properly align positions as approved in the BHRS Strategic Plan.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$192.7 million, funded by \$180.2 million in estimated revenue, the use of \$8.3 million in fund balance, and \$4.3 million in Net County Cost.

Budgets Contained within the Department

Behavioral Health and Recovery Services (BHRS) (Special Revenue Fund)

This budget funds mental health and rehabilitation services; group and family counseling; case coordination for seriously mentally ill adults and emotionally disturbed children and teens; and provides assessment and appropriate referral for inpatient mental health services.

Managed Care (Special Revenue Fund)

This budget funds the oversight of specialty mental health managed care functions for BHRS, including service authorization, utilization management, and Medi-Cal contract compliance; access to services; and Federal and State regulatory compliance monitoring. Managed Care funding also pays claims for services to providers for Medi-Cal beneficiaries needing specialty mental health services, including acute psychiatric hospitalization.

Mental Health Services Act (MHSA) (Special Revenue Fund)

This budget funds services to individuals with serious mental illness and is funded through MHSA funding.

Public Guardian (Special Revenue Fund)

This budget funds programs mandated by Government Code Sections 24000, 27430 - 27436 and County Code 2.20. As the court-appointed substitute decision maker, the Public Guardian provides assistance to individuals who are gravely disabled as a result of mental disorders and are unable to properly provide for themselves or individuals who are substantially unable to manage their own financial resources. Other services provided include conservatorship investigation for individuals who are believed to be unable to provide for their own food, clothing, and shelter due to their mental illness; case management for individuals placed on conservatorship by the courts; management of conservatee assets; and coordination of investigation and casework services with elder and dependent adult protection agencies.

Stanislaus Recovery Center (SRC) (Special Revenue Fund)

This budget funds residential detoxification services, outpatient, and day treatment alcohol and drug services. SRC also provides residential and day co-occurring treatment services for individuals with dual substance use disorders and mental health issues.

Substance Use Disorder (Special Revenue Fund)

This budget funds specialized alcohol and drug treatment and prevention services to County residents including Narcotic replacement (Methadone) detoxification and maintenance therapy; alcohol and drug treatment to persons incarcerated in jail facilities; Adult Drug Court alcohol and drug treatment; treatment services for persons with substance use disorders, including those with co-occurring substance use and mental health issues; and alcohol and drug prevention services for youth.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Behavioral Health and Recovery Services						
1501 6000000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$12,808)	\$129,083	\$69,060	\$69,060	\$0	\$71,132
Intergovernmental Revenue	\$26,859,491	\$33,742,314	\$40,491,925	\$40,491,925	\$0	\$41,056,756
Charges for Service	\$23,293,277	\$20,826,287	\$22,693,805	\$22,693,805	\$0	\$23,142,981
Miscellaneous Revenue	\$378,101	\$43,554	\$0	\$0	\$0	\$0
Other Financing Sources	\$327,645	\$2,248,312	\$321,338	\$321,338	\$0	\$321,338
Total Revenue	\$50,845,706	\$56,989,550	\$63,576,128	\$63,576,128	\$0	\$64,592,207
Use of Fund Balance/Retained Earnings	(\$1,041,478)	(\$16,955,310)	\$0	\$0	\$0	\$0
Total Funding Sources	\$49,804,228	\$40,034,240	\$63,576,128	\$63,576,128	\$0	\$64,592,207
Salaries and Benefits	\$26,053,420	\$24,602,642	\$36,029,281	\$36,029,281	\$0	\$37,110,158
Services and Supplies	\$29,195,702	\$22,182,191	\$34,689,143	\$34,689,143	\$0	\$34,819,197
Other Charges	\$3,302,146	\$3,435,320	\$3,778,974	\$3,778,974	\$0	\$3,892,345
Fixed Assets						
Buildings & Improvements	\$87,587	\$0	\$123,963	\$123,963	\$0	\$127,682
Equipment	\$149,321	\$0	\$55,387	\$55,387	\$0	\$57,049
Other Financing Uses	\$2,002,734	\$60,567	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$6,655,288)	(\$7,875,592)	(\$10,453,438)	(\$10,453,438)	\$0	(\$10,767,042)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$54,135,622	\$42,405,128	\$64,223,310	\$64,223,310	\$0	\$65,239,389
General Fund Contribution	\$4,331,394	\$2,370,888	\$647,182	\$647,182	\$0	\$647,182
Total Allocated Positions	-	-	269	263	-6	263

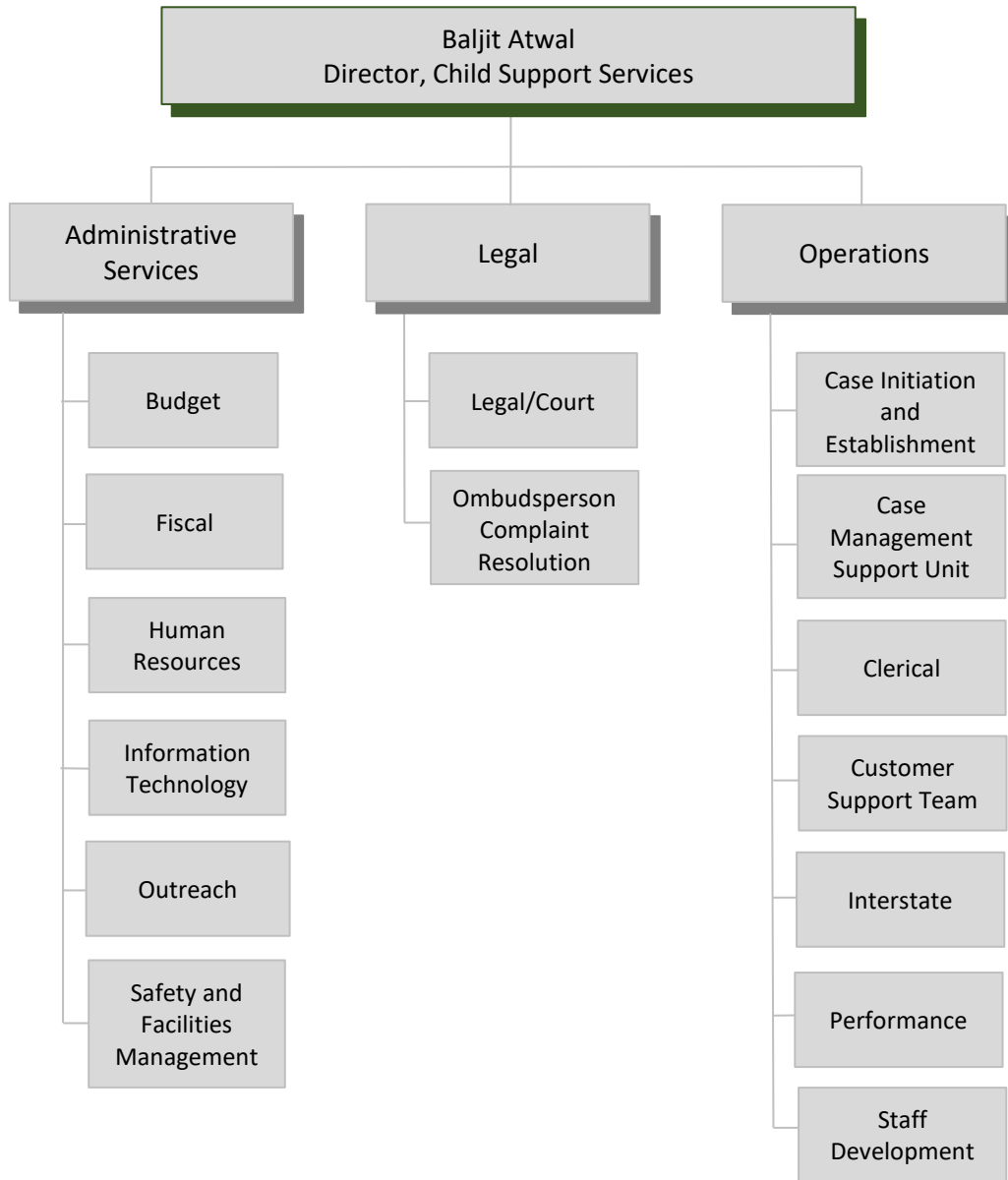
BHRS - Managed Care						
1504 6400001 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$471,092	\$379,732	\$430,099	\$430,099	\$0	\$443,002
Intergovernmental Revenue	\$9,887,611	\$11,171,020	\$10,390,738	\$10,390,738	\$0	\$10,702,460
Charges for Service	\$2,579,818	\$2,569,132	\$3,691,340	\$3,691,340	\$0	\$3,802,080
Miscellaneous Revenue	\$266	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$1,996,427	\$60,567	\$0	\$0	\$0	\$0
Total Revenue	\$14,935,214	\$14,180,451	\$14,512,177	\$14,512,177	\$0	\$14,947,542
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$14,935,214	\$14,180,451	\$14,512,177	\$14,512,177	\$0	\$14,947,542
Salaries and Benefits	\$1,013,482	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$8,926,084	\$8,506,837	\$9,723,269	\$9,723,269	\$0	\$10,014,967
Other Charges	\$3,771,623	\$5,420,045	\$4,519,550	\$4,519,550	\$0	\$4,655,137
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$1,224,025	\$253,569	\$269,358	\$269,358	\$0	\$277,438
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$14,935,214	\$14,180,451	\$14,512,177	\$14,512,177	\$0	\$14,947,542
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

BHRS - Mental Health Services Act						
1507 6800000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$202,823	\$279,595	\$207,400	\$207,400	\$0	\$207,400
Intergovernmental Revenue	\$38,455,039	\$41,010,030	\$44,911,298	\$44,911,298	\$0	\$46,126,506
Charges for Service	\$9,879,247	\$13,805,070	\$22,648,387	\$22,648,387	\$0	\$22,801,512
Miscellaneous Revenue	\$2,068	\$19,935	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$48,539,177	\$55,114,630	\$67,767,085	\$67,767,085	\$0	\$69,135,418
Use of Fund Balance/Retained Earnings	(\$7,419,467)	(\$6,129,061)	\$15,511,972	\$15,511,972	\$0	\$7,892,126
Total Funding Sources	\$41,119,710	\$48,985,569	\$83,279,057	\$83,279,057	\$0	\$77,027,544
Salaries and Benefits	\$10,215,604	\$11,602,392	\$18,169,552	\$18,169,552	\$0	\$18,765,276
Services and Supplies	\$24,350,253	\$30,696,687	\$53,305,598	\$53,305,598	\$0	\$49,162,508
Other Charges	\$1,791,834	\$1,423,958	\$1,558,069	\$1,558,069	\$0	\$1,534,447
Fixed Assets						
Buildings & Improvements	\$0	\$0	\$30,000	\$30,000	\$0	\$30,000
Equipment	\$0	\$0	\$2,900,000	\$2,900,000	\$0	\$0
Other Financing Uses	\$686,594	\$110,008	\$116,011	\$116,011	\$0	\$119,491
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$4,075,425	\$5,196,813	\$7,199,827	\$7,199,827	\$0	\$7,415,822
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$41,119,710	\$49,029,858	\$83,279,057	\$83,279,057	\$0	\$77,027,544
General Fund Contribution	\$0	\$44,289	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	110	118	8	118

BHRS - Public Guardian						
1503 6030000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$13	\$3	\$515	\$515	\$0	\$530
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$262,553	\$167,290	\$150,432	\$150,432	\$0	\$154,946
Miscellaneous Revenue	\$588	\$1,813	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$263,154	\$169,106	\$150,947	\$150,947	\$0	\$155,476
Use of Fund Balance/Retained Earnings	\$111,408	(\$472,296)	\$270,338	\$270,338	\$0	\$386,992
Total Funding Sources	\$374,562	(\$303,190)	\$421,285	\$421,285	\$0	\$542,468
Salaries and Benefits	\$1,731,854	\$2,248,168	\$2,904,305	\$2,904,305	\$0	\$2,991,435
Services and Supplies	\$159,366	\$453,578	\$360,707	\$360,707	\$0	\$371,528
Other Charges	\$278,955	\$284,342	\$360,947	\$360,947	\$0	\$371,775
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$174,112	\$348,192	\$413,471	\$413,471	\$0	\$425,875
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,344,287	\$3,334,280	\$4,039,430	\$4,039,430	\$0	\$4,160,613
General Fund Contribution	\$1,969,725	\$3,637,470	\$3,618,145	\$3,618,145	\$0	\$3,618,145
Total Allocated Positions	-	-	24	24	0	24

BHRS - Stanislaus Recovery Center						
1505 6700001 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$38,522	\$21,592	\$20,439	\$20,439	\$0	\$21,052
Revenue from use of Assets	\$53,255	(\$993)	\$849	\$849	\$0	\$874
Intergovernmental Revenue	\$2,023,131	\$1,649,740	\$2,664,105	\$2,664,105	\$0	\$2,744,028
Charges for Service	\$1,798,340	\$3,965,707	\$4,596,502	\$4,596,502	\$0	\$4,734,398
Miscellaneous Revenue	\$2,436	\$3,054	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$3,915,684	\$5,639,100	\$7,281,895	\$7,281,895	\$0	\$7,500,352
Use of Fund Balance/Retained Earnings	\$0	(\$960,061)	\$0	\$0	\$0	\$0
Total Funding Sources	\$3,915,684	\$4,679,039	\$7,281,895	\$7,281,895	\$0	\$7,500,352
Salaries and Benefits	\$2,876,027	\$3,359,596	\$5,243,059	\$5,243,059	\$0	\$5,400,350
Services and Supplies	\$812,478	\$889,962	\$1,385,510	\$1,385,510	\$0	\$1,427,075
Other Charges	\$391,142	\$432,186	\$563,821	\$563,821	\$0	\$580,736
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$163,963)	\$4,345	\$89,505	\$89,505	\$0	\$92,191
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,915,684	\$4,686,089	\$7,281,895	\$7,281,895	\$0	\$7,500,352
General Fund Contribution	\$0	\$7,050	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	40	40	0	40

BHRS - Substance Use Disorder						
1502 6500001						
Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$10,735	\$16,719	\$34,067	\$34,067	\$0	\$35,089
Revenue from use of Assets	(\$87,589)	(\$88,573)	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$5,033,955	\$8,076,183	\$10,265,336	\$9,858,785	(\$406,551)	\$9,412,160
Charges for Service	\$9,505,383	\$10,259,309	\$13,709,487	\$13,918,487	\$209,000	\$14,377,889
Miscellaneous Revenue	\$545	\$2,096	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$14,463,029	\$18,265,734	\$24,008,890	\$23,811,339	(\$197,551)	\$23,825,138
Use of Fund Balance/Retained Earnings	\$2,529,647	\$371,526	\$0	\$0	\$0	\$0
Total Funding Sources	\$16,992,676	\$18,637,260	\$24,008,890	\$23,811,339	(\$197,551)	\$23,825,138
Salaries and Benefits	\$3,960,707	\$3,977,245	\$6,158,872	\$6,158,872	\$0	\$6,343,639
Services and Supplies	\$11,219,083	\$12,057,511	\$14,824,911	\$14,627,360	(\$197,551)	\$14,365,639
Other Charges	\$467,197	\$544,201	\$563,070	\$563,070	\$0	\$579,962
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$1,345,689	\$2,072,673	\$2,462,037	\$2,462,037	\$0	\$2,535,898
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$16,992,676	\$18,651,630	\$24,008,890	\$23,811,339	(\$197,551)	\$23,825,138
General Fund Contribution	\$0	\$14,370	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	46	47	1	47



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Child Support Services

Priority	<i>Supporting a Healthy Community</i>
Mission Statement	To promote the well-being of children by locating parents, establishing parentage, and obtaining and enforcing orders while providing the excellent level of service our customers deserve

Department Summary

Child Support Services	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$3,707	\$14,986	\$15,000	\$15,000	\$0	\$15,000
Intergovernmental Revenue	\$14,839,716	\$14,308,881	\$17,408,543	\$17,408,543	\$0	\$17,408,543
Charges for Service	\$10,373	\$8,696	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$16	\$4,911	\$0	\$0	\$0	\$0
Other Financing Sources	\$3,570	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$14,857,382	\$14,337,474	\$17,423,543	\$17,423,543	\$0	\$17,423,543
Use of Fund Balance/Retained Earnings	\$186,453	\$151,887	\$0	\$0	\$0	\$0
Total Funding Sources	\$15,043,835	\$14,489,361	\$17,423,543	\$17,423,543	\$0	\$17,423,543
Salaries and Benefits	\$12,857,140	\$12,390,778	\$14,916,213	\$14,916,213	\$0	\$14,896,210
Services and Supplies	\$844,278	\$951,133	\$1,074,176	\$1,074,176	\$0	\$1,019,388
Other Charges	\$952,435	\$1,154,187	\$1,433,154	\$1,433,154	\$0	\$1,507,945
Fixed Assets						
Buildings & Improvements	\$64,224	\$79,350	\$0	\$0	\$0	\$0
Equipment	\$325,758	\$86,403	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$15,043,835	\$14,661,851	\$17,423,543	\$17,423,543	\$0	\$17,423,543
General Fund Contribution	\$0	\$172,490	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	147	147	0	147

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$17.4 million funded by \$17.4 million in estimated revenue. The following are highlights from the 2023 Proposed Budget.

- Increased Allocation** – Based on the Governor’s 2022-2023 Proposed State Budget, the Department anticipates receiving approximately \$1.1 million in additional funding for Budget Year 2022-2023. Most of the additional funding will be used to support the increased costs of doing business at current service levels; however, it is recommended that three new positions be added with a net cost of \$330,209. Two new block-budgeted Child Support Officer I/II positions will support case management and one new

Senior Systems Engineer position will support State and Federal compliance and serve as the Department’s Information Security Officer.

- **Unneeded Positions** – The Department is deleting ten positions that are no longer needed and have been vacant and unfunded for some time. This includes:
 - (1) Administrative Clerk I position
 - (1) Application Specialist III position
 - (3) Administrative Clerk II positions
- (1) Legal Clerk IV position
- (4) block-budgeted Legal Clerk I/II/III positions
- **Classification Change** – Additionally, it is recommended to change the classification title of Child Support Officer to Child Support Specialist to promote a positive image within the Community; six of the eight comparable counties utilize the classification of Child Support Specialist.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$17.4 million, funded by \$17.4 million in estimated revenue. This is consistent with that included in the 2023 Proposed Budget.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Child Support Services	\$ 358,181	\$ -
Child Support Services Total	\$ 358,181	\$ -

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 147 positions, a decrease of seven positions from the 2022 Adopted Budget allocation. The 2023 Proposed Budget included the addition of three positions and the deletion of 10 vacant positions.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$17.4 million funded by \$17.4 million in estimated revenue.

Budget Contained within the Department

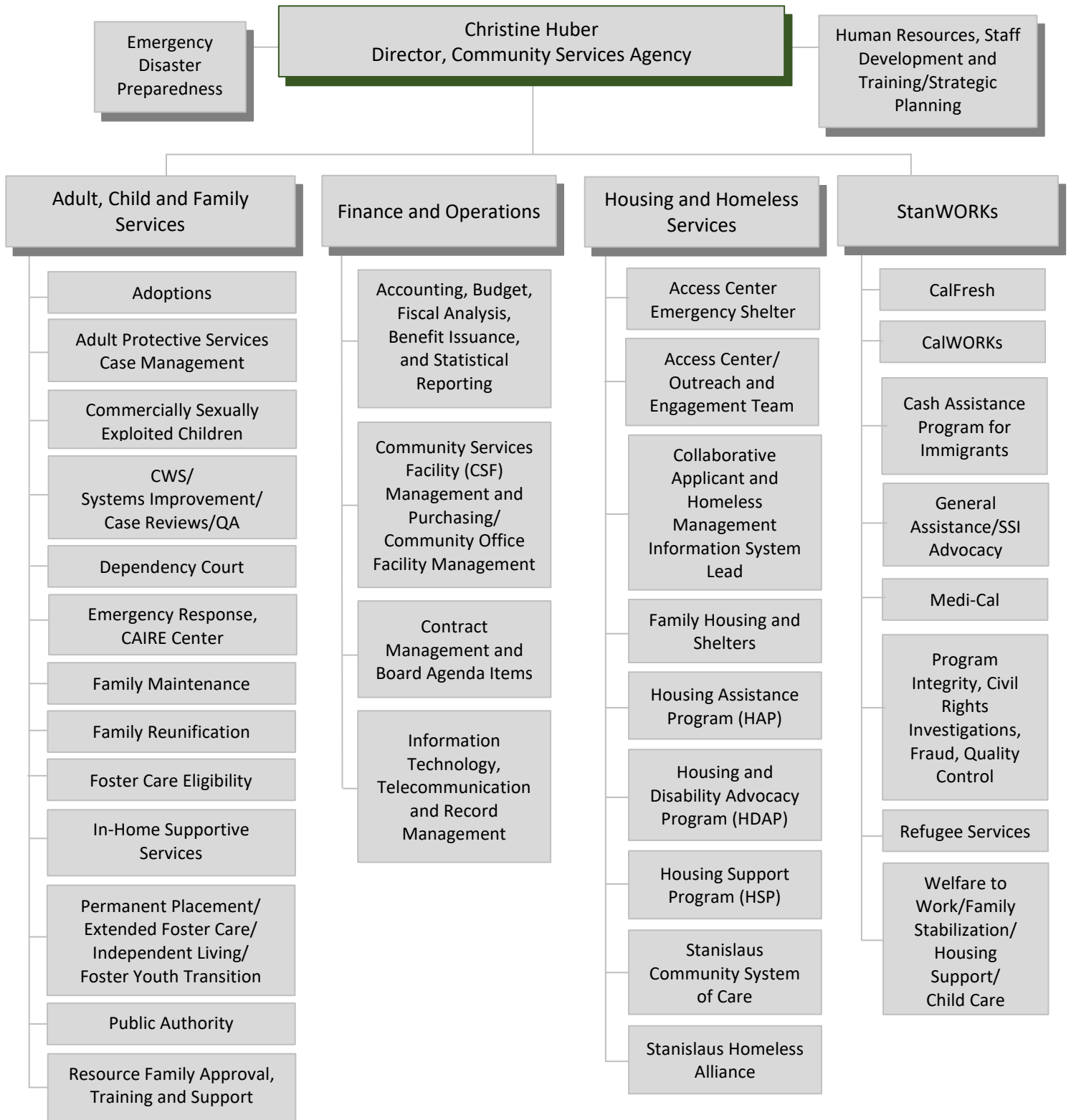
Child Support Services (Special Revenue Fund)

Funds the Department of Child Support Services (DCSS) program, whose major services include the collection and distribution of child support, location of parents and employers, establishment of paternity and child support orders, and enforcement of child support orders; legal representation of the County in child support matters, establishment and enforcement of medical support; and child support services for cases when a parent resides out of State

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedules

Child Support Services						
1071 0240000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$3,707	\$14,986	\$15,000	\$15,000	\$0	\$15,000
Intergovernmental Revenue	\$14,839,716	\$14,308,881	\$17,408,543	\$17,408,543	\$0	\$17,408,543
Charges for Service	\$10,373	\$8,696	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$16	\$4,911	\$0	\$0	\$0	\$0
Other Financing Sources	\$3,570	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$14,857,382	\$14,337,474	\$17,423,543	\$17,423,543	\$0	\$17,423,543
Use of Fund Balance/Retained Earnings	\$186,453	\$151,887	\$0	\$0	\$0	\$0
Total Funding Sources	\$15,043,835	\$14,489,361	\$17,423,543	\$17,423,543	\$0	\$17,423,543
Salaries and Benefits	\$12,857,140	\$12,390,778	\$14,916,213	\$14,916,213	\$0	\$14,896,210
Services and Supplies	\$844,278	\$951,133	\$1,074,176	\$1,074,176	\$0	\$1,019,388
Other Charges	\$952,435	\$1,154,187	\$1,433,154	\$1,433,154	\$0	\$1,507,945
Fixed Assets						
Buildings & Improvements	\$64,224	\$79,350	\$0	\$0	\$0	\$0
Equipment	\$325,758	\$86,403	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$15,043,835	\$14,661,851	\$17,423,543	\$17,423,543	\$0	\$17,423,543
General Fund Contribution	\$0	\$172,490	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	147	147	0	147



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Community Services Agency

Priority	<i>Supporting a Healthy Community</i>
Mission Statement	The Community Services Agency serves our community by protecting children and adults and assisting families towards independence and self-sufficiency

Department Summary

Community Services Agency						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$94,759	\$134,759	\$80,500	\$80,500	\$0	\$80,500
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$61,726	\$81,720	\$233,097	\$233,097	\$0	\$110,863
Intergovernmental Revenue	\$219,446,119	\$205,355,302	\$276,613,011	\$271,033,721	(\$5,579,290)	\$272,397,185
Charges for Service	\$2,649,312	\$2,195,368	\$3,164,548	\$3,164,548	\$0	\$3,360,481
Miscellaneous Revenue	\$113,719	(\$3,108)	\$388,480	\$388,480	\$0	\$402,430
Other Financing Sources	\$27,933,628	\$29,761,597	\$27,994,315	\$27,999,213	\$4,898	\$28,144,407
Total Revenue	\$250,299,263	\$237,525,638	\$308,473,951	\$302,899,559	(\$5,574,392)	\$304,495,866
Use of Fund Balance/Retained Earnings	\$24,945,634	\$23,738,303	\$10,269,745	\$8,757,629	(\$1,512,116)	\$10,178,071
Total Funding Sources	\$275,244,897	\$261,263,941	\$318,743,696	\$311,657,188	(\$7,086,508)	\$314,673,937
Salaries and Benefits	\$96,014,671	\$98,835,760	\$113,904,101	\$113,904,101	\$0	\$117,296,888
Services and Supplies	\$37,608,797	\$22,365,528	\$49,223,370	\$42,136,862	(\$7,086,508)	\$41,481,918
Other Charges	\$151,187,969	\$150,350,705	\$167,948,073	\$167,948,073	\$0	\$168,236,979
Fixed Assets						
Equipment	\$681,631	\$600,389	\$1,010,000	\$1,010,000	\$0	\$1,000,000
Other Financing Uses	\$740,326	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$286,233,394	\$272,152,382	\$332,085,544	\$324,999,036	(\$7,086,508)	\$328,015,785
General Fund Contribution	\$10,988,497	\$10,888,441	\$13,341,848	\$13,341,848	\$0	\$13,341,848
Total Allocated Positions	-	-	1172	1172	0	1172

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$332.1 million, funded by \$308.5 million in estimated revenue, the use of \$10.3 million in fund balance, and \$13.3 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Housing and Homeless** – An increase in Fixed Assets and corresponding estimated revenue by \$10,000 will allow for the purchase of a Lobby Management System Kiosk for the Access Center to record analytical data about clients being served, funded by Federal and State Social Services funding and State Homeless Housing, Assistance and Prevention (HHAP) grant funds.

- **Adult Protective Services** – Adult Protective Services (APS) is receiving additional COVID-19 pandemic funding in the amount of \$30,970 to enhance, improve, and expand the ability of APS to meet the needs of clients; funding expires September 2022.
- **Foster Care Youth** – The Department is receiving \$1.2 million in both new and expanded State and Federal funding for services to foster care youth and those previously in foster care.
 - New Complex Care multi-year funding in the amount of \$242,057 will support the urgent and exceptional needs of children and non-minor dependents in foster care under supervision, including those who may be placed in an out-of-State residential facility.
 - New Family First Transition Act (FFTA) provides flexible funding in the amount of \$735,932 to assist counties with the implementation of the Families First Prevention Services Act (FFPSA). FFPSA is a prevention services program that allows states to access Title IV-E Federal Financial Participation funding for specified evidence-based mental health, substance abuse, and in-home parent skill-based services to children at imminent risk of entry to foster care, their parents, or kin caregivers, and pregnant or parenting youth in foster care. The Department will be working with a consultant to develop a comprehensive prevention plan to receive the Title IV-E funding from the State at a cost of \$15,000, with remaining funding used to support the plan.
 - Expanded Transitional Housing Program Plus funding in the amount of \$73,600 will be used to expand contract services to assist young adults aged 18 to 24 years of age to find and maintain housing and achieve self-sufficiency, with priority given to those formerly in the foster care or probation systems.
 - Expanded Wraparound Non-Minor Dependent funding in the amount of \$110,870 will provide parent mentors to work with parenting youth to teach basic child development and parenting skills.
- **In-Home Supportive Services Provider Wages** – An increase in appropriations of \$647,724 is due to the 4% inflation factor for the In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) and a projected decrease in Vehicle License Fee (VLF) revenue by \$12,059, resulting in an increase of \$659,783 in Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$325 million, funded by \$303 million in estimated revenue \$8.8 million in use of departmental fund balance, and \$13.3 million in Net County Cost. This is a decrease of \$7.1 million from the 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Access Center Emergency Shelter (ACES) Funding – The State of California extended the use of Emergency Solutions Grant – CV2 (ESG-CV2) funds until June 30, 2023, allowing the Salvation Army to fully expend the awarded amount from the Planning and Community Development Department for the operational costs of ACES, resulting in a decrease of \$1.5 million in appropriations and a reduction in the use of departmental fund balance, where it will be retained in restricted fund balance containing Homeless, Housing, Assistance and Prevention (HHAP) Round 2 and Round 3 funding for use at a future date. CSA will also receive an additional \$4,898 in ESG-CV2 funding for costs associated with the Homeless Management Information System (HMIS); appropriations are in the existing budget previously funded using fund balance. Operational costs for the ACES will remain a County responsibility in Year Two of the budget; funding sources are being evaluated for best use practices.

Fiscal Year 2021 Single Audit Finding Corrective Action – During the Fiscal Year 2021 Single Audit, it was determined that the Department’s current process for reporting revenue and expenditures for the California Statewide Automated Welfare System (CalSAWS) was overstating expenditures and revenues as the Department was recording the entire State cost. The Department has a share of cost, approximately \$480,000 annually, which is abated against the CalWORKs revenue/allocation for the Department’s CalSAWS costs that are billed to the project, such as salaries and benefits. An ongoing decrease of \$5.6 million in appropriations and estimated revenue is needed to address the audit finding.

Recommendation: It is recommended to decrease appropriations by \$7.1 million, decrease estimated revenue by \$5.6 million, and decrease the use of fund balance by \$1.5 million.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below.

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Program Services and Support	\$ 24,758,823	\$ 5,302,023
County Children's Fund	\$ 262,277	\$ -
Homeless Emergency Aid Program	\$ -	\$ -
Housing and Homeless Services	\$ 3,680,208	\$ 3,455,606
Public Economic Assistance	\$ 1,624,862	\$ -
Community Services Agency Totals	\$ 30,326,169	\$ 8,757,629

The Homeless Emergency Aid Program budget unit closed June 30, 2021, with the end of the program.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 1,172 positions, an increase of 16 positions over the 2022 Adopted Budget allocation. The 2022 Midyear Financial Report added a net increase of two positions to establish a new Program Integrity Section within the StanWORKs Division. On May 3, 2022 (BOS 2022-0210), four positions were added in the Adult, Child and Family Services Division – Emergency Response (ER) Unit to improve the overall quality, family engagement, and timeliness of ER investigations. The 2022 Third Quarter Financial Report added two positions to comply with new mandates in Child Welfare services and eight positions to support the Adult Protective Services program to comply with new regulations that lowered the age eligibility of services from 65 to 60.

Staffing Recommendation: It is recommended to block budget 12 Family Services Specialist II positions to Family Services Specialist I/II to provide the Department more flexibility to recruit and fill the positions at a lower classification level.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$328 million, funded by \$304.5 million in estimated revenue, the use of \$10.2 million in fund balance, and \$13.3 million in Net County Cost.

Budgets Contained within the Department

Program Services and Support (Special Revenue Fund)

Funds administrative and operating costs of mandated social welfare programs providing assistance, direct-client services, and support for the benefit of the community; functions include Social Services (Child Welfare/Child Protective Services; Adult Protective Services; and In-Home Supportive Services); CalWORKs (Temporary Assistance to Needy Families; Employment Services; and Welfare Fraud Prevention and Investigation); Other Public Welfare Assistance (CalFresh, Medi-Cal, Foster Care, Adoptions, and General Assistance); and Child Care (Subsidized Child Care Stages 1, 2, and 3)

County Children’s Fund (Special Revenue Fund)

Funds education and support services for the prevention, intervention, and treatment of child abuse and neglect as recommended by the Child Abuse Prevention Council; current services include emergency shelter services for runaway youth as well as resources in support of the Strengthening Families Initiative

General Assistance (Special Revenue Fund)

Funds the General Assistance (GA) Program. This fund provides cash aid payments to indigent adults and foster care payments to non-state, or federally eligible, placements as well as court-ordered payments

Homeless Emergency Aid Program (Special Revenue Fund)

Funds the Statewide Homeless Emergency Aid Program (HEAP), an interest-bearing Special Revenue Fund with State funding allocated for HEAP; this fund closed as of June 30, 2021

Housing and Homeless Services (Special Revenue Fund)

Funds the housing and homeless services in Stanislaus County. Projects contained within the fund are the CSA Access Center, Access Center Emergency Shelter, Project Roomkey, Collaborative Applicant, Empire Migrant Center – Winter Family Shelter, 1128 South 9th Street Family Housing Facility, CalWORKs Housing Support Program, Housing Disability Advocacy Program, and the Homeless Housing, Assistance, and Prevention Program

IHSS Provider Wages (Special Revenue Fund)

Funds the County share of the wages for the IHSS providers

IHSS Public Authority - Administration (Special Revenue Fund)

Funds the administration costs for the Public Authority, a public entity independent from the County, and provides mandated services to In-Home Supportive Services (IHSS) providers and recipients

IHSS Public Authority - Benefits (Special Revenue Fund)

Funds the dental and vision benefits for IHSS providers; the benefits are administered by the United Domestic Workers of America (UDWA)

Public Economic Assistance (Special Revenue Fund)

Funds assistance payments to Stanislaus County families who are eligible for temporary economic assistance and children requiring out-of-home placement on a temporary or permanent basis

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

CSA - Program Services and Support						
1631 0045050 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$94,759	\$134,759	\$80,500	\$80,500	\$0	\$80,500
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$70,732	\$81,720	\$233,097	\$233,097	\$0	\$110,863
Intergovernmental Revenue	\$129,087,521	\$112,622,990	\$171,953,498	\$166,374,208	(\$5,579,290)	\$168,490,795
Charges for Service	\$2,378,167	\$1,860,047	\$2,827,526	\$2,827,526	\$0	\$3,023,459
Miscellaneous Revenue	\$88,202	\$120,918	\$3,600	\$3,600	\$0	\$3,600
Other Financing Sources	\$688,053	\$721,415	\$1,845,375	\$1,845,375	\$0	\$2,183,263
Total Revenue	\$132,407,434	\$115,541,849	\$176,943,596	\$171,364,306	(\$5,579,290)	\$173,892,480
Use of Fund Balance/Retained Earnings	\$17,180,116	\$25,263,177	\$5,302,023	\$5,302,023	\$0	\$4,553,113
Total Funding Sources	\$149,587,550	\$140,805,026	\$182,245,619	\$176,666,329	(\$5,579,290)	\$178,445,593
Salaries and Benefits	\$96,014,671	\$98,835,760	\$113,904,101	\$113,904,101	\$0	\$117,296,888
Services and Supplies	\$28,634,614	\$17,737,993	\$34,814,415	\$29,235,125	(\$5,579,290)	\$27,621,602
Other Charges	\$26,663,515	\$27,417,126	\$35,190,522	\$35,190,522	\$0	\$35,190,522
Fixed Assets						
Equipment	\$681,631	\$600,389	\$1,000,000	\$1,000,000	\$0	\$1,000,000
Other Financing Uses	\$256,538	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$152,250,969	\$144,591,268	\$184,909,038	\$179,329,748	(\$5,579,290)	\$181,109,012
General Fund Contribution	\$2,663,419	\$3,786,242	\$2,663,419	\$2,663,419	\$0	\$2,663,419
Total Allocated Positions	-	-	1172	1172	0	1172

CSA - County Childrens Fund						
1637 0045961 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$13,269	\$12,591	\$12,813	\$12,813	\$0	\$12,813
Charges for Service	\$166,994	\$150,205	\$163,678	\$163,678	\$0	\$163,678
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$180,263	\$162,796	\$176,491	\$176,491	\$0	\$176,491
Use of Fund Balance/Retained Earnings	(\$22,240)	(\$8,980)	\$0	\$0	\$0	\$0
Total Funding Sources	\$158,023	\$153,816	\$176,491	\$176,491	\$0	\$176,491
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$158,023	\$153,816	\$176,491	\$176,491	\$0	\$176,491
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$158,023	\$153,816	\$176,491	\$176,491	\$0	\$176,491
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

CSA - General Assistance						
1633 0045901 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$104,151	\$185,116	\$173,344	\$173,344	\$0	\$173,344
Miscellaneous Revenue	\$0	\$5,439	\$1,705	\$1,705	\$0	\$1,705
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$104,151	\$190,555	\$175,049	\$175,049	\$0	\$175,049
Use of Fund Balance/Retained Earnings	\$1	\$1	\$0	\$0	\$0	\$0
Total Funding Sources	\$104,152	\$190,556	\$175,049	\$175,049	\$0	\$175,049
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$1,128,233	\$1,307,723	\$1,556,751	\$1,556,751	\$0	\$1,556,751
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,128,233	\$1,307,723	\$1,556,751	\$1,556,751	\$0	\$1,556,751
General Fund Contribution	\$1,024,081	\$1,117,167	\$1,381,702	\$1,381,702	\$0	\$1,381,702
Total Allocated Positions	-	-	0	0	0	0

CSA - Homeless Emergency Aid Program						
1638 0045860 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$15,788)	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	(\$15,788)	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$1,447,020	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,431,232	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$947,444	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$483,788	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,431,232	\$0	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

CSA - Housing and Homeless Services						
1639 0045720 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$2,298	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$3,130,416	\$5,765,086	\$8,328,175	\$8,328,175	\$0	\$7,270,878
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$120	(\$134,302)	\$79,050	\$79,050	\$0	\$93,000
Other Financing Sources	\$1,117,788	\$1,012,731	\$288,539	\$293,437	\$4,898	\$116,011
Total Revenue	\$4,250,622	\$6,643,515	\$8,695,764	\$8,700,662	\$4,898	\$7,479,889
Use of Fund Balance/Retained Earnings	\$3,831,408	(\$2,435,466)	\$4,967,722	\$3,455,606	(\$1,512,116)	\$5,624,958
Total Funding Sources	\$8,082,030	\$4,208,049	\$13,663,486	\$12,156,268	(\$1,507,218)	\$13,104,847
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$7,088,244	\$3,691,986	\$12,987,157	\$11,479,939	(\$1,507,218)	\$12,438,518
Other Charges	\$993,786	\$516,063	\$666,329	\$666,329	\$0	\$666,329
Fixed Assets						
Equipment	\$0	\$0	\$10,000	\$10,000	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,082,030	\$4,208,049	\$13,663,486	\$12,156,268	(\$1,507,218)	\$13,104,847
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

CSA - IHSS Provider Wages						
1642 0045992 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$1,123	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$10,501,420	\$10,145,475	\$9,791,883	\$9,791,883	\$0	\$10,093,342
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$1,592,563	\$1,581,603	\$1,578,423	\$1,578,423	\$0	\$1,565,870
Total Revenue	\$12,095,106	\$11,727,078	\$11,370,306	\$11,370,306	\$0	\$11,659,212
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$12,095,106	\$11,727,078	\$11,370,306	\$11,370,306	\$0	\$11,659,212
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$15,570,279	\$16,220,891	\$16,840,814	\$16,840,814	\$0	\$17,129,720
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$15,570,279	\$16,220,891	\$16,840,814	\$16,840,814	\$0	\$17,129,720
General Fund Contribution	\$3,475,173	\$4,493,813	\$5,470,508	\$5,470,508	\$0	\$5,470,508
Total Allocated Positions	-	-	0	0	0	0

CSA - IHSS Public Authority - Administration						
1640 0045980 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$813,333	\$823,090	\$1,026,326	\$1,026,326	\$0	\$1,026,326
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$813,333	\$823,090	\$1,026,326	\$1,026,326	\$0	\$1,026,326
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$813,333	\$823,090	\$1,026,326	\$1,026,326	\$0	\$1,026,326
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$9,330	\$23,064	\$51,467	\$51,467	\$0	\$51,467
Other Charges	\$804,003	\$800,026	\$974,859	\$974,859	\$0	\$974,859
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$813,333	\$823,090	\$1,026,326	\$1,026,326	\$0	\$1,026,326
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

CSA - IHSS Public Authority - Benefits						
1641 0045990 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$1	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$752,749	\$764,642	\$904,887	\$904,887	\$0	\$904,887
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$25,397	\$4,837	\$304,125	\$304,125	\$0	\$304,125
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$778,147	\$769,479	\$1,209,012	\$1,209,012	\$0	\$1,209,012
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$778,147	\$769,479	\$1,209,012	\$1,209,012	\$0	\$1,209,012
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$771,142	\$758,669	\$1,193,840	\$1,193,840	\$0	\$1,193,840
Other Charges	\$104,933	\$109,133	\$113,495	\$113,495	\$0	\$113,495
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$876,075	\$867,802	\$1,307,335	\$1,307,335	\$0	\$1,307,335
General Fund Contribution	\$97,928	\$98,323	\$98,323	\$98,323	\$0	\$98,323
Total Allocated Positions	-	-	0	0	0	0

CSA - Public Economic Assistance						
1632 0045801 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D - Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$3,360	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$75,147,411	\$75,221,428	\$84,595,429	\$84,595,429	\$0	\$84,598,144
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$24,535,224	\$26,445,848	\$24,281,978	\$24,281,978	\$0	\$24,279,263
Total Revenue	\$99,685,995	\$101,667,276	\$108,877,407	\$108,877,407	\$0	\$108,877,407
Use of Fund Balance/Retained Earnings	\$2,509,329	\$919,571	\$0	\$0	\$0	\$0
Total Funding Sources	\$102,195,324	\$102,586,847	\$108,877,407	\$108,877,407	\$0	\$108,877,407
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$105,923,220	\$103,979,743	\$112,605,303	\$112,605,303	\$0	\$112,605,303
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$105,923,220	\$103,979,743	\$112,605,303	\$112,605,303	\$0	\$112,605,303
General Fund Contribution	\$3,727,896	\$1,392,896	\$3,727,896	\$3,727,896	\$0	\$3,727,896
Total Allocated Positions	-	-	0	0	0	0

Related Link

For additional information about Adult Services, refer to the division’s website at:
<http://www.csa-stanislaus.com/adult-services/index.html>

For additional information about IHSS, refer to the division’s website at:
<http://www.csa-stanislaus.com/adult-services/index.html>

For additional information about Children and Family Services, refer to the division’s website at:
<http://www.csa-stanislaus.com/childrens-services/index.html>

For additional information about StanWORKs CalWORKs Services, refer to the division’s website at:
<http://www.csa-stanislaus.com/cash-aid/>

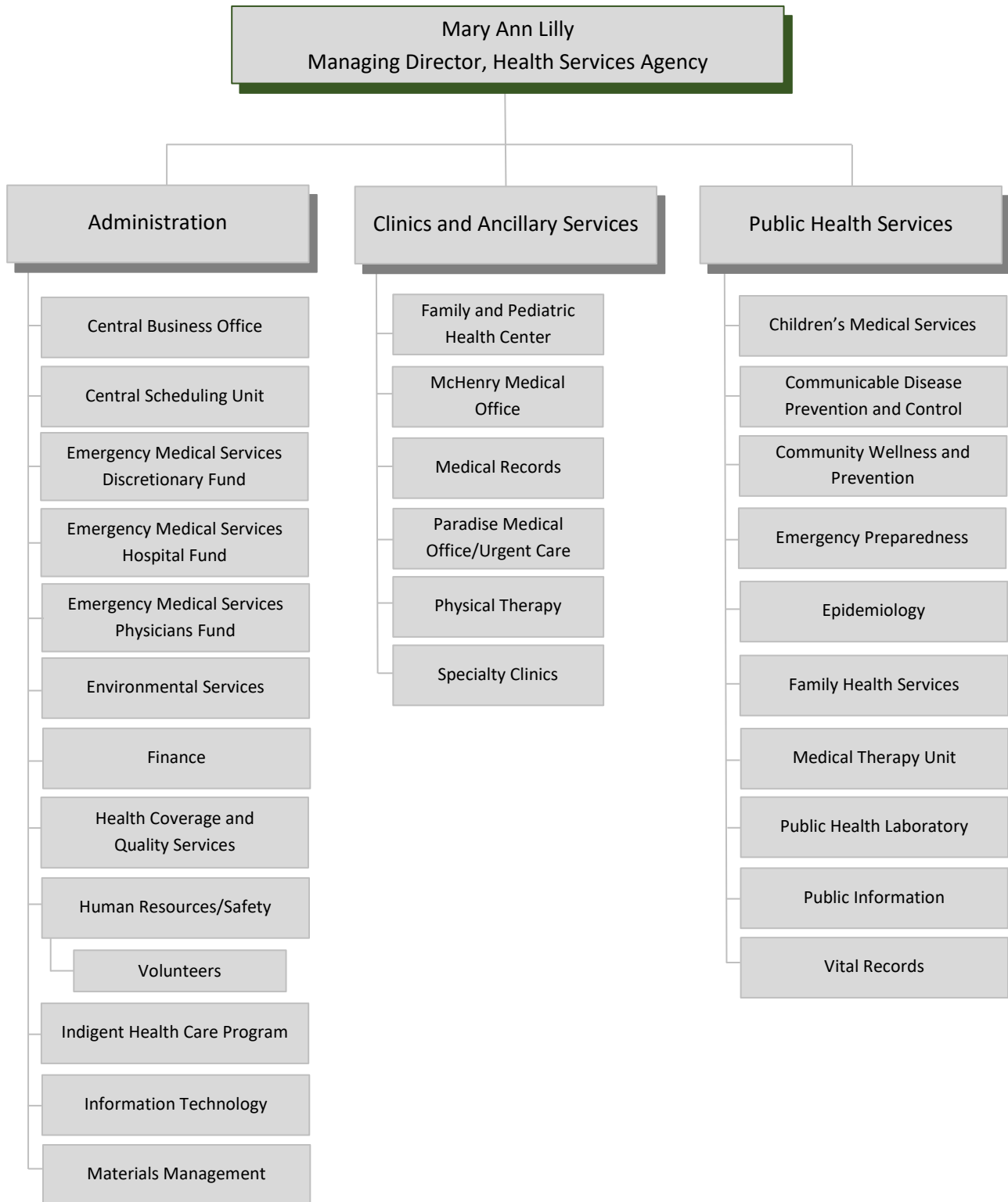
For additional information about StanWORKs CalFresh Services, refer to the division’s website at:
<http://www.csa-stanislaus.com/cal-fresh/>

For additional information about StanWORKs Medi-Cal, refer to the division’s website at:
<http://www.csa-stanislaus.com/medi-cal/>

For additional information about the Community Services Agency Locations, refer to the division’s website at:
<http://www.csa-stanislaus.com/general-info/>

For additional information about the Stanislaus County Community System of Care, refer to their website at:
<https://csocstan.com/>

For additional information about the Stanislaus Homeless Alliance, refer to their website at:
<https://csocstan.com/stanislaus-homeless-alliance-sha/>



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Health Services Agency

Priority	<i>Supporting a Healthy Community</i>
Mission Statement	To promote improved health and wellness through service and collaboration for all people in Stanislaus County

Department Summary

Health Services Agency	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$20,797	\$20,498	\$21,000	\$21,000	\$0	\$21,630
Fines, Forfeitures, Penalties	\$518,714	\$469,487	\$540,000	\$540,000	\$0	\$556,200
Revenue from use of Assets	(\$29,759)	\$398,952	\$409,716	\$409,716	\$0	\$409,881
Intergovernmental Revenue	\$33,449,853	\$28,075,161	\$36,365,137	\$36,405,471	\$40,334	\$29,991,694
Charges for Service	\$27,416,241	\$27,237,401	\$30,271,586	\$30,548,556	\$276,970	\$31,412,706
Miscellaneous Revenue	\$18,954,880	\$20,504,177	\$13,042,736	\$14,351,106	\$1,308,370	\$17,161,860
Other Financing Sources	\$4,463,405	\$5,526,086	\$5,330,587	\$5,330,587	\$0	\$5,482,618
Total Revenue	\$84,794,131	\$82,231,762	\$85,980,762	\$87,606,436	\$1,625,674	\$85,036,589
Use of Fund Balance/Retained Earnings	(\$11,735,899)	(\$7,502,134)	\$7,786,711	\$8,025,549	\$238,838	\$93,615
Total Funding Sources	\$73,058,232	\$74,729,628	\$93,767,473	\$95,631,985	\$1,864,512	\$85,130,204
Salaries and Benefits	\$44,501,813	\$44,744,997	\$50,988,832	\$52,400,207	\$1,411,375	\$52,697,651
Services and Supplies	\$23,074,591	\$22,908,975	\$33,532,711	\$33,410,217	(\$122,494)	\$22,553,779
Other Charges	\$10,304,371	\$10,633,148	\$12,838,676	\$13,030,754	\$192,078	\$13,570,320
Fixed Assets						
Equipment	\$394,813	\$130,649	\$1,376,574	\$1,760,127	\$383,553	\$1,303,704
Other Financing Uses	\$114,899	\$2,539,827	\$419,348	\$419,348	\$0	\$433,419
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$444	(\$27,735)	\$40,000	\$40,000	\$0	(\$1)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$78,390,931	\$80,929,861	\$99,196,141	\$101,060,653	\$1,864,512	\$90,558,872
General Fund Contribution	\$5,332,699	\$6,200,233	\$5,428,668	\$5,428,668	\$0	\$5,428,668
Total Allocated Positions	-	-	456	463	7	463

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$99.2 million, funded by \$86 million in estimated revenue, the use of \$7.8 million in fund balance, and \$5.4 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Management Restructure** - Prior to the COVID-19 pandemic, the Health Services Agency (HSA) underwent a strategic visioning process in 2018 and 2019 which included the consolidation of the County clinics from eight to five (Res. No 2019-0464). With the demands of the COVID-19 pandemic subsiding, HSA is re-focusing on the strategic vision and the entirety of the agency’s program scope. HSA leadership has reassessed the management structure for the agency identifying gaps caused by management attrition,

current programmatic and performance improvement needs, and growing initiatives such as the CalAIM initiative, Health Equity performance improvement, and the Community Health Improvement Plan (CHIP) activities. HSA is restructuring management to best align with current needs and growing opportunities and challenges, resulting in modified scopes of responsibilities and reclassifications of currently vacant positions.

The recommended changes result in no net change to the Department's position allocation, are cost neutral, and offer promotional opportunities. With these changes, the agency will be appropriately resourced, poised to fulfill existing grant-funded scopes of work, able to secure available new funding, and improve desired performance outcomes for the community in alignment with Board of Supervisors' priorities. The following adjustments are recommended:

- Delete five positions – One Administrative Clerk II position, one Administrative Clerk III position, one Chief Deputy Director position, and one Manager II position in Administration, along with one Medical Records Clerk position in Clinics and Ancillary Services.
 - Add five positions – One Assistant Director position, one Administrative Clerk III position, and one block-budgeted Staff Nurse I/II position in Administration, as well as one Administrative Clerk III position and one Manager III position in Public Health.
 - Reclassify two positions in Administration, converting one Assistant Director position to Manager IV and one Manager IV position to Manager III.
- **Reclassification Study:** A request for classification studies was submitted in the 2022 Midyear Financial Report. The studies have been completed and it is recommended to reclassify upward one Account Clerk II position to Account Clerk III and a Staff Services Technician to Supervising Account Administrative Clerk I.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$101.1 million, funded by \$87.6 million in estimated revenue, \$8 million in the use of departmental fund balance, and \$5.4 million in Net County Cost. This is a net increase of \$1.9 million in appropriations from 2023 Proposed Budget which includes \$2.3 million in technical adjustments to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Administration – Recommended budget adjustments in Administration increase appropriations and estimated revenue by \$265,809.

The recommended budget adjustments will create an overall increase of \$493,036 in appropriations that is allocated to Clinics and Ancillary Services and Public Health as administrative expenses. These adjustments include:

- One new Accountant III position that will be dedicated to various fiscal reporting, compliance, invoicing, and audit demands of the Public Health operations at a cost of \$116,018.
- One new Confidential Assistant III position that will manage core HR related functions tied to regulatory and compliance requirements at a cost of \$77,026.
- Technical Adjustment of \$214,596 in appropriations is needed to align with updated staffing cost projections. Adjustments include increasing bilingual pay to \$1 per hour, aligning health rates with

anticipated expenses, Service Employees International Union (SEIU) contract requirements, updating personal service contract rates/hours to match contracts effective July 1, 2022, and funding a previously vacant position needed for the current workload.

- Technical Adjustments to re-appropriate funds from the prior year fiscal year in the amount of \$85,396.

These adjustments are allocated to Clinics and Ancillary Services (C&A), an Enterprise Fund, through a net increase in revenue to Administration in the amount of \$265,809 transferred from C&A and are allocated to Public Health, a Special Revenue Fund, by a net decrease of appropriations in Administration of \$227,227.

Clinics and Ancillary Services – Adjustments to the Clinics and Ancillary (C&A) budget increase appropriations and estimated revenue by \$1.5 million.

Two new procedure tables are needed to replace two existing antiquated tables at the McHenry Medical Office; therefore, it is recommended to increase Fixed Asset appropriations by \$26,605 funded by Intergovernmental Transfer (IGT) revenue.

Technical adjustments are need that increase appropriations and estimated revenue by \$1.4 million. The adjustments include:

- Increase of \$265,809 to cover Administration cost allocation funded by IGT revenue.
- Increase of \$140,000 for contracts that were completed after Proposed Budget was submitted.
- Decrease of \$73,731 to right-size fixed asset depreciation for medical equipment that has been fully depreciated.
- Increase of \$425,015 to align with updated staffing cost projections. Adjustments include increasing bilingual pay to \$1 per hour, aligning health rates with anticipated expenses, SEIU contract requirements, and updating personal service contract rates/hours to match contracts effective July 1, 2022.
- Increase of \$680,338 to re-appropriate funds from the prior year fiscal year, of which \$107,948 is for Fixed Asset appropriations.

Indigent Health Care Program- Emergency Medical Services Hospital – Fiscal Year 2022 contract agreements were delayed and there was a backlog of work due to COVID-19 response efforts resulting in services provided in Fiscal Year 2022 that will be reimbursed to the hospitals in Fiscal Year 2023 requiring an adjustment to increase appropriations by \$209,805. The department will utilize fund balance to cover these costs; fund balance was \$301,045 as of July 1, 2022.

Public Health – Adjustments to the Public Health budget decrease appropriations by \$75,138 and estimated revenue by \$104,171 increasing use of fund balance by \$29,033. Public Health had a fund balance of \$16.8 million as of July 1, 2022.

It is recommended Public Health add six new positions increasing appropriations by \$556,120 funded by \$413,286 in estimated revenue and utilizing \$142,834 in fund balance. The new positions include:

- Two block-budgeted Physical Occupational Therapist I/II positions to support the Public Health Medical Therapy Program to meet caseload/staff ratios at a net cost of \$285,668 funded by Realignment Revenue and existing County Match funds.
- Three block-budgeted Community Health Worker (CHW) I/II positions to support an anticipated increase in Women, Infant and Children (WIC) caseloads of 800+ funded completely through the WIC program at net cost of \$193,380.
- One Community Health Worker III to support the California Home Visiting Program, which provides support to vulnerable pregnant moms and new parents to keep children healthy and safe and to build

skills for improved family functioning at a cost of \$77,072. Grant funding was approved in Board Res. No 2022-0116 on March 29, 2022.

1991 Social Services Sales Tax Revenue is being reduced by \$59,630 to align with Public Health's current Fiscal Year 2022 Realignment base and to avoid over distribution of Realignment revenues. This reduction in revenue is funded by an increase in the use of fund balance.

Four new vehicles are being purchased funded by the Epidemiology and Laboratory Capacity (ELC) Expansion grant and will be used to transport staff and supplies for smaller-scale COVID-19 vaccination and testing activities increasing Fixed Asset appropriations and estimated revenue by \$116,000. The grant does allow for broader communicable disease prevention efforts in addition to COVID-19.

A new SimMan 3G Plus Light Emergency Medical Services (EMS) Training Mannequin is being purchased to support advanced training in emergency care procedures partnering with the newly established Local Emergency Medical Services Agency (LEMSA) increasing Fixed Asset appropriations by \$133,000 funded by utilizing fund balance.

Public Health has several technical adjustments that decrease appropriations by \$880,258, decrease estimated revenue by \$573,827, and reduce the use of fund balance by \$306,431. The adjustments include:

- Increase of \$227,227 in appropriations and estimated revenue to cover Administration cost allocation.
- Increase of \$5,000 in appropriations and estimated revenue for the National Association of County and City Health Officials for the Medical Reserve Corps Grant approved August 9, 2022 (BOS Res. No. 2022-0421).
- Decrease of \$2.7 million in appropriations, \$2.4 million in estimated revenue and a decrease in use of fund balance of \$329,218 to right-size various grants to current funding terms and conditions. This includes the following:
 - Decrease ELC Expansion estimated revenue and appropriations by \$2.7 million due to grant extension from July 2023 to July 2024.
 - Increase appropriations and estimated revenue by \$12,500 for Hospital Preparedness Program (HPP) funding.
 - Increase revenue by \$58,118 for the Human Immunodeficiency Virus (HIV) Care Grant based on updated allocation information.
 - Increase revenue by \$150,058 for new and existing positions funded by grant programs and intra-fund allocations.
 - Re-budget the Equity Manager from a non-grant budget to the California Equitable Recovery Initiative (CERI) grant budget increasing revenue by \$121,042.
- Increase of \$22,600 in appropriations and estimated revenue to align with updated staffing cost projections. Adjustments include increasing bilingual pay to \$1 per hour, aligning health rates with anticipated expenses, SEIU contract requirements, and updating personal service contract rates/hours to match contracts effective July 1, 2022.
- Increase of \$1.6 million in appropriations, \$1.5 million in estimated revenue and an increase in the use of fund balance of \$22,787 to re-appropriate funds from the prior fiscal year of which \$24,936 are Fixed Asset appropriations.

Recommendation: It is recommended to increase appropriations by \$1.9 million, with a \$1.6 million increase in estimated revenue resulting in a \$238,838 increase in the use of departmental fund balance and/or retained earnings.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Administration	\$ 9,146,866	\$ 7,669,713
Clinics and Ancillary Services	\$ 33,321,322	
Emergency Medical Services Discretionary	\$ (5,607)	\$ (12,000)
IHCP - Emergency Medical Services Hospital	\$ 301,045	\$ 238,581
IHCP - Emergency Medical Services Physicians	\$ 158	\$ 14,284
Indigent Health Care Program	\$ 2,439,544	\$ 203,055
Public Health	\$ 16,833,650	\$ (109,307)
Public Health Vital and Health Statistics	\$ 1,005,758	\$ 21,223
Health Services Agency Total	\$ 63,042,736	\$ 8,025,549

Emergency Medical Services Discretionary fund had a negative fund balance of \$5,607 as of July 1, 2022, due to lower than anticipated court fines and fees and a prior year revenue accrual reversal. Court fines and fees revenue are posted to the fund monthly and will bring the fund to a positive financial position in Fiscal Year 2023.

Fixed Assets | Vehicles

2023 Adopted Budget includes a total increase in Fixed Asset appropriations of \$408,489 as detailed below.

Administration – Increase of \$24,936 appropriations to re-appropriate funds from the prior fiscal year.

Clinics and Ancillary Services – Increase of \$107,948 in appropriations to re-appropriate funds from the prior fiscal year and \$26,605 for two new procedure tables for the McHenry Medical Office.

Public Health – Increase of \$116,000 in appropriations to purchase four new vehicles and increase by \$133,000 to purchase a SimMan 3G Plus Light Emergency Medical Services Training Mannequin.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 463 positions, an increase of seven positions over the 2022 Adopted Budget allocation. The 2023 Proposed Budget added five positions and deleted five positions.

Staffing Recommendation: It is recommended to add one Accountant III position in Administration to meet the various fiscal reporting, compliance, invoicing, and audit demands of Public Health operations.

It is also recommended to add one Confidential Assistant III position in Administration to meet the current needs as it relates to managing core HR related functions tied to regulatory and compliance requirements.

In addition, it is recommended to add six new positions in Public Health. Two block-budgeted Physical/Occupational Therapist I/II positions to meet the DHCS Medical Therapy Program Staffing recommendations to better align with the ratio of open cases with current staffing levels and support the expected increase of cases over the next year. Three block-budgeted Community Health Worker I/II positions to manage the increase in caseloads. The positions will provide direct service to WIC participants. One Community Health Worker III to provide evidence-based case management services.

It is further recommended to delete one vacant Administrative Clerk III position.

Lastly, it is recommended to reclassify upwards one vacant Confidential Assistant II position to Confidential Assistant III to meet recruitment and retention challenges.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$90.6 million, funded by \$85 million in estimated revenue, the use of \$93,615 in fund balance, and \$5.4 million in Net County Cost.

Budgets Contained within the Department

Administration (Special Revenue Fund)

Funds the Health Services Agency (HSA) – Administration Division operations that provide oversight and support for the Agency’s Ambulatory Clinics and Ancillary, Indigent Health Care, and Public Health Division services; overhead functions include Administration, Central Business Office, Central Scheduling Unit, Environmental Services, Finance, Human Resources/Safety, Information Technology, Materials Management, and Health Coverage and Quality Services

Clinics and Ancillary Services (Enterprise Fund)

Funds primary care including physician residency training program costs, specialty care, and certain ancillary services that support this care to approximately 28,000 unique patients, or approximately 108,000 visits, annually; services provided include family medicine, pediatrics, integrated behavioral health, prenatal care, obstetrical care, high-risk obstetrical care, women’s health care, family planning, immunizations, treatment of sexually transmitted diseases (STDs), well child check-ups, and urgent care services

Emergency Medical Services Discretionary Fund (Special Revenue Fund)

Funds the Health Services Agency (HSA) Emergency Medical Services Discretionary Fund

Indigent Health Care Program (IHCP) (Special Revenue Fund)

Funds the County’s Medically Indigent Health Care (MIA) Program, for the provision of basic health care to eligible indigent residents of Stanislaus County

IHCP-Emergency Medical Services Hospital (Special Revenue Fund)

The Emergency Medical Services (EMS) Hospital Fund is one of three EMS funds established by the County under the Health and Safety Code for the purpose of providing reimbursement for uncompensated emergency services. This Hospital EMS fund is to be allocated 25% of the total and is to be distributed to hospitals which provide trauma and emergency medical care services to the underserved population.

IHCP-Emergency Medical Services Physicians (Special Revenue Fund)

Funds the Health Services Agency (HSA) Emergency Medical Services Physicians Fund, the Health and Safety Code requires the County to establish an Emergency Medical Services (EMS) Fund, with 58% percent of the balance used to reimburse physicians and surgeons for patients who do not make payment for emergency medical services

Public Health (Special Revenue Fund)

Funds the Health Services Agency Public Health (PH) division operations and has the responsibility of delivering services which help to protect and improve the health of Stanislaus County residents

Public Health - Vital and Health Statistics (Special Revenue Fund)

Funds Health Services Agency (HSA) Vital and Health Statistics program, which reviews and registers all births, deaths, and fetal deaths that occur in Stanislaus County in accordance with State guidelines

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Health Services Agency - Administration						
1401 1301000						
Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$428	\$375	\$100	\$100	\$0	\$100
Intergovernmental Revenue	\$243,281	\$171,151	\$142,484	\$142,484	\$0	\$146,759
Charges for Service	\$4,726,880	\$5,069,096	\$6,757,319	\$7,023,128	\$265,809	\$7,192,772
Miscellaneous Revenue	\$1,201,680	\$10,859,347	\$0	\$0	\$0	\$0
Other Financing Sources	\$50,192	\$199,534	\$71,801	\$71,801	\$0	\$75,750
Total Revenue	\$6,222,461	\$16,299,503	\$6,971,704	\$7,237,513	\$265,809	\$7,415,381
Use of Fund Balance/Retained Earnings	(\$1,195,065)	(\$7,855,707)	\$7,669,713	\$7,669,713	\$0	\$0
Total Funding Sources	\$5,027,396	\$8,443,796	\$14,641,417	\$14,907,226	\$265,809	\$7,415,381
Salaries and Benefits	\$7,961,050	\$8,051,412	\$8,298,173	\$8,705,813	\$407,640	\$8,900,847
Services and Supplies	\$1,403,873	\$4,497,492	\$10,073,798	\$10,159,194	\$85,396	\$2,476,224
Other Charges	\$2,592,105	\$2,641,346	\$2,787,704	\$2,787,704	\$0	\$2,971,991
Fixed Assets						
Equipment	\$267,488	\$94,632	\$421,792	\$421,792	\$0	\$434,446
Other Financing Uses	\$0	\$23	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$7,197,120)	(\$6,769,546)	(\$6,940,050)	(\$7,167,277)	(\$227,227)	(\$7,368,127)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,027,396	\$8,515,359	\$14,641,417	\$14,907,226	\$265,809	\$7,415,381
General Fund Contribution	\$0	\$71,563	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	78	79	1	79

Health Services Agency - Clinic and Ancillary Services						
4051 1010001 Enterprise Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$25,941)	\$390,082	\$404,116	\$404,116	\$0	\$404,116
Intergovernmental Revenue	\$2,422,786	\$1,851,753	\$3,012,275	\$3,142,368	\$130,093	\$121,200
Charges for Service	\$21,194,456	\$20,438,073	\$21,507,160	\$21,507,160	\$0	\$22,152,373
Miscellaneous Revenue	\$16,381,233	\$8,643,651	\$12,627,216	\$13,961,159	\$1,333,943	\$16,760,233
Other Financing Sources	\$9,917	\$256,527	\$260,425	\$260,425	\$0	\$268,238
Total Revenue	\$39,982,451	\$31,580,086	\$37,811,192	\$39,275,228	\$1,464,036	\$39,706,160
Use of Fund Balance/Retained Earnings	(\$8,025,551)	(\$1,061,662)	\$0	\$0	\$0	\$0
Total Funding Sources	\$31,956,900	\$30,518,424	\$37,811,192	\$39,275,228	\$1,464,036	\$39,706,160
Salaries and Benefits	\$15,268,165	\$15,240,057	\$16,863,607	\$17,288,622	\$425,015	\$17,688,121
Services and Supplies	\$11,868,283	\$10,865,959	\$13,523,158	\$14,235,548	\$712,390	\$14,085,007
Other Charges	\$6,607,055	\$6,676,987	\$8,534,510	\$8,726,588	\$192,078	\$9,019,749
Fixed Assets						
Equipment	\$0	\$0	\$807,782	\$942,335	\$134,553	\$831,148
Other Financing Uses	\$0	\$131,115	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$33,743,503	\$32,914,118	\$39,729,057	\$41,193,093	\$1,464,036	\$41,624,025
General Fund Contribution	\$1,786,603	\$2,395,694	\$1,917,865	\$1,917,865	\$0	\$1,917,865
Total Allocated Positions	-	-	181	181	0	181

Health Services Agency - EMS Discretionary Fund						
1429 1210001 Special Revenue Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$70,510	\$57,533	\$80,000	\$80,000	\$0	\$82,400
Revenue from use of Assets	(\$267)	(\$89)	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$70,243	\$57,444	\$80,000	\$80,000	\$0	\$82,400
Use of Fund Balance/Retained Earnings	(\$3,927)	\$17,031	(\$12,000)	(\$12,000)	\$0	\$0
Total Funding Sources	\$66,316	\$74,475	\$68,000	\$68,000	\$0	\$82,400
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$101,609	\$94,340	\$0	\$0	\$0	\$0
Other Charges	\$0	\$1,135	\$68,000	\$68,000	\$0	\$82,400
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$101,609	\$95,475	\$68,000	\$68,000	\$0	\$82,400
General Fund Contribution	\$35,293	\$21,000	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Health Services Agency - Indigent Health Care						
1404 1501000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$318,009	\$194,009	\$107,000	\$107,000	\$0	\$110,210
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$318,009	\$194,009	\$107,000	\$107,000	\$0	\$110,210
Use of Fund Balance/Retained Earnings	(\$223,817)	(\$111,043)	\$203,055	\$203,055	\$0	\$169,434
Total Funding Sources	\$94,192	\$82,966	\$310,055	\$310,055	\$0	\$279,644
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$1,282	\$615	\$202,900	\$202,900	\$0	\$208,987
Other Charges	\$43,679	\$9,795	\$155	\$155	\$0	\$157
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$49,231	\$68,419	\$67,000	\$67,000	\$0	\$70,500
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$4,137	\$40,000	\$40,000	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$94,192	\$82,966	\$310,055	\$310,055	\$0	\$279,644
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Health Services Agency - IHCP EMS Hospital						
1434 1500010 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$156,702	\$152,293	\$165,000	\$165,000	\$0	\$169,950
Revenue from use of Assets	(\$3,578)	\$3,141	\$3,000	\$3,000	\$0	\$3,090
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$153,124	\$155,434	\$168,000	\$168,000	\$0	\$173,040
Use of Fund Balance/Retained Earnings	(\$137,187)	(\$28,485)	\$28,776	\$238,581	\$209,805	\$35,032
Total Funding Sources	\$15,937	\$126,949	\$196,776	\$406,581	\$209,805	\$208,072
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$15,937	\$125,280	\$194,397	\$404,202	\$209,805	\$205,622
Other Charges	\$0	\$1,669	\$2,379	\$2,379	\$0	\$2,450
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$15,937	\$126,949	\$196,776	\$406,581	\$209,805	\$208,072
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Health Services Agency - IHCP EMS Physicians						
1435 1500020 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$291,502	\$259,661	\$295,000	\$295,000	\$0	\$303,850
Revenue from use of Assets	(\$783)	\$1,004	\$2,500	\$2,500	\$0	\$2,575
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$290,719	\$260,665	\$297,500	\$297,500	\$0	\$306,425
Use of Fund Balance/Retained Earnings	(\$113,661)	\$115,837	\$14,284	\$14,284	\$0	(\$4,439)
Total Funding Sources	\$177,058	\$376,502	\$311,784	\$311,784	\$0	\$301,986
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$177,058	\$372,631	\$307,835	\$307,835	\$0	\$297,919
Other Charges	\$0	\$3,871	\$3,949	\$3,949	\$0	\$4,067
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$177,058	\$376,502	\$311,784	\$311,784	\$0	\$301,986
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Health Services Agency - Public Health						
1402 1200001 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$20,797	\$20,498	\$21,000	\$21,000	\$0	\$21,630
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$382	\$4,439	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$30,783,786	\$26,052,257	\$33,210,378	\$33,120,619	(\$89,759)	\$29,723,735
Charges for Service	\$1,097,573	\$1,447,468	\$1,820,107	\$1,831,268	\$11,161	\$1,874,951
Miscellaneous Revenue	\$1,371,967	\$1,001,179	\$415,520	\$389,947	(\$25,573)	\$401,627
Other Financing Sources	\$4,403,296	\$5,070,025	\$4,998,361	\$4,998,361	\$0	\$5,138,630
Total Revenue	\$37,677,801	\$33,595,866	\$40,465,366	\$40,361,195	(\$104,171)	\$37,160,573
Use of Fund Balance/Retained Earnings	(\$1,966,376)	\$1,491,418	(\$138,340)	(\$109,307)	\$29,033	(\$128,272)
Total Funding Sources	\$35,711,425	\$35,087,284	\$40,327,026	\$40,251,888	(\$75,138)	\$37,032,301
Salaries and Benefits	\$21,272,598	\$21,453,528	\$25,827,052	\$26,405,772	\$578,720	\$26,108,683
Services and Supplies	\$9,506,549	\$6,952,658	\$9,230,623	\$8,100,538	(\$1,130,085)	\$5,280,020
Other Charges	\$1,061,532	\$1,298,345	\$1,441,979	\$1,441,979	\$0	\$1,489,506
Fixed Assets						
Equipment	\$127,325	\$36,017	\$147,000	\$396,000	\$249,000	\$38,110
Other Financing Uses	\$56,660	\$2,321,038	\$251,125	\$251,125	\$0	\$258,659
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$7,197,564	\$6,737,674	\$6,940,050	\$7,167,277	\$227,227	\$7,368,126
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$39,222,228	\$38,799,260	\$43,837,829	\$43,762,691	(\$75,138)	\$40,543,104
General Fund Contribution	\$3,510,803	\$3,711,976	\$3,510,803	\$3,510,803	\$0	\$3,510,803
Total Allocated Positions	-	-	197	203	6	203

Health Services Agency - Public Health Vital and Health Statistics						
1428 1250001 Special Revenue Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$79,323	\$88,755	\$80,000	\$80,000	\$0	\$82,400
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$79,323	\$88,755	\$80,000	\$80,000	\$0	\$82,400
Use of Fund Balance/Retained Earnings	(\$70,315)	(\$69,523)	\$21,223	\$21,223	\$0	\$21,860
Total Funding Sources	\$9,008	\$19,232	\$101,223	\$101,223	\$0	\$104,260
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$9,008	\$19,232	\$101,223	\$101,223	\$0	\$104,260
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$9,008	\$19,232	\$101,223	\$101,223	\$0	\$104,260
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Developing a High-Performing Economy

Introduction

Departments within this priority area support the Board of Supervisors’ priority of *Developing a High-Performing Economy*, with the primary focus of identifying and developing opportunities that contribute to the long-term viability of a healthy local economy. Key goals include job creation, upskilling the local workforce, increasing economic diversity, and increasing efficiency, profitability and competitiveness of the local agricultural industry.

One in eight jobs is directly tied to agriculture or the related food manufacturing sector. Placing the economic viability of the County on a limited number of sectors puts the County at risk. Diversification strengthens the local economy and provides for a better, more stable, quality of life for residents. The departments within this priority area facilitate the creation of jobs for the people of Stanislaus County

which is imperative for the community to prosper and grow.

The following departments support the priority of *Developing a High-Performing Economy*:

The Agricultural Commissioner supports and protects the well-being of agriculture, agri-business, and the community through a variety of inspection services programs.

University of California (UC) Cooperative Extension is a statewide, off-campus research and education delivery program, bringing the resources of the UC system to County residents.

Workforce Development collaborates with businesses to develop a skilled workforce for in-demand occupations that contribute to the economic success of the community.



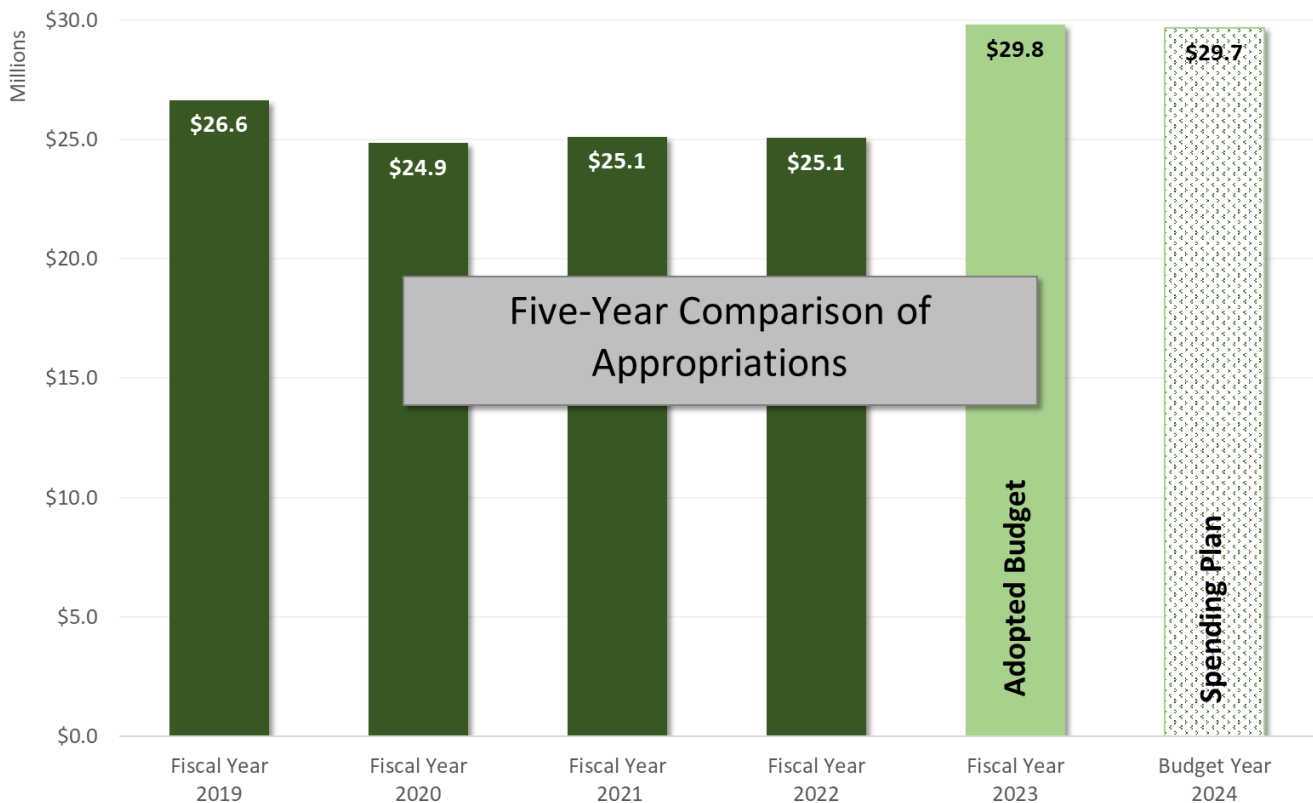
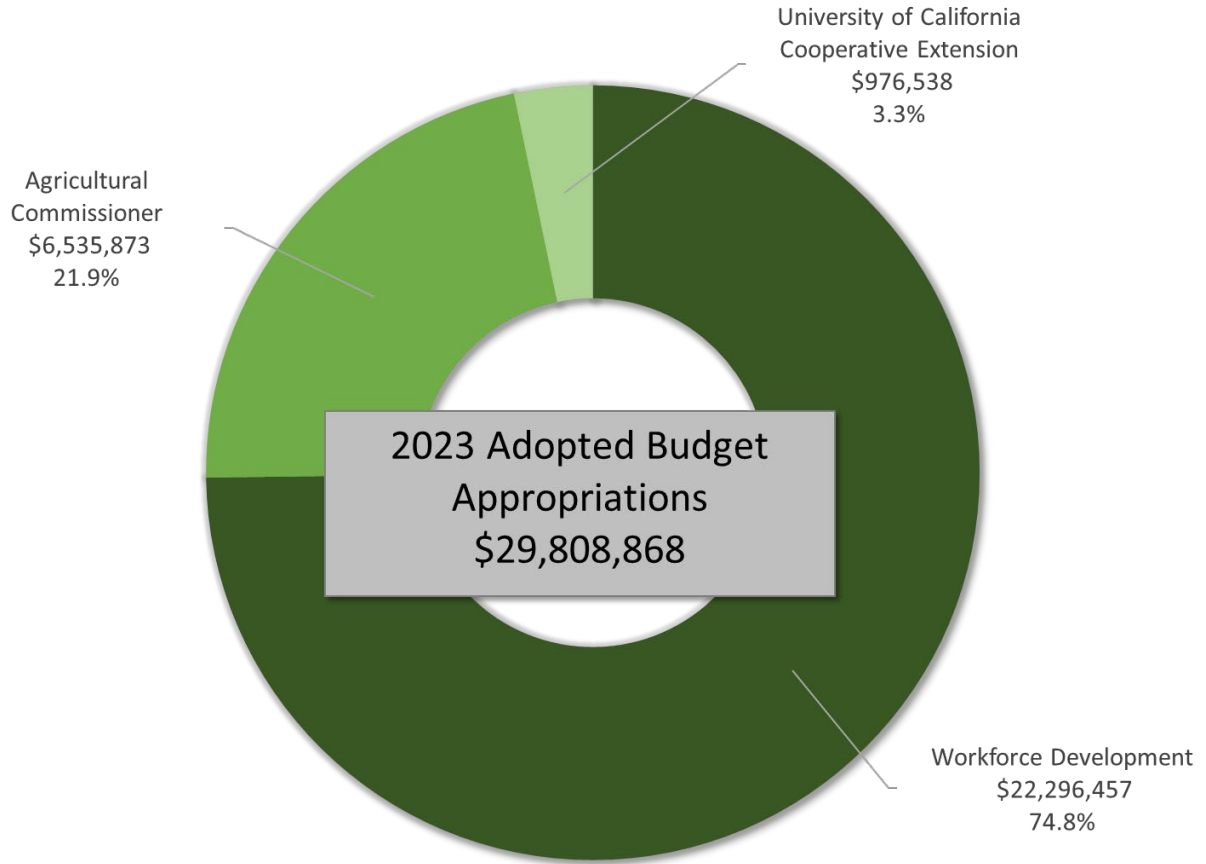
Priority Appropriations and Trends

Fiscal Year 2023 appropriations total \$29.8 million for the Board priority of *Developing a High-Performing Economy*. Workforce Development comprises approximately 75% of this priority budget, and the Agricultural Commissioner at 22%. The Workforce Development program costs are offset by both State and Federal funding and do not impact the County General Fund while the Agricultural Commissioner recoups nearly 70% of their program costs through State and Federal contracts and fees for services. The remaining 3% of the budget for this

priority area is dedicated to the UC Cooperative Extension department.

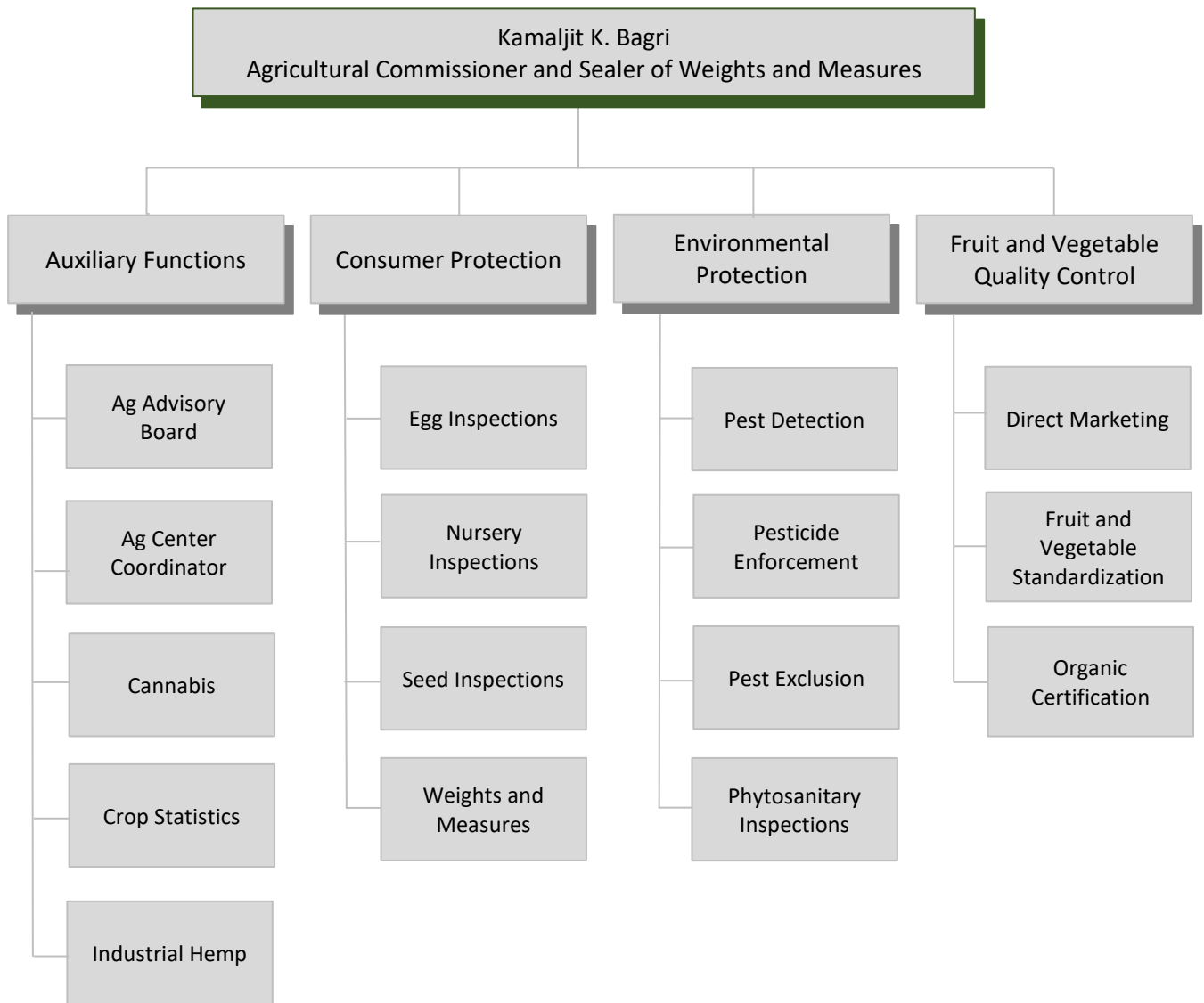
Five-year historical trends have remained relatively steady primarily due to funding levels in the departments represented here. For Fiscal Year 2023, appropriations have increased by \$4.7 million due to grant funds received by Workforce Development to expand a Digital Skills Internship program. Over the last five years, the average appropriations for this priority have been \$26 million.





Developing a High-Performing Economy Summary of Budget Appropriations

Page	Fund	Org	2023 Adopted Budget
182	Agricultural Commissioner		\$6,535,873
	0100	0010100 Agricultural Commissioner	\$6,535,873
186	University of California Cooperative Extension		\$976,538
	0100	0021100 University of California Cooperative Extension	\$971,538
	1766	0021401 UC Cooperative Extension Farm and Home Advisors	\$5,000
190	Workforce Development		\$22,296,457
	1320	0033100 Workforce Development	\$14,481,884
	1317	0033900 Workforce Development-StanWORKs	\$7,814,573
Developing a High-Performing Economy Total			\$29,808,868



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Agricultural Commissioner

Priority	<i>Developing a High-Performing Economy</i>
Mission Statement	To Support and Protect the Well-being of Agriculture, Business, and the Community

Department Summary

Agricultural Commissioner	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$450,841	\$478,645	\$454,000	\$454,000	\$0	\$454,000
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$828	\$5,595	\$8,600	\$8,600	\$0	\$8,600
Intergovernmental Revenue	\$2,998,569	\$3,089,331	\$2,880,353	\$2,880,353	\$0	\$2,937,609
Charges for Service	\$968,884	\$962,057	\$867,549	\$867,549	\$0	\$891,653
Miscellaneous Revenue	\$2,637	\$7,361	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$4,421,759	\$4,542,989	\$4,210,502	\$4,210,502	\$0	\$4,291,862
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$4,421,759	\$4,542,989	\$4,210,502	\$4,210,502	\$0	\$4,291,862
Salaries and Benefits	\$4,724,099	\$4,722,530	\$4,933,065	\$5,070,942	\$137,877	\$5,053,358
Services and Supplies	\$304,640	\$310,153	\$387,942	\$395,258	\$7,316	\$399,581
Other Charges	\$574,282	\$661,130	\$781,735	\$781,735	\$0	\$823,653
Fixed Assets						
Buildings & Improvements	\$0	\$1,847	\$0	\$51,245	\$51,245	\$0
Equipment	\$79,357	\$113,319	\$31,802	\$137,812	\$106,010	\$0
Other Financing Uses	\$0	\$76,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$73,041	\$83,485	\$98,881	\$98,881	\$0	\$98,881
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,755,419	\$5,968,464	\$6,233,425	\$6,535,873	\$302,448	\$6,375,473
General Fund Contribution	\$1,333,660	\$1,425,475	\$2,022,923	\$2,325,371	\$302,448	\$2,083,611
Total Allocated Positions	-	-	41	42	1	42

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$6.2 million, funded by \$4.2 million in estimated revenue, the use of and \$2 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- It is recommended to replace one vehicle that qualifies for replacement per General Services Agency – Fleet Services replacement guidelines, with an increase in appropriations in Fixed Assets by \$31,802, funded by Net County Cost. This vehicle will support the Department in conducting pesticide use enforcement inspections, pest exclusion and pest detection activities, and issuing export documents.

- Clerical support is needed to restore staffing to pre-reduction-in-force levels impacted during Fiscal Year 2009. It is recommended to increase estimated revenue and appropriations by \$49,400 to add one full-time Administrative Clerk II position to replace extra help staff, funded by department fee revenue and the use of existing appropriations in the base budget. The annual cost for the position is estimated at \$76,200 with a Net County Cost of \$26,800.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$6.5 million, funded by \$4.2 million in estimated revenue, and \$2.3 million in Net County Cost. This is an increase of \$302,448 in appropriations from the 2023 Proposed Budget of which \$164,571 is a technical adjustment to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Agricultural Commissioner –Increase appropriations by \$137,877 in Salaries and Benefits to add one new Agricultural Weights and Measures Inspector IV position to assist the Pesticide Use Enforcement (PUE) Deputy in managing pesticide investigations in a timely manner. Pesticide Use Enforcement is a complex program requiring the Agricultural Commissioner to conduct thorough investigations on complaints and inspections originating from the potential misuse of pesticides.

Recommendation: It is recommended to increase appropriations by \$302,448 funded by Net County Cost.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 42 positions, an increase of two position over the 2022 Adopted Budget allocation. The 2023 Proposed Budget added one position to support the front office administration unit.

Staffing Recommendation: A request for a classification study was submitted in 2022 Adopted Budget. The study has been completed and it is recommended to add one new classification of Agricultural Weights and Measures Inspector IV to provide lead level work. The salary range is \$34.73 - \$42.21 per hour and assigned to Stanislaus County Employees Association (SCEA), American Federation of State, County and Municipal Employees (AFSCME) Local 10, bargaining unit B. It is also recommended to add a new Agricultural Weights and Measures Inspector IV position.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$6.4 million, funded by \$4.3 million in estimated revenue, and \$2.1 million in Net County Cost.

Budget Contained within the Department

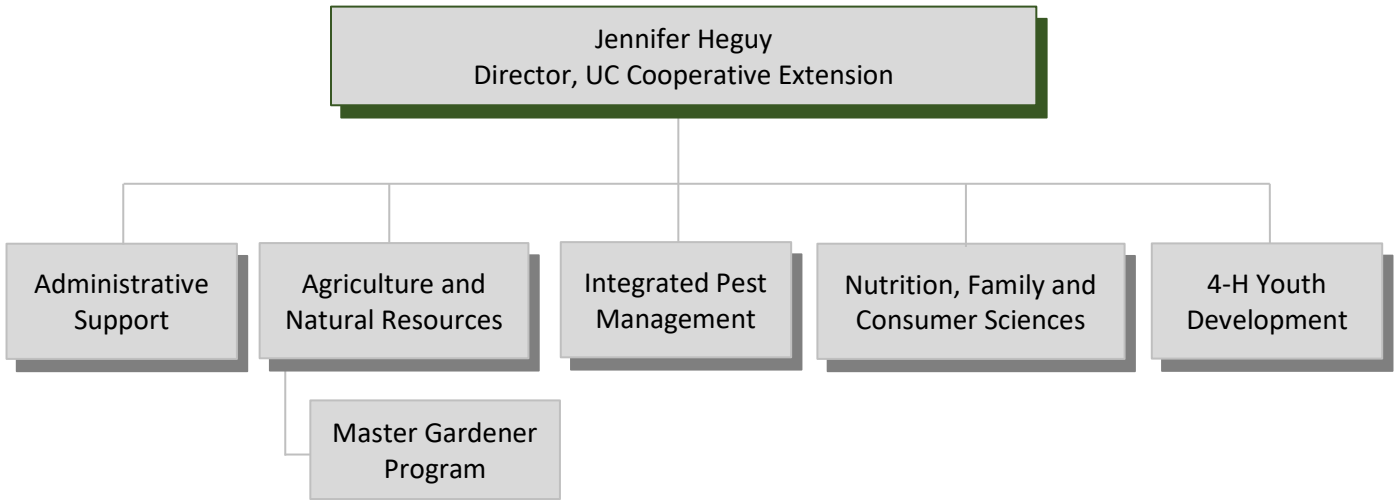
Agricultural Commissioner (General Fund)

This budget funds the Departments' core programs and services including Environmental Protection, Fruit and Vegetable Quality Control, Consumer Protection, auxiliary functions such as crop statistics, and administrative costs.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Agricultural Commissioner						
0100 0010100 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$450,841	\$478,645	\$454,000	\$454,000	\$0	\$454,000
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$828	\$5,595	\$8,600	\$8,600	\$0	\$8,600
Intergovernmental Revenue	\$2,998,569	\$3,089,331	\$2,880,353	\$2,880,353	\$0	\$2,937,609
Charges for Service	\$968,884	\$962,057	\$867,549	\$867,549	\$0	\$891,653
Miscellaneous Revenue	\$2,637	\$7,361	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$4,421,759	\$4,542,989	\$4,210,502	\$4,210,502	\$0	\$4,291,862
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$4,421,759	\$4,542,989	\$4,210,502	\$4,210,502	\$0	\$4,291,862
Salaries and Benefits	\$4,724,099	\$4,722,530	\$4,933,065	\$5,070,942	\$137,877	\$5,053,358
Services and Supplies	\$304,640	\$310,153	\$387,942	\$395,258	\$7,316	\$399,581
Other Charges	\$574,282	\$661,130	\$781,735	\$781,735	\$0	\$823,653
Fixed Assets						
Buildings & Improvements	\$0	\$1,847	\$0	\$51,245	\$51,245	\$0
Equipment	\$79,357	\$113,319	\$31,802	\$137,812	\$106,010	\$0
Other Financing Uses	\$0	\$76,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$73,041	\$83,485	\$98,881	\$98,881	\$0	\$98,881
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,755,419	\$5,968,464	\$6,233,425	\$6,535,873	\$302,448	\$6,375,473
General Fund Contribution	\$1,333,660	\$1,425,475	\$2,022,923	\$2,325,371	\$302,448	\$2,083,611
Total Allocated Positions	-	-	41	42	1	42



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University of California Cooperative Extension

Priority	<i>Developing a High-Performing Economy</i>
Mission Statement	To develop and deliver research-based information to the people of Stanislaus County in the areas of agriculture and natural resources, 4-H youth development, and family and consumer sciences which supports the continued economic viability of the agricultural industry, a safe and reliable food supply, clean air and water, and healthy communities

Department Summary

University of California Cooperative Extension						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$455	\$4,756	\$0	\$0	\$0	\$0
Other Financing Sources	\$918	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,373	\$4,756	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$1,805	\$2,387	\$5,000	\$5,000	\$0	\$5,000
Total Funding Sources	\$3,178	\$7,143	\$5,000	\$5,000	\$0	\$5,000
Salaries and Benefits	\$445,711	\$559,439	\$729,475	\$729,475	\$0	\$751,359
Services and Supplies	\$23,069	\$32,718	\$41,859	\$41,859	\$0	\$42,965
Other Charges	\$165,982	\$180,279	\$205,204	\$205,204	\$0	\$211,360
Fixed Assets						
Equipment	\$45,165	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$82,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$25	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$679,952	\$854,436	\$976,538	\$976,538	\$0	\$1,005,684
General Fund Contribution	\$676,774	\$847,293	\$971,538	\$971,538	\$0	\$1,000,684
Total Allocated Positions	-	-	7	7	0	7

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$976,538, funded by \$5,000 in department fund balance and \$971,538 in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Clerical support is needed to restore staffing to pre-reduction-in-force levels, impacted during Fiscal Year 2009. It is recommended to increase appropriations by \$76,200 to fund one full-time Administrative Clerk II position, funded by Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$976,538, funded by \$5,000 in department fund balance and \$971,538 in Net County Cost. This is consistent with that included in the 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

University of California Cooperative Extension – There are no adjustments to 2023 Proposed Budget.

Recommendation: There are no recommended budget adjustments to 2023 Proposed Budget.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
UC Cooperative Extension - Farm & Home Advisors	\$ 40,076	\$ 5,000
UC Cooperative Extension Total	\$ 40,076	\$ 5,000

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of seven positions, an increase of one position over the 2022 Adopted Budget allocation. The 2023 Proposed Budget added one position to provide additional needed clerical support.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$1 million, funded by \$5,000 in department fund balance, and \$1 million in Net County Cost.

Budgets Contained within the Department

University of California Cooperative Extension (General Fund)

This budget funds administrative support for University of California employees providing research and educational programs tailored to the needs of Stanislaus County in the areas of agriculture and natural resources, 4-H Youth development, and family and consumer sciences.

UC Cooperative Extension – Farm and Home Advisors Research Trust (Special Revenue Fund)

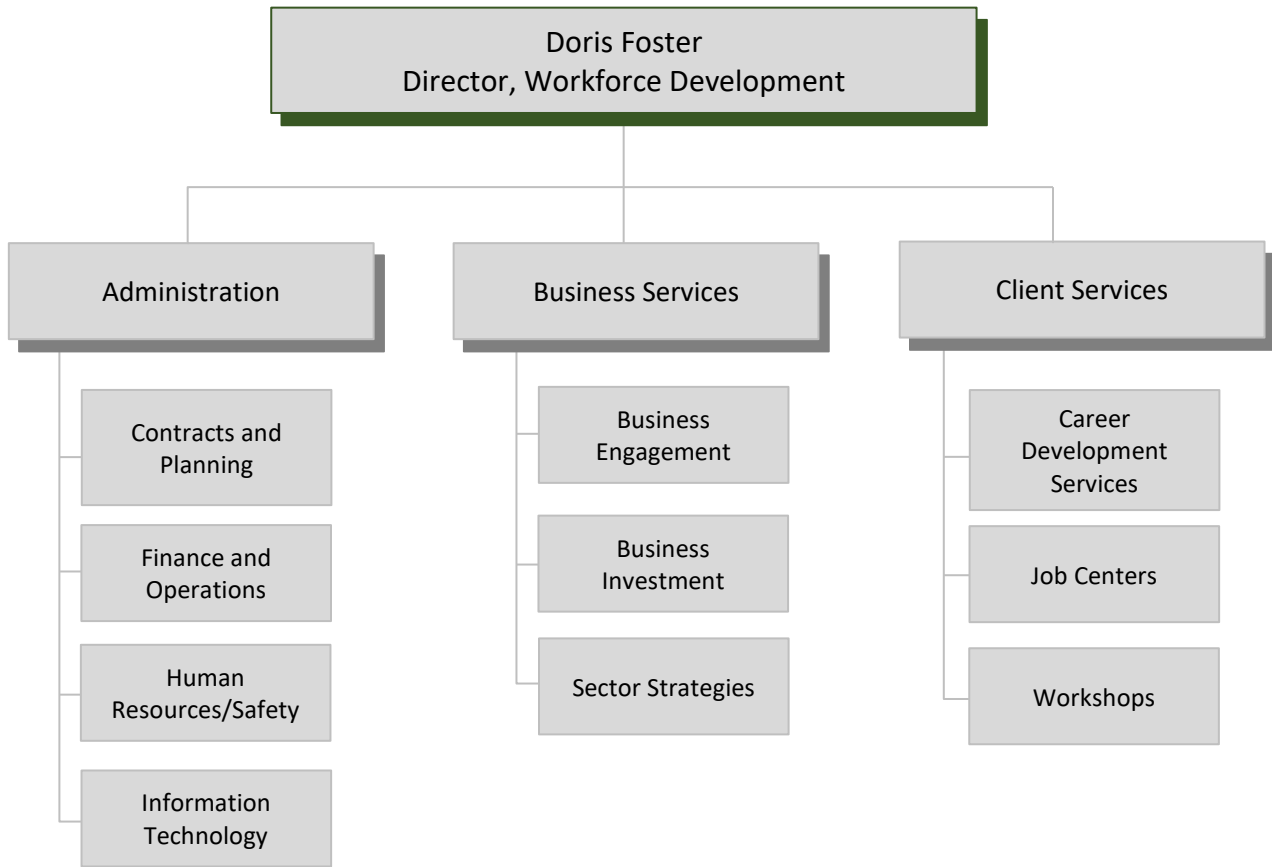
This budget funds small purchases outside of the University of California funding criteria to support research and educational programs tailored to the needs of Stanislaus County.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

University of California Cooperative Extension						
0100 0021100 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$455	\$4,756	\$0	\$0	\$0	\$0
Other Financing Sources	\$918	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,373	\$4,756	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,373	\$4,756	\$0	\$0	\$0	\$0
Salaries and Benefits	\$445,711	\$559,439	\$729,475	\$729,475	\$0	\$751,359
Services and Supplies	\$21,264	\$30,331	\$36,859	\$36,859	\$0	\$37,965
Other Charges	\$165,982	\$180,279	\$205,204	\$205,204	\$0	\$211,360
Fixed Assets						
Equipment	\$45,165	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$82,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$25	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$678,147	\$852,049	\$971,538	\$971,538	\$0	\$1,000,684
General Fund Contribution	\$676,774	\$847,293	\$971,538	\$971,538	\$0	\$1,000,684
Total Allocated Positions	-	-	7	7	0	7

University of California Cooperative Extension - Farm & Home Advisors Research Trust						
1766 0021401 Special Revenue Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$1,805	\$2,387	\$5,000	\$5,000	\$0	\$5,000
Total Funding Sources	\$1,805	\$2,387	\$5,000	\$5,000	\$0	\$5,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$1,805	\$2,387	\$5,000	\$5,000	\$0	\$5,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,805	\$2,387	\$5,000	\$5,000	\$0	\$5,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



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Workforce Development

Priority	<i>Developing a High-Performing Economy</i>
Mission Statement	Work with businesses to determine the needs of in-demand occupations and develop a skilled workforce that strengthens businesses and contributes to the economic success of our community

Department Summary

Workforce Development						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$8,374,095	\$8,035,235	\$9,512,423	\$14,132,723	\$4,620,300	\$14,331,884
Charges for Service	\$6,506,201	\$6,328,981	\$7,964,573	\$7,964,573	\$0	\$7,964,573
Miscellaneous Revenue	\$4,033	\$14,871	\$0	\$0	\$0	\$0
Other Financing Sources	\$132,099	\$2,469	\$0	\$0	\$0	\$0
Total Revenue	\$15,016,428	\$14,381,556	\$17,476,996	\$22,097,296	\$4,620,300	\$22,296,457
Use of Fund Balance/Retained Earnings	(\$405,175)	(\$322,365)	\$199,161	\$199,161	\$0	\$0
Total Funding Sources	\$14,611,253	\$14,059,191	\$17,676,157	\$22,296,457	\$4,620,300	\$22,296,457
Salaries and Benefits	\$7,955,298	\$8,097,168	\$10,811,571	\$12,740,200	\$1,928,629	\$12,740,200
Services and Supplies	\$6,012,103	\$5,401,865	\$6,167,154	\$8,876,847	\$2,709,693	\$8,876,847
Other Charges	\$643,852	\$652,108	\$697,432	\$679,410	(\$18,022)	\$679,410
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$14,611,253	\$14,151,141	\$17,676,157	\$22,296,457	\$4,620,300	\$22,296,457
General Fund Contribution	\$0	\$91,950	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	92	92	0	92

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$17.7 million, funded by \$17.5 in estimated revenue, and \$199,161 in use of departmental fund balance. The following are highlights from the 2023 Proposed Budget.

- The Department does not have any adjustments above base budget.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$22.3 million, funded by \$22.1 million in estimated revenue, and \$199,161 in use of departmental fund balance. This is an increase of \$4.6 million from the 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Workforce Development – An increase in one-time appropriations and estimated revenue by \$4.6 million for a new grant, California for All Youth, is recommended to expand the existing Digital Skills Internship program to pursue technology-related careers in partnership with Bay Valley Foundation serving ages 16-30 from underserved groups. The Board approved this grant on July 12, 2022 (Board Res. No. 2022-0374).

Recommendation: It is recommended to increase appropriations and estimated Special Revenue by \$4.6 million.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Workforce Development	\$ 5,942,417	\$ 199,161
Workforce Development - StanWORKs	10,395	-
Workforce Development Total	\$ 5,952,812	\$ 199,161

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 92 positions, consistent with the 2022 Adopted Budget allocation.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$22.3 million, funded by \$22.3 million in estimated revenue.

Budgets Contained within the Department

Workforce Development (Special Revenue Fund)

This budget funds employment training services to the community through various programs funded by the Workforce Innovation and Opportunity Act (WIOA). Additionally, business services are provided to assist employers to build a skilled workforce to meet hiring goals, lower training costs and maintain a competitive edge.

Workforce Development – StanWORKs (Special Revenue Fund)

This budget funds employment and training services for Temporary Assistance to Needy Families (TANF), known as CalWORKs in California, recipients through a contract with the Community Services Agency.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Workforce Development						
1320 0033100 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$8,374,095	\$8,035,235	\$9,512,423	\$14,132,723	\$4,620,300	\$14,331,884
Charges for Service	\$737,259	\$594,608	\$150,000	\$150,000	\$0	\$150,000
Miscellaneous Revenue	\$4,033	\$11,521	\$0	\$0	\$0	\$0
Other Financing Sources	\$132,099	\$2,469	\$0	\$0	\$0	\$0
Total Revenue	\$9,247,486	\$8,643,833	\$9,662,423	\$14,282,723	\$4,620,300	\$14,481,884
Use of Fund Balance/Retained Earnings	(\$405,175)	(\$319,015)	\$199,161	\$199,161	\$0	\$0
Total Funding Sources	\$8,842,311	\$8,324,818	\$9,861,584	\$14,481,884	\$4,620,300	\$14,481,884
Salaries and Benefits	\$4,775,142	\$4,999,621	\$5,674,279	\$7,471,061	\$1,796,782	\$7,471,061
Services and Supplies	\$3,737,862	\$3,090,521	\$3,876,714	\$6,671,886	\$2,795,172	\$6,671,886
Other Charges	\$329,307	\$307,483	\$310,591	\$338,937	\$28,346	\$338,937
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,842,311	\$8,397,625	\$9,861,584	\$14,481,884	\$4,620,300	\$14,481,884
General Fund Contribution	\$0	\$72,807	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	92	92	0	92

Workforce Development - StanWORKs						
1317 0033900 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$5,768,942	\$5,734,373	\$7,814,573	\$7,814,573	\$0	\$7,814,573
Miscellaneous Revenue	\$0	\$3,350	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$5,768,942	\$5,737,723	\$7,814,573	\$7,814,573	\$0	\$7,814,573
Use of Fund Balance/Retained Earnings	\$0	(\$3,350)	\$0	\$0	\$0	\$0
Total Funding Sources	\$5,768,942	\$5,734,373	\$7,814,573	\$7,814,573	\$0	\$7,814,573
Salaries and Benefits	\$3,180,156	\$3,097,547	\$5,137,292	\$5,269,139	\$131,847	\$5,269,139
Services and Supplies	\$2,274,241	\$2,311,344	\$2,290,440	\$2,204,961	(\$85,479)	\$2,204,961
Other Charges	\$314,545	\$344,625	\$386,841	\$340,473	(\$46,368)	\$340,473
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,768,942	\$5,753,516	\$7,814,573	\$7,814,573	\$0	\$7,814,573
General Fund Contribution	\$0	\$19,143	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Promoting Lifelong Learning

Introduction

The Library supports the Board of Supervisors' priority of *Promoting Lifelong Learning*, with the primary focus on advancing children's and young adults' learning capability. Additional focus of this priority area is centered around the desire to serve members of the community and provide valuable services to local agencies and other County departments. In promoting lifelong learning opportunities for all residents in support of community and individual prosperity, the Stanislaus County Library engages members of the community and offers access to information, knowledge, and the tools for innovation and personal development.

The Stanislaus County Library System includes 13 community libraries providing educational and recreational services that enlighten and empower residents. The Library offers early literacy programs

for children, basic literacy services to adults, resources for veterans and their families, and outreach services beyond the physical walls of the libraries, including online e-resources and community outreach activities such as home delivery service for customers who are unable to come to the Library due to advanced age, injury or illness. The Library also offers unique services such as the Veterans Resource Center, passport application processing, and citizenship information sessions.

The Library is primarily funded by a voter-approved 1/8-cent sales tax, which represents approximately 91% of the Library's total estimated revenue to support Library operations in Fiscal Year 2023. The voter-approved 1/8-cent sales tax was extended for 12 years when Measure S passed in the November 7, 2017 election.



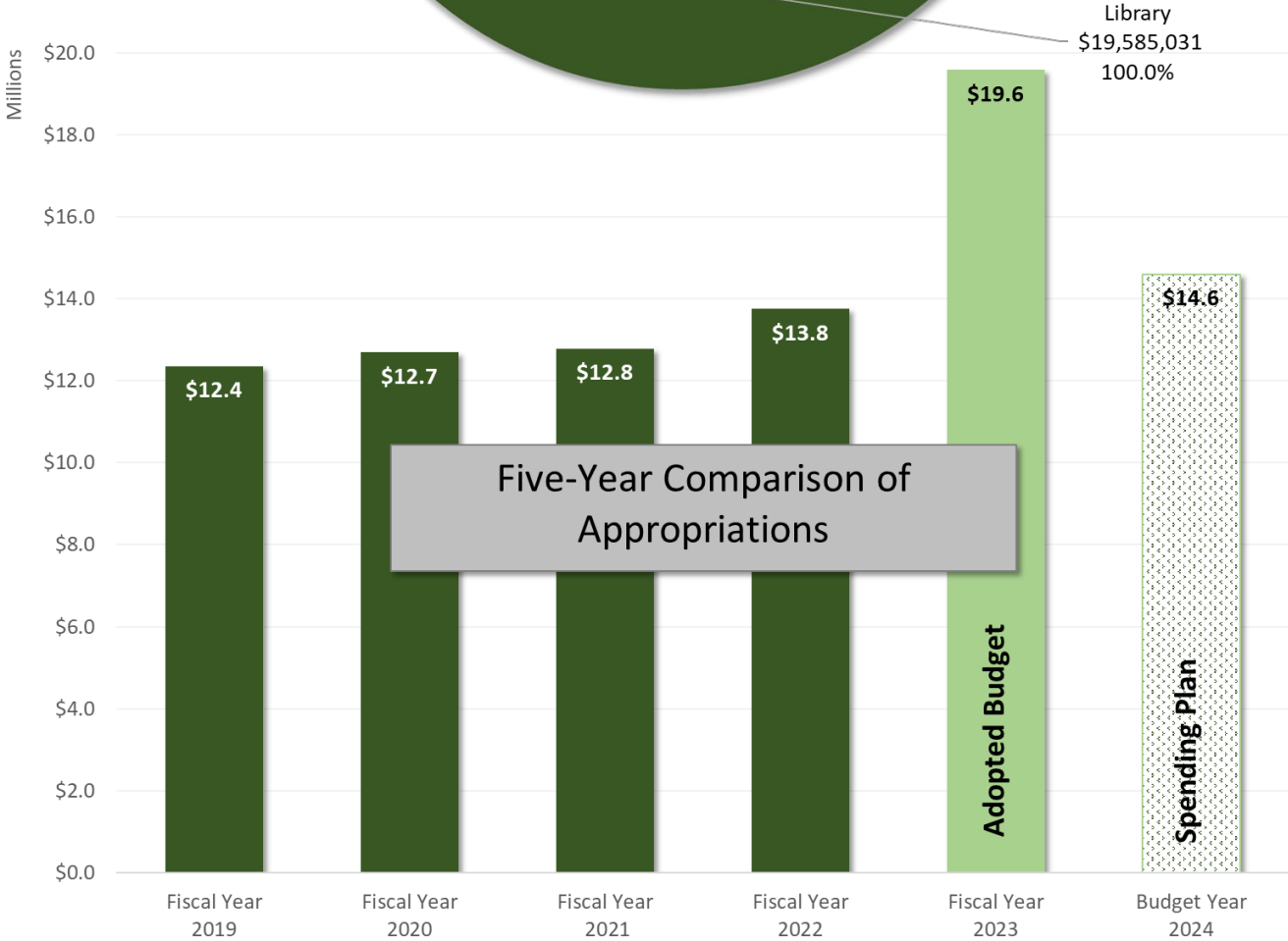
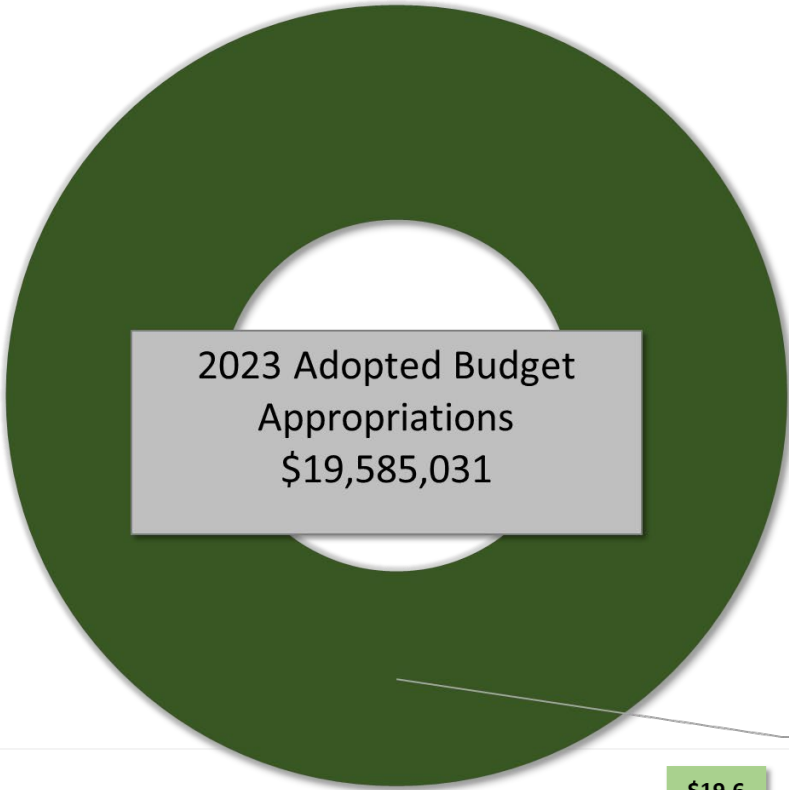
Priority Appropriations and Trends

Fiscal Year 2023 appropriations total \$19.6 million for the priority *Promoting Lifelong Learning*. The 2023 Adopted Budget reflects an increase of \$5.8 million from Fiscal Year 2022; this includes an increase in appropriations of \$3.5 million to establish the Building Community Services Investment funding to enhance County Libraries.

Between 2019 and 2021, the Department averaged appropriations of \$12.6 million and earmarked \$6.4 million in departmental fund balance to fund building and expansion projects, with \$2.8 million for

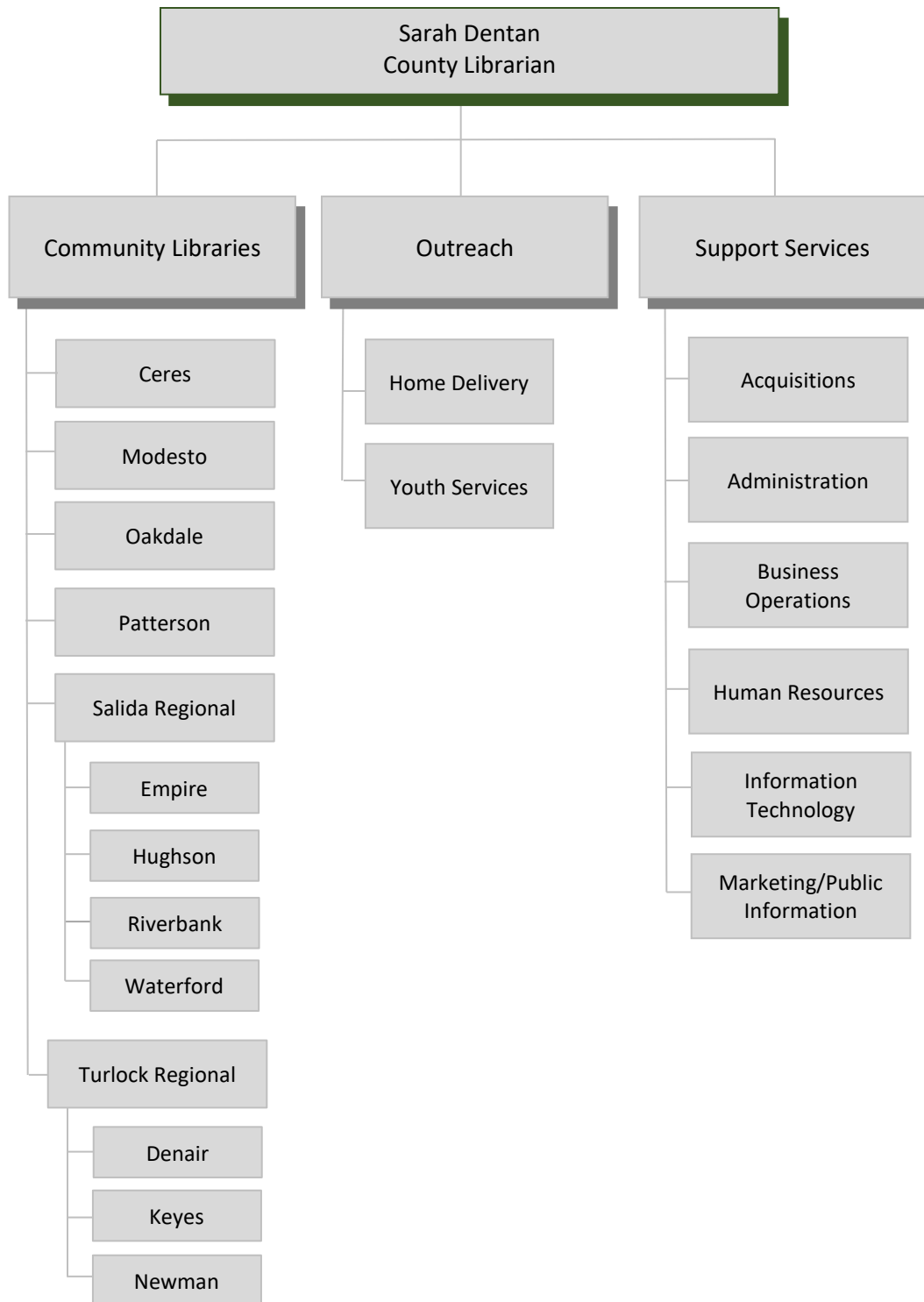
the new Empire Library and \$3.6 million for the expanded Turlock Library. The Library has seen a substantial increase in sales tax revenue as a result of Federal stimulus monies issued throughout the community to combat the economic impact of the COVID-19 pandemic. It is uncertain how long the rise in sales tax revenues will last. The Library is affected by the increase in minimum wage for extra-help staff, increases in salaries and benefits, and additional materials and electronic resources required to better meet customer needs and preferences.





Promoting Lifelong Learning Summary of Budget Appropriations

Page	Fund	Org	2023 Adopted Budget
198	Library		\$19,585,031
	1651	0037000 Library	\$19,585,031
Promoting Lifelong Learning Total			\$19,585,031



1500 I Street, Modesto, CA 95354 Tel: (209) 558-7800
www.stanislauslibrary.org

Library

Priority	<i>Promoting Lifelong Learning</i>
Mission Statement	Stanislaus County Library engages all members of the community and offers access to information, knowledge, and the tools for innovation and personal development

Department Summary

Library	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$13,942,009	\$15,029,290	\$13,400,000	\$13,400,000	\$0	\$13,400,000
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$425	\$328	\$500	\$500	\$0	\$360
Intergovernmental Revenue	\$887,663	\$857,072	\$429,667	\$429,667	\$0	\$400,000
Charges for Service	\$38,782	\$355,759	\$302,400	\$302,400	\$0	\$255,000
Miscellaneous Revenue	\$146,518	\$138,424	\$105,250	\$105,250	\$0	\$128,000
Other Financing Sources	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$200,000
Total Revenue	\$15,215,397	\$16,580,873	\$14,437,817	\$14,437,817	\$0	\$14,383,360
Use of Fund Balance/Retained Earnings	(\$3,882,408)	(\$3,698,676)	(\$548,291)	\$530,404	\$1,078,695	(\$644,420)
Total Funding Sources	\$11,332,989	\$12,882,197	\$13,889,526	\$14,968,221	\$1,078,695	\$13,738,940
Salaries and Benefits	\$7,093,304	\$7,304,271	\$7,772,253	\$8,147,253	\$375,000	\$7,998,961
Services and Supplies	\$2,335,354	\$3,203,109	\$4,135,407	\$8,439,102	\$4,303,695	\$3,701,423
Other Charges	\$1,888,367	\$2,034,592	\$2,263,966	\$2,263,966	\$0	\$2,370,656
Fixed Assets						
Buildings & Improvements	\$63,247	\$520,540	\$60,000	\$210,000	\$150,000	\$90,000
Equipment	\$0	\$7,046	\$80,000	\$80,000	\$0	\$0
Other Financing Uses	\$444,527	\$392,343	\$444,710	\$444,710	\$0	\$444,710
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$11,824,799	\$13,461,901	\$14,756,336	\$19,585,031	\$4,828,695	\$14,605,750
General Fund Contribution	\$491,810	\$579,704	\$866,810	\$4,616,810	\$3,750,000	\$866,810
Total Allocated Positions	-	-	72	72	0	72

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$14.8 in appropriations, \$14.4 million in estimated revenue, the savings of (\$548,291) in fund balance, and \$866,810 in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- It is recommended to increase estimated revenue by \$257,081 and decrease use of departmental fund balance by \$257,081 to align with current sales tax projections. HdL, the County's Sales Tax Analyst, estimates Fiscal Year 2023 revenue of \$1.2 million while the Department conservatively estimates revenue increases of \$800,000.

- Library extra help staff was reduced by 80% during COVID-19. It is recommended to increase estimated revenue and appropriations by \$262,919 for extra help staff to support Department operations. This increase will restore the Department extra help staffing levels to approximately 50% of that experienced pre-COVID-19 pandemic.
- It is recommended to increase estimated revenue and appropriations by \$200,000 to procure a consultant to develop a strategic plan. This one-time cost, funded by increased sales tax revenue, would be utilized to create a framework to guide decisions that align with long-term community and County interests.
- To provide long-term financial stability for Library operations, it is recommended to increase Net County Cost and decrease the use of departmental fund balance by \$375,000, restoring the General Fund annual contribution to the Fiscal Year 2009 level of \$863,000.
- Cargo vans are used to transport books, supplies, furniture and equipment throughout the County's 13 Library locations. It is recommended to increase estimated revenue and appropriations by \$80,000 to replace two cargo vans that qualify for replacement per the General Services Agency Fleet Services replacement guidelines.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$19.6 million, funded by \$14.4 million in estimated revenue, \$530,404 in the use of department fund balance and \$4.6 million in Net County Cost. This is an increase in appropriations of \$4.8 million from approved 2023 Proposed Budget, which includes a technical adjustment of \$177,465 to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Library

- Building Community Services Investment – As part of 2023 Proposed Budget, a one-time \$60 million investment strategy, which would be implemented over three years, was introduced. Of this amount \$20 million was allocated to enhance county parks and libraries. This investment will go toward targeted one-time investments in infrastructure which directly contribute to the local quality of life, community wellness, and life-long learning; strategic facility planning; and contracted support to plan and deliver identified projects. To initiate this strategy a \$3.5 million increase is recommended, funded with Net County Cost.
- An increase in appropriations of \$200,000, with \$100,000 in Fixed Assets for annual repairs and maintenance projects and \$100,000 for non-capitalized projects, will be funded by use of Department fund balance.
- An increase in appropriations of \$50,000 in Fixed Assets will be used to replace the Modesto Library public address system, funded by the use of fund balance. The Modesto Library is a 60,000 sq. ft. facility that is currently without a functioning public address system needed for daily closing announcements and emergency situations.
- An increase in appropriations of \$250,000 will support Modesto Children's Museum programming, funded by Net County Cost. This item was approved by the Board of Supervisors on April 26, 2022 (Board Res. No. 2022-0179).
- An increase in ongoing appropriations of \$375,000, funded by the use of Department fund balance, is recommended for extra-help staffing to support Library operations at 13 facilities. This request will help to restore some services to pre-pandemic levels.

- An increase in appropriations of \$276,230 is recommended to purchase collection materials and to replace lost and/or damaged equipment, funded by use of Department fund balance. This request includes \$30,000 for replacement laptops, hotspots and other materials lost or damaged by patrons.

Recommendation: It is recommended to increase appropriations by \$4.8 million, funded by an increase of \$1.1 million in the use of departmental fund balance, and \$3.8 million in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Library	\$ 13,634,609	\$ 530,404
Library Total	\$ 13,634,609	\$ 530,404

Fixed Assets | Vehicles

The 2023 Adopted Budget includes an increase in Fixed Assets \$150,000 for the following:

- An increase in appropriations of \$100,000 in Fixed Assets for annual repairs and maintenance projects which will be funded by use of Department fund balance.
- An increase in appropriations of \$50,000 in Fixed Assets will be used to replace the Modesto Library public address system, funded by Department fund balance. The Modesto Library is a 60,000 sq. ft. facility that is currently without a functioning public address system needed for daily closing announcements and emergency situations.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 72 positions, consistent with the 2022 Adopted Budget allocation.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$14.6 million, funded by \$14.4 million in estimated revenue, the savings of (\$644,420) in fund balance, and \$866,810 in Net County Cost.

Budget Contained within the Department

Library (Special Revenue Fund)

Funds the programs and services provided at all 13 community locations. Services include print resources, e-resources, passports, public computers, and adult, teen, and children's programming.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Library						
1651 0037100 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$13,942,009	\$15,029,290	\$13,400,000	\$13,400,000	\$0	\$13,400,000
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$425	\$328	\$500	\$500	\$0	\$360
Intergovernmental Revenue	\$887,663	\$857,072	\$429,667	\$429,667	\$0	\$400,000
Charges for Service	\$38,782	\$355,759	\$302,400	\$302,400	\$0	\$255,000
Miscellaneous Revenue	\$146,518	\$138,424	\$105,250	\$105,250	\$0	\$128,000
Other Financing Sources	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$200,000
Total Revenue	\$15,215,397	\$16,580,873	\$14,437,817	\$14,437,817	\$0	\$14,383,360
Use of Fund Balance/Retained Earnings	(\$3,882,408)	(\$3,698,676)	(\$548,291)	\$530,404	\$1,078,695	(\$644,420)
Total Funding Sources	\$11,332,989	\$12,882,197	\$13,889,526	\$14,968,221	\$1,078,695	\$13,738,940
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Services and Supplies	\$2,335,354	\$3,203,109	\$4,135,407	\$8,439,102	\$4,303,695	\$3,701,423
Other Charges	\$1,888,367	\$2,034,592	\$2,263,966	\$2,263,966	\$0	\$2,370,656
Fixed Assets						
Buildings & Improvements	\$63,247	\$520,540	\$60,000	\$210,000	\$150,000	\$90,000
Equipment	\$0	\$7,046	\$80,000	\$80,000	\$0	\$0
Other Financing Uses	\$444,527	\$392,343	\$444,710	\$444,710	\$0	\$444,710
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$11,824,799	\$13,461,901	\$14,756,336	\$19,585,031	\$4,828,695	\$14,605,750
General Fund Contribution	\$491,810	\$579,704	\$866,810	\$4,616,810	\$3,750,000	\$866,810
Total Allocated Positions	-	-	72	72	0	72

Delivering Efficient Public Services

Introduction

Departments within this section support the Board of Supervisors' priority of *Delivering Efficient Public Services* to benefit our residents and businesses. These departments serve members of the community while also providing valuable services to local agencies and other County departments.

Some of the critical and supportive functions provided by this priority area include Countywide property assessment, financial management and oversight, human relations, employee health and safety, legal representation, elections facilitation, facilities and vehicle maintenance, public records retention, investment of local funds, technological support, and overall County operational responsibility. Providing services online has vastly improved the way the County interacts with the public, with access to Countywide information and services is now widely available online at www.stancounty.com.

The following departments support the delivery of efficient public services through daily operations, with service to internal and external customers.

The County Assessor produces the annual assessment roll of tangible property within Stanislaus County, generated with fair, accurate, and timely property valuations. The Auditor-Controller provides effective fiscal oversight, ensuring fiscal integrity in reporting, policies and procedures, systems, internal controls, and compliance with accounting standards for the benefit of the County and local cities, school districts, and special districts. The Board of Supervisors provides governing, administrative,

and legislative direction to County departments and directs overall policy guidance for Stanislaus County.

The Chief Executive Office provides overall leadership and management of County government, including the management of finite County resources, long-range financial modeling, organizational planning and budgeting, economic development, liability claims/insurance, and performance visioning. The Chief Executive Office – Human Relations Division manages the health, safety, and well-being of Stanislaus County employees through the administration of employee benefits, safety programs, and disabilities management. The County Clerk-Recorder processes all records related to marriage licenses, vital statistics, document filings, the recording of real property, processes passports, officiates civil wedding ceremonies, and conducts elections.

County Counsel serves as the principal legal counsel for the Board of Supervisors and provides legal advice and critical training to all County offices, departments, and commissions.



County Operations is a category of budget accounting for the technical and operational requirements related to finance, health benefits, self-insurance programs, economic development, federal/state pass through allocations and other obligations of the County all under the oversight of the Chief Executive Office. The General Services Agency provides Countywide facilities maintenance and management, capital projects administration and oversight, purchasing policies and procedures, procurement services and direction, and acquisition and preservation of vehicles to support County

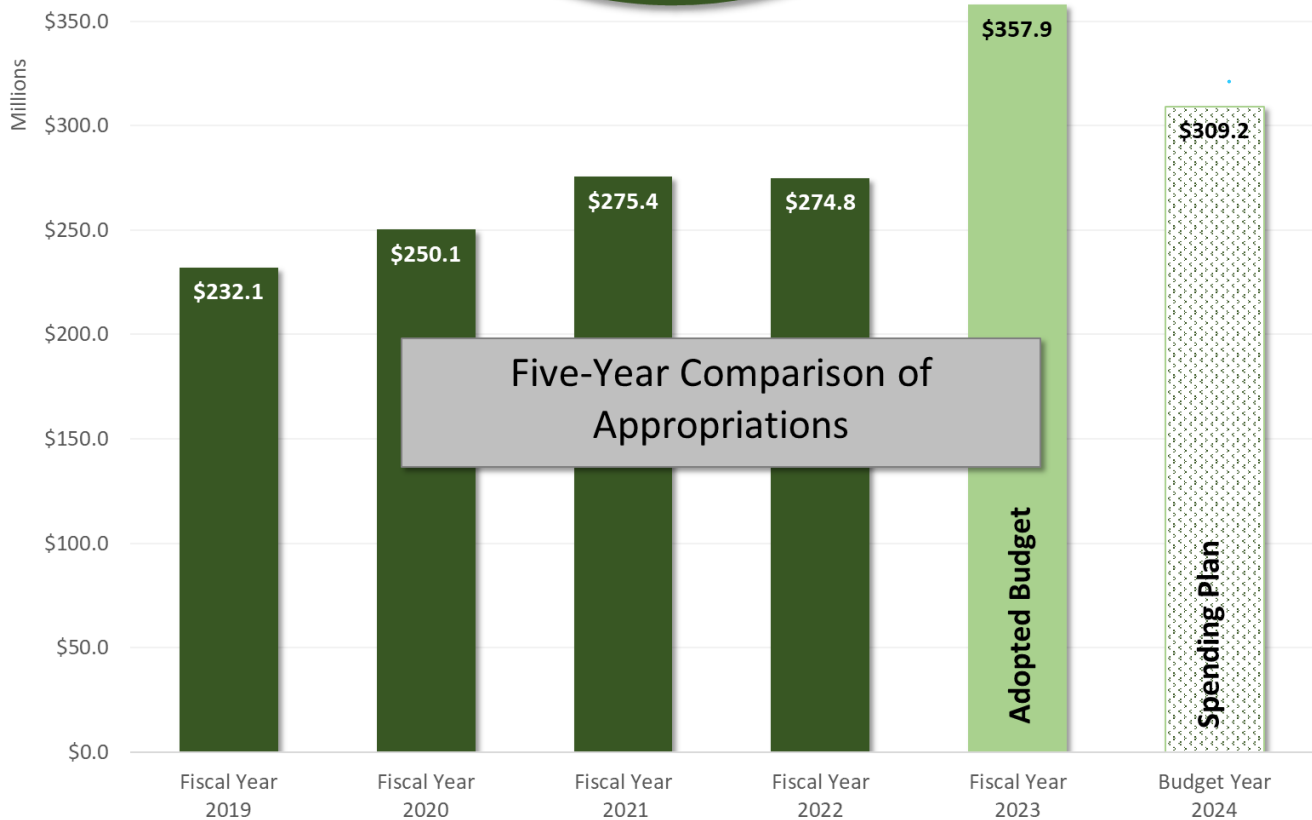
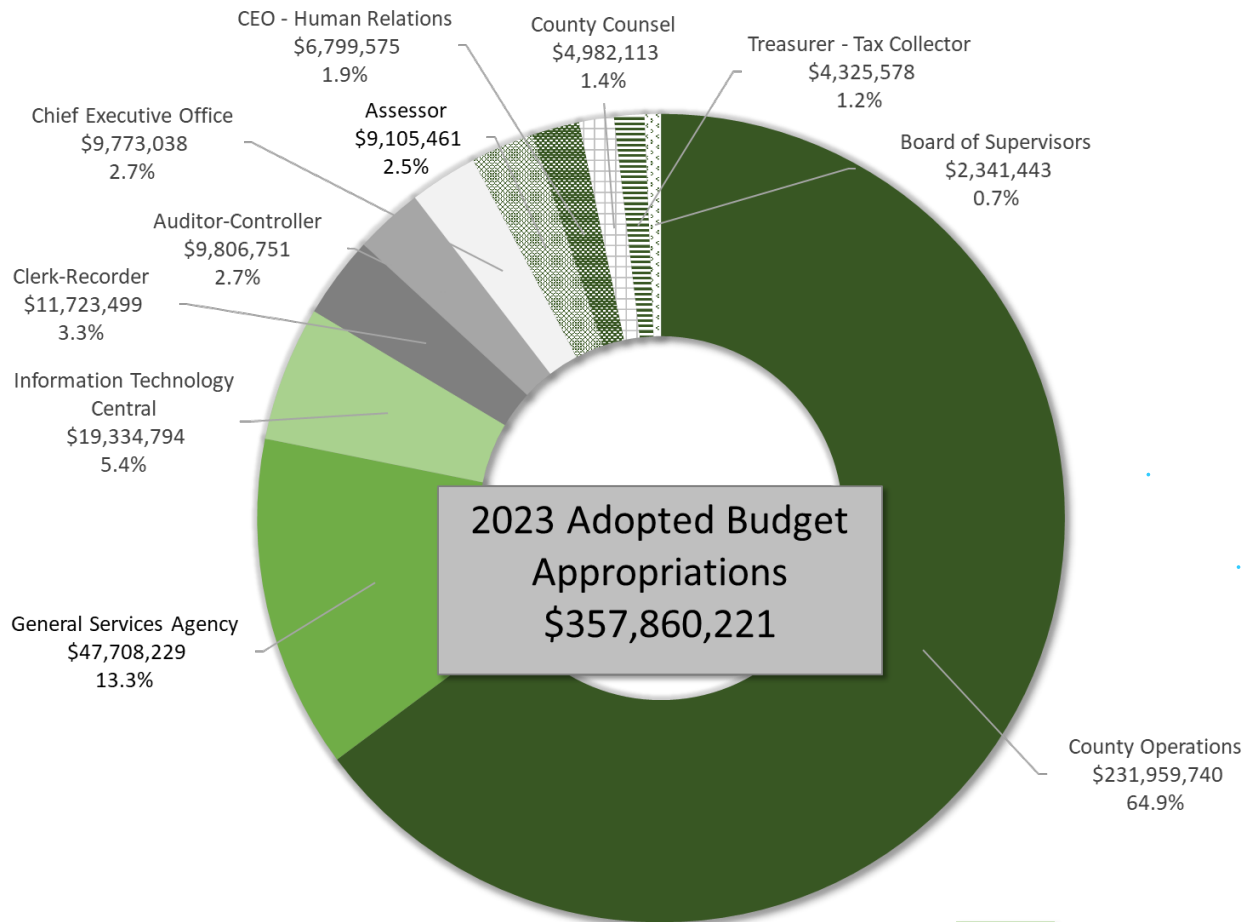
departments and partner agencies in their daily operations. Information Technology Central is the County's central information technology department and supports the technology and web-based needs of County departments by providing help desk and desktop support services, email services, technology security, and County website services. The Treasurer-Tax Collector collects property taxes and a variety of other revenues that help multiple public agencies meet their respective financial goals and objectives, and issues various licenses, including business licenses.

Priority Appropriations and Trends

Fiscal Year 2023 appropriations total \$357.9 million for the *Delivering Efficient Public Services* priority. The largest segment of this priority is County Operations, a variety of administrative budgets in support of various County benefits, projects, initiatives, and programs, at 64.9% of total appropriations. This is followed by General Services Agency with 13.3%, Information Technology Central utilizing 5.4%, and Clerk-Recorder making up 3.3% of budgeted appropriations, with the remaining departments making up 13.1% of this priority.

Five-year historical trends show a steady increase in appropriations, with an average annual increase of 12% through Budget Year 2023. The 2023 Adopted Budget represents a 30.2% increase from the prior year, mostly attributed to a 140.2% increase in County Operations. While a significant increase, this priority areas as a percent of the total County Budget is increasing from 18.5% in Fiscal Year 2022 to 21.7% in Budget Year 2023. The increase in County Operations is primarily due to the relocation of several Legal Budget Units (LBUs) from other Board Priority areas along with an increase in General Fund Contributions to Other Programs, General Fund Match Vehicle License Fee (VLF), General Liability, and increases in department costs for the Enterprise Resource Planning (ERP) project implementation. Budget Year 2024 projections drop 13.6% from the previous year due to the removal of one-time projects and expenditures that are not anticipated to continue into the next year.

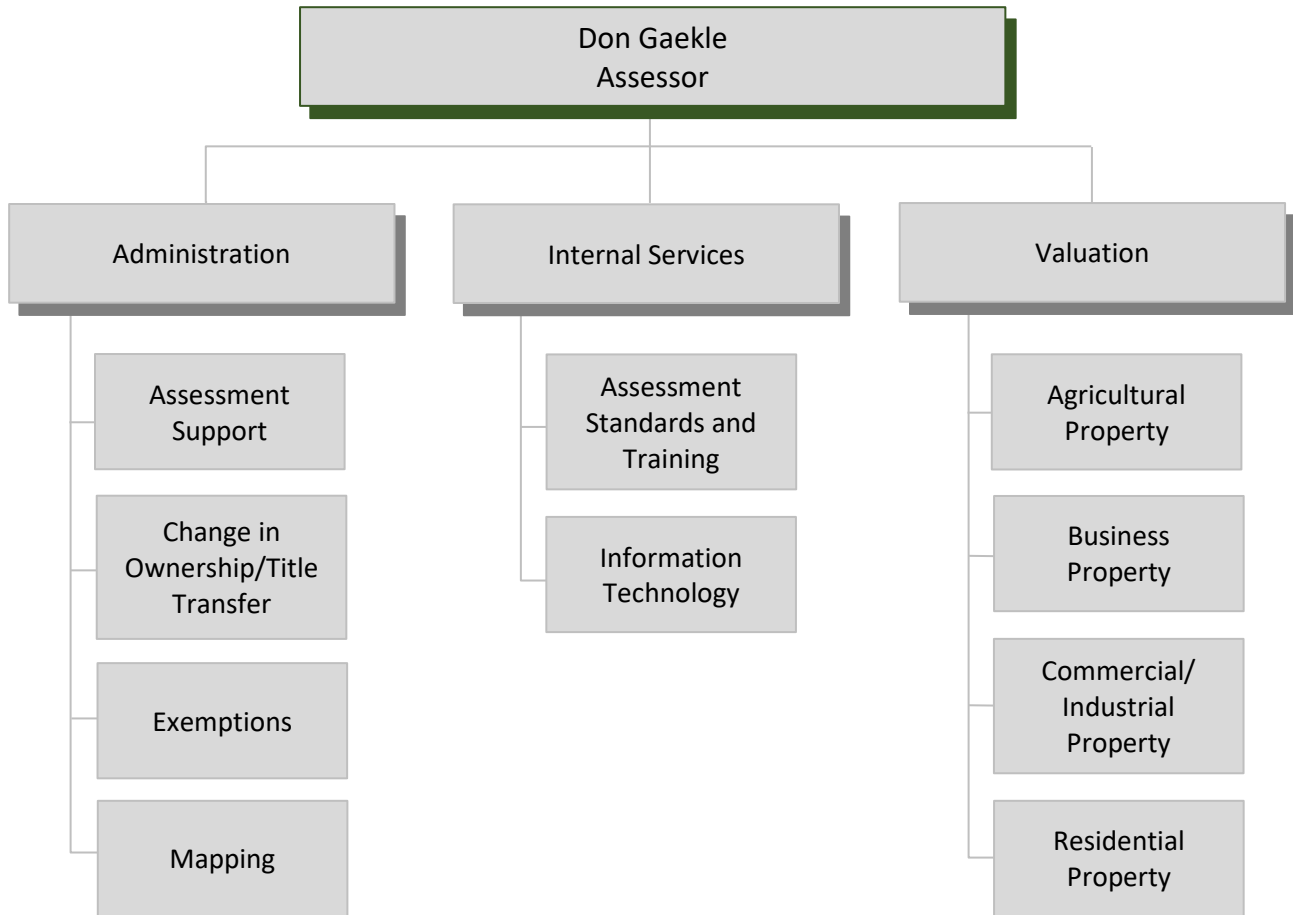




Delivering Efficient Public Services Summary of Budget Appropriations

Page	Fund	Org		2023 Adopted Budget
208	Assessor			\$9,105,461
	0100	0012000	Assessor	\$8,782,961
	172A	0012172	ASR State Grant	\$322,500
213	Auditor-Controller			\$9,806,751
	0100	0013000	Auditor-Controller	\$5,511,761
	5401	0013240	Enterprise Resource Planning	\$4,294,990
218	Board of Supervisors			\$2,341,443
	0100	0014100	Board of Supervisors	\$2,341,443
222	Chief Executive Office			\$38,754,405
	0100	0015000	Administration	\$9,773,038
226	CEO-Human Relations			\$22,181,792
	0100	0015600	Human Relations	\$6,799,575
230	Clerk-Recorder			\$11,723,499
	0100	0020001	Recorder Division	\$4,288,234
	0100	0020299	Elections Division	\$6,170,059
	1723	0020500	Modernization Trust Fund	\$1,210,206
	1786	0020601	Vital and Health Statistics	\$55,000
236	County Counsel			\$4,982,113
	0100	0022000	County Counsel	\$4,982,113
240	County Operations			\$231,959,740
	0100	0016041	Airport	\$250,000
	0100	0016071	Appropriations for Contingencies	\$12,008,510
	1676	0013260	ARPA State and Local Fiscal Recovery Fund	\$4,577,960
	4085	0068000	Cannabis Program	\$5,453,183
	0100	0016021	Capital Improvement Financing Authority (CIFA)	\$140,633
	2025	0061301	Capital Projects - Courthouse Construction Fund	\$750,720
	2026	0061303	Capital Projects - Criminal Justice Facilities Fund	\$35,256
	0100	0061313	Capital Projects - Crows Landing Industrial Business Park Project	\$4,089,245
	0100	0016120	County Court Funding	\$6,187,910
	0100	0016081	Debt Service	\$736,450
	5094	0018094	Deferred Compensation	\$144,208

Page	Fund	Org		2023 Adopted Budget
240	County Operations			\$231,959,740
5101	0018101	Dental Self-Insurance		\$4,422,351
1777	0017700	DNA Identification Fund Prop 69		\$29,000
1726	0017200	Department of Justice Drug and Alcohol		\$100,000
0105	0015291	Economic Development Bank		\$645,000
1675	0013250	ERAP Emergency Rental Assistance Program		\$0
0100	0016001	Focus on Prevention		\$1,118,800
0100	0016401	General Fund Contribution to Other Programs		\$35,841,592
0100	0016051	General Fund Match Vehicle License Fee (VLF)		\$40,000,000
5051	0018051	General Liability		\$15,011,970
0100	0016061	Mandated County Match		\$21,533,039
5091	0018091	Medical Self-Insurance		\$68,822,969
5093	0018093	Other Employee Benefits		\$132,482
5061	0018061	Professional Liability Insurance		\$1,711,341
1687	0017000	Stanislaus Family Justice Center		\$300,000
5071	0018071	Unemployment Insurance		\$635,189
5111	0018111	Vision Care Insurance		\$784,851
5081	0018081	Workers Compensation		\$6,497,081
262	General Services Agency			\$47,708,229
171A	0016200	12th Street Office Building		\$73,615
0100	0019010	Administration		\$1,135,396
0100	0019100	Capital Facilities		\$20,237,872
5001	0018210	Central Services Division		\$3,081,244
5170	0018700	Facilities Maintenance Division		\$10,161,764
5021	0018500	Fleet Services Division		\$5,960,558
0100	0019110	Tenth Street Place		\$713,780
5170	0018720	Utilities		\$6,344,000
274	Information Technology Central			\$19,334,794
5031	0048100	Information Technology Central		\$17,790,142
5011	0048200	Information Technology Central -Telecommunications		\$0
5141	0016161	Integrated Criminal Justice Information System		\$1,544,652
280	Treasurer-Tax Collector			\$4,325,578
0100	0030001	Admin/Taxes		\$1,737,059
0100	0030002	Revenue Recovery		\$1,674,617
0100	0030004	Treasury Division		\$913,902
Delivering Efficient Public Services Total				\$380,042,013



1010 10th Street, Suite 2400, Modesto, CA 95354 Tel: (209) 525-6461
www.stancounty.com/assessor

Assessor

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To produce a fair, accurate and timely assessment roll while providing excellent customer service

Department Summary

Assessor	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	(\$10,751)	\$31,362	\$21,630	\$21,630	\$0	\$22,279
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$100,000	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,407,608	\$1,341,961	\$1,047,000	\$1,047,000	\$0	\$1,077,900
Miscellaneous Revenue	\$19,508	\$13,421	\$13,390	\$13,390	\$0	\$13,792
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,516,365	\$1,386,744	\$1,082,020	\$1,082,020	\$0	\$1,113,971
Use of Fund Balance/Retained Earnings	(\$40,000)	\$120,000	\$118,500	\$322,500	\$204,000	\$118,500
Total Funding Sources	\$1,476,365	\$1,506,744	\$1,200,520	\$1,404,520	\$204,000	\$1,232,471
Salaries and Benefits	\$5,840,275	\$6,381,594	\$7,027,391	\$7,027,391	\$0	\$7,200,539
Services and Supplies	\$586,636	\$1,044,404	\$679,199	\$1,241,699	\$562,500	\$697,866
Other Charges	\$537,094	\$653,572	\$835,049	\$835,049	\$0	\$880,050
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$137	\$216	\$1,322	\$1,322	\$0	\$1,362
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$6,964,142	\$8,079,786	\$8,542,961	\$9,105,461	\$562,500	\$8,779,817
General Fund Contribution	\$5,487,777	\$6,573,042	\$7,342,441	\$7,700,941	\$358,500	\$7,547,346
Total Allocated Positions	-	-	61	61	0	61

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$8.5 million, funded by \$1.1 million in estimated revenue, the use of \$118,500 in fund balance, and \$7.3 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- The Board approved (Res. No. 2022- 0249) to implement a two-year pilot use of the Just Appraised Inc. software, a deed-reading application that will provide an interface between recorded documents and the Assessor’s current Megabyte document processing system. To support this pilot program, it is recommended to increase appropriations by \$2,000 for two new virtual servers, funded by Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$9.1 million, funded by \$1.1 million in estimated revenue, \$322,500 in the use of Department fund balance, and \$7.7 million in Net County Cost. This is an increase of \$562,500 over the approved 2023 Proposed Budget, of which \$224,500 is a technical adjustment to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Assessor – It is recommended to add one new Manager I position and delete one vacant Supervising Assessment Technician I/II position. The Manager I position allows the Department to restructure the Assessment Technician section to retain qualified and experienced staff to manage assessment support. The Department anticipates absorbing the net difference until Budget Year 2024. Afterward, this request requires an additional ongoing Net County Cost of approximately \$8,461. It is also recommended to increase appropriations by \$338,000 for the Assessor's front counter remodeling project, funded by Net County Cost. The Department had earmarked much of its Fiscal Year 2022 Performance Visioning Carryover Savings (PVCS) funds for the project but was unable to complete it prior to year-end. The Department ended the year with \$521,500 remaining in unspent PVCS, which dropped to the General Fund.

Recommendation: It is recommended to increase appropriations by \$562,500, funded by the use of \$204,000 in fund balance and \$358,500 in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
ASR State Grant	\$ 515,000	\$ 322,500
Assessor Total	\$ 515,000	\$ 322,500

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 61 positions, consistent with the 2022 Adopted Budget allocation.

Staffing Recommendation: It is recommended to add one Manager I position to serve as the Managing Assessment Technician. The position will allow the Department to restructure the Assessment Technician section to meet the increasing need for qualified and experienced staff to manage the Assessment Support, Change in Ownership, and Exemptions division of the office. It is also recommended to delete one vacant block-budgeted Supervising Assessment Technician I/II. In addition, it is recommended to conduct a classification study on the Assessment Technician series.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$8.8 million, funded by \$1.1 million in estimated revenue, the use of \$118,500 in fund balance, and \$7.5 million in Net County Cost.

Budgets Contained within the Department

Assessor (General Fund)

Funds staff, Department support functions, and related expenditures dedicated to preparing an annual assessment roll from which property tax revenues are generated

ASR State Grants (Special Revenue)

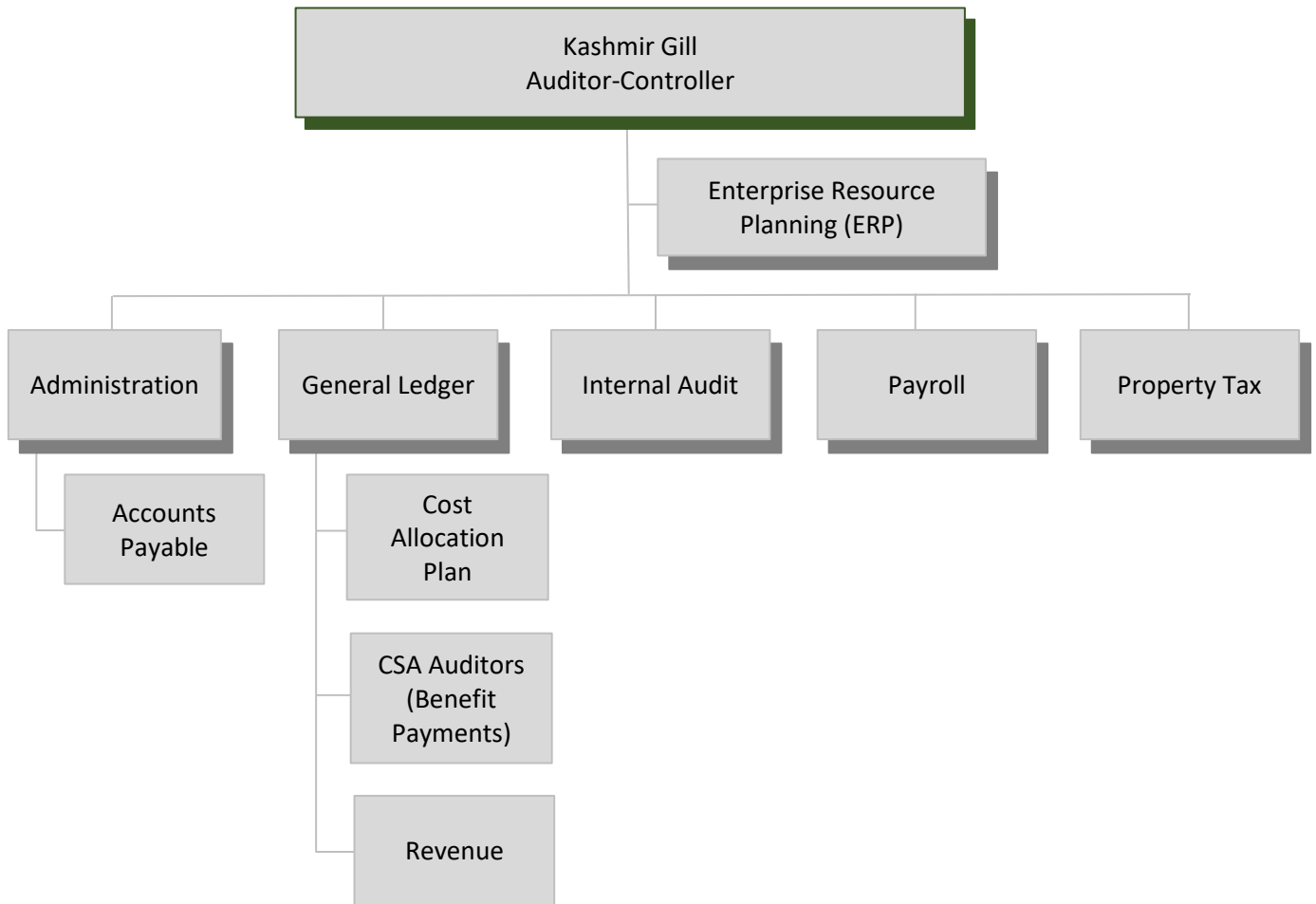
Houses State grant revenue, providing funds for equipment and special projects

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Assessor						
0100 0012000 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	(\$10,751)	\$31,362	\$21,630	\$21,630	\$0	\$22,279
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,407,608	\$1,341,961	\$1,047,000	\$1,047,000	\$0	\$1,077,900
Miscellaneous Revenue	\$19,508	\$13,421	\$13,390	\$13,390	\$0	\$13,792
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,416,365	\$1,386,744	\$1,082,020	\$1,082,020	\$0	\$1,113,971
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,416,365	\$1,386,744	\$1,082,020	\$1,082,020	\$0	\$1,113,971
Salaries and Benefits	\$5,840,275	\$6,381,594	\$7,027,391	\$7,027,391	\$0	\$7,200,539
Services and Supplies	\$476,636	\$924,404	\$560,699	\$919,199	\$358,500	\$579,366
Other Charges	\$537,094	\$653,572	\$835,049	\$835,049	\$0	\$880,050
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$137	\$216	\$1,322	\$1,322	\$0	\$1,362
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$6,854,142	\$7,959,786	\$8,424,461	\$8,782,961	\$358,500	\$8,661,317
General Fund Contribution	\$5,437,777	\$6,573,042	\$7,342,441	\$7,700,941	\$358,500	\$7,547,346
Total Allocated Positions	-	-	61	61	0	61

Assessor - ASR State Grant						
172A 0012172 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$100,000	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$100,000	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	(\$40,000)	\$120,000	\$118,500	\$322,500	\$204,000	\$118,500
Total Funding Sources	\$60,000	\$120,000	\$118,500	\$322,500	\$204,000	\$118,500
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$110,000	\$120,000	\$118,500	\$322,500	\$204,000	\$118,500
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$110,000	\$120,000	\$118,500	\$322,500	\$204,000	\$118,500
General Fund Contribution	\$50,000	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



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Auditor-Controller

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To provide effective fiscal monitoring, reporting, safeguarding of resources through accounting policies, procedures, systems, internal controls, legal and professional standards for the benefit of the citizens of Stanislaus County

Department Summary

Auditor-Controller						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$169,914	\$145,579	\$152,000	\$152,000	\$0	\$156,560
Intergovernmental Revenue	\$207,745	\$146,569	\$0	\$0	\$0	\$0
Charges for Service	\$2,780,896	\$2,347,343	\$3,222,926	\$3,222,926	\$0	\$3,319,620
Miscellaneous Revenue	\$107,594	\$123,958	\$121,500	\$121,500	\$0	\$125,145
Other Financing Sources	\$24,900	\$24,900	\$0	\$0	\$0	\$0
Total Revenue	\$3,291,049	\$2,788,349	\$3,496,426	\$3,496,426	\$0	\$3,601,325
Use of Fund Balance/Retained Earnings	(\$367,377)	(\$3,063,381)	\$2,841,252	\$4,294,990	\$1,453,738	\$0
Total Funding Sources	\$2,923,672	(\$275,032)	\$6,337,678	\$7,791,416	\$1,453,738	\$3,601,325
Salaries and Benefits	\$4,505,336	\$4,656,951	\$6,452,017	\$6,452,017	\$0	\$5,009,910
Services and Supplies	\$218,629	\$2,442,056	\$1,483,571	\$2,926,855	\$1,443,284	\$228,370
Other Charges	\$322,230	\$353,026	\$417,325	\$427,779	\$10,454	\$461,605
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$15	\$83	\$100	\$100	\$0	\$100
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,046,210	\$7,452,116	\$8,353,013	\$9,806,751	\$1,453,738	\$5,699,985
General Fund Contribution	\$2,122,538	\$7,727,148	\$2,015,335	\$2,015,335	\$0	\$2,098,660
Total Allocated Positions	-	-	45	46	1	46

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$8.4 million, funded by \$3.5 million in estimated revenue, the use of \$2.8 million in fund balance, and \$2 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- It is recommended to add one new Confidential Assistant (CA) IV position to the Payroll Division to support various payroll functions, supervise two CA III positions, provide training, and ensure compliance with Human Resources, Employee Benefits, and Time and Labor deadlines. The total cost of the position is \$108,500, funded by \$66,607 (60%) in Cost Allocation Plan (CAP) revenue and \$41,893 (40%) in Net County Cost.

- The Auditor-Controller continues to partner with the Chief Executive Office and Information Technology Central in the LEAP Project. LEAP stands for Leadership, Empowerment, Accountability and Performance and refers to the enterprise solution for financial and budget management currently in process and on target for October 1, 2022, implementation.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$9.8 million, funded by \$3.5 million in estimated revenue, \$4.3 million in the use of Department fund balance, and \$2 million in Net County Cost.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Enterprise Resource Planning – It is recommended to increase appropriations by \$1.5 million to support the ongoing Enterprise Resource Planning (ERP) project to its final implementation utilizing Department fund balance preserved for this purpose. The funding will be used to manage purchase orders, outstanding encumbrances, contract amendments, and other charges.

Recommendation: It is recommended to increase appropriations by \$1.5 million, funded by the Department fund balance.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Auditor-Controller - Enterprise Resource Planning	\$ 3,758,903	\$ 4,294,990
Auditor-Controller Total	\$ 3,758,903	\$ 4,294,990

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 46 positions, an increase of three positions over the 2022 Adopted Budget. On October 5, 2021 (BOS 2021-0492), one time-limited position was added to ERP. The 2023 Proposed Budget added one position to support the Payroll Division. On August 16, 2022 (BOS 2022-0435), one position was added to support the implementation and administration of the Employee Choice Bonus Plan.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$5.7 million, funded by \$3.6 million in estimated revenue, and \$2.1 million in Net County Cost.

Budgets Contained within the Department

Auditor-Controller (General Fund)

Funds duties and responsibilities of the Auditor-Controller, including activities for administration, general ledger, internal audit, payroll, and property tax allocation

Enterprise Resource Planning (Internal Service Fund)

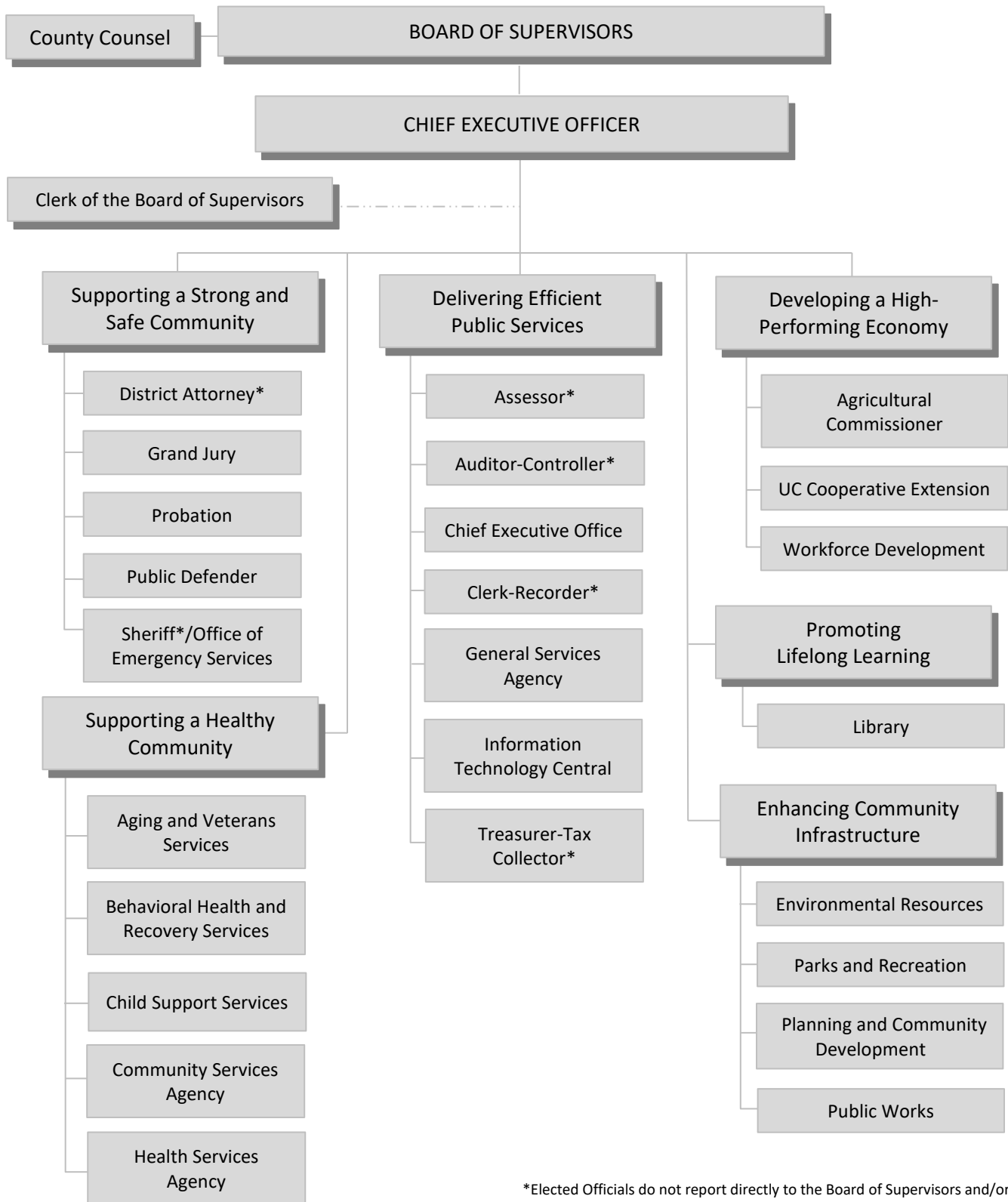
Funds duties and responsibilities of the Enterprise Resource Planning project, including contracts for consultants and administration.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Auditor-Controller						
0100 0013000						
General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$169,914	\$145,579	\$152,000	\$152,000	\$0	\$156,560
Intergovernmental Revenue	\$207,745	\$146,569	\$0	\$0	\$0	\$0
Charges for Service	\$2,780,896	\$2,347,343	\$3,222,926	\$3,222,926	\$0	\$3,319,620
Miscellaneous Revenue	\$107,594	\$123,958	\$121,500	\$121,500	\$0	\$125,145
Other Financing Sources	\$24,900	\$24,900	\$0	\$0	\$0	\$0
Total Revenue	\$3,291,049	\$2,788,349	\$3,496,426	\$3,496,426	\$0	\$3,601,325
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$3,291,049	\$2,788,349	\$3,496,426	\$3,496,426	\$0	\$3,601,325
Salaries and Benefits	\$4,302,161	\$3,765,175	\$4,891,417	\$4,891,417	\$0	\$5,009,910
Services and Supplies	\$161,996	\$129,474	\$221,650	\$221,650	\$0	\$228,370
Other Charges	\$319,415	\$330,670	\$398,594	\$398,594	\$0	\$461,605
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$15	\$83	\$100	\$100	\$0	\$100
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,783,587	\$4,225,402	\$5,511,761	\$5,511,761	\$0	\$5,699,985
General Fund Contribution	\$1,492,538	\$1,437,053	\$2,015,335	\$2,015,335	\$0	\$2,098,660
Total Allocated Positions	-	-	42	43	1	43

Auditor-Controller - Enterprise Resource Planning						
5401 0013240 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	(\$367,377)	(\$3,063,381)	\$2,841,252	\$4,294,990	\$1,453,738	\$0
Total Funding Sources	(\$367,377)	(\$3,063,381)	\$2,841,252	\$4,294,990	\$1,453,738	\$0
Salaries and Benefits	\$203,175	\$891,776	\$1,560,600	\$1,560,600	\$0	\$0
Services and Supplies	\$56,633	\$2,312,582	\$1,261,921	\$2,705,205	\$1,443,284	\$0
Other Charges	\$2,815	\$22,356	\$18,731	\$29,185	\$10,454	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$262,623	\$3,226,714	\$2,841,252	\$4,294,990	\$1,453,738	\$0
General Fund Contribution	\$630,000	\$6,290,095	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	3	3	0	3



*Elected Officials do not report directly to the Board of Supervisors and/or Chief Executive Officer. This chart is for purposes of budget organization. Effective September 20, 2022.

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Board of Supervisors

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	We build community

Department Summary

Board of Supervisors						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$65,370	\$64,835	\$62,990	\$62,990	\$0	\$0
Miscellaneous Revenue	\$272	\$723	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$65,642	\$65,558	\$62,990	\$62,990	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$65,642	\$65,558	\$62,990	\$62,990	\$0	\$0
Salaries and Benefits	\$1,046,125	\$1,112,029	\$1,786,309	\$1,786,309	\$0	\$1,828,602
Services and Supplies	\$152,965	\$136,722	\$224,825	\$423,840	\$199,015	\$231,569
Other Charges	\$96,285	\$108,278	\$131,294	\$131,294	\$0	\$137,363
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,295,375	\$1,357,029	\$2,142,428	\$2,341,443	\$199,015	\$2,197,534
General Fund Contribution	\$1,229,733	\$1,291,471	\$2,079,438	\$2,278,453	\$199,015	\$2,197,534
Total Allocated Positions	-	-	11	11	0	11

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$2.1 million, funded by \$62,990 in estimated revenue, and \$2.1 million in Net County Cost.

- The Department does not have any adjustments above base budget.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$2.3 million, funded by \$62,990 in estimated revenue, and \$2.3 million in Net County Cost. This is an increase of \$199,015 over the approved 2023 Proposed Budget, including a technical adjustment of \$84,351 to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

It is recommended to increase appropriations by \$114,664 for the remodeling of staff cubicles, funded by Net County Cost. The Department had earmarked its Fiscal Year 2022 Performance Visioning Carryover Savings (PVCS) funds for the project but was unable to complete it prior to year-end. The Department ended the year with \$156,157 remaining in unspent PVCS, which dropped to the General Fund.

Recommendation: It is recommended to increase appropriations by \$199,015, funded by Net County Cost.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 11 positions, an increase of one position over the 2022 Adopted Budget. The 2022 Midyear Financial Report added one position to support the Board of Supervisors.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$2.2 million, funded by Net County Cost.

Budget Contained within the Department

Board of Supervisors (General Fund)

Funds staff and administration functions in support of the Board of Supervisors of Stanislaus County, the governing board responsible for setting County policy and approving the annual County budget which funds all County departments.

The individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Board of Supervisors						
0100 0014100 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$65,370	\$64,835	\$62,990	\$62,990	\$0	\$0
Miscellaneous Revenue	\$272	\$723	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$65,642	\$65,558	\$62,990	\$62,990	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$65,642	\$65,558	\$62,990	\$62,990	\$0	\$0
Salaries and Benefits	\$1,046,125	\$1,112,029	\$1,786,309	\$1,786,309	\$0	\$1,828,602
Services and Supplies	\$152,965	\$136,722	\$224,825	\$423,840	\$199,015	\$231,569
Other Charges	\$96,285	\$108,278	\$131,294	\$131,294	\$0	\$137,363
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,295,375	\$1,357,029	\$2,142,428	\$2,341,443	\$199,015	\$2,197,534
General Fund Contribution	\$1,229,733	\$1,291,471	\$2,079,438	\$2,278,453	\$199,015	\$2,197,534
Total Allocated Positions	-	-	11	11	0	11



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Chief Executive Office

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To guide the organization and serve the public interest, implement the Board of Supervisors' priorities, and support County departments in achieving their missions

Department Summary

Chief Executive Office	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D-Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$575,222	\$7,688	\$0	\$0	\$0	\$0
Charges for Service	\$3,119,032	\$2,958,928	\$3,501,900	\$3,501,900	\$0	\$3,449,350
Miscellaneous Revenue	\$7,282	\$8,283	\$0	\$0	\$0	\$0
Other Financing Sources	\$65,092	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$3,766,628	\$2,974,899	\$3,501,900	\$3,501,900	\$0	\$3,449,350
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$3,766,628	\$2,974,899	\$3,501,900	\$3,501,900	\$0	\$3,449,350
Salaries and Benefits	\$5,570,904	\$5,558,048	\$6,699,550	\$6,699,550	\$0	\$6,860,850
Services and Supplies	\$1,284,464	\$1,073,237	\$1,544,000	\$2,364,338	\$820,338	\$1,585,700
Other Charges	\$520,447	\$477,159	\$682,750	\$682,750	\$0	\$749,500
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$339,152	\$0	\$26,400	\$26,400	\$0	\$26,400
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$426	\$766	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$7,715,393	\$7,109,210	\$8,952,700	\$9,773,038	\$820,338	\$9,222,450
General Fund Contribution	\$3,948,765	\$4,134,311	\$5,450,800	\$6,271,138	\$820,338	\$5,773,100
Total Allocated Positions	-	-	40	40	0	40

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$9 million, funded by \$3.5 million in estimated revenue and \$5.4 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- The recommendations will increase appropriations by \$259,800, funded by \$104,000 (40%) in cost allocation plan (CAP) revenue and \$155,800 (60%) in Net County Cost to support three new positions.
 - One block-budgeted Manager I/II/III position will establish diversity, equity, and inclusion as a core function within the Chief Executive Office (CEO), building upon the foundation of work that exists within the County through Human Relations, department cultural competency programs, and the long-standing Equal Rights Commission. In recognition of Executive Order 13985, dated January 20, 2021, Advancing

Racial Equity and Support for Underserved Communities through the Federal Government, this position will be responsible for providing leadership, technical expertise, and project management across programs and systems to contribute to building a diverse and inclusive organization committed to advancing equity. The initial focus of the position will be to identify, coordinate, and leverage strategies to advance equity using a data-driven approach.

- One Confidential Assistant IV position will support the Budget Team and enhance back-up coverage to executive support for CEO Senior Leadership.
- One Confidential Assistant III position will support the Economic Development Team and the front office.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$9.8 million, funded by \$3.5 million in estimated revenue, and \$6.3 million in Net County Cost. This is an increase of \$820,338 from 2023 Proposed Budget, which includes a technical adjustment of \$154,238 to re-appropriate funds from the prior fiscal year.

Adjustments to Final Budget by Legal Budget Unit (LBU)

An increase of \$666,100 in appropriations, funded with Net County Cost, is recommended to fund the remodeling of the 6th floor.

Recommendation: It is recommended to increase appropriations by \$820,338, funded with Net County Cost.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 40 positions, an increase of three positions from the 2022 Adopted Budget allocation. The 2023 Proposed Budget added three positions to support operations.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$9.2 million, funded by \$3.4 million in estimated revenue, and \$5.8 million in Net County Cost.

Budgets Contained within the Department

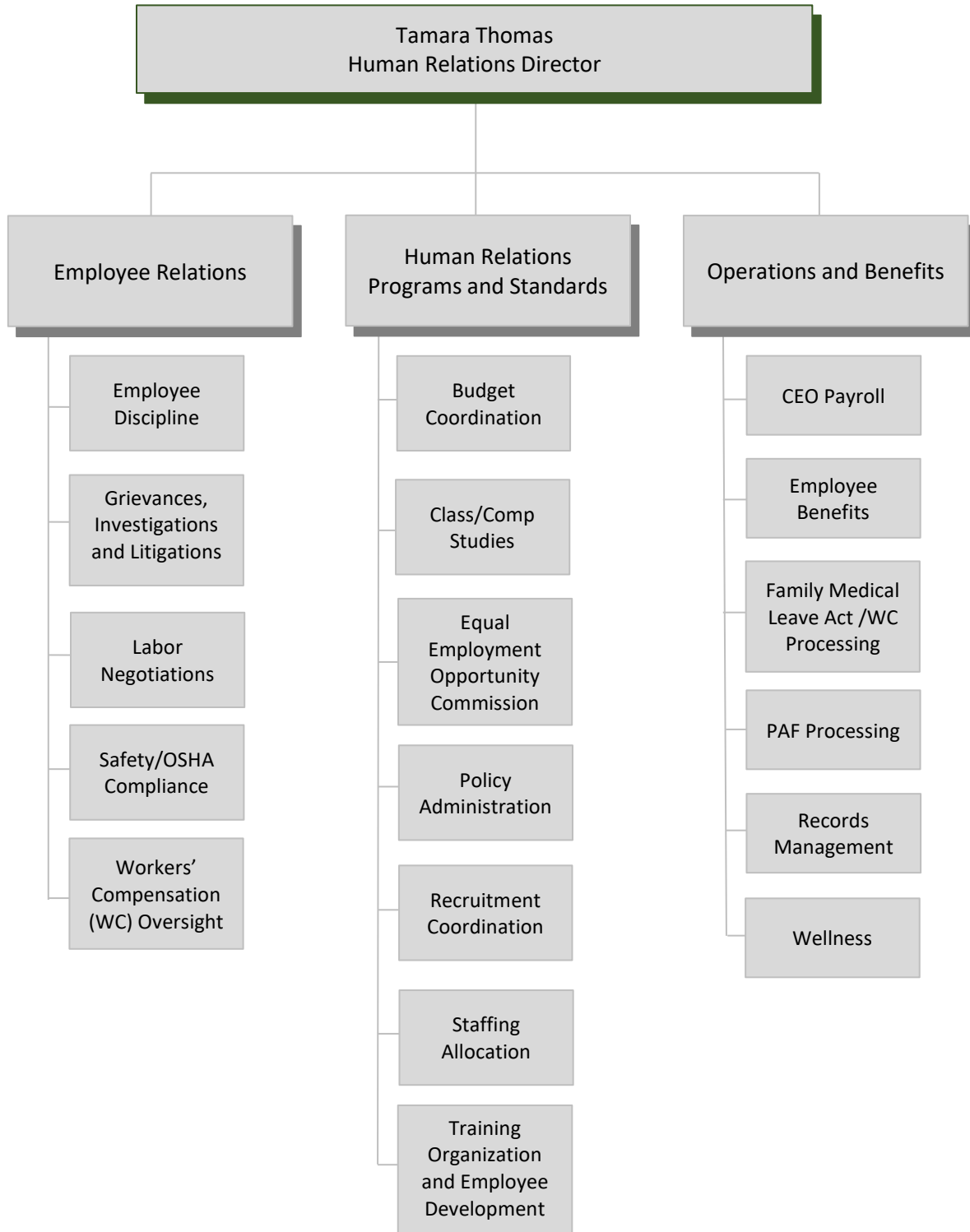
Administration (includes Clerk of the Board and Economic Development) (General Fund)

Funds the operation, overall leadership, and effective management of County government, maintaining responsibility for finance, budget, debt management, departmental relations, public information, legislative and departmental training functions, Clerk of the Board services, leadership development, business improvement, economic and community development, and organization performance for the County at large

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Chief Executive Office - Administration						
0100 0015000 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$575,222	\$7,688	\$0	\$0	\$0	\$0
Charges for Service	\$3,119,032	\$2,958,928	\$3,501,900	\$3,501,900	\$0	\$3,449,350
Miscellaneous Revenue	\$7,282	\$8,283	\$0	\$0	\$0	\$0
Other Financing Sources	\$65,092	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$3,766,628	\$2,974,899	\$3,501,900	\$3,501,900	\$0	\$3,449,350
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$3,766,628	\$2,974,899	\$3,501,900	\$3,501,900	\$0	\$3,449,350
Salaries and Benefits	\$5,570,904	\$5,558,048	\$6,699,550	\$6,699,550	\$0	\$6,860,850
Services and Supplies	\$1,284,464	\$1,073,237	\$1,544,000	\$2,364,338	\$820,338	\$1,585,700
Other Charges	\$520,447	\$477,159	\$682,750	\$682,750	\$0	\$749,500
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$339,152	\$0	\$26,400	\$26,400	\$0	\$26,400
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$426	\$766	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$7,715,393	\$7,109,210	\$8,952,700	\$9,773,038	\$820,338	\$9,222,450
General Fund Contribution	\$3,948,765	\$4,134,311	\$5,450,800	\$6,271,138	\$820,338	\$5,773,100
Total Allocated Positions	-	-	40	40	0	40



1010 10th Street, Suite 1400, Modesto, CA 95354 Tel: (209) 525-6341

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Chief Executive Office – Human Relations

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To create an environment that attracts, cultivates, and retains a world-class workforce

Department Summary

CEO - Human Relations						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$137,237	\$4,140	\$0	\$0	\$0	\$0
Charges for Service	\$2,142,176	\$3,564,282	\$3,936,635	\$3,936,635	\$0	\$4,056,494
Miscellaneous Revenue	\$1,493	\$761	\$0	\$0	\$0	\$0
Other Financing Sources	\$339,152	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,620,058	\$3,569,183	\$3,936,635	\$3,936,635	\$0	\$4,056,494
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,620,058	\$3,569,183	\$3,936,635	\$3,936,635	\$0	\$4,056,494
Salaries and Benefits	\$3,267,388	\$4,061,691	\$4,897,636	\$4,897,636	\$0	\$5,015,203
Services and Supplies	\$1,011,723	\$1,217,758	\$1,542,364	\$1,584,489	\$42,125	\$1,543,960
Other Charges	\$227,165	\$277,937	\$317,229	\$317,229	\$0	\$332,158
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$22	\$119	\$221	\$221	\$0	\$233
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,506,298	\$5,557,505	\$6,757,450	\$6,799,575	\$42,125	\$6,891,554
General Fund Contribution	\$1,886,240	\$1,988,322	\$2,820,815	\$2,862,940	\$42,125	\$2,835,060
Total Allocated Positions	-	-	38	39	1	39

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$6.8 million, funded by \$3.9 million in estimated revenue, and \$2.8 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- The recommendations will increase appropriations by \$709,300, funded by \$277,977 (39%) in CAP revenue and \$431,323 (61%) in Net County Cost. These adjustments will support the following new positions, contracted services, and advertising services:
 - One new block-budgeted Manager I/II/III position to support Operations and Benefits, funded 94% by health benefits budgets through CAP charges and 6% Net County Cost.

- One new block-budgeted Manager I/II/III position to support the Recruitment Team, funded 60% by departments through CAP charges and 40% Net County Cost.
- Two new Confidential Assistant III positions to support Operations and Benefits, funded 60% by departments through CAP charges and 40% Net County Cost.
- One new Confidential Assistant IV position to support the CEO – Human Relations Assistant Director, policy issues, and backlog, funded 60% by departments through CAP charges and 40% Net County Cost.
- Additional contracted services and advertising services, funded by Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$6.8 million, funded by \$3.9 million in estimated revenue, and \$2.9 million in Net County Cost. This is an increase of \$42,125 from the 2023 Proposed Budget, which includes a technical adjustment to re-appropriate funds from the prior fiscal year.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 39 positions, an increase of eight positions over the 2022 Adopted Budget allocation. The 2022 Midyear Financial Report added two positions to the Department Support Unit. The 2023 Proposed Budget added three positions to support the Operation and Benefits Team, one position to support the Recruitment Team, and one position to support the CEO-HR Assistant Director, policy issues, and backlog. On August 16, 2022 (BOS 2022-0435), one position was added to support the implementation and administration of the Employee Choice Bonus Plan.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$6.9 million, funded by \$4.1 million in estimated revenue, and \$2.8 million in Net County Cost.

Budget Contained within the Department

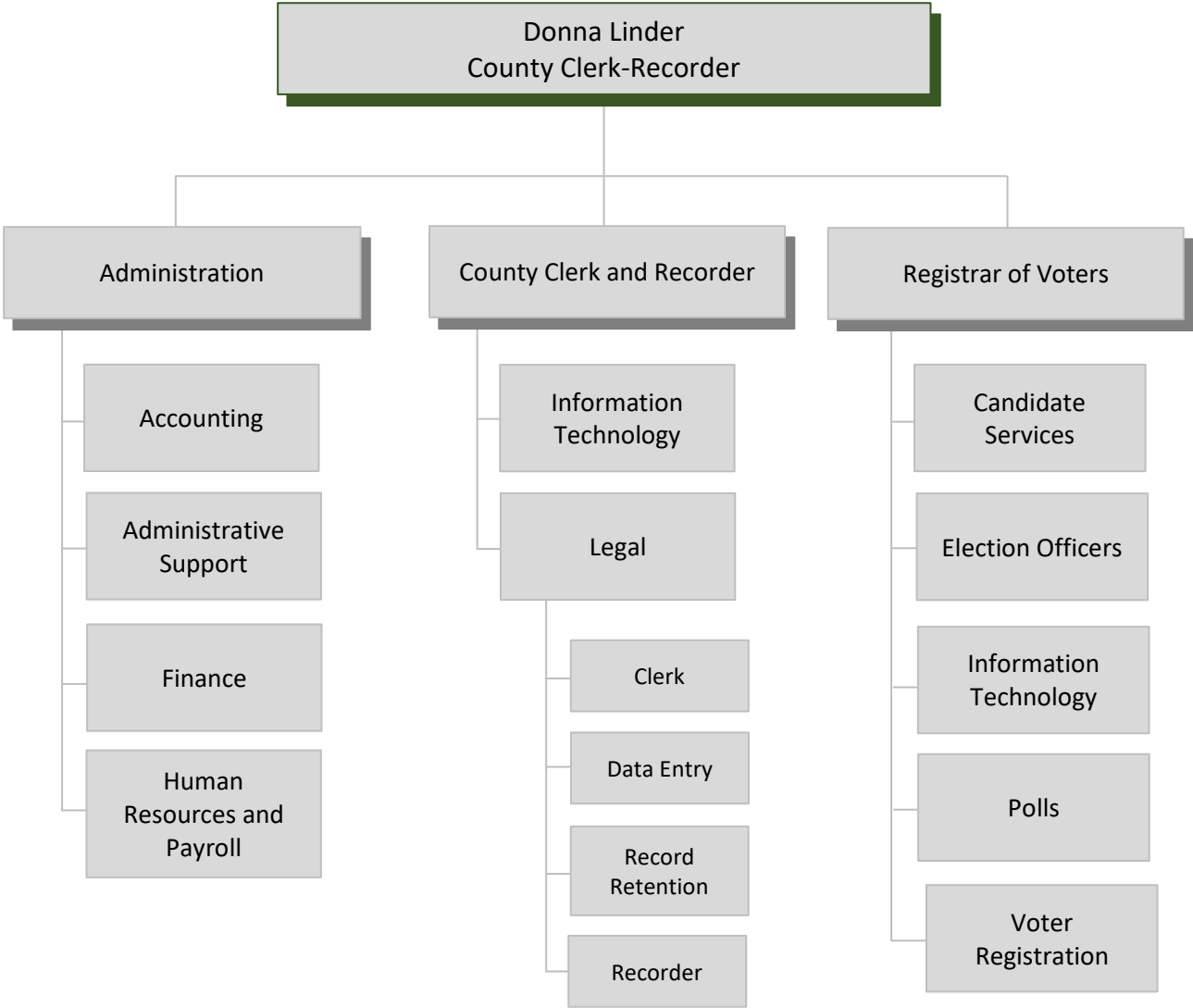
Human Relations (General Fund)

Funds personnel and administrative operations of the division, supporting the Chief Executive Office's payroll, Countywide personnel and labor relations, training and safety functions

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

Chief Executive Office - Human Relations						
0100 0015600 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$137,237	\$4,140	\$0	\$0	\$0	\$0
Charges for Service	\$2,142,176	\$3,564,282	\$3,936,635	\$3,936,635	\$0	\$4,056,494
Miscellaneous Revenue	\$1,493	\$761	\$0	\$0	\$0	\$0
Other Financing Sources	\$339,152	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,620,058	\$3,569,183	\$3,936,635	\$3,936,635	\$0	\$4,056,494
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,620,058	\$3,569,183	\$3,936,635	\$3,936,635	\$0	\$4,056,494
Salaries and Benefits	\$3,267,388	\$4,061,692	\$4,897,636	\$4,897,636	\$0	\$5,015,203
Services and Supplies	\$1,011,723	\$1,217,758	\$1,542,364	\$1,584,489	\$42,125	\$1,543,960
Other Charges	\$227,165	\$277,936	\$317,229	\$317,229	\$0	\$332,158
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$22	\$119	\$221	\$221	\$0	\$233
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,506,298	\$5,557,505	\$6,757,450	\$6,799,575	\$42,125	\$6,891,554
General Fund Contribution	\$1,886,240	\$1,988,322	\$2,820,815	\$2,862,940	\$42,125	\$2,835,060
Total Allocated Positions	-	-	38	39	1	39



1021 I Street, Modesto, CA 95354 Tel: (209) 525-5250
www.stancounty.com/clerkrecorder, www.stanvote.com
County Clerk – Recorder Suite 101, Registrar of Voters Suite 102

County Clerk-Recorder

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To serve Stanislaus County by providing essential records management and election services in a fair, accessible and transparent manner

Department Summary

Clerk-Recorder	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$107,738	\$135,664	\$131,281	\$131,281	\$0	\$135,219
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$1,489,204	\$2,029,550	\$597,560	\$597,560	\$0	\$0
Charges for Service	\$5,560,654	\$3,972,737	\$3,920,887	\$3,920,887	\$0	\$4,598,135
Miscellaneous Revenue	\$478,021	\$496,374	\$405,000	\$405,000	\$0	\$417,150
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,635,617	\$6,634,325	\$5,054,728	\$5,054,728	\$0	\$5,150,504
Use of Fund Balance/Retained Earnings	\$170,530	(\$212,115)	\$421,206	\$471,206	\$50,000	\$234,974
Total Funding Sources	\$7,806,147	\$6,422,210	\$5,475,934	\$5,525,934	\$50,000	\$5,385,478
Salaries and Benefits	\$4,628,468	\$4,800,307	\$5,724,366	\$5,724,366	\$0	\$5,868,280
Services and Supplies	\$3,373,963	\$3,265,345	\$4,070,090	\$4,190,347	\$120,257	\$4,176,467
Other Charges	\$779,514	\$982,240	\$1,100,077	\$1,100,077	\$0	\$1,159,883
Fixed Assets						
Equipment	\$666,791	\$45,796	\$707,932	\$707,932	\$0	\$0
Other Financing Uses	\$300,000	\$612,119	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$1,403	\$1,841	\$777	\$777	\$0	\$820
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$9,750,139	\$9,707,648	\$11,603,242	\$11,723,499	\$120,257	\$11,205,450
General Fund Contribution	\$1,943,992	\$3,285,438	\$6,127,308	\$6,197,565	\$70,257	\$5,819,972
Total Allocated Positions	-	-	50	50	0	50

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$11.6 million, funded by \$5.1 million in estimated revenue, the use of \$421,206 in fund balance, and \$6.1 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Elections** – Recommended adjustments to base budget total \$2.8 million in appropriations, funded by \$1 million in estimated revenue and \$1.8 million in Net County Cost. The adjustments are needed to fund activities and costs related to the November 2022 Gubernatorial General Election. Funding will go toward the production and mailing of postcards, voter information guides and ballots, which includes expenses for printing, postage, and translation services. Funding will also support the operation of approximately 30 Vote

Centers throughout the County and service to ballot drop box locations. This includes expenses for staffing, site surveys for Americans with Disabilities Act (ADA) compliance, drayage (hauling) services, supplies, car rental, and rental fees.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$11.7 million, funded by \$5.1 million in estimated revenue, \$471,206 in the use of Department fund balance, and \$6.2 million in Net County Cost. This is an increase of \$120,257 over the approved 2023 Proposed Budget, of which \$70,257 is a technical adjustment to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Modernization Trust Fund – An increase in appropriations by \$50,000 is recommended to commence redaction of real property records pursuant to Assembly Bill (AB) 1466 legal mandates, funded by the use of fund balance. The redaction process may continue into Budget Year 2024.

Recommendation: It is recommended to increase appropriations by \$120,257, funded by \$50,000 in Department fund balance and \$70,257 in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Modernization Trust Fund	\$ 2,473,826	\$ 471,206
Vital and Health Statistics	498,881	-
Clerk-Recorder Totals	\$ 2,972,707	\$ 471,206

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 50 positions, an increase of two positions from the 2022 Adopted Budget allocation. The 2022 Midyear Financial Report added two positions to support the voter registration unit.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$11.2 million, funded by \$5.2 million in estimated revenue, the use of \$234,974 in fund balance, and \$5.8 million in Net County Cost.

Budgets Contained within the Department

Recorder Division (General Fund)

Funds the Clerk-Recorder division’s responsibility to process documents and records as required by law and reports all manner of business related to marriage licenses, certified copies of vital statistic records, document filings, and recordings of real property

Elections Division (General Fund)

Funds the Clerk-Recorder Elections division in providing Stanislaus County citizens the ability to exercise their constitutional right to vote

Modernization Trust Fund (Special Revenue Fund)

Funds necessary operations, maintenance, and upgrades for electronic processing equipment within the Clerk-Recorder’s Office, supported by specific recording fees

Vital and Health Statistics (Special Revenue Fund)

Funds the restoration and preservation of original vital statistics documents (Birth, Death, and Marriage Certificates) showing significant deterioration, as well as the printing and management of appropriate forms permitting public access to records, supported by certified copies

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Clerk-Recorder						
0100 0020001 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$107,738	\$135,664	\$131,281	\$131,281	\$0	\$135,219
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$3,117,557	\$2,672,623	\$2,116,812	\$2,116,812	\$0	\$2,180,315
Miscellaneous Revenue	\$478,023	\$494,713	\$405,000	\$405,000	\$0	\$417,150
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$3,703,318	\$3,303,000	\$2,653,093	\$2,653,093	\$0	\$2,732,684
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$3,703,318	\$3,303,000	\$2,653,093	\$2,653,093	\$0	\$2,732,684
Salaries and Benefits	\$2,023,910	\$2,271,240	\$3,132,512	\$3,132,512	\$0	\$3,211,909
Services and Supplies	\$160,426	\$183,056	\$223,129	\$247,417	\$24,288	\$229,822
Other Charges	\$641,716	\$734,329	\$907,528	\$907,528	\$0	\$958,042
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$300,000	\$612,119	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$1,373	\$602	\$777	\$777	\$0	\$820
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,127,425	\$3,801,346	\$4,263,946	\$4,288,234	\$24,288	\$4,400,593
General Fund Contribution	(\$575,893)	\$498,346	\$1,610,853	\$1,635,141	\$24,288	\$1,667,909
Total Allocated Positions	-	-	34	34	0	34

Clerk-Recorder - Elections						
0100 0020299 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$1,489,204	\$2,029,550	\$597,560	\$597,560	\$0	\$0
Charges for Service	\$1,136,474	\$214,879	\$1,010,075	\$1,010,075	\$0	\$1,600,000
Miscellaneous Revenue	(\$2)	\$1,661	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,625,676	\$2,246,090	\$1,607,635	\$1,607,635	\$0	\$1,600,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,625,676	\$2,246,090	\$1,607,635	\$1,607,635	\$0	\$1,600,000
Salaries and Benefits	\$1,817,617	\$1,958,569	\$2,195,170	\$2,195,170	\$0	\$2,251,691
Services and Supplies	\$2,616,271	\$2,825,463	\$3,253,722	\$3,299,691	\$45,969	\$3,298,531
Other Charges	\$137,798	\$247,911	\$192,549	\$192,549	\$0	\$201,841
Fixed Assets						
Equipment	\$573,845	\$0	\$482,649	\$482,649	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$30	\$1,239	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,145,561	\$5,033,182	\$6,124,090	\$6,170,059	\$45,969	\$5,752,063
General Fund Contribution	\$2,519,885	\$2,787,092	\$4,516,455	\$4,562,424	\$45,969	\$4,152,063
Total Allocated Positions	-	-	16	16	0	16

Clerk-Recorder - Modernization						
1723 0020500 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,242,904	\$1,010,961	\$739,000	\$739,000	\$0	\$761,170
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,242,904	\$1,010,961	\$739,000	\$739,000	\$0	\$761,170
Use of Fund Balance/Retained Earnings	\$115,567	(\$199,252)	\$421,206	\$471,206	\$50,000	\$234,974
Total Funding Sources	\$1,358,471	\$811,709	\$1,160,206	\$1,210,206	\$50,000	\$996,144
Salaries and Benefits	\$786,941	\$570,498	\$396,684	\$396,684	\$0	\$404,680
Services and Supplies	\$478,584	\$195,415	\$538,239	\$588,239	\$50,000	\$591,464
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets						
Equipment	\$92,946	\$45,796	\$225,283	\$225,283	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,358,471	\$811,709	\$1,160,206	\$1,210,206	\$50,000	\$996,144
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Clerk-Recorder - Vital & Health Statistics						
1786 0020601 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$63,719	\$74,274	\$55,000	\$55,000	\$0	\$56,650
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$63,719	\$74,274	\$55,000	\$55,000	\$0	\$56,650
Use of Fund Balance/Retained Earnings	\$54,963	(\$12,863)	\$0	\$0	\$0	\$0
Total Funding Sources	\$118,682	\$61,411	\$55,000	\$55,000	\$0	\$56,650
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$118,682	\$61,411	\$55,000	\$55,000	\$0	\$56,650
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$118,682	\$61,411	\$55,000	\$55,000	\$0	\$56,650
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



1010 Tenth Street, Suite 6400, Modesto, CA 95354 Tel: (209) 525-6376
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County Counsel

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To provide high quality and cost-effective legal services to our clients in a timely manner consistent with the highest ethical standards

Department Summary

County Counsel	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$2,204,375	\$2,305,190	\$2,355,000	\$2,421,406	\$66,406	\$2,425,700
Miscellaneous Revenue	\$67	\$1,856	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,204,442	\$2,307,046	\$2,355,000	\$2,421,406	\$66,406	\$2,425,700
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,204,442	\$2,307,046	\$2,355,000	\$2,421,406	\$66,406	\$2,425,700
Salaries and Benefits	\$3,305,017	\$3,693,662	\$4,111,355	\$4,111,355	\$0	\$4,211,000
Services and Supplies	\$139,439	\$250,353	\$317,000	\$449,812	\$132,812	\$326,700
Other Charges	\$317,142	\$340,092	\$420,346	\$420,346	\$0	\$442,813
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$30	\$47	\$600	\$600	\$0	\$600
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,761,628	\$4,284,154	\$4,849,301	\$4,982,113	\$132,812	\$4,981,113
General Fund Contribution	\$1,557,186	\$1,977,108	\$2,494,301	\$2,560,707	\$66,406	\$2,555,413
Total Allocated Positions	-	-	20	20	0	20

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$4.8 million, funded by \$2.4 million in estimated revenue and \$2.5 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- An increase in appropriations of \$18,000, funded with Net County Cost, is recommended to transition one of County Counsel’s physical legal reference collections into a digital collection. This will improve efficiencies within the Department by allowing staff to remotely access the materials. The ongoing subscription cost is approximately \$25,000 but will be offset by removing approximately \$7,000 for the physical collection updates.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$5 million, funded by \$2.4 million in estimated revenue, and \$2.6 million in Net County Cost. This is an increase of \$132,812 over the 2023 Proposed Budget and represents a technical adjustment to re-appropriate funds from the prior fiscal year.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 20 positions, an increase of one position over the 2022 Adopted Budget allocation. The 2022 Midyear Financial Report added one position to assist with the increased workload of Public Records Act requests.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$5 million, funded with \$2.4 million in estimated revenue and \$2.6 million in Net County Cost.

Budget Contained within the Department

County Counsel (General Fund)

The budget funds the Department's provision of legal services through the direct billing of client departments and General Fund support.

Individual schedule for this budget is detailed as follows.

Legal Budget Unit (LBU) Schedule

County Counsel						
0100 0022000						
General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$2,204,375	\$2,305,190	\$2,355,000	\$2,421,406	\$66,406	\$2,425,700
Miscellaneous Revenue	\$67	\$1,856	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,204,442	\$2,307,046	\$2,355,000	\$2,421,406	\$66,406	\$2,425,700
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,204,442	\$2,307,046	\$2,355,000	\$2,421,406	\$66,406	\$2,425,700
Salaries and Benefits	\$3,305,017	\$3,693,662	\$4,111,355	\$4,111,355	\$0	\$4,211,000
Services and Supplies	\$139,439	\$250,353	\$317,000	\$449,812	\$132,812	\$326,700
Other Charges	\$317,142	\$340,092	\$420,346	\$420,346	\$0	\$442,813
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$30	\$47	\$600	\$600	\$0	\$600
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,761,628	\$4,284,154	\$4,849,301	\$4,982,113	\$132,812	\$4,981,113
General Fund Contribution	\$1,557,186	\$1,977,108	\$2,494,301	\$2,560,707	\$66,406	\$2,555,413
Total Allocated Positions	-	-	20	20	0	20

County Operations

Department Summary

County Operations						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$15,000	\$0	\$85,000	\$85,000	\$0	\$110,000
Fines, Forfeitures, Penalties	\$2,472,921	\$2,511,723	\$2,450,000	\$2,450,000	\$0	\$2,380,000
Revenue from use of Assets	\$157,448	\$1,131,149	\$1,536,049	\$1,536,049	\$0	\$1,546,320
Intergovernmental Revenue	\$69,355,409	\$44,297,627	\$42,538,484	\$44,996,760	\$2,458,276	\$43,664,422
Charges for Service	\$86,292,075	\$84,822,319	\$102,146,634	\$102,146,634	\$0	\$105,743,534
Miscellaneous Revenue	\$406,892	\$378,135	\$433,321	\$433,321	\$0	\$386,563
Other Financing Sources	\$2,952,213	\$1,912,676	\$465,000	\$465,000	\$0	\$448,050
Total Revenue	\$161,651,958	\$135,053,629	\$149,654,488	\$152,112,764	\$2,458,276	\$154,278,889
Use of Fund Balance/Retained Earnings	(\$13,063,406)	\$3,619,339	\$2,265,442	\$2,474,442	\$209,000	\$666,703
Total Funding Sources	\$148,588,552	\$138,672,968	\$151,919,930	\$154,587,206	\$2,667,276	\$154,945,592
Salaries and Benefits	\$162,721	\$217,329	\$195,181	\$195,181	\$0	\$197,881
Services and Supplies	\$110,136,788	\$93,434,953	\$102,929,658	\$105,924,206	\$2,994,548	\$102,528,080
Other Charges	\$14,644,457	\$17,748,889	\$20,233,705	\$20,939,792	\$706,087	\$19,810,320
Fixed Assets						
Land	\$303,043	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$1,010,000	\$1,010,000	\$0
Other Financing Uses	\$62,822,053	\$91,595,412	\$71,149,065	\$91,314,106	\$20,165,041	\$69,797,327
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$335,199	\$460,753	\$567,945	\$567,945	\$0	\$597,210
Contingencies	\$0	\$0	\$12,008,510	\$12,008,510	\$0	\$12,008,510
Gross Costs	\$188,404,261	\$203,457,336	\$207,084,064	\$231,959,740	\$24,875,676	\$204,939,328
General Fund Contribution	\$39,815,709	\$64,784,368	\$55,164,134	\$77,372,534	\$22,208,400	\$49,993,736
Total Allocated Positions	-	-	0	0	0	0

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$207 million, funded by \$149.7 million in estimated revenue, the use of \$2.3 million in fund balance/retained earnings, and \$55.2 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- **Cannabis** – An increase in appropriations of \$97,054 will support BHRS youth SUD services, utilizing fund balance.
- **Crows Landing Industrial Business Park** – Beginning in Fiscal Year 2022-2023, the legal budget unit for the Crows Landing Industrial Business Park project will be a Capital Project fund. An adjustment of \$3 million in appropriations, funded by \$299,245 in estimated revenue and \$2.7 million in Net County Cost, is recommended to establish this new legal budget unit. Appropriations will continue to fund existing contracts for airport consulting services, design, and engineering for Phase 1A, and staffing costs associated with the project.

- **Mandated County Match** – A net increase in appropriations of \$594,275 will provide County Match for the following departments and programs, mentioned previously in individual department sections:
 - Increase \$15,168 for AVS for one-time-only funding match requirement.
 - Increase \$97,501 for AVS ARPA funding match requirement.
 - Increase \$659,783 for IHSS Provider Wages MOE Inflation Factor and VLF revenue loss.
 - Decrease \$178,177 in BHRS County Match due to discontinued Juvenile Hall services.
- **General Fund Contributions to Other Programs** – A net increase in appropriations of \$3.2 million is recommended to provide General Fund Contributions for the following departments and programs, mentioned previously in individual department sections:
 - Increase \$88,150 for the District Attorney - Real Estate Fraud division.
 - Increase \$375,000 to restore Library Net County Cost.
 - Increase \$2.7 million to establish the County Capital Project - Crows Landing Industrial Business Park budget unit.

Consistent with County Policy, the annual contribution to the Fire Districts negatively impacted by the Educational Revenue Augmentation Fund (ERAF) shift has been factored into the base budget. Approximately \$1.3 million will be issued to benefitting districts in recognition of the 2022 ERAF shift of revenue required by the State of California.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$232 million, funded by \$152.1 million in estimated revenue, the use of \$2.5 million in fund balance/retained earnings, and \$77.4 million in Net County Cost. This is an increase of \$25 million from 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Cannabis Program – Increase appropriations by \$209,000, utilizing retained earnings, to support Behavioral Health and Recovery Services (BHRS) Youth Substance Use Disorder (SUD) services in place of the Youth Opioid Grant that is expiring September 30, 2022. The estimated retained earnings balance as of July 1, 2022 is \$4.1 million. Of this amount, just over \$1 million of retained earnings stemmed from the community benefit contribution and will be used to benefit the community through a grant program and Parks and Recreation services.

County Court Funding – Increase appropriations by \$47,000, funded with Net County Cost, to recognize an increase in the estimated shared costs for the Hall of Records (HOR)/Modesto Main Courthouse facilities.

Crows Landing Industrial Business Park – Increase appropriations by \$1.1 million, funded by Net County Cost, to drill a well for the Crows Landing Industrial Business Park (CLIBP). Plans and specifications for the project were approved by the Board on August 16, 2022 (Resolution number 2022-0444). Of this amount, just over \$1 million is considered a Fixed Asset with the remaining going toward construction management. Project will be funded with a portion of the \$14.8 million in General Fund Assignment for the CLIBP project.

Economic Development Bank – It is recommended to increase appropriations in the Economic Development Bank-Community Development Fund by \$500,000, equal to \$100,000 per district, to account for potential community development fund requests. Currently, the Community Development Fund has slightly over \$2 million in available funding that can be allocated toward projects.

General Fund Contributions to Other Programs - This budget serves as the conduit to provide General Fund contributions to non-general fund budget units. A net increase in appropriations of \$20.6 million is recommended to provide General Fund Contributions to the following departments and programs which are detailed in the department sections:

- \$15 million - to Public Works to establish 2023 Building Community Infrastructure funding for use throughout the fiscal year;
- \$3.5 million - to the Library to establish 2023 Building Community Services Investment – Enhance County Parks and Libraries funding for use throughout the first year of the three-year spending plan;
- \$1.1 million – to fund a well-drilling project for the Crows Landing Industrial Business Park, using a portion of the assignment established in support of the industrial park;
- \$706,087 will support increases in the County portion of Stanislaus Animal Services Agency operational costs for the fiscal year;
- \$250,000 will be transferred to the Library to support Modesto Children’s Museum programming, as approved by the Board in April 2022 (Res. No. 2022-0179); and
- \$5,313 will be transferred to the General Services Agency – 12th Street Building to partially fund increases in commercial property insurance.

General Fund Contribution to Other Programs Summary			
Department/Agency/Division	2023 Proposed Budget	2023 Adopted Budget Adjustments	2023 Adopted Budget
Aging and Veterans Services - Area Agency on Aging	\$ 128,000		\$ 128,000
County Capital Project - Crows Landing Industrial Business Park	2,690,000	1,100,000	3,790,000
District Attorney - Real Estate Fraud	159,377		159,377
District Attorney - Violence Against Women Grant	33,757		33,757
Environmental Resources	234,384		234,384
General Services Agency - 12th Street Office Building	32,263	5,313	37,576
Health Services Agency - Clinic and Ancillary Svcs	1,917,865		1,917,865
Library	866,810	3,750,000	4,616,810
Local Area Formation Commission (LAFCO)	246,579		246,579
North McHenry Sales Tax	4,290,000		4,290,000
Other Contributions (Fire Districts)	1,280,170		1,280,170
Public Works - Road and Bridge	587,000	15,000,000	15,587,000
Sheriff - County Fire Service Fund	212,988		212,988
Sheriff - Court Security	431,664		431,664
Stanislaus Animal Services Agency (SASA)	2,104,336	706,087	2,810,423
Stanislaus Council of Governments (StanCOG)	8,132		8,132
Stanislaus County Law Library	56,867		56,867
Total General Fund Contributions to Other Programs	\$ 15,280,192	\$ 20,561,400	\$ 35,841,592

Mandated County Match - This budget provides General Fund dollars used to leverage Federal and State funding for a variety of programs and functions that have a mandated County match or maintenance of effort requirement. 2023 Adopted Budget is consistent with Proposed Budget.

Mandated County Match Summary			
Department/Agency/Division	2023 Proposed Budget	2023 Adopted Budget Adjustments	2023 Adopted Budget
Aging and Veterans Services - Area Agency on Aging	\$ 415,061	\$ -	\$ 415,061
Behavioral Health and Recovery Services	647,182	-	647,182
Behavioral Health and Recovery Services - Public Guardian	3,618,145	-	3,618,145
Community Services Agency - General Assistance	1,381,702	-	1,381,702
Community Services Agency - IHSS Provider Wages	5,470,508	-	5,470,508
Community Services Agency - PA Benefits	98,323	-	98,323
Community Services Agency - Program Services and Support	2,663,419	-	2,663,419
Community Services Agency - Public Economic Assistance	3,727,896	-	3,727,896
Health Services Agency - Public Health	3,510,803	-	3,510,803
Total Mandated County Match	\$ 21,533,039	\$ -	\$ 21,533,039

Recommendation: It is recommended to increase appropriations by \$24.9 million, funded with a \$2.5 million increase in estimated revenue, \$209,000 in department fund balance/retained earnings and a \$22.2 million increase in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
County Capital Projects-Courthouse Construction Fund	\$ 1,656,336	\$ 550,720
County Capital Projects-Criminal Justice Facilities Fund	\$ 1,749,877	\$ (310,744)
Cannabis Program	\$ 4,125,025	\$ 1,789,583
Deferred Compensation	\$ 354,047	\$ (17,498)
Dental Self-Insurance	\$ 650,342	\$ 422,675
Department of Justice Drug and Alcohol	\$ 90,762	\$ 70,000
DNA Identification Fund Prop 69	\$ 30,552	\$ -
General Liability	\$ (3,756,732)	\$ (74,053)
Medical Self-Insurance	\$ 13,120,968	\$ (1)
Other Employee Benefits	\$ 123,764	\$ (66,048)
Professional Liability	\$ 314,799	\$ 5,573
Stanislaus Family Justice Center	\$ (3,959)	\$ -
Unemployment Self-Insurance	\$ 323,661	\$ -
Vision Care Self-Insurance	\$ 96,342	\$ (36,296)
Workers Compensation Self-Insurance	\$ 5,862,676	\$ 140,531
County Operations Totals	\$ 24,738,461	\$ 2,474,442

2024 Spending Plan

The recommended 2024 Spending Plan totals \$204.9 million, funded by \$154.3 million in estimated revenue, the use of \$666,703 in fund balance, and \$50 million in Net County Cost.

Budgets Contained within the Department

Airport (General Fund)

The revenue received from Aircraft Taxes is used to fund this budget and is transferred to the City of Modesto for improvements to the facility

Appropriations for Contingencies (General Fund)

Serves as the contingency fund for Stanislaus County, providing funds to meet unexpected and emergency financial exposures which may arise during the fiscal year

ARPA State and Local Fiscal Recovery Fund (Special Revenue Fund)

Funds American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF) program projects for Stanislaus County

Cannabis Program (Enterprise/General Fund)

Established in Fiscal Year 2018-2019, provides for community contribution programs, cannabis activity enforcement, and program oversight (converted to Enterprise Fund in Fiscal Year 2021)

Capital Improvement Financing Authority (General Fund)

Provides funding for certain financial borrowing expenses and other professional staff service costs related to County financing initiatives

County Court Funding (General Fund)

Provides funding for the annual County Maintenance of Effort (MOE) obligation to the Superior Court, as well as the annual County Facilities payment to the State for court facilities

Courthouse Construction Fund (Capital Projects Fund)

Funds lease costs for civil courtrooms located on the 4th and 6th floors of the privately-owned building at 801 Tenth Street. This budget does not receive local discretionary General Fund.

Criminal Justice Facilities Fund (Capital Projects Fund)

Funds a portion of the cost of Law Library rent. Also, the fund can be used to refurbish and replace criminal justice related facilities as the needs arise and to develop and improve electronic information.

Crows Landing Industrial Business Park Project (Capital Projects Fund)

Provides funding for security and master planning of the air facility acquired from the Federal government in late 2004; the County has designated the former Crows Landing Air Facility as the Crows Landing Industrial Business Park for the purpose of job creation

Debt Service (General Fund)

Provides funding for County debt obligations; current debt is limited to the Heating, Ventilation, and Air Conditioning (HVAC) system at the Community Services Facility and Tobacco Endowment borrowing for the Library

Deferred Compensation (Internal Service Fund)

Funds the oversight and management of the deferred compensation programs for County employees

Dental Insurance (Internal Service Fund)

Funds dental benefits and services for County employees, COBRA participants, and their families; claims administration for the program is provided by Delta Dental

Department of Justice Drug and Alcohol (Special Revenue Fund)

Provides required resources for analysis of blood, breath, and urine samples to conduct drug and alcohol testing for Stanislaus County law enforcement

DNA Identification Fund Prop 69 (Special Revenue Fund)

Provides required resources for DNA analysis to conduct DNA identification testing for Stanislaus County law enforcement

Economic Development Bank (General Fund)

Funds economic and community development projects in Stanislaus County

ERAP Emergency Rental Assistance Program (Special Revenue Fund)

Manages ERAP funding for economic relief developed to assist households that are unable to pay rent and utilities due to COVID-19

Focus on Prevention (General Fund)

Funds the County's multi-sector collaborative process to resolve the fundamental challenges confronting families and communities in the County with a focus on a first-rate education, strengthening families, and homelessness

General Fund Contribution to Other Programs (General Fund)

Funds programs for which no State or Federal mandate exists; programs have a General Fund contribution as a result of a Board of Supervisors' policy decision or contractual obligation

General Fund Match Vehicle License Fee (General Fund)

Receives and distributes Vehicle License Fee realignment revenue and is used to fund Stanislaus County Public Health, Mental Health, and Social Services programs

General Liability (Internal Service Fund)

Funds auto, property, casualty, surety, fiduciary, and excess insurance premiums; auto, liability, and medical claim losses; self-insured retention; legal defense; actuarial services; and administrative costs (this program has a \$250,000 self-insured retention/deductible)

Mandated County Match (General Fund)

Provides local funds used to leverage Federal and State funding for a variety of programs and functions that have a mandated match or maintenance of effort requirement

Medical Self-Insurance (Internal Service Fund)

Provides medical insurance for County employees, COBRA participants, pre-Medicare (under age 65) retirees, and their families; two options exist – a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA), or an Exclusive Provider Organization (EPO) Plan (this program has a \$300,000 individual stop loss deductible for calendar year 2022)

Other Employee Benefits (Internal Service Fund)

Funds employee life insurance, management long-term disability, and voluntary insurance programs including accident, critical illness, long-term care and flexible spending accounts

Professional Liability (Internal Service Fund)

Funds the management of claim losses, legal defense, cost of claims administration, actuarial services, and the administration of medical malpractice insurance; effective October 1, 2014, the County is participating in a fully insured program through Public Risk Innovation, Solutions, and Management (PRISM) with a \$25,000 deductible; however, claims incurred prior to this date fall under the self-insured program

Stanislaus Family Justice Center (Special Revenue Fund)

Provides funding for services to support victims of domestic violence, child or elder abuse, and sexual assault through the U.S. Department of Justice – Office on Violence Against Women (OVW) grant

Unemployment Insurance (Internal Service Fund)

Funds unemployment insurance for County employees, including full-time, extra-help, and employment contractors

Vision Care Insurance (Internal Service Fund)

Funds vision benefits and services to full-time County employees, COBRA participants, and their families

Workers' Compensation (Internal Service Fund)

Funds Workers' Compensation benefits to injured employees who have sustained an injury/illness which arises out of employment and in the course of employment with the County; provides funding for claims expenses, excess insurance coverage, actuarial services, claims administration, loss control and prevention, legal defense, licensing fees, support services, and general County overhead (this program has a \$500,000 self-insured retention/deductible)

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

County Operations - Airport						
0100 0016041 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$180,000	\$267,243	\$250,000	\$250,000	\$0	\$257,500
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$180,000	\$267,243	\$250,000	\$250,000	\$0	\$257,500
General Fund Contribution	\$180,000	\$267,243	\$250,000	\$250,000	\$0	\$257,500
Total Allocated Positions	-	-	0	0	0	0

County Operations - Appropriations for Contingencies						
0100 0016071 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$12,008,510	\$12,008,510	\$0	\$12,008,510
Gross Costs	\$0	\$0	\$12,008,510	\$12,008,510	\$0	\$12,008,510
General Fund Contribution	\$0	\$0	\$12,008,510	\$12,008,510	\$0	\$12,008,510
Total Allocated Positions	-	-	0	0	0	0

County Operations - ARPA State and Local Fiscal Recovery Fund						
1676 0013260 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$3,348,287	\$2,119,684	\$4,577,960	\$2,458,276	\$2,064,422
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$3,348,287	\$2,119,684	\$4,577,960	\$2,458,276	\$2,064,422
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$3,348,287	\$2,119,684	\$4,577,960	\$2,458,276	\$2,064,422
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$2,692,452	\$400,000	\$2,757,548	\$2,357,548	\$0
Other Charges	\$0	\$197,856	\$159,820	\$159,820	\$0	\$164,400
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$457,979	\$1,559,864	\$1,660,592	\$100,728	\$1,900,022
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$3,348,287	\$2,119,684	\$4,577,960	\$2,458,276	\$2,064,422
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Cannabis Program						
4085 0068000 Enterprise Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$15,000	\$0	\$85,000	\$85,000	\$0	\$110,000
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$4,378,251	\$3,974,723	\$3,578,600	\$3,578,600	\$0	\$3,685,958
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$2,507,686	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$6,900,937	\$3,974,723	\$3,663,600	\$3,663,600	\$0	\$3,795,958
Use of Fund Balance/Retained Earnings	(\$3,213,554)	(\$911,471)	\$1,580,583	\$1,789,583	\$209,000	\$545,240
Total Funding Sources	\$3,687,383	\$3,063,252	\$5,244,183	\$5,453,183	\$209,000	\$4,341,198
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$38,346	\$101,330	\$841,275	\$841,275	\$0	\$52,500
Other Charges	\$2,743,927	\$2,961,922	\$4,305,854	\$4,305,854	\$0	\$4,188,732
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$905,110	\$0	\$97,054	\$306,054	\$209,000	\$99,966
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,687,383	\$3,063,252	\$5,244,183	\$5,453,183	\$209,000	\$4,341,198
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Cannabis Program (General Fund)						
0100 0016105 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$2,507,686	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,507,686	\$0	\$0	\$0	\$0	\$0
General Fund Contribution	\$2,507,686	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Capital Projects - Courthouse Construction Fund						
2025 0061301 Capital Projects Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$225,751	\$236,234	\$185,000	\$185,000	\$0	\$148,000
Revenue from use of Assets	(\$9,502)	\$16,560	\$15,000	\$15,000	\$0	\$12,000
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$216,249	\$252,794	\$200,000	\$200,000	\$0	\$160,000
Use of Fund Balance/Retained Earnings	\$548,187	\$467,617	\$550,720	\$550,720	\$0	\$614,142
Total Funding Sources	\$764,436	\$720,411	\$750,720	\$750,720	\$0	\$774,142
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$764,436	\$720,411	\$750,720	\$750,720	\$0	\$774,142
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$764,436	\$720,411	\$750,720	\$750,720	\$0	\$774,142
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - County Court Funding						
0100 0016120 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$1,832,856	\$1,808,371	\$1,877,000	\$1,877,000	\$0	\$1,877,000
Revenue from use of Assets	\$95,449	\$119,311	\$115,000	\$115,000	\$0	\$150,000
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$546,643	\$453,820	\$496,000	\$496,000	\$0	\$496,000
Miscellaneous Revenue	\$69,216	\$36,026	\$61,000	\$61,000	\$0	\$61,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,544,164	\$2,417,528	\$2,549,000	\$2,549,000	\$0	\$2,584,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,544,164	\$2,417,528	\$2,549,000	\$2,549,000	\$0	\$2,584,000
Salaries and Benefits	\$12,065	\$12,426	\$12,800	\$12,800	\$0	\$14,000
Services and Supplies	\$70,594	\$142,845	\$172,000	\$219,000	\$47,000	\$226,000
Other Charges	\$5,375,082	\$5,291,477	\$5,321,615	\$5,321,615	\$0	\$5,326,589
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$380,668	\$539,079	\$634,495	\$634,495	\$0	\$668,847
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,838,409	\$5,985,827	\$6,140,910	\$6,187,910	\$47,000	\$6,235,436
General Fund Contribution	\$3,294,245	\$3,568,299	\$3,591,910	\$3,638,910	\$47,000	\$3,651,436
Total Allocated Positions	-	-	0	0	0	0

County Capital Projects - Criminal Justice Facilities Fund						
2026 0061303 Capital Projects Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$329,495	\$339,686	\$330,000	\$330,000	\$0	\$297,000
Revenue from use of Assets	\$2,465	\$14,666	\$16,000	\$16,000	\$0	\$14,400
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$331,960	\$354,352	\$346,000	\$346,000	\$0	\$311,400
Use of Fund Balance/Retained Earnings	(\$296,704)	(\$319,096)	(\$310,744)	(\$310,744)	\$0	(\$278,236)
Total Funding Sources	\$35,256	\$35,256	\$35,256	\$35,256	\$0	\$33,164
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$35,256	\$35,256	\$35,256	\$35,256	\$0	\$33,164
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$35,256	\$35,256	\$35,256	\$35,256	\$0	\$33,164
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Capital Projects - Crows Landing Industrial Business Park Project						
2210-0061313 Capital Projects Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$57,824	\$59,559	\$60,000	\$60,000	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	(\$255)	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$184,600	\$160,900	\$209,245	\$209,245	\$0	\$157,595
Other Financing Sources	\$0	\$0	\$30,000	\$30,000	\$0	\$0
Total Revenue	\$242,169	\$220,459	\$299,245	\$299,245	\$0	\$157,595
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$242,169	\$220,459	\$299,245	\$299,245	\$0	\$157,595
Salaries and Benefits	\$103,977	\$127,253	\$50,000	\$50,000	\$0	\$51,500
Services and Supplies	\$1,823,704	\$531,643	\$2,833,240	\$2,923,240	\$90,000	\$0
Other Charges	\$62,450	\$84,130	\$103,005	\$103,005	\$0	\$106,095
Fixed Assets						
Equipment			\$0	\$1,010,000	\$1,010,000	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$27,432	\$4,835	\$3,000	\$3,000	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,320,606	\$747,861	\$2,989,245	\$4,089,245	\$1,100,000	\$157,595
General Fund Contribution	\$2,078,437	\$527,402	\$2,690,000	\$3,790,000	\$1,100,000	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - C.I.F.A.						
0100 0016021 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$43,210	\$56,132	\$140,633	\$140,633	\$0	\$144,852
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$43,210	\$56,132	\$140,633	\$140,633	\$0	\$144,852
General Fund Contribution	\$43,210	\$56,132	\$140,633	\$140,633	\$0	\$144,852
Total Allocated Positions	-	-	0	0	0	0

County Operations - Debt Service						
0100 0016081 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$365,272	\$123,410	\$376,600	\$376,600	\$0	\$387,898
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,389,672	\$1,371,020	\$1,400,000	\$1,400,000	\$0	\$1,442,000
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$444,527	\$392,343	\$435,000	\$435,000	\$0	\$448,050
Total Revenue	\$2,199,471	\$1,886,773	\$2,211,600	\$2,211,600	\$0	\$2,277,948
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,199,471	\$1,886,773	\$2,211,600	\$2,211,600	\$0	\$2,277,948
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$165,621	\$114,617	\$220,000	\$220,000	\$0	\$226,600
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$585,688	\$589,824	\$586,000	\$586,000	\$0	\$603,580
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$72,901)	(\$83,161)	(\$69,550)	(\$69,550)	\$0	(\$71,637)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$678,408	\$621,280	\$736,450	\$736,450	\$0	\$758,543
General Fund Contribution	(\$1,521,063)	(\$1,265,493)	(\$1,475,150)	(\$1,475,150)	\$0	(\$1,519,405)
Total Allocated Positions	-	-	0	0	0	0

County Operations - Deferred Compensation						
5094 0018094 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$2,152	\$0	\$6,630	\$6,630	\$0	\$6,829
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$152,035	\$172,565	\$155,076	\$155,076	\$0	\$159,728
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$154,187	\$172,565	\$161,706	\$161,706	\$0	\$166,557
Use of Fund Balance/Retained Earnings	(\$68,526)	(\$74,067)	(\$17,498)	(\$17,498)	\$0	(\$18,024)
Total Funding Sources	\$85,661	\$98,498	\$144,208	\$144,208	\$0	\$148,533
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$45,805	\$49,479	\$88,821	\$88,821	\$0	\$91,485
Other Charges	\$39,856	\$49,019	\$55,387	\$55,387	\$0	\$57,048
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$85,661	\$98,498	\$144,208	\$144,208	\$0	\$148,533
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Dental Self-Insurance						
5101 0018101 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$84)	\$11,504	\$24,700	\$24,700	\$0	\$25,441
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$3,779,989	\$3,660,467	\$3,974,976	\$3,974,976	\$0	\$4,094,225
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$3,779,905	\$3,671,971	\$3,999,676	\$3,999,676	\$0	\$4,119,666
Use of Fund Balance/Retained Earnings	\$394,957	\$89,089	\$422,675	\$422,675	\$0	\$428,257
Total Funding Sources	\$4,174,862	\$3,761,060	\$4,422,351	\$4,422,351	\$0	\$4,547,923
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$4,124,421	\$3,707,970	\$4,373,850	\$4,373,850	\$0	\$4,505,066
Other Charges	\$50,441	\$53,090	\$48,501	\$48,501	\$0	\$42,857
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,174,862	\$3,761,060	\$4,422,351	\$4,422,351	\$0	\$4,547,923
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - DNA Identification Fund Prop 69						
1777 0017700 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$40,686	\$80,666	\$28,000	\$28,000	\$0	\$28,000
Revenue from use of Assets	\$502	\$586	\$1,000	\$1,000	\$0	\$1,000
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$41,188	\$81,252	\$29,000	\$29,000	\$0	\$29,000
Use of Fund Balance/Retained Earnings	(\$20,634)	\$14,750	\$0	\$0	\$0	\$0
Total Funding Sources	\$20,554	\$96,002	\$29,000	\$29,000	\$0	\$29,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$20,554	\$96,002	\$29,000	\$29,000	\$0	\$29,000
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$20,554	\$96,002	\$29,000	\$29,000	\$0	\$29,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - DOJ Drug & Alcohol						
1726 0017200 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$43,610	\$44,345	\$30,000	\$30,000	\$0	\$30,000
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$43,610	\$44,345	\$30,000	\$30,000	\$0	\$30,000
Use of Fund Balance/Retained Earnings	\$40,589	\$44,513	\$70,000	\$70,000	\$0	\$70,000
Total Funding Sources	\$84,199	\$88,858	\$100,000	\$100,000	\$0	\$100,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$84,199	\$88,858	\$100,000	\$100,000	\$0	\$100,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$84,199	\$88,858	\$100,000	\$100,000	\$0	\$100,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Economic Development Bank						
0105 0015291 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$378,616)	\$234,204	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$36,931,216	\$1,352,935	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,041	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$36,553,641	\$1,587,139	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$36,553,641	\$1,587,139	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$37,489,507	\$2,070,864	\$145,000	\$645,000	\$500,000	\$500,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$221,113	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$37,710,620	\$2,070,864	\$145,000	\$645,000	\$500,000	\$500,000
General Fund Contribution	\$1,156,979	\$483,725	\$145,000	\$645,000	\$500,000	\$500,000
Total Allocated Positions	-	-	0	0	0	0

County Operations - ERAP Emergency Rental Assistance Program						
1675 0013250 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$193,534	\$3,221,029	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$193,534	\$3,221,029	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$209,648	(\$209,647)	\$0	\$0	\$0	\$0
Total Funding Sources	\$403,182	\$3,011,382	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$403,182	\$2,812,853	\$0	\$0	\$0	\$0
Other Charges	\$0	\$198,529	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$403,182	\$3,011,382	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Focus on Prevention						
0100 0016000 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$102,345	\$189	\$118,800	\$118,800	\$0	\$100,000
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$460	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$102,345	\$649	\$118,800	\$118,800	\$0	\$100,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$102,345	\$649	\$118,800	\$118,800	\$0	\$100,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$93,554	\$184,874	\$396,050	\$396,050	\$0	\$670,200
Other Charges	\$208,723	\$261,767	\$672,750	\$672,750	\$0	\$429,800
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$100,463	\$20,587	\$50,000	\$50,000	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$402,740	\$467,228	\$1,118,800	\$1,118,800	\$0	\$1,100,000
General Fund Contribution	\$300,395	\$466,579	\$1,000,000	\$1,000,000	\$0	\$1,000,000
Total Allocated Positions	-	-	0	0	0	0

County Operations - General Fund Contribution to Other Programs						
0100 0016401 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$1,451,367	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$1,451,367	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$1,451,367	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$5,051,016	\$7,558,248	\$7,986,084	\$8,692,171	\$706,087	\$7,986,084
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$3,512,121	\$35,842,964	\$7,294,108	\$27,149,421	\$19,855,313	\$4,431,720
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,563,137	\$43,401,212	\$15,280,192	\$35,841,592	\$20,561,400	\$12,417,804
General Fund Contribution	\$8,563,137	\$41,949,845	\$15,280,192	\$35,841,592	\$20,561,400	\$12,417,804
Total Allocated Positions	-	-	0	0	0	0

County Operations - General Fund Match - VLF						
0100 0016051 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$31,752,840	\$35,783,197	\$40,000,000	\$40,000,000	\$0	\$41,200,000
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$31,752,840	\$35,783,197	\$40,000,000	\$40,000,000	\$0	\$41,200,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$31,752,840	\$35,783,197	\$40,000,000	\$40,000,000	\$0	\$41,200,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$31,752,840	\$35,783,197	\$40,000,000	\$40,000,000	\$0	\$41,200,000
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$31,752,840	\$35,783,197	\$40,000,000	\$40,000,000	\$0	\$41,200,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - General Liability						
5051 0018051 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$54,619)	\$12,292	\$18,772	\$18,772	\$0	\$19,335
Intergovernmental Revenue	\$68,965	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$8,093,369	\$10,910,195	\$15,067,251	\$15,067,251	\$0	\$15,879,266
Miscellaneous Revenue	\$0	\$15	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$8,107,715	\$10,922,502	\$15,086,023	\$15,086,023	\$0	\$15,898,601
Use of Fund Balance/Retained Earnings	\$720,666	\$207,436	(\$74,053)	(\$74,053)	\$0	(\$439,088)
Total Funding Sources	\$8,828,381	\$11,129,938	\$15,011,970	\$15,011,970	\$0	\$15,459,513
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$8,592,182	\$10,864,493	\$14,625,775	\$14,625,775	\$0	\$15,064,548
Other Charges	\$236,199	\$196,479	\$386,195	\$386,195	\$0	\$394,965
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$68,966	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,828,381	\$11,129,938	\$15,011,970	\$15,011,970	\$0	\$15,459,513
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Mandated County Match						
0100 0016061 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$523	\$2,421	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$523	\$2,421	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$523	\$2,421	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$23,213,206	\$18,733,057	\$21,533,039	\$21,533,039	\$0	\$21,533,039
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$23,213,206	\$18,733,057	\$21,533,039	\$21,533,039	\$0	\$21,533,039
General Fund Contribution	\$23,212,683	\$18,730,636	\$21,533,039	\$21,533,039	\$0	\$21,533,039
Total Allocated Positions	-	-	0	0	0	0

County Operations - Medical Self-Insurance						
5091 0018091 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$104,467	\$292,090	\$515,000	\$515,000	\$0	\$530,450
Intergovernmental Revenue	\$32,205	\$33,815	\$0	\$0	\$0	\$0
Charges for Service	\$61,000,190	\$56,893,277	\$68,307,970	\$68,307,970	\$0	\$70,357,209
Miscellaneous Revenue	\$0	\$143	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$61,136,862	\$57,219,325	\$68,822,970	\$68,822,970	\$0	\$70,887,659
Use of Fund Balance/Retained Earnings	(\$12,387,802)	\$4,744,460	(\$1)	(\$1)	\$0	(\$103,969)
Total Funding Sources	\$48,749,060	\$61,963,785	\$68,822,969	\$68,822,969	\$0	\$70,783,690
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$48,375,052	\$61,576,813	\$68,238,847	\$68,238,847	\$0	\$70,286,011
Other Charges	\$370,736	\$384,136	\$584,122	\$584,122	\$0	\$497,679
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$3,272	\$2,836	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$48,749,060	\$61,963,785	\$68,822,969	\$68,822,969	\$0	\$70,783,690
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Other Employee Benefits						
5093 0018093 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$444)	\$3,443	\$316	\$316	\$0	\$325
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$143,956	\$146,400	\$190,214	\$190,214	\$0	\$195,921
Miscellaneous Revenue	\$50	\$7,700	\$8,000	\$8,000	\$0	\$8,240
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$143,562	\$157,543	\$198,530	\$198,530	\$0	\$204,486
Use of Fund Balance/Retained Earnings	(\$24,654)	(\$39,624)	(\$66,048)	(\$66,048)	\$0	(\$68,029)
Total Funding Sources	\$118,908	\$117,919	\$132,482	\$132,482	\$0	\$136,457
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$118,672	\$117,919	\$132,482	\$132,482	\$0	\$136,457
Other Charges	\$236	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$118,908	\$117,919	\$132,482	\$132,482	\$0	\$136,457
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

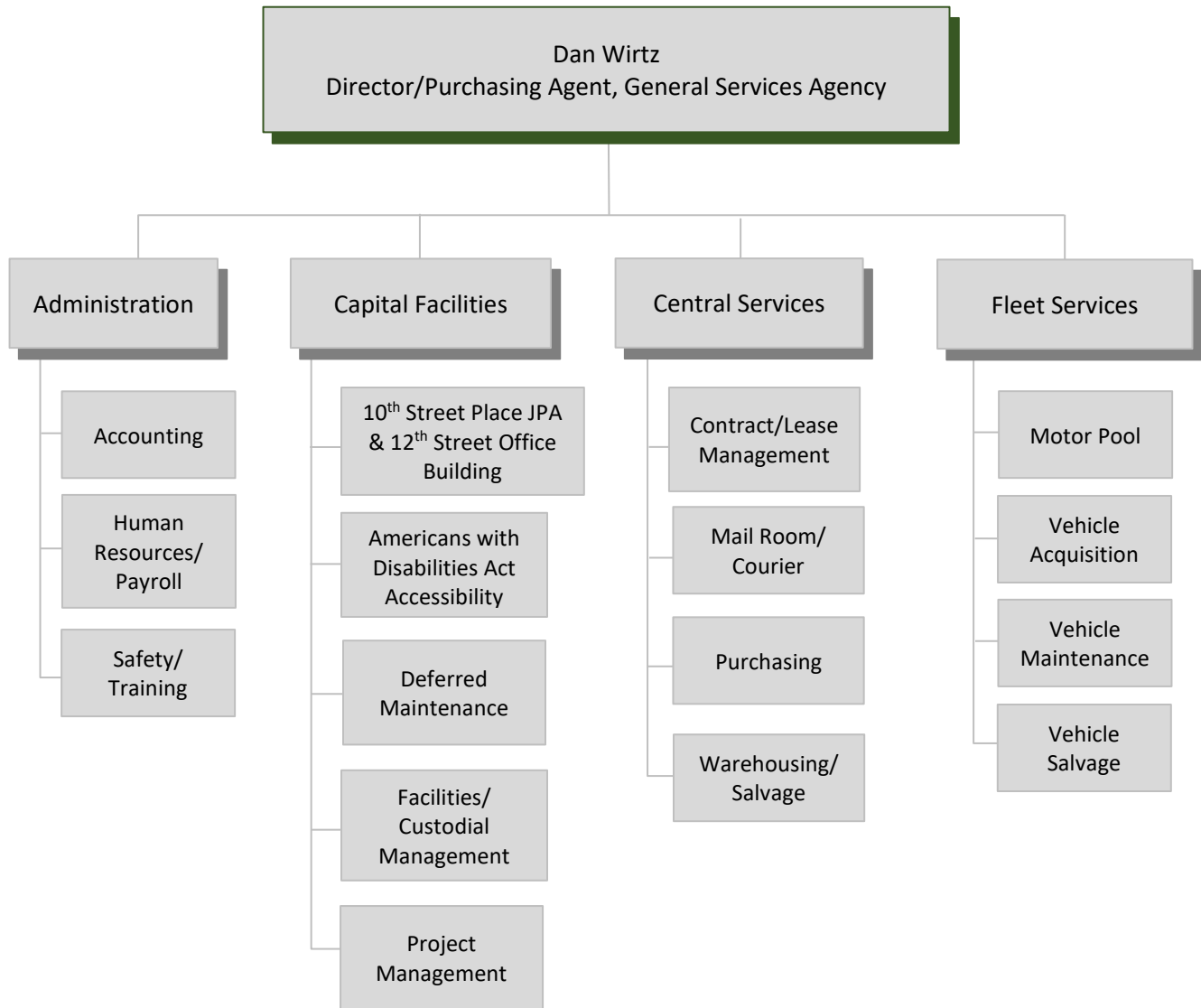
County Operations - Professional Liability						
5061 0018061 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$3,313)	\$1,756	\$3,140	\$3,140	\$0	\$3,234
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$872,350	\$939,766	\$1,702,628	\$1,702,628	\$0	\$1,796,222
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$68,966	\$0	\$0	\$0	\$0
Total Revenue	\$869,037	\$1,010,488	\$1,705,768	\$1,705,768	\$0	\$1,799,456
Use of Fund Balance/Retained Earnings	\$116,125	(\$125,867)	\$5,573	\$5,573	\$0	(\$36,911)
Total Funding Sources	\$985,162	\$884,621	\$1,711,341	\$1,711,341	\$0	\$1,762,545
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$972,846	\$876,709	\$1,693,404	\$1,693,404	\$0	\$1,744,207
Other Charges	\$12,316	\$7,912	\$17,937	\$17,937	\$0	\$18,338
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$985,162	\$884,621	\$1,711,341	\$1,711,341	\$0	\$1,762,545
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Stanislaus Family Justice Center						
1687 0017000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$274,304	\$208,175	\$300,000	\$300,000	\$0	\$300,000
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$274,304	\$208,175	\$300,000	\$300,000	\$0	\$300,000
Use of Fund Balance/Retained Earnings	(\$18,748)	\$70,000	\$0	\$0	\$0	\$0
Total Funding Sources	\$255,556	\$278,175	\$300,000	\$300,000	\$0	\$300,000
Salaries and Benefits	\$46,679	\$77,650	\$132,381	\$132,381	\$0	\$132,381
Services and Supplies	\$204,133	\$195,606	\$162,489	\$162,489	\$0	\$162,489
Other Charges	\$4,744	\$4,919	\$5,130	\$5,130	\$0	\$5,130
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$255,556	\$278,175	\$300,000	\$300,000	\$0	\$300,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Unemployment Insurance						
5071 0018071 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$7,370)	\$2,855	\$3,985	\$3,985	\$0	\$4,105
Intergovernmental Revenue	\$0	\$350,000	\$0	\$0	\$0	\$0
Charges for Service	\$548,280	\$669,600	\$667,500	\$667,500	\$0	\$667,500
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$540,910	\$1,022,455	\$671,485	\$671,485	\$0	\$671,605
Use of Fund Balance/Retained Earnings	\$368,014	(\$607,130)	(\$36,296)	(\$36,296)	\$0	(\$17,360)
Total Funding Sources	\$908,924	\$415,325	\$635,189	\$635,189	\$0	\$654,245
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$908,843	\$415,279	\$635,163	\$635,163	\$0	\$654,218
Other Charges	\$81	\$46	\$26	\$26	\$0	\$27
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$908,924	\$415,325	\$635,189	\$635,189	\$0	\$654,245
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Vision Care Insurance						
5111 0018111 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$537)	\$1,938	\$4,000	\$4,000	\$0	\$4,120
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$615,852	\$613,600	\$640,320	\$640,320	\$0	\$659,530
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$615,315	\$615,538	\$644,320	\$644,320	\$0	\$663,650
Use of Fund Balance/Retained Earnings	\$24,240	\$41,445	\$140,531	\$140,531	\$0	\$137,620
Total Funding Sources	\$639,555	\$656,983	\$784,851	\$784,851	\$0	\$801,270
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$595,608	\$602,219	\$755,700	\$755,700	\$0	\$778,371
Other Charges	\$43,947	\$54,764	\$29,151	\$29,151	\$0	\$22,899
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$639,555	\$656,983	\$784,851	\$784,851	\$0	\$801,270
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

County Operations - Workers Compensation						
5081 0018081 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$16,198)	\$236,975	\$375,906	\$375,906	\$0	\$387,183
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$4,923,778	\$5,189,451	\$6,121,175	\$6,121,175	\$0	\$6,469,703
Miscellaneous Revenue	(\$50)	\$326	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$4,907,530	\$5,426,752	\$6,497,081	\$6,497,081	\$0	\$6,856,886
Use of Fund Balance/Retained Earnings	\$544,790	\$226,931	\$0	\$0	\$0	(\$166,939)
Total Funding Sources	\$5,452,320	\$5,653,683	\$6,497,081	\$6,497,081	\$0	\$6,689,947
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$5,208,494	\$5,358,961	\$6,194,209	\$6,194,209	\$0	\$6,380,034
Other Charges	\$243,826	\$294,722	\$302,872	\$302,872	\$0	\$309,913
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,452,320	\$5,653,683	\$6,497,081	\$6,497,081	\$0	\$6,689,947
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



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General Services Agency

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	Providing the foundation to support countywide operations. We get it done!

Department Summary

General Services Agency						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$14,192	\$12,383	\$529,500	\$529,500	\$0	\$529,500
Intergovernmental Revenue	\$270	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$19,559,491	\$22,264,459	\$27,005,566	\$27,037,448	\$31,882	\$26,943,147
Miscellaneous Revenue	\$17,501	\$30,126	\$10,000	\$10,000	\$0	\$10,000
Other Financing Sources	\$10,845	\$340,001	\$0	\$0	\$0	\$0
Total Revenue	\$19,602,299	\$22,646,969	\$27,545,066	\$27,576,948	\$31,882	\$27,482,647
Use of Fund Balance/Retained Earnings	(\$297,889)	\$448,405	\$1,294,651	\$1,252,202	(\$42,449)	\$362,020
Total Funding Sources	\$19,304,410	\$23,095,374	\$28,839,717	\$28,829,150	(\$10,567)	\$27,844,667
Salaries and Benefits	\$7,052,634	\$7,812,501	\$10,644,335	\$10,644,335	\$0	\$10,759,500
Services and Supplies	\$10,727,819	\$13,635,100	\$22,023,765	\$32,842,562	\$10,818,797	\$19,514,000
Other Charges	\$1,950,861	\$2,118,150	\$3,339,220	\$3,349,425	\$10,205	\$3,412,700
Fixed Assets						
Buildings & Improvements	\$35,355	\$35,866	\$249,992	\$226,775	(\$23,217)	\$0
Equipment	\$1,265	\$127,843	\$588,620	\$600,917	\$12,297	\$0
Other Financing Uses	\$2,186,911	\$2,133,877	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$44,215	\$44,215	\$0	\$26,300
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$21,954,845	\$25,863,337	\$36,890,147	\$47,708,229	\$10,818,082	\$33,712,500
General Fund Contribution	\$2,650,435	\$2,767,963	\$8,050,430	\$18,879,079	\$10,828,649	\$5,867,833
Total Allocated Positions	-	-	83	83	0	83

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$36.9 million, funded by \$27.5 million in estimated revenue, the use of \$1.3 million in department retained earnings, and \$8.1 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- **Administration**
 - It is recommended to add one new Confidential Assistant III position to support Human Resources and payroll duties. The annual cost of the position is \$91,000 and will be funded with departmental revenue.
 - The Department has worked to restructure its legal budget units beginning in Fiscal Year 2023. To align staffing with the new budget structure, eight positions are being transferred out of GSA – Administration,

with seven positions going to GSA – Capital Facilities and one position to GSA – Tenth Street Place. This is a technical adjustment with no impact to the Department’s overall position allocation. Funding for these positions is included in the respective divisions’ base budgets.

- **Capital Facilities**

- It is recommended to increase appropriations by \$500,000, funded by Net County Cost, for projects to comply with the Americans with Disabilities Act (ADA) standards. Adjustments also include \$63,000 in appropriations for a Project Management Information System (e-Builder). This adjustment is initially funded with Net County Cost.
- Two new positions are being recommended. One Staff Services Coordinator position will manage the construction administration process of the Capital Facilities Division. One Manager IV position will serve as the County’s Property Manager. The combined cost of the two positions is \$291,115 and will be funded with \$197,869 in estimated revenue and \$93,246 in Net County Cost.
- **Fleet Services** – It is recommended to increase appropriations and estimated revenue by \$40,000 to upgrade the fleet management software.
- **Fixed Assets | Vehicles** – It is recommended to increase appropriations by \$284,000, funded by \$64,000 in Net County Cost and \$220,000 in retained earnings, to replace five vehicles in Facilities Maintenance and add two vehicles in Capital Facilities. Fleet Services includes \$55,000 in appropriations, funded with retained earnings, to purchase a tire carousel.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$47.7 million, funded by \$27.6 million in estimated revenue, \$1.3 million in the use of department retained earnings, and \$18.9 million in Net County Cost. This is an increase of \$10.8 million in appropriations from the 2023 Proposed Budget of which a decrease of \$147,294 is a technical adjustment to re-appropriate funds from the prior fiscal year. This decrease is the result of the Department returning appropriations funded at Proposed Budget for purchases made in the prior year that were previously anticipate to roll-over into the current year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

12th Street Office – An ongoing increase of \$10,405 in appropriations funded by \$5,092 in estimated revenue and \$5,313 in Net County Cost is recommended due to an increase in commercial property insurance.

Administration – Add one new Accounting Technician position to assist the Administration division with an increased workload associated with construction and deferred maintenance projects that cumulatively exceed \$100 million. It is also recommended to delete one vacant Administrative Clerk III position in Central Services and use that funding for this position. The net cost increases related to these staffing adjustments can be absorbed within existing budget appropriations. Ongoing cost of the position is estimated at approximately \$89,000 and will be funded with Department revenue.

Capital Facilities

- **Building Community Services Investment** – As part of 2023 Proposed Budget, a one-time \$60 million investment strategy, which would be implemented over three years, was introduced. Of this amount, \$28 million was allocated to restore county properties. The investment will go toward deferred maintenance at existing properties and a new maintenance plan to ensure continued operations; refreshing community

centers; and roof projects, painting, resurfacing parking lots, and demolition of vacant properties. To initiate this strategy, a \$9.5 million increase is recommended, funded with Net County Cost.

- **Project Savings** – Increase in appropriations by \$210,971, funded with Net County Cost, to reallocate savings from two Library projects that have been completed. The Deferred Maintenance budget contributed funding to the Turlock Library project and the Plant Acquisition budget contributed funding to the Modesto Library Makers’ Space project. These projects have been completed and returned funding back to the respective budgets. Of the amount, \$47,504 from the Makers Space project was returned to Plant Acquisition and \$163,467 from the Turlock Library project was returned to Deferred Maintenance. The funding will go toward existing capital facility projects.
- **Reallocation of Fiscal Year 2022 Savings** – The Capital Facilities legal budget unit has allocations for Deferred Maintenance, ADA projects, and Plant Acquisition. In Fiscal Year 2022 these three programs underspent budget by a combined \$1.2 million. ADA underspent by \$728,000, Deferred Maintenance underspent by \$290,000 and Plant Acquisition underspent by \$226,000. An increase of \$1.2 million in appropriations is included to reallocate this funding into the Capital Facilities Fiscal Year 2023 budget so it can be put toward existing deferred maintenance projects, mitigation of findings for ADA, and plant acquisition purposes including the demolition of 625 I Street. This adjustment is funded with Net County Cost.

Facilities Maintenance – Add one new Maintenance Engineer III position to assist the Capital Facilities division with an increased workload associated with construction and deferred maintenance projects that cumulatively exceed \$100 million. It is also recommended to delete one vacant block-budgeted Maintenance Engineer I/II position. No budget adjustment is required at this time.

Recommendation: It is recommended to increase appropriations by \$10.8 million, funded by an increase of \$31,882 in estimated revenue, a \$42,449 decrease in department retained earnings, and \$10.8 million in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
12th Street Office Building	\$ 228	\$ -
Central Services	\$ (36,567)	\$ 105,234
Facilities Maintenance	\$ 1,620,477	\$ 808,110
Fleet Services	\$ 1,037,783	\$ 338,858
General Services Agency Totals	\$ 2,621,921	\$ 1,252,202

Note: Central Services retained earnings balance as of July 1, 2022 has been decreased due to the posting of a prior period adjustment for the unfunded pension liability specific to this department in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 68 in the amount of \$442,634.

Projects

The General Services Capital Facilities division’s active project listing includes projects that are in various stages of planning, design, or construction. Currently, there are over 55 active projects for Fiscal Year 2023.

10th Street Place JPA

- 2nd and 5th Floor Counter Remodels
- Closed Captioning for Televised Broadcasts
- Conference Room Audio Visual and Furnishing Upgrades
- Exterior West Wall Resealing Project
- Energy Savings Study
- Fire Alarm Panel Replacement
- Occupancy Study and Updated Space Allocations

Americans with Disabilities Act (ADA)

- ADA Mitigation Tracking Database Project
- Agricultural Center Path of Travel Upgrades
- Agricultural Center Tuolumne Building ADA Upgrades
- Community Services Facility Parking Lot

Agricultural Commissioner

- Ag Department Transaction Window Remodel
- Harvest Hall Modernization
- Harvest Hall Parking Lot Repairs
- Warehouse Remodel

Behavior Health & Recovery Services

- 800 Scenic Major Mechanical and Facility Assessment
- Ceres Hospital Demolition Planning

CEO-Human Relations

- County Center III Facility, Mechanical and Parking Lot Upgrades

Community Services Facility

- Child Visitation Center
- Exterior/Interior Security Modernization
- Master Planning

General Services Agency

- Building & Community Services Investment Strategy
- Capital Improvement Plan Update & Software
- Fleet Services Implementation of Operations and Facility Assessment
- Facilities Maintenance/Custodial Relocation from County Center III
- Cost Accounting Management System (CAMS) Workorder System Replacement

Health Services Agency

- Administration/Public Health New Facility

Information Technology Central

- 801 11th St. HVAC and Major Mechanical Upgrades

Library

- Modesto Library Cooling Tower
- Modesto Library Boiler
- Salida Library Parking Lot Storm Drain Upgrades
- Salida Library Roof Replacement

Parks and Recreation

- Bonita Pool and Park Upgrades
- Burbank Park Remodel
- Frank Raines Park Building Build Back
- Oregon Park Remodel
- Turlock Lake Upgrades

Probation

- Blue Gum Facility and Parking Lot Upgrades
- Juvenile Court Remodel
- Juvenile Hall HVAC Replacement
- Juvenile Hall Generator Replacement

Sheriff

- Civil Division Relocation
- Firearms Range and Training Facility
- PSC Master Planning
- PSC Medical Program Facility
- PSC Safety Barriers Upper Tiers
- PSC Support Replace Boilers
- PSC Support Services Dishwasher Replacement
- PSC Support Services HVAC
- PSC Title 15 "Out of Cell" recreation spaces
- PSC Unit One HVAC
- PSC Wastewater Project
- Sheriff's Operations Center HVAC
- Specialty Team Vehicle Canopy
- Training Center Classroom Replacement

Fixed Assets | Vehicles

The 2023 Adopted Budget includes a decrease in Fixed Assets of \$10,902. The net decrease in Fixed Asset appropriations is due to technical adjustments to re-appropriate funds from the prior fiscal year. This includes a \$23,217 decrease in Fleet Services for a purchase order related to Fleet Services building security enhancements, and a \$12,297 increase in Central Services for a purchase order related to a transit vehicle.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 83 positions, an increase of three positions over the 2022 Adopted Budget. The 2023 Proposed Budget added three positions to support administration and operations.

Staffing Recommendation: It is recommended to add one Accounting Technician position in Administration and one Maintenance Engineer III position in Facilities Maintenance to assist with an increased workload associated with construction and deferred maintenance projects that cumulatively exceed \$100 million. It is also recommended to delete one vacant Administrative Clerk III position in Central Services as well as one vacant block-budgeted Maintenance Engineer I/II position in Facilities Maintenance to offset the request of two positions.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$33.7 million, funded by \$27.5 million in estimated revenue, the use of \$362,020 in retained earnings, and \$5.9 million in Net County Cost.

Budgets Contained within the Department

12th Street Office Building (Special Revenue Fund)

Funds operational costs associated with the 12th Street Office Building Condominium Association including utilities, maintenance, custodial, and other ongoing costs of the building. Funding is provided by a three-way split between Westland Bank (32.10%), StanCERA (16.86%), and District Attorney (51.04%).

ADA Self-Evaluation and Transition Plan Project (General Fund)

Provides funding for improvements to County facilities, programs, and policies as outlined in the Americans with Disabilities Act (ADA) Self-Evaluation and Transition Plan. Beginning in Fiscal Year 2023 funding for this program is included in the Capital Facilities budget.

Administration (General Fund)

Funds oversight and direction for the General Services Agency (GSA) and ensures that all GSA divisions are achieving operational efficiency and exceptional standards.

Capital Facilities (General Fund)

Provides oversight and funding for Americans with Disabilities Act (ADA) projects, Deferred Maintenance projects, Plant Acquisition projects, and project management of capital projects. Funding is used for the development of new facilities and renovations, the remodeling of existing properties. Provides funding for minor facility improvements and costs associated with maintenance and utilities for existing County property including the United Community Center in Grayson, Keyes Community Center, Paradise-Burbank Hall, Law Library, Mancini Hall, the 12th Street Parking Garage, 625 I Street and other County facility-related expenses.

Central Services Division (Internal Service Fund)

Funds the management of property and equipment leasing, acquisition of goods and services, contract negotiation, and consultation on procurement needs to County departments, in addition to the sale and/or disposal of surplus County property, mailroom, messenger, and salvage services.

County Facilities (General Fund)

Provides funding for minor facility improvements and costs associated with maintenance and utilities for existing County Property including the United Community Center in Grayson, Keyes Community Center, Paradise-Burbank Hall, Law Library, Mancini Hall, the 12th Street Parking Garage, 625 I Street and other County facility-related expenses. Beginning in Fiscal Year 2023, funding for this program is included in the Capital Facilities budget.

Facilities Maintenance Division (Internal Service Fund)

Funds two main programs, Maintenance Services and Custodial Services.

Fleet Services Division (Internal Service Fund)

Funds preventative and prescriptive maintenance for nearly 1,300 County vehicles and other pieces of specialized equipment.

Plant Acquisition (General Fund)

Provides funding for the acquisition, repair, and remodel of existing and new County facilities. Beginning in Fiscal Year 2023, funding for this program is included in the Capital Facilities budget.

Tenth Street Place (General Fund)

Funds operational costs associated with Tenth Street Place.

Utilities (Internal Service Fund)

Funds countywide utility payments made on behalf of County departments.

Individual schedules for each of these budgets are detailed as followed.

Legal Budget Unit (LBU) Schedules

General Services Agency - 12th Street - Office Building						
171A 0016200 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$22,730	\$30,861	\$30,947	\$36,039	\$5,092	\$30,947
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$22,730	\$30,861	\$30,947	\$36,039	\$5,092	\$30,947
Use of Fund Balance/Retained Earnings	\$391	(\$1,850)	\$0	\$0	\$0	\$0
Total Funding Sources	\$23,121	\$29,011	\$30,947	\$36,039	\$5,092	\$30,947
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$7,505	\$7,505	\$8,800	\$9,000	\$200	\$8,800
Other Charges	\$39,078	\$53,440	\$54,410	\$64,615	\$10,205	\$54,410
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$46,583	\$60,945	\$63,210	\$73,615	\$10,405	\$63,210
General Fund Contribution	\$23,462	\$31,934	\$32,263	\$37,576	\$5,313	\$32,263
Total Allocated Positions	-	-	0	0	0	0

General Services Agency - ADA Self Evaluation and Transition Plan Project						
0100 0016006 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$12,036	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$12,036	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$12,036	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$134,795	\$492,271	\$0	\$0	\$0	\$0
Other Charges	\$7,988	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$422,126	(\$192,000)	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$564,909	\$300,271	\$0	\$0	\$0	\$0
General Fund Contribution	\$564,909	\$288,235	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	-	-	-	-

General Services Agency - Administration						
0100 0019010 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,334,121	\$1,385,934	\$1,133,521	\$1,135,396	\$1,875	\$1,188,530
Miscellaneous Revenue	\$10	\$874	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$84,540	\$0	\$0	\$0	\$0
Total Revenue	\$1,334,131	\$1,471,348	\$1,133,521	\$1,135,396	\$1,875	\$1,188,530
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,334,131	\$1,471,348	\$1,133,521	\$1,135,396	\$1,875	\$1,188,530
Salaries and Benefits	\$1,368,788	\$1,802,231	\$1,190,400	\$1,190,400	\$0	\$1,245,200
Services and Supplies	\$369,443	\$331,221	\$33,621	\$35,496	\$1,875	\$31,300
Other Charges	\$124,218	\$120,025	\$77,400	\$77,400	\$0	\$104,230
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$2,098,655	\$2,070,585	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	(\$167,900)	(\$167,900)	\$0	(\$192,200)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,961,104	\$4,324,062	\$1,133,521	\$1,135,396	\$1,875	\$1,188,530
General Fund Contribution	\$2,626,973	\$2,852,714	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	8	9	1	9

General Services Agency - Capital Facilities						
0100 0019100 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$1,100,369	\$1,100,369	\$0	\$1,146,700
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$210,970	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$210,970	\$1,100,369	\$1,100,369	\$0	\$1,146,700
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$210,970	\$1,100,369	\$1,100,369	\$0	\$1,146,700
Salaries and Benefits	\$0	\$0	\$1,836,935	\$1,836,935	\$0	\$1,884,900
Services and Supplies	\$0	\$0	\$6,324,296	\$17,147,632	\$10,823,336	\$4,149,100
Other Charges	\$0	\$0	\$1,027,190	\$1,027,190	\$0	\$1,070,260
Fixed Assets						
Equipment	\$0	\$0	\$64,000	\$64,000	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$162,115	\$162,115	\$0	\$167,000
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$9,414,536	\$20,237,872	\$10,823,336	\$7,271,260
General Fund Contribution	\$0	(\$210,970)	\$8,314,167	\$19,137,503	\$10,823,336	\$6,124,560
Total Allocated Positions	-	-	9	9	0	9

General Services Agency - Central Services Division						
5001 0018210 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$270	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,724,824	\$2,793,551	\$2,976,010	\$2,976,010	\$0	\$2,976,010
Miscellaneous Revenue	\$565	\$3,332	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,725,659	\$2,796,883	\$2,976,010	\$2,976,010	\$0	\$2,976,010
Use of Fund Balance/Retained Earnings	\$7,580	(\$3,905)	\$100,002	\$105,234	\$5,232	\$45,130
Total Funding Sources	\$1,733,239	\$2,792,978	\$3,076,012	\$3,081,244	\$5,232	\$3,021,140
Salaries and Benefits	\$1,234,012	\$1,385,682	\$1,535,400	\$1,535,400	\$0	\$1,535,400
Services and Supplies	\$99,866	\$930,219	\$1,000,715	\$993,650	(\$7,065)	\$993,650
Other Charges	\$399,361	\$491,956	\$492,090	\$492,090	\$0	\$492,090
Fixed Assets						
Equipment	\$0	\$0	\$47,807	\$60,104	\$12,297	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,733,239	\$2,807,857	\$3,076,012	\$3,081,244	\$5,232	\$3,021,140
General Fund Contribution	\$0	\$14,879	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	14	13	-1	13

General Services Agency - County Facilities						
0100 0016091 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$535,051	\$570,167	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$2,287	\$2,356	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$537,338	\$572,523	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$537,338	\$572,523	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$435,326	\$348,729	\$0	\$0	\$0	\$0
Other Charges	\$686,353	\$815,080	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$39,327	\$38,744	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,161,006	\$1,202,553	\$0	\$0	\$0	\$0
General Fund Contribution	\$623,668	\$630,030	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	-	-	-	-

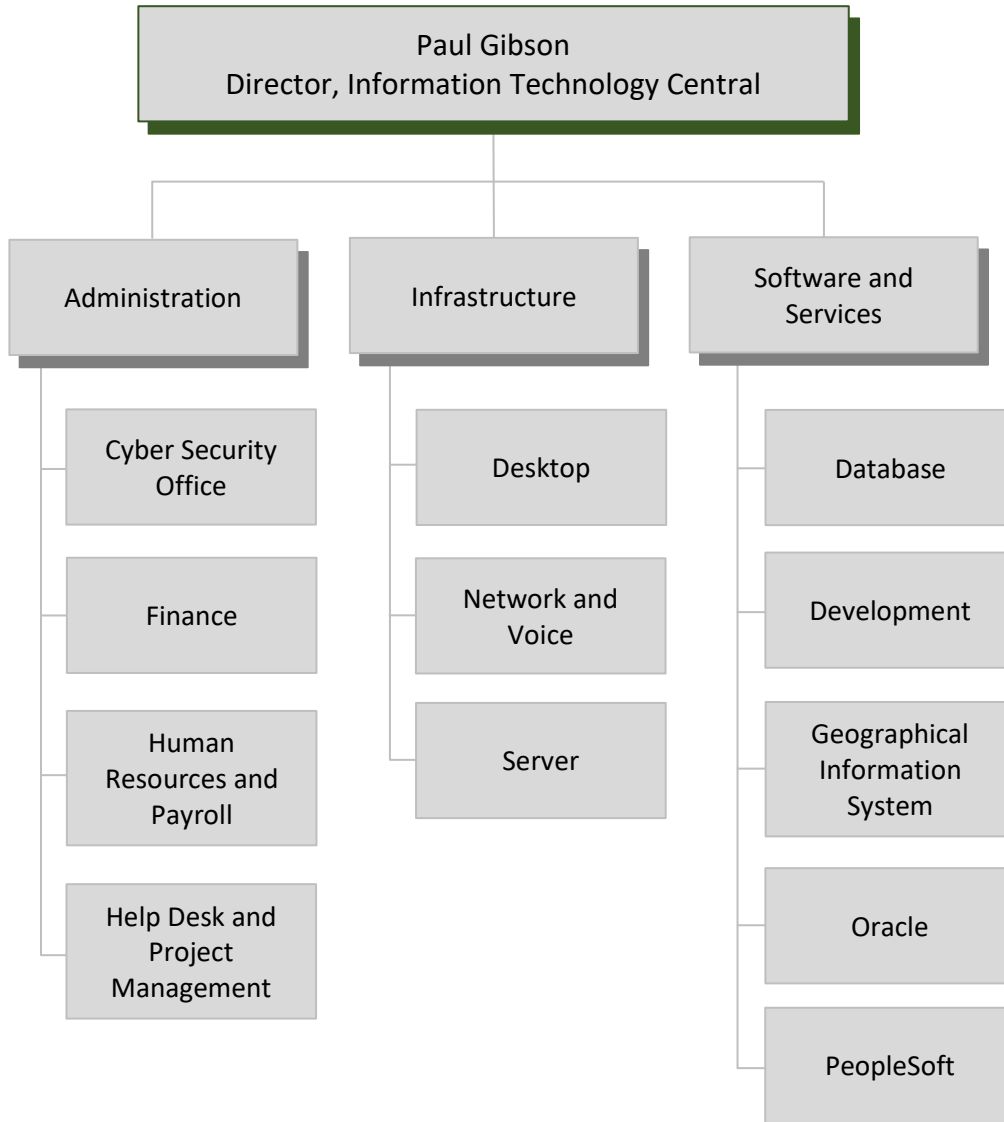
General Services Agency - Facilities Maintenance Division						
5170 0018700 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$14,192	\$12,383	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$7,339,741	\$7,841,678	\$9,328,739	\$9,353,654	\$24,915	\$9,187,400
Miscellaneous Revenue	\$5,880	\$8,198	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$841	\$0	\$0	\$0	\$0
Total Revenue	\$7,359,813	\$7,863,100	\$9,328,739	\$9,353,654	\$24,915	\$9,187,400
Use of Fund Balance/Retained Earnings	(\$343,051)	\$380,685	\$808,110	\$808,110	\$0	\$313,350
Total Funding Sources	\$7,016,762	\$8,243,785	\$10,136,849	\$10,161,764	\$24,915	\$9,500,750
Salaries and Benefits	\$3,278,571	\$3,506,857	\$4,276,100	\$4,276,100	\$0	\$4,276,100
Services and Supplies	\$2,731,769	\$3,578,479	\$4,178,786	\$4,203,701	\$24,915	\$3,964,500
Other Charges	\$1,006,422	\$1,073,321	\$1,260,150	\$1,260,150	\$0	\$1,260,150
Fixed Assets						
Equipment	\$0	\$127,843	\$421,813	\$421,813	\$0	\$0
Other Financing Uses	\$0	\$25,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$7,016,762	\$8,311,500	\$10,136,849	\$10,161,764	\$24,915	\$9,500,750
General Fund Contribution	\$0	\$67,715	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	40	40	0	40

General Services Agency - Fleet Services Division						
5021 0018500 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$3,953,405	\$4,802,111	\$5,611,700	\$5,611,700	\$0	\$5,574,800
Miscellaneous Revenue	\$11,046	\$17,722	\$10,000	\$10,000	\$0	\$10,000
Other Financing Sources	\$10,845	\$43,650	\$0	\$0	\$0	\$0
Total Revenue	\$3,975,296	\$4,863,483	\$5,621,700	\$5,621,700	\$0	\$5,584,800
Use of Fund Balance/Retained Earnings	\$37,191	\$73,475	\$386,539	\$338,858	(\$47,681)	\$3,540
Total Funding Sources	\$4,012,487	\$4,936,958	\$6,008,239	\$5,960,558	(\$47,681)	\$5,588,340
Salaries and Benefits	\$1,171,263	\$1,117,731	\$1,393,700	\$1,393,700	\$0	\$1,393,700
Services and Supplies	\$2,334,566	\$3,380,743	\$3,898,347	\$3,873,883	(\$24,464)	\$3,780,400
Other Charges	\$381,782	\$376,017	\$411,200	\$411,200	\$0	\$414,240
Fixed Assets						
Buildings & Improvements	\$35,355	\$35,866	\$249,992	\$226,775	(\$23,217)	\$0
Equipment	\$1,265	\$0	\$55,000	\$55,000	\$0	\$0
Other Financing Uses	\$88,256	\$38,292	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$4,012,487	\$4,948,649	\$6,008,239	\$5,960,558	(\$47,681)	\$5,588,340
General Fund Contribution	\$0	\$11,691	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	11	11	0	11

General Services Agency - Plant Acquisition						
0100 0016031 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	(\$115,964)	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$1,636	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	(\$115,964)	\$1,636	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	(\$115,964)	\$1,636	\$0	\$0	\$0	\$0
Salaries and Benefits	\$35,359	\$46,317	\$0	\$0	\$0	\$0
Services and Supplies	\$3,069,469	\$1,336,221	\$0	\$0	\$0	\$0
Other Charges	\$42,962	\$13,402	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$350,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,147,790	\$1,745,940	\$0	\$0	\$0	\$0
General Fund Contribution	\$3,263,754	\$1,744,304	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	-	-	-	-

General Services Agency - Tenth Street Place						
0100 0019110 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$529,500	\$529,500	\$0	\$529,500
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$480,280	\$480,280	\$0	\$494,760
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$1,009,780	\$1,009,780	\$0	\$1,024,260
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$1,009,780	\$1,009,780	\$0	\$1,024,260
Salaries and Benefits	\$0	\$0	\$411,800	\$411,800	\$0	\$424,200
Services and Supplies	\$0	\$0	\$235,200	\$235,200	\$0	\$242,250
Other Charges	\$0	\$0	\$16,780	\$16,780	\$0	\$17,320
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$50,000	\$50,000	\$0	\$51,500
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$713,780	\$713,780	\$0	\$735,270
General Fund Contribution	\$0	\$0	(\$296,000)	(\$296,000)	\$0	(\$288,990)
Total Allocated Positions	-	-	1	1	0	1

General Services Agency - Utilities						
5170 0018720 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$5,184,670	\$5,410,324	\$6,344,000	\$6,344,000	\$0	\$6,344,000
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$5,184,670	\$5,410,324	\$6,344,000	\$6,344,000	\$0	\$6,344,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$5,184,670	\$5,410,324	\$6,344,000	\$6,344,000	\$0	\$6,344,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$5,184,670	\$5,406,933	\$6,344,000	\$6,344,000	\$0	\$6,344,000
Other Charges	\$0	\$3,391	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,184,670	\$5,410,324	\$6,344,000	\$6,344,000	\$0	\$6,344,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



Information Technology Central

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To help departments successfully implement and manage technologies that address their business challenges in a responsive, progressive and friendly way

Department Summary

Information Technology Central						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$3,356,313	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$12,967,849	\$13,093,319	\$14,419,662	\$14,619,662	\$200,000	\$14,852,252
Miscellaneous Revenue	\$274	\$74,787	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$154,178	\$0	\$0	\$0	\$0
Total Revenue	\$16,324,436	\$13,322,284	\$14,419,662	\$14,619,662	\$200,000	\$14,852,252
Use of Fund Balance/Retained Earnings	(\$1,623,871)	\$404,936	\$2,223,413	\$4,715,132	\$2,491,719	\$2,290,116
Total Funding Sources	\$14,700,565	\$13,727,220	\$16,643,075	\$19,334,794	\$2,691,719	\$17,142,368
Salaries and Benefits	\$5,988,722	\$6,529,722	\$7,229,051	\$7,229,051	\$0	\$7,445,922
Services and Supplies	\$7,855,611	\$6,301,885	\$7,029,104	\$9,369,306	\$2,340,202	\$7,239,978
Other Charges	\$758,931	\$1,051,351	\$1,165,035	\$1,165,035	\$0	\$1,199,987
Fixed Assets						
Equipment	\$65,301	\$48,346	\$1,219,885	\$1,571,402	\$351,517	\$1,256,481
Other Financing Uses	\$32,000	\$55,766	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$14,700,565	\$13,987,070	\$16,643,075	\$19,334,794	\$2,691,719	\$17,142,368
General Fund Contribution	\$0	\$259,850	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	46	46	0	46

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$16.6 million, funded by \$14.4 million in estimated revenue, and the use of \$2.2 million in retained earnings. Beginning with the 2023 Adopted Budget, the Integrated Criminal Justice Information System (ICJIS) became a legal budget unit within Information Technology Central (ITC). The 2023 Proposed Budget amounts listed for ITC reflects this change. The following are highlights from the 2023 Proposed Budget.

Legal Budget Unit Change – The Base Budget for Information Technology Central (ITC) is \$15.3 million, funded with \$13.7 million in estimated revenue and \$1.6 million in retained earnings. Historically, ITC used two different legal budget units to manage operations: Information Technology Central and Information Technology Central –

Telecommunications. Beginning in Fiscal Year 2023, ITC will be budgeting its entire budget in the Information Technology Central legal budget unit and will no longer use its Telecommunications legal budget unit.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$19.3 million, funded by \$14.6 million in estimated revenue, and \$4.7 million use of department retained earnings. This is an increase of \$2.7 million from the 2023 Proposed Budget of which \$2.7 million is a technical adjustment to re-appropriate funds from the prior fiscal year. Beginning with the 2023 Adopted Budget, the Integrated Criminal Justice Information System (ICJIS) became a legal budget unit within Information Technology Central (ITC). The 2023 Adopted Budget amounts listed for this ITC reflect this change.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Integrated Criminal Justice Information Systems (ICJIS) - Increase estimated Community Corrections Partnership (CCP) revenue by \$200,000 to fund the Probation Data Warehouse Project per the CCP plan adopted by the Board of Supervisors on July 12, 2022.

Recommendation: It is recommended to increase appropriations by \$2.7 million, funded by an increase of \$200,000 in estimated revenue and \$2.5 million increase in department retained earnings.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Information Technology Central	\$ 3,168,642	\$ 4,201,180
Telecommunications	550,402	-
Integrated Criminal Justice Information Systems	1,666,039	513,952
Information Technology Central Totals	\$ 5,385,083	\$ 4,715,132

Note: Information Technology Central retained earnings balance as of July 1, 2022 has been decreased due to the posting of a prior period adjustment for the unfunded pension liability specific to this department in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 68 in the amount of \$1.4 million.

Fixed Assets | Vehicles

The 2023 Adopted Budget includes an increase in Fixed Assets of \$351,517. The increase in Fixed Asset appropriations is due to technical adjustments to re-appropriate funds from the prior fiscal year. This includes a \$334,710 increase for servers/storage and \$16,807 for information technology and telecommunications equipment.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 46 positions, an increase of one position over the 2022 Adopted Budget allocation. The 2023 Proposed Budget added three positions to support operations and transfer out two positions to BHRS.

Staffing Recommendation: It is recommended to transfer two Systems Engineer II positions from Information Technology Central (ITC) – Telecommunications to Information Technology Central. Historically, ITC used two different legal budget units to manage operations, ITC and ITC-Telecommunications. In the 2023 Proposed Budget, the Board approved deletion of the ITC – Telecommunications legal budget unit.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$17.1 million, funded by \$14.9 million in estimated revenue, and the use of \$2.3 million in retained earnings.

Budgets Contained within the Department

Information Technology Central (Internal Service Fund)

This budget funds the Information Technology Central (ITC) Department which provides services and support for all County Departments including systems infrastructure, software, and other services such as project management. Beginning in Fiscal Year 2023 this budget also funds the telecommunications function of ITC which supports the Countywide Voice Over Internet Protocol telephony system as well as other telephone systems.

Information Technology Central – Telecommunication (Internal Service Fund)

This budget funds the telecommunications function of ITC which supports the Countywide Voice Over Internet Protocol telephony system as well as other telephone systems. Beginning in Fiscal Year 2023 funding for the telecommunication function is included in the Information Technology Central legal budget unit.

Integrated Criminal Justice Information System (Internal Service Fund)

Funds a partnership between the Sheriff's Office, District Attorney's Office, Probation Department, Public Defender's Office, Chief Executive Office and Information Technology Central for the provision of the criminal justice case management and reporting system.

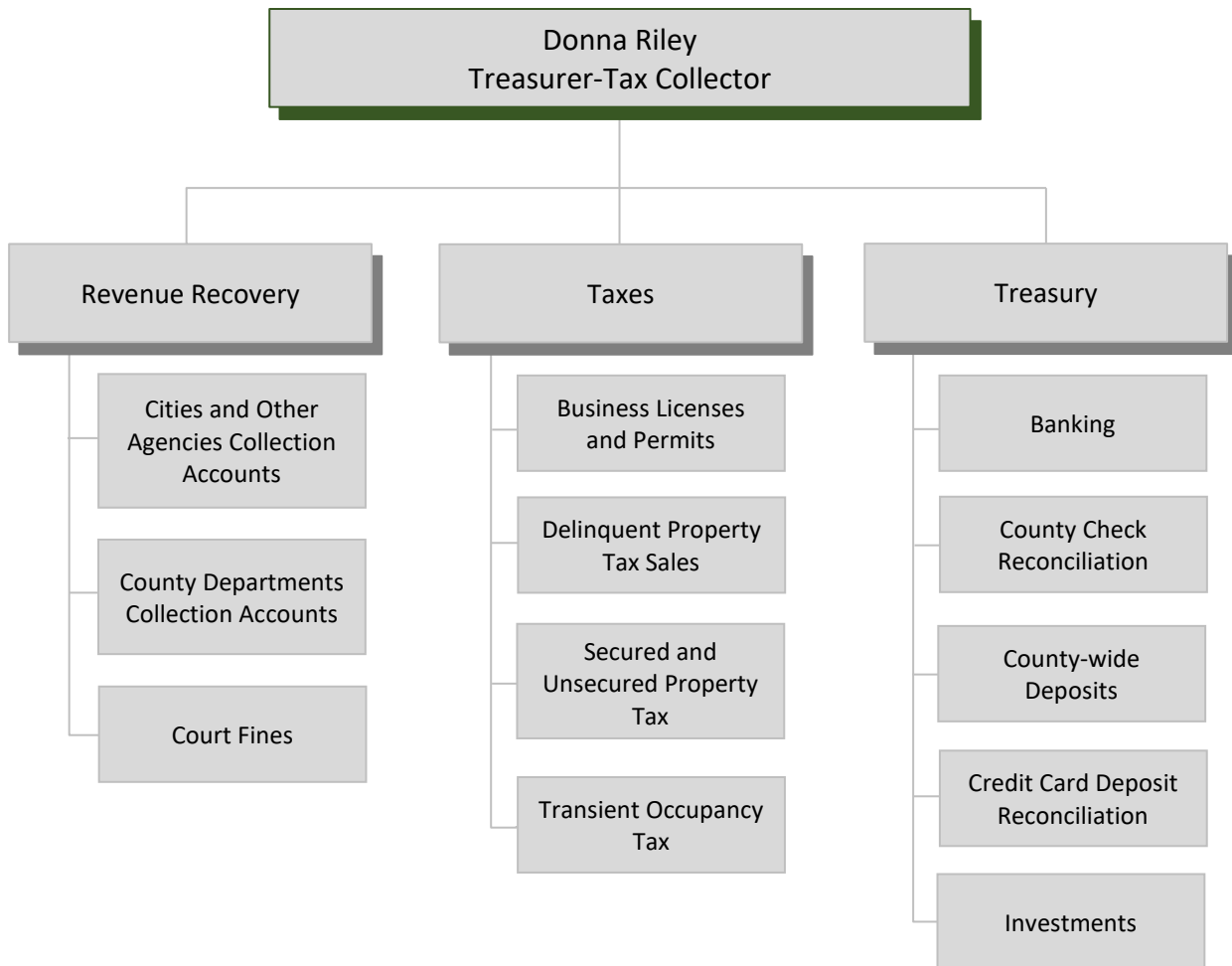
Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Information Technology Central						
5031 0048100 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$3,356,313	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$10,617,083	\$10,731,321	\$13,588,962	\$13,588,962	\$0	\$13,996,631
Miscellaneous Revenue	\$274	\$28,055	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$154,178	\$0	\$0	\$0	\$0
Total Revenue	\$13,973,670	\$10,913,554	\$13,588,962	\$13,588,962	\$0	\$13,996,631
Use of Fund Balance/Retained Earnings	(\$964,204)	\$794,575	\$1,733,203	\$4,201,180	\$2,467,977	\$1,785,199
Total Funding Sources	\$13,009,466	\$11,708,129	\$15,322,165	\$17,790,142	\$2,467,977	\$15,781,830
Salaries and Benefits	\$5,738,687	\$6,157,136	\$7,187,581	\$7,187,581	\$0	\$7,403,208
Services and Supplies	\$6,636,554	\$4,961,018	\$6,082,514	\$8,198,974	\$2,116,460	\$6,264,990
Other Charges	\$556,923	\$645,732	\$832,185	\$832,185	\$0	\$857,151
Fixed Assets						
Equipment	\$45,302	(\$54,333)	\$1,219,885	\$1,571,402	\$351,517	\$1,256,481
Other Financing Uses	\$32,000	\$55,766	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$13,009,466	\$11,765,319	\$15,322,165	\$17,790,142	\$2,467,977	\$15,781,830
General Fund Contribution	\$0	\$57,190	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	44	46	2	46

Information Technology Central - Telecommunications						
5011 0048200 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,555,400	\$1,566,632	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$46,732	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,555,400	\$1,613,364	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	(\$140,851)	\$71,951	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,414,549	\$1,685,315	\$0	\$0	\$0	\$0
Salaries and Benefits	\$209,775	\$332,326	\$0	\$0	\$0	\$0
Services and Supplies	\$1,026,971	\$1,086,735	\$0	\$0	\$0	\$0
Other Charges	\$177,803	\$166,235	\$0	\$0	\$0	\$0
Fixed Assets						
Equipment	\$0	\$102,679	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,414,549	\$1,687,975	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$2,660	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	2	0	-2	0

Integrated Criminal Justice Information System						
5141 0016161 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$795,366	\$795,366	\$830,700	\$1,030,700	\$200,000	\$855,621
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$795,366	\$795,366	\$830,700	\$1,030,700	\$200,000	\$855,621
Use of Fund Balance/Retained Earnings	(\$518,816)	(\$461,590)	\$490,210	\$513,952	\$23,742	\$504,917
Total Funding Sources	\$276,550	\$333,776	\$1,320,910	\$1,544,652	\$223,742	\$1,360,538
Salaries and Benefits	\$40,260	\$40,260	\$41,470	\$41,470	\$0	\$42,714
Services and Supplies	\$192,086	\$254,132	\$946,590	\$1,170,332	\$223,742	\$974,988
Other Charges	\$24,204	\$239,384	\$332,850	\$332,850	\$0	\$342,836
Fixed Assets						
Equipment	\$20,000	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$276,550	\$533,776	\$1,320,910	\$1,544,652	\$223,742	\$1,360,538
General Fund Contribution	\$0	\$200,000	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



1010 10th Street, Suites 2500 & 5700, Modesto, California 95354
Taxes (209) 525-6388, Treasury (209) 525-6524, Revenue Recovery (209) 525-4450
www.stancounty.com/tr-tax/

Treasurer-Tax Collector

Priority	<i>Delivering Efficient Public Services</i>
Mission Statement	To serve the citizens of Stanislaus County by collecting property tax and other revenues to help a variety of public agencies meet their financial goals

Department Summary

Treasurer-Tax Collector						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$67,330	\$50,372	\$114,330	\$114,330	\$0	\$117,760
Fines, Forfeitures, Penalties	\$119,010	\$119,087	\$68,598	\$68,598	\$0	\$70,656
Revenue from use of Assets	\$581,991	\$556,102	\$889,182	\$889,182	\$0	\$915,857
Intergovernmental Revenue	\$43,040	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,598,342	\$1,738,913	\$2,040,484	\$2,040,484	\$0	\$2,101,699
Miscellaneous Revenue	\$29,426	\$44,283	\$26,144	\$26,144	\$0	\$26,928
Other Financing Sources	\$19,208	\$22,801	\$26,574	\$26,574	\$0	\$27,372
Total Revenue	\$2,458,347	\$2,531,558	\$3,165,312	\$3,165,312	\$0	\$3,260,272
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,458,347	\$2,531,558	\$3,165,312	\$3,165,312	\$0	\$3,260,272
Salaries and Benefits	\$2,987,466	\$3,080,030	\$3,692,892	\$3,692,892	\$0	\$3,803,681
Services and Supplies	\$447,445	\$569,278	\$814,596	\$814,596	\$0	\$839,033
Other Charges	\$413,965	\$446,262	\$583,029	\$583,029	\$0	\$600,519
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$487,649)	(\$531,290)	(\$764,939)	(\$764,939)	\$0	(\$787,887)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,361,227	\$3,564,280	\$4,325,578	\$4,325,578	\$0	\$4,455,346
General Fund Contribution	\$902,880	\$1,032,722	\$1,160,266	\$1,160,266	\$0	\$1,195,074
Total Allocated Positions	-	-	33	33	0	33

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$4.3 million, funded by \$3.2 million in estimated revenue, and \$1.2 million in Net County Cost.

- The Department does not have any adjustments above base budget.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$4.3 million, funded by \$3.2 million in estimated revenue and \$1.2 million in Net County Cost. This is consistent with that included in the approved 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

There are no adjustments to the 2023 Proposed Budget.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 33 positions, consistent with the 2022 Adopted Budget allocation.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$4.5 million, funded by \$3.3 million in estimated revenue, and \$1.2 million in Net County Cost.

Budgets Contained within the Department

Admin/Taxes (General Fund)

Funds Tax division and a portion of administrative staff of the Treasurer-Tax Collector Department to process tax payments, assist taxpayers with their questions, and provide information regarding property taxes

Revenue Recovery (General Fund)

Funds division and a portion of administrative staff to collect outstanding debt owed to over 20 County departments and agencies, assist debtors, and maintain records to ensure the accuracy of accounts owed, supported by charges to customer departments and agencies

Treasury Division (General Fund)

Funds division and a portion of administrative staff to process Countywide deposits, wire transfers, check disbursements, bank reconciliations, and investment of excess idle funds, supported by Treasury earnings

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Treasurer - Admin/Taxes						
0100 0030001 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$67,330	\$50,372	\$114,330	\$114,330	\$0	\$117,760
Fines, Forfeitures, Penalties	\$119,010	\$119,087	\$68,598	\$68,598	\$0	\$70,656
Revenue from use of Assets	\$9,624	\$15,340	\$1,854	\$1,854	\$0	\$1,910
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$330,406	\$350,919	\$366,282	\$366,282	\$0	\$377,270
Miscellaneous Revenue	\$27,411	\$29,574	\$25,729	\$25,729	\$0	\$26,501
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$553,781	\$565,292	\$576,793	\$576,793	\$0	\$594,097
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$553,781	\$565,292	\$576,793	\$576,793	\$0	\$594,097
Salaries and Benefits	\$1,404,993	\$1,385,012	\$1,519,879	\$1,519,879	\$0	\$1,565,476
Services and Supplies	\$128,013	\$150,609	\$220,621	\$220,621	\$0	\$227,238
Other Charges	\$171,265	\$185,919	\$281,908	\$281,908	\$0	\$290,366
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$153,664)	(\$193,362)	(\$285,349)	(\$285,349)	\$0	(\$293,909)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,550,607	\$1,528,178	\$1,737,059	\$1,737,059	\$0	\$1,789,171
General Fund Contribution	\$996,826	\$962,886	\$1,160,266	\$1,160,266	\$0	\$1,195,074
Total Allocated Positions	-	-	11	11	0	11

Treasurer - Revenue Recovery						
0100 0030002 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$541	\$255	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$43,040	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$1,267,936	\$1,387,994	\$1,674,202	\$1,674,202	\$0	\$1,724,429
Miscellaneous Revenue	\$2,015	\$1,613	\$415	\$415	\$0	\$427
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,313,532	\$1,389,862	\$1,674,617	\$1,674,617	\$0	\$1,724,856
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,313,532	\$1,389,862	\$1,674,617	\$1,674,617	\$0	\$1,724,856
Salaries and Benefits	\$1,268,654	\$1,380,332	\$1,718,214	\$1,718,214	\$0	\$1,769,761
Services and Supplies	\$189,469	\$246,055	\$289,995	\$289,995	\$0	\$298,695
Other Charges	\$191,476	\$212,762	\$237,298	\$237,298	\$0	\$244,417
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$410,955)	(\$415,098)	(\$570,890)	(\$570,890)	\$0	(\$588,017)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,238,644	\$1,424,051	\$1,674,617	\$1,674,617	\$0	\$1,724,856
General Fund Contribution	(\$74,888)	\$34,189	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	18	18	0	18

Treasurer - Treasury						
0100 0030004 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$571,826	\$540,507	\$887,328	\$887,328	\$0	\$913,947
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$13,096	\$0	\$0	\$0	\$0
Other Financing Sources	\$19,208	\$22,801	\$26,574	\$26,574	\$0	\$27,372
Total Revenue	\$591,034	\$576,404	\$913,902	\$913,902	\$0	\$941,319
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$591,034	\$576,404	\$913,902	\$913,902	\$0	\$941,319
Salaries and Benefits	\$313,819	\$314,686	\$454,799	\$454,799	\$0	\$468,444
Services and Supplies	\$129,963	\$172,614	\$303,980	\$303,980	\$0	\$313,100
Other Charges	\$51,224	\$47,581	\$63,823	\$63,823	\$0	\$65,736
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$76,970	\$77,170	\$91,300	\$91,300	\$0	\$94,039
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$571,976	\$612,051	\$913,902	\$913,902	\$0	\$941,319
General Fund Contribution	(\$19,058)	\$35,647	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	4	4	0	4

Enhancing Community Infrastructure

Introduction

Departments contained within the Board of Supervisors’ priority of *Enhancing Community Infrastructure*, focus primarily on delivering community infrastructure. Departments within this priority area meet the infrastructure needs of the community and protect natural resources to improve the quality of life for County residents while enabling the expansion of a robust economy.

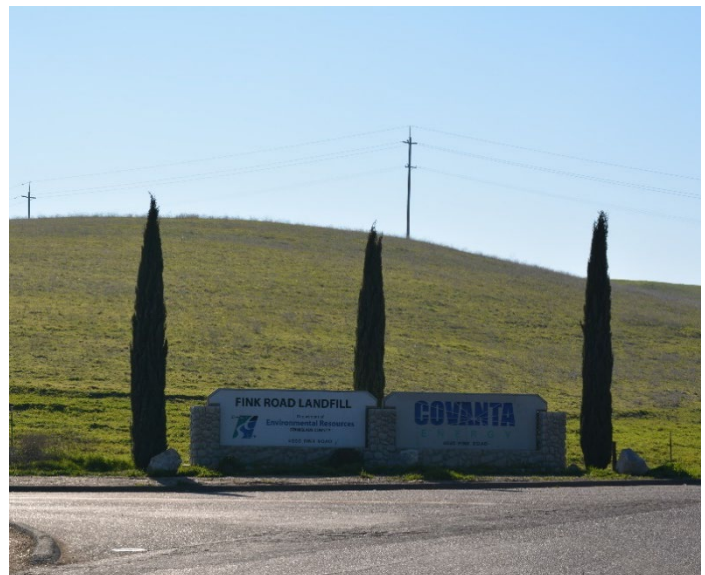


Focused on the environment and infrastructure, some of the supportive functions of this priority area include protecting and promoting the health, safety, and welfare of persons and property throughout the County.

The following departments support the delivery of efficient public services through their daily operations.

Environmental Resources promotes a safe and healthy environment and improves the quality of life in our community through a balance of science, education, partnerships, and environmental regulation. Parks and Recreation manage a variety of parks and recreation facilities, including five regional parks and ten community parks that provide the community an opportunity to enjoy the outdoors at a reasonable cost.

Planning and Community Development promotes economic development through diverse land use, enhancing community infrastructure, improving public services, and providing streamlined permit processing services. Public Works facilitates the safe and efficient movement of people, goods, and services throughout the County by designing, building, and maintaining a regional public transportation system.



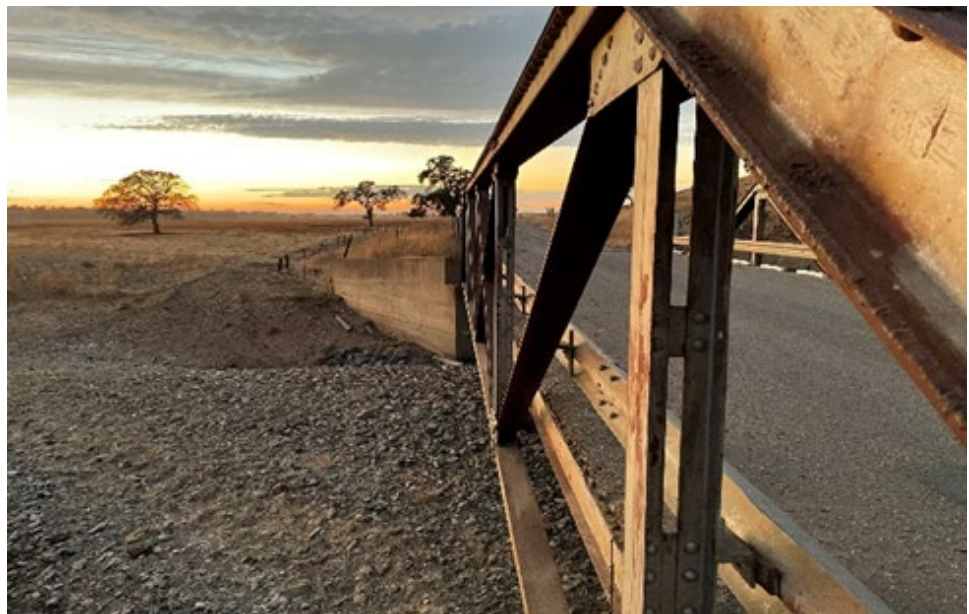
Priority Appropriations and Trends

Fiscal Year 2023 appropriations total \$248.3 million for the priority of *Enhancing Community Infrastructure*. Public Works makes up 64.1% of this priority budget, with a critical focus on transportation system maintenance and improvement projects. Transit services transitioned from Public Works to the Stanislaus Regional Transit Authority effective July 1, 2021.

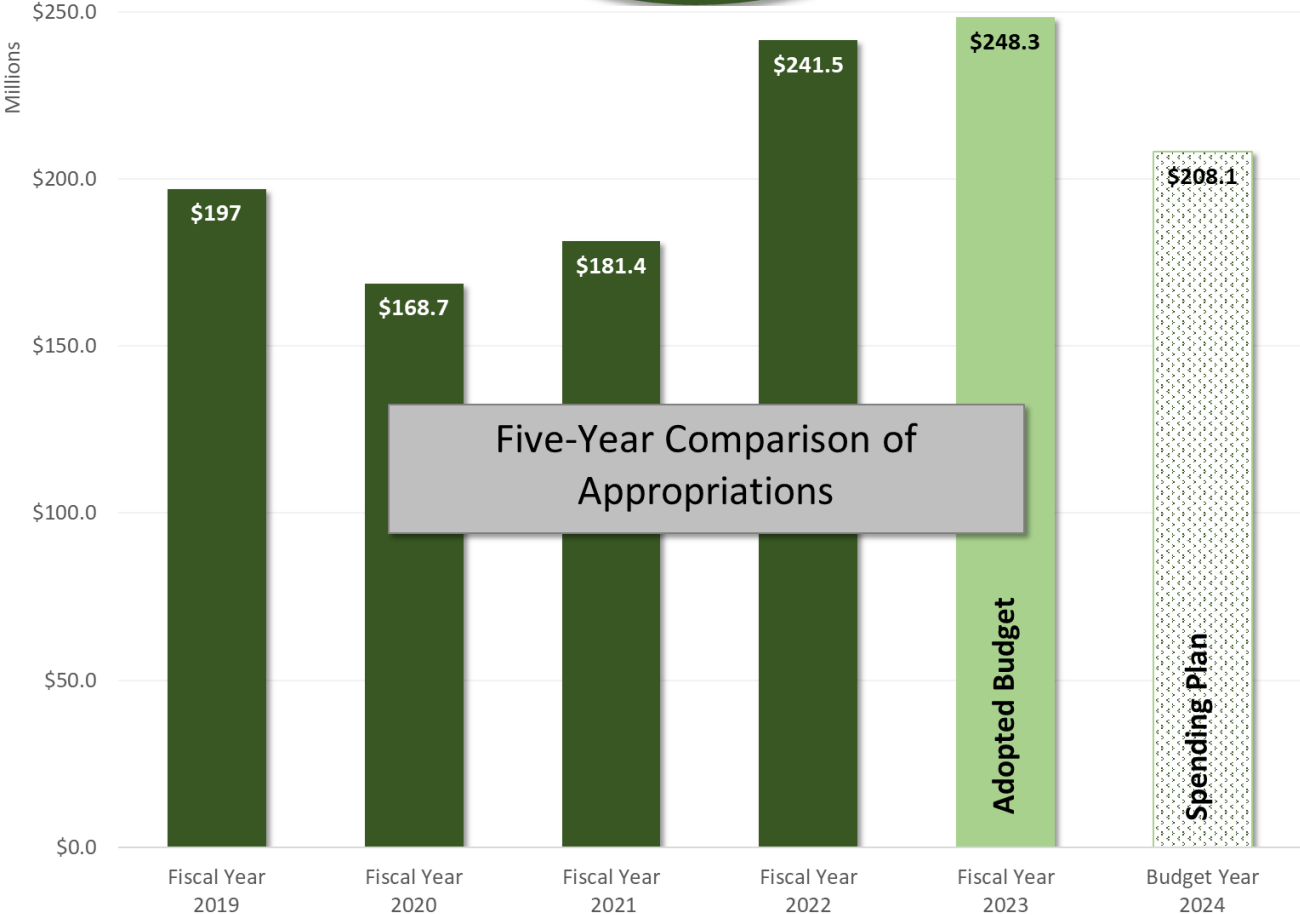
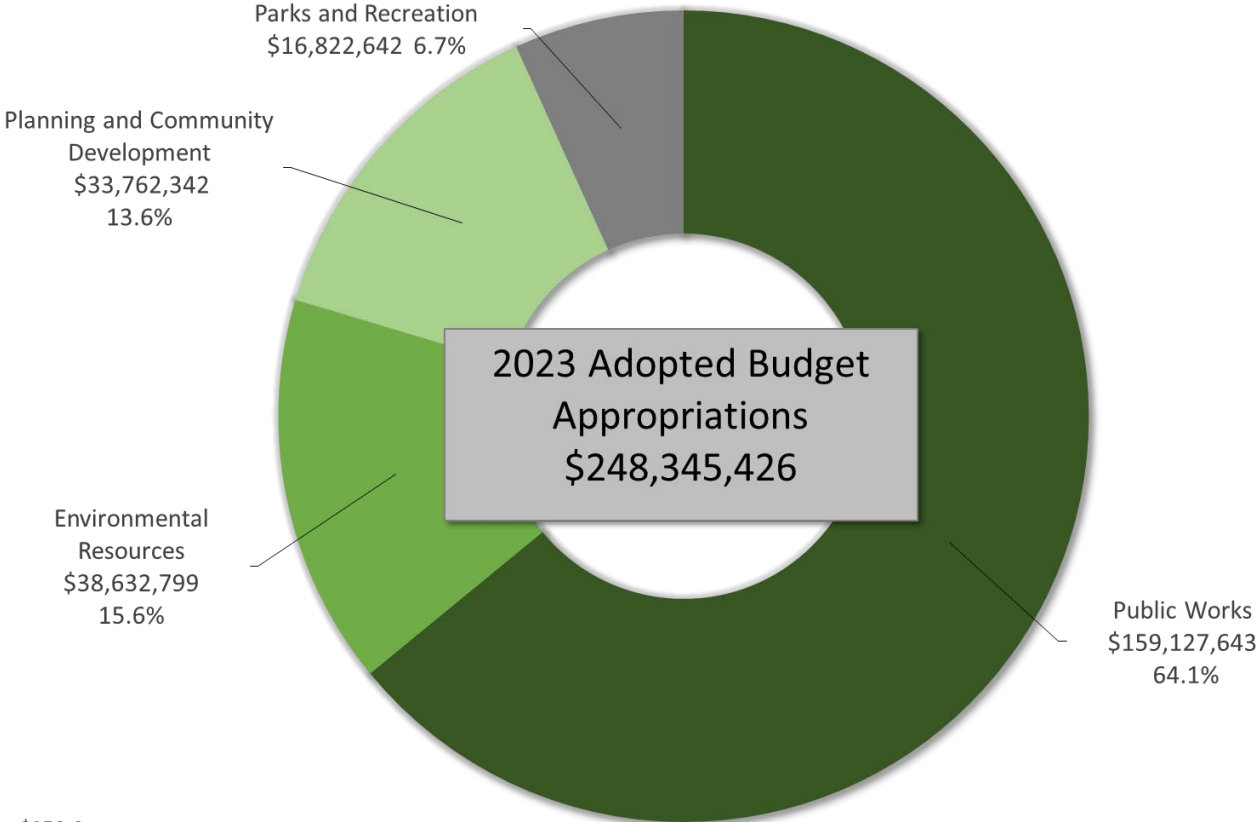
Environmental Resources accounts for approximately 15.6% of this priority budget and is focused on the preparation and implementation of four separate Groundwater Sustainability Plans (GSPs) required by the Sustainable Groundwater Management Act (SGMA), which addresses the sustainable yield from the groundwater basins within its geographic footprint and political boundaries. Environmental Resources is also focused on blight abatement and received \$1 million in Fiscal Year 2023 to implement a blight abatement strategy. The remaining 20.3% of the appropriations are dedicated to Planning and Community Development which makes up 13.6% and 6.7% to Parks and Recreation.

Five-year historical trends show a decrease in appropriations for Fiscal Year 2020 which is attributed to a decrease in road and bridge projects in Public Works. In Fiscal Year 2021, appropriations began to increase due to increases in funding for road and bridge projects in Public Works and state and federal funding in Planning

and Community Development. Fiscal Year 2023 saw the establishment of the Building Community Services Investment, which provided Parks and Recreation with \$3.5 million to enhance county parks. In addition, the Building Community Infrastructure Fund was established to provide a dedicated resource for each member of the Board of Supervisors to utilize to address community infrastructure projects of priority in their respective districts. An initial investment of \$15 million was budgeted in the Public Works Department budget. The Public Works Department has the appropriate oversight, technical expertise, and guidance to manage projects and identify the potential for leveraging external funding streams for even greater benefit to the community. This ongoing fund will be supported annually through General

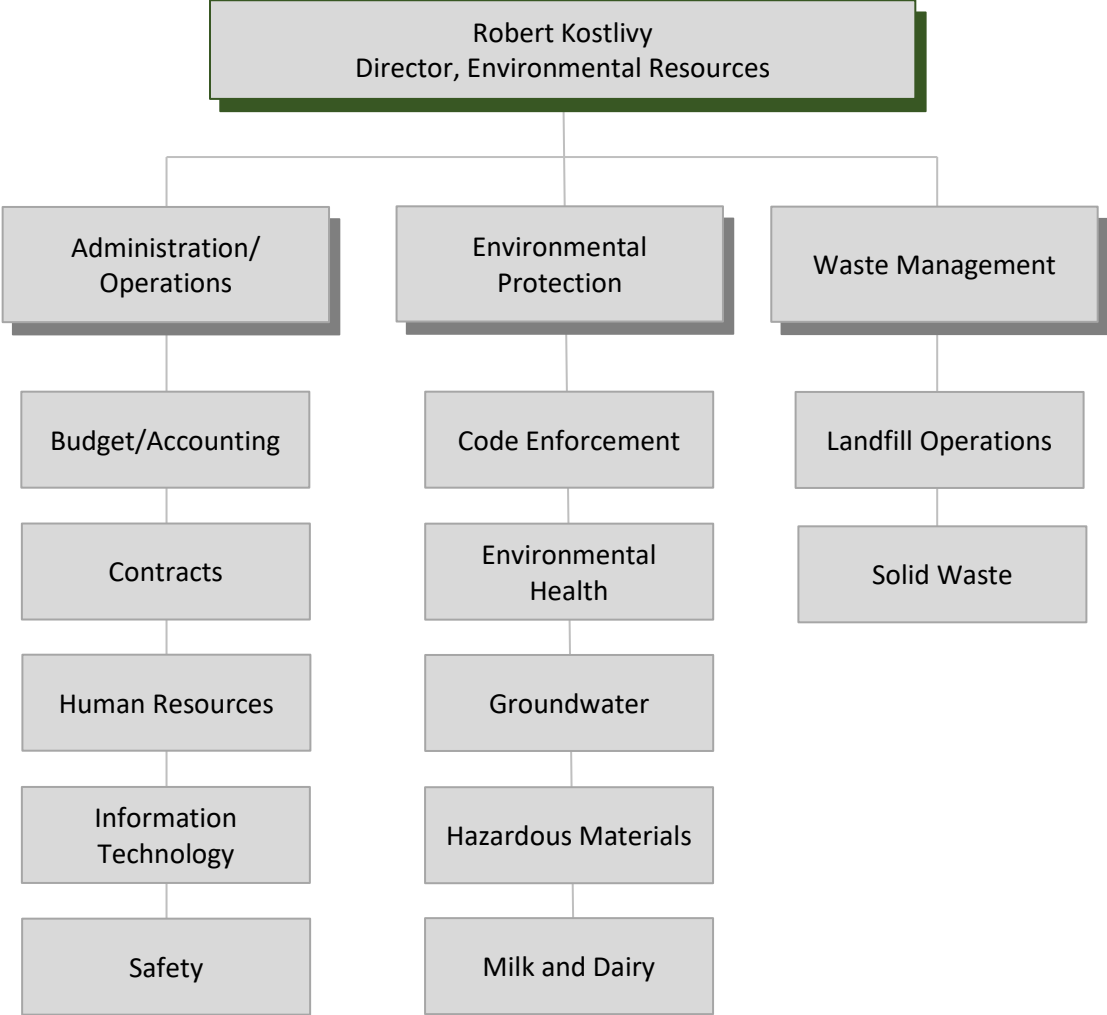


Fund savings realized in the prior fiscal year, in consideration of the economic condition and organizational needs at the time and will be equally distributed among the five supervisorial districts.



Enhancing Community Infrastructure Summary of Budget Appropriations

Page	Fund	Org		2023 Adopted Budget
289	Environmental Resources			\$38,632,799
	1001	0034100	Environmental Resources	\$9,225,356
	1004	0034204	AB 939 - Source Reduction and Recycle	\$986,850
	1014	0034234	Abandoned Vehicle Abatement	\$96,743
	1010	0034211	Beverage Container Recycling	\$30,017
	0100	0034310	Code Enforcement	\$2,335,600
	1016	0034237	Code Enforcement Abatement	\$21,100
	1005	0034205	Disclosure Program	\$536,361
	4021	0041100	Fink Road Landfill	\$18,919,736
	4031	0041200	Geer Road Landfill	\$3,288,664
	0100	0034300	Groundwater Program	\$1,830,734
	1002	0034202	Household Hazardous Waste	\$1,049,295
	1009	0034209	Trust Fund	\$5,592
	1008	0034207	Used Oil Recycling	\$63,551
	1003	0034203	Vehicle Registration Fee Surcharge	\$71,740
	1012	0034200	Waste Tire Enforcement Grant	\$171,460
303	Parks and Recreation			\$16,822,642
	0100	0035110	Parks and Recreation	\$15,573,474
	1727	0035452	Fish and Wildlife	\$20,000
	1728	0035453	Modesto Reservoir Patrol	\$23,000
	1702	0035450	Off-Highway Vehicle Fund	\$894,518
	1694	0035701	Regional Water Safety Training Center	\$0
	0100	0035420	Tuolumne River Regional Park	\$311,650
311	Planning and Community Development			\$33,762,342
	0100	0025101	Planning and Community Development	\$3,923,259
	1206	0040400	Building Permits	\$3,201,817
	1746	0043290	Dangerous Building Abatement	\$50,500
	179A	0025521	General Plan Maintenance	\$481,048
	1292	0025820	Housing Programs	\$2,100,231
	1290	0025000	Special Revenue Grants	\$24,005,487
319	Public Works			\$159,127,643
	1201	0040001	Administration	\$18,337,356
	1202	0040249	Engineering	\$0
	4001	0041510	Local Transit System	\$0
	5121	0042100	Morgan Shop	\$6,671,117
	1101	0040399	Road and Bridge	\$134,119,170
Enhancing Community Infrastructure Total				\$248,345,426



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Environmental Resources

Priority	<i>Enhancing Community Infrastructure</i>
Mission Statement	We protect our community by promoting a safe and healthy environment

Department Summary

Environmental Resources	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$40,327	\$44,279	\$36,385	\$36,385	\$0	\$37,477
Revenue from use of Assets	\$509,074	\$922,420	\$1,061,651	\$1,061,651	\$0	\$1,093,501
Intergovernmental Revenue	\$845,281	\$677,841	\$1,026,415	\$1,026,415	\$0	\$1,057,209
Charges for Service	\$17,498,234	\$17,994,491	\$16,138,967	\$16,138,967	\$0	\$16,623,135
Miscellaneous Revenue	\$70,356	\$106,944	\$98,372	\$98,372	\$0	\$101,324
Other Financing Sources	\$2,620,141	\$3,772,753	\$4,242,716	\$4,242,716	\$0	\$4,369,998
Total Revenue	\$21,583,413	\$23,518,728	\$22,604,506	\$22,604,506	\$0	\$23,282,644
Use of Fund Balance/Retained Earnings	(\$3,452,957)	(\$3,825,724)	\$10,480,685	\$11,771,685	\$1,291,000	\$10,749,016
Total Funding Sources	\$18,130,456	\$19,693,004	\$33,085,191	\$34,376,191	\$1,291,000	\$34,031,660
Salaries and Benefits	\$9,621,447	\$9,692,701	\$13,186,464	\$13,186,464	\$0	\$13,564,908
Services and Supplies	\$5,495,126	\$6,721,248	\$14,509,099	\$14,509,099	\$0	\$14,944,455
Other Charges	\$3,515,010	\$3,057,149	\$5,346,337	\$5,346,337	\$0	\$5,506,726
Fixed Assets						
Buildings & Improvements	\$110,000	\$42,045	\$120,000	\$120,000	\$0	\$123,600
Equipment	(\$138,160)	(\$29,669)	\$891,235	\$2,182,235	\$1,291,000	\$881,922
Other Financing Uses	\$1,507,346	\$2,704,421	\$3,288,664	\$3,288,664	\$0	\$3,387,324
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$2)	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$20,110,767	\$22,187,895	\$37,341,799	\$38,632,799	\$1,291,000	\$38,408,935
General Fund Contribution	\$1,980,311	\$2,494,891	\$4,256,608	\$4,256,608	\$0	\$4,377,275
Total Allocated Positions	-	-	108	109	1	109

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$37.3 million, funded by \$22.6 million in estimated revenue, the use of \$10.5 million in fund balance/retained earnings, and \$4.3 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- **Environmental Resources** – An increase in Fixed Asset appropriations of \$35,000, not included in base budget, will replace aged information technology servers and computer equipment.

- **Code Enforcement** – It is recommended to increase appropriations by \$1 million, funded by Net County Cost, to be used to address blight in the unincorporated area. Staff will return to the Board of Supervisors with a strategy prior to expending funds.
- **Fink Road Landfill** – To ensure compliance with the San Joaquin Valley Air Pollution Control District, the Department needs to replace the existing landfill gas flare with a new ultra-low NOx flare at a cost of \$1 million. This will be funded with retained earnings.
- **Groundwater Program** – When the Groundwater Program legal budget was established two years ago, the Department anticipated intergovernmental revenue in the form of cost-reimbursement for activities related to the California Environmental Quality Act (CEQA). This revenue has not materialized, and it is recommended to right-size the budget’s estimated revenue by reducing it by \$62,000 with a corresponding increase in Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$38.6 million, funded by \$22.6 million in estimated revenue, \$11.8 million use of department fund balance/retained earnings, and \$4.3 million in Net County Cost. This is an increase of \$1.3 million from the 2023 Proposed Budget of which \$1.3 million is a technical adjustment to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Environmental Resources – A technical adjustment to increase Fixed Assets by \$51,000 is needed to re-appropriate funding for a purchase order for one heavy-duty pickup truck for the Solid Waste division. This adjustment will be funded with department fund balance.

Environmental Resources – Add one block-budgeted Manager I/II position to the Solid Waste division to manage the waste-to-energy contract and partnership, which includes the City of Modesto and Covanta. The position will ensure all contractual obligations are being met and act as a liaison between Covanta, the incorporated cities, and waste haulers to ensure efficient operations at the waste-to-energy facility. No budget adjustment is requested at this time, but this position is estimated to cost approximately \$165,000 and will be fully funded with revenue from the Waste-to-Energy Agency fund.

Fink Road Landfill – A technical adjustment to increase Fixed Assets by \$1.2 million Environmental Resources is needed to re-appropriate funding for a purchase order for one pickup truck and a D8T 21A Tractor. These adjustments are funded by departmental fund balance/retained earnings.

Recommendation: It is recommended to increase appropriations by \$1.3 million, funded by an increase in use of \$1.3 million in department fund balance/retained earnings.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Environmental Resources	\$ 4,694,694	\$ 1,846,080
AB939 - Source Reduction and Recycle	133,825	-
Abandoned Vehicle Abatement	177,405	33,089
Beverage Container Recycling	28,926	-
Code Enforcement Abatement	100,107	21,100
Disclosure Program	230,479	175,190
Fink Road Landfill	30,413,612	9,538,625
Geer Road Landfill	1,578,784	-
Household Hazardous Waste	675,069	84,389
Trust Fund	30,860	5,592
Used Oil Recycling	63,143	-
Vehicle Registration Fee Surcharge	409,888	67,620
Waste Tire Enforcement Grant	85,000	-
Environmental Resources Total	\$ 38,621,792	\$ 11,771,685

Fixed Assets | Vehicles

2023 Adopted Budget includes a \$1.3 million increase in Fixed Assets. The increase in Fixed Asset appropriations is due to technical adjustment to re-appropriate funds from the prior fiscal year. This includes a \$51,000 increase for Environmental Resources to purchase of one heavy-duty pickup truck, and \$1.2 million increase for one-pickup truck and one a D8T 21A Tractor.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 109 positions, an increase of one positions over the 2022 Adopted Budget.

Staffing Recommendation: It is recommended to add one block-budgeted Manager I/II position to the Solid Waste division to manage the waste-to-energy contract and partnership, which includes the City of Modesto and Covanta. The position will ensure all contractual obligations are being met and act as a liaison between Covanta, the incorporated cities, and waste haulers to ensure efficient operations at the waste-to-energy facility.

A request for a classification study was submitted in the 2023 Proposed Budget. The study has been completed and it is recommended to reclassify upward one Manager II position to Manager IV to manage the Code Enforcement program.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$38.4 million, funded by \$23.3 million in estimated revenue, the use of \$10.7 million in fund balance/retained earnings, and \$4.4 million in Net County Cost.

Budgets Contained within the Department

Environmental Resources (Special Revenue Fund)

Funds programs within the following divisions of Environmental Resources: Environmental Health, Hazardous Materials, Solid Waste, Water Resources, and Milk and Dairy.

AB 939/Source Reduction and Recycle (Special Revenue Fund)

Funds the reporting required by AB 939 for the County and each of the incorporated cities excluding the City of Modesto. The AB 939 program is designed to meet the legislation's goals for source reduction, recycling, and education.

Abandoned Vehicle Abatement (Special Revenue Fund)

The Abandoned Vehicle Abatement (AVA) program responds to abandoned vehicle complaints on both public and private property resulting in the removal of many abandoned vehicles in the unincorporated areas of Stanislaus County each year. The budget funds the staff time and miscellaneous expenses related to the operations of the AVA program.

Beverage Container Recycling (Special Revenue Fund)

Funds the promotion of source reduction, reuse and recycling of beverage containers, and provides public education specific to beverage recycling.

Code Enforcement (General Fund)

This budget funds activities related to the Code Enforcement activities including abatement of nuisance properties.

Code Enforcement Abatement (Special Revenue Fund)

This budget was established to create a specific, revolving fund for the more difficult abatement cases. The intent of this fund is to allow cost protection for legal processes above and beyond what the Department has budgeted to do their work. A committee comprised of the Director of Environmental Resources, Director of Planning and Community Development, County Counsel, and the Chief Executive Office designee reviews and approved uses.

Disclosure Program (Special Revenue Fund)

Funds inspection, re-inspection, follow-up, processing the California Environmental Reporting System (CERS) submittals, enforcement, and implementation of applicable State Law and regulation.

Fink Road Landfill (Enterprise Fund)

Funds the Fink Road Landfill services for Class III municipal solid waste for all Stanislaus County. Landfill services are also provided for the combustion ash that results from the transformation of municipal solid waste at the adjacent Waste-to-Energy facility.

Geer Road Landfill (Enterprise Fund)

Funds the Geer Road Landfill post-closure monitoring and maintenance. The Geer Road Landfill is no longer an active landfill. The facility stopped accepting waste in 1990 and went through an official closure in accordance with State requirements in 1995. The facility is now in a post-closure monitoring and maintenance mode.

Groundwater Program (General Fund)

Funds the activities required to comply with Sustainable Groundwater Management Act (SGMA). This includes participating in Groundwater Sustainability Agencies (GSA) and the development and implementation of Groundwater Sustainability Plans (GSP).

Household Hazardous Waste (Special Revenue Fund)

Funds the collection and proper disposal of Household Hazardous Waste collected from Stanislaus County residents at the permanent Household Hazardous Collection Center and during temporary collection events. This program provides for the diversion of household hazardous waste and electronic waste from sewer systems, landfill, and roadside dumping.

Trust Fund (Special Revenue Fund)

This budget provides critical grant funding for environmental enforcement and/or the enhancement of the environment within the County of Stanislaus. All public agencies and non-profit organizations are eligible for the grants.

Used Oil Recycling (Special Revenue Fund)

Funds the public education and financial support of used oil and used oil filter recycling-related activities. Waste oil is a hazardous waste and these programs are intended to help prevent the improper release and contamination of soil and/or groundwater.

Vehicle Registration Fee Surcharge (Special Revenue Fund)

Funds the purchase of Department vehicles and equipment that achieve a reduction in air emissions to improve air quality and protect the health and safety of County residents. In the early 1990's, the Regional Air Pollution Control District was formed, leaving a fund balance of those fees previously collected with the Department of Environmental Resources. Interest earned on the fund balance is the only source of revenue to this fund.

Waste Tire Enforcement Grant (Special Revenue Fund)

Funds inspection, re-inspection, follow-up, surveillance and enforcement of tire dealers, auto dismantlers, tire haulers, and other points of waste tire generation to ensure compliance with all applicable laws and regulations of these facilities.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Environmental Resources						
1001 0034100 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$39,191	\$42,573	\$10,635	\$10,635	\$0	\$10,954
Revenue from use of Assets	\$10	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$285,481	\$146,086	\$178,083	\$178,083	\$0	\$183,425
Charges for Service	\$5,975,819	\$6,116,834	\$5,957,310	\$5,957,310	\$0	\$6,136,028
Miscellaneous Revenue	\$31,798	\$47,200	\$44,812	\$44,812	\$0	\$46,157
Other Financing Sources	\$856,691	\$926,314	\$954,052	\$954,052	\$0	\$982,674
Total Revenue	\$7,188,990	\$7,279,007	\$7,144,892	\$7,144,892	\$0	\$7,359,238
Use of Fund Balance/Retained Earnings	(\$569,129)	(\$594,937)	\$1,795,080	\$1,846,080	\$51,000	\$1,813,804
Total Funding Sources	\$6,619,861	\$6,684,070	\$8,939,972	\$8,990,972	\$51,000	\$9,173,042
Salaries and Benefits	\$7,969,192	\$7,967,656	\$9,128,484	\$9,128,484	\$0	\$9,396,227
Services and Supplies	\$326,033	\$534,144	\$1,036,644	\$1,036,644	\$0	\$1,067,744
Other Charges	\$877,412	\$962,160	\$997,617	\$997,617	\$0	\$1,027,547
Fixed Assets						
Equipment	\$0	\$0	\$35,000	\$86,000	\$51,000	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$1,583,144)	(\$1,459,418)	(\$2,023,389)	(\$2,023,389)	\$0	(\$2,084,092)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$7,589,493	\$8,004,542	\$9,174,356	\$9,225,356	\$51,000	\$9,407,426
General Fund Contribution	\$969,632	\$1,320,472	\$234,384	\$234,384	\$0	\$234,384
Total Allocated Positions	-	-	85	86	1	86

Environmental Resources - AB 939 - Source Reduction and Recycle						
1004 0034204 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$1,139	\$3,456	\$5,000	\$5,000	\$0	\$5,150
Intergovernmental Revenue	\$130,999	\$102,746	\$416,650	\$416,650	\$0	\$429,150
Charges for Service	\$547,254	\$570,899	\$565,200	\$565,200	\$0	\$582,156
Miscellaneous Revenue	\$6,500	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$685,892	\$677,101	\$986,850	\$986,850	\$0	\$1,016,456
Use of Fund Balance/Retained Earnings	\$9,526	(\$59,023)	\$0	\$0	\$0	\$0
Total Funding Sources	\$695,418	\$618,078	\$986,850	\$986,850	\$0	\$1,016,456
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$331,799	\$322,783	\$401,000	\$401,000	\$0	\$413,030
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$363,619	\$295,295	\$585,850	\$585,850	\$0	\$603,426
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$695,418	\$618,078	\$986,850	\$986,850	\$0	\$1,016,456
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Abandoned Vehicle Abatement						
1014 0034234 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$64,883	\$49,060	\$63,654	\$63,654	\$0	\$65,564
Charges for Service	\$50	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$64,933	\$49,060	\$63,654	\$63,654	\$0	\$65,564
Use of Fund Balance/Retained Earnings	(\$13,261)	(\$14,773)	\$33,089	\$33,089	\$0	\$34,081
Total Funding Sources	\$51,672	\$34,287	\$96,743	\$96,743	\$0	\$99,645
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$2,600	\$8,228	\$8,228	\$0	\$8,475
Other Charges	\$120	\$19	\$3,231	\$3,231	\$0	\$3,327
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$51,552	\$31,668	\$85,284	\$85,284	\$0	\$87,843
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$51,672	\$34,287	\$96,743	\$96,743	\$0	\$99,645
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Beverage Container Recycling						
1010 0034211 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$28,452	\$28,566	\$30,017	\$30,017	\$0	\$30,918
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$28,452	\$28,566	\$30,017	\$30,017	\$0	\$30,918
Use of Fund Balance/Retained Earnings	\$1,032	(\$474)	\$0	\$0	\$0	\$0
Total Funding Sources	\$29,484	\$28,092	\$30,017	\$30,017	\$0	\$30,918
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$18,413	\$16,043	\$21,012	\$21,012	\$0	\$21,643
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$11,071	\$12,049	\$9,005	\$9,005	\$0	\$9,275
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$29,484	\$28,092	\$30,017	\$30,017	\$0	\$30,918
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Code Enforcement						
0100 0034310 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$25,750	\$25,750	\$0	\$26,523
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$25,750	\$25,750	\$0	\$26,523
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$25,750	\$25,750	\$0	\$26,523
Salaries and Benefits	\$0	\$0	\$967,971	\$967,971	\$0	\$997,012
Services and Supplies	\$0	\$0	\$1,283,953	\$1,283,953	\$0	\$1,322,471
Other Charges	\$0	\$0	\$83,676	\$83,676	\$0	\$86,186
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$2,335,600	\$2,335,600	\$0	\$2,405,669
General Fund Contribution	\$0	\$0	\$2,309,850	\$2,309,850	\$0	\$2,379,146
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Code Enforcement Abatement						
1016 0034237 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$21,100	\$21,100	\$0	\$21,733
Total Funding Sources	\$0	\$0	\$21,100	\$21,100	\$0	\$21,733
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$9,724	\$9,724	\$0	\$10,016
Other Charges	\$0	\$0	\$11,376	\$11,376	\$0	\$11,717
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$21,100	\$21,100	\$0	\$21,733
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Disclosure Program						
1005 0034205 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$278)	\$3,097	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$354,086	\$302,384	\$361,171	\$361,171	\$0	\$372,007
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$353,808	\$305,481	\$361,171	\$361,171	\$0	\$372,007
Use of Fund Balance/Retained Earnings	\$1,191	\$232,684	\$175,190	\$175,190	\$0	\$180,445
Total Funding Sources	\$354,999	\$538,165	\$536,361	\$536,361	\$0	\$552,452
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$806	\$0	\$5,396	\$5,396	\$0	\$5,558
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$354,193	\$538,165	\$530,965	\$530,965	\$0	\$546,894
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$354,999	\$538,165	\$536,361	\$536,361	\$0	\$552,452
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Fink Road Landfill						
4021 0041100 Enterprise Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$492,706	\$899,891	\$1,040,171	\$1,040,171	\$0	\$1,071,376
Intergovernmental Revenue	\$1,868	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$10,048,488	\$10,410,271	\$8,310,040	\$8,310,040	\$0	\$8,559,341
Miscellaneous Revenue	\$366	\$30,486	\$30,900	\$30,900	\$0	\$31,827
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$10,543,428	\$11,340,648	\$9,381,111	\$9,381,111	\$0	\$9,662,544
Use of Fund Balance/Retained Earnings	(\$3,069,464)	(\$3,457,421)	\$8,298,625	\$9,538,625	\$1,240,000	\$8,536,623
Total Funding Sources	\$7,473,964	\$7,883,227	\$17,679,736	\$18,919,736	\$1,240,000	\$18,199,167
Salaries and Benefits	\$1,400,056	\$1,400,527	\$2,823,797	\$2,823,797	\$0	\$2,897,549
Services and Supplies	\$2,469,081	\$2,285,578	\$7,350,803	\$7,350,803	\$0	\$7,571,328
Other Charges	\$2,235,641	\$1,498,658	\$3,260,237	\$3,260,237	\$0	\$3,358,044
Fixed Assets						
Buildings & Improvements	\$0	\$42,045	\$100,000	\$100,000	\$0	\$103,000
Equipment	(\$138,160)	(\$29,669)	\$856,235	\$2,096,235	\$1,240,000	\$881,922
Other Financing Uses	\$1,507,346	\$2,704,421	\$3,288,664	\$3,288,664	\$0	\$3,387,324
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$7,473,964	\$7,901,560	\$17,679,736	\$18,919,736	\$1,240,000	\$18,199,167
General Fund Contribution	\$0	\$18,333	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	22	22	0	22

Environmental Resources - Geer Road Landfill						
4031 0041200 Enterprise Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$14,393	\$4,749	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$1,763,450	\$2,846,439	\$3,288,664	\$3,288,664	\$0	\$3,387,324
Total Revenue	\$1,777,843	\$2,851,188	\$3,288,664	\$3,288,664	\$0	\$3,387,324
Use of Fund Balance/Retained Earnings	(\$81,418)	\$206,992	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,696,425	\$3,058,180	\$3,288,664	\$3,288,664	\$0	\$3,387,324
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$1,697,467	\$3,057,781	\$3,168,627	\$3,168,627	\$0	\$3,263,686
Other Charges	(\$1,042)	\$399	\$120,037	\$120,037	\$0	\$123,638
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,696,425	\$3,058,180	\$3,288,664	\$3,288,664	\$0	\$3,387,324
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Groundwater Program						
0100 0034300 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$30,283	\$57,936	\$103,000	\$103,000	\$0	\$106,090
Charges for Service	\$11,224	\$7,686	\$15,360	\$15,360	\$0	\$15,821
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$41,507	\$65,622	\$118,360	\$118,360	\$0	\$121,911
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$41,507	\$65,622	\$118,360	\$118,360	\$0	\$121,911
Salaries and Benefits	\$252,199	\$324,518	\$266,212	\$266,212	\$0	\$274,120
Services and Supplies	\$414,950	\$312,432	\$710,489	\$710,489	\$0	\$731,883
Other Charges	\$385,037	\$584,758	\$854,033	\$854,033	\$0	\$879,653
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,052,186	\$1,221,708	\$1,830,734	\$1,830,734	\$0	\$1,885,656
General Fund Contribution	\$1,010,679	\$1,156,086	\$1,712,374	\$1,712,374	\$0	\$1,763,745
Total Allocated Positions	-	-	1	1	0	1

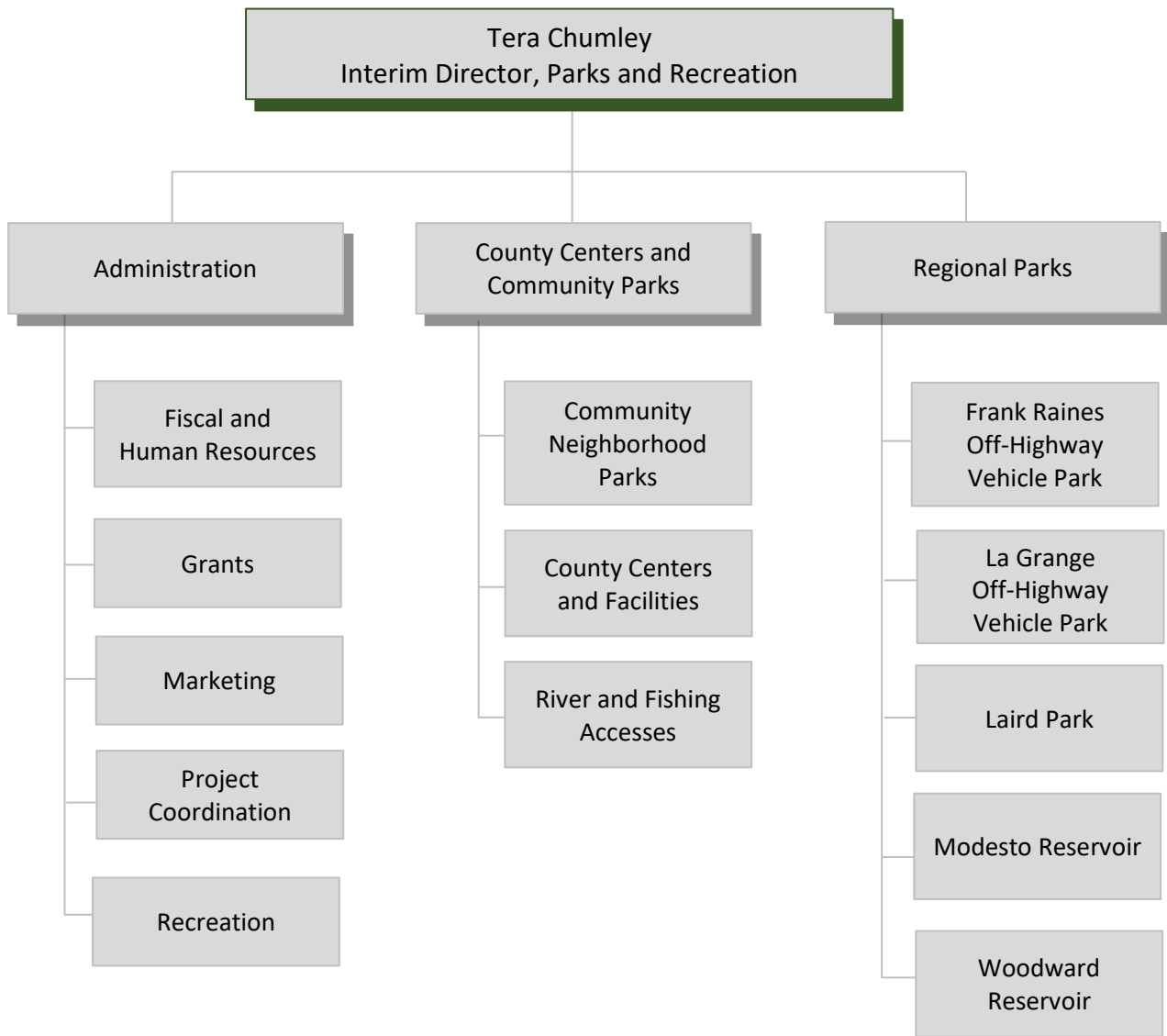
Environmental Resources - Household Hazardous Waste						
1002 0034202 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$1,258	\$7,071	\$12,360	\$12,360	\$0	\$12,731
Intergovernmental Revenue	\$130,999	\$102,746	\$0	\$0	\$0	\$0
Charges for Service	\$561,313	\$586,417	\$929,886	\$929,886	\$0	\$957,782
Miscellaneous Revenue	\$31,692	\$29,258	\$22,660	\$22,660	\$0	\$23,340
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$725,262	\$725,492	\$964,906	\$964,906	\$0	\$993,853
Use of Fund Balance/Retained Earnings	\$121,976	(\$37,354)	\$84,389	\$84,389	\$0	\$86,923
Total Funding Sources	\$847,238	\$688,138	\$1,049,295	\$1,049,295	\$0	\$1,080,776
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$176,202	\$151,919	\$345,265	\$345,265	\$0	\$355,625
Other Charges	\$17,842	\$11,155	\$14,530	\$14,530	\$0	\$14,966
Fixed Assets						
Buildings & Improvements	\$110,000	\$0	\$20,000	\$20,000	\$0	\$20,600
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$543,194	\$525,064	\$669,500	\$669,500	\$0	\$689,585
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$847,238	\$688,138	\$1,049,295	\$1,049,295	\$0	\$1,080,776
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Trust Fund						
1009 0034209 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$48)	\$292	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	(\$48)	\$292	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$5,348	(\$292)	\$5,592	\$5,592	\$0	\$5,759
Total Funding Sources	\$5,300	\$0	\$5,592	\$5,592	\$0	\$5,759
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$5,300	\$0	\$5,592	\$5,592	\$0	\$5,759
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$5,300	\$0	\$5,592	\$5,592	\$0	\$5,759
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Used Oil Recycling						
1008 0034207 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$52,587	\$63,551	\$63,551	\$63,551	\$0	\$65,458
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$52,587	\$63,551	\$63,551	\$63,551	\$0	\$65,458
Use of Fund Balance/Retained Earnings	\$36,272	(\$10,556)	\$0	\$0	\$0	\$0
Total Funding Sources	\$88,859	\$52,995	\$63,551	\$63,551	\$0	\$65,458
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$50,066	\$37,952	\$44,486	\$44,486	\$0	\$45,821
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$38,793	\$15,043	\$19,065	\$19,065	\$0	\$19,637
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$88,859	\$52,995	\$63,551	\$63,551	\$0	\$65,458
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Vehicle Registration Fee Surcharge						
1003 0034203 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$1,136	\$1,706	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$106)	\$3,864	\$4,120	\$4,120	\$0	\$4,244
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,030	\$5,570	\$4,120	\$4,120	\$0	\$4,244
Use of Fund Balance/Retained Earnings	(\$1,030)	(\$5,570)	\$67,620	\$67,620	\$0	\$69,648
Total Funding Sources	\$0	\$0	\$71,740	\$71,740	\$0	\$73,892
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$71,740	\$71,740	\$0	\$73,892
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$71,740	\$71,740	\$0	\$73,892
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Environmental Resources - Waste Tire Enforcement Grant						
1012 0034200 Special Revenue Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$119,729	\$127,150	\$171,460	\$171,460	\$0	\$176,604
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$119,729	\$127,150	\$171,460	\$171,460	\$0	\$176,604
Use of Fund Balance/Retained Earnings	\$106,000	(\$85,000)	\$0	\$0	\$0	\$0
Total Funding Sources	\$225,729	\$42,150	\$171,460	\$171,460	\$0	\$176,604
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$5,009	\$16	\$46,140	\$46,140	\$0	\$47,524
Other Charges	\$0	\$0	\$1,600	\$1,600	\$0	\$1,648
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$220,720	\$42,134	\$123,720	\$123,720	\$0	\$127,432
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$225,729	\$42,150	\$171,460	\$171,460	\$0	\$176,604
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



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Parks and Recreation

Priority	<i>Enhancing Community Infrastructure</i>
Mission Statement	Parks enrich lives through outdoor experiences that inspire lifetimes

Department Summary

Parks and Recreation	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$46,670	\$47,424	\$47,587	\$47,587	\$0	\$49,014
Fines, Forfeitures, Penalties	\$1,303	\$151	\$1,000	\$1,000	\$0	\$1,000
Revenue from use of Assets	\$28,932	\$32,785	\$27,398	\$27,398	\$0	\$28,220
Intergovernmental Revenue	\$681,441	\$68,190	\$1,623,545	\$1,636,905	\$13,360	\$1,661,073
Charges for Service	\$4,308,420	\$5,756,530	\$5,844,537	\$6,051,537	\$207,000	\$5,632,638
Miscellaneous Revenue	\$33,267	\$16,707	\$122,342	\$122,342	\$0	\$126,012
Other Financing Sources	\$29,042	\$6,054	\$0	\$0	\$0	\$0
Total Revenue	\$5,129,075	\$5,927,841	\$7,666,409	\$7,886,769	\$220,360	\$7,497,957
Use of Fund Balance/Retained Earnings	(\$312,349)	(\$30,185)	\$107,425	\$107,425	\$0	\$105,731
Total Funding Sources	\$4,816,726	\$5,897,656	\$7,773,834	\$7,994,194	\$220,360	\$7,603,688
Salaries and Benefits	\$4,868,236	\$5,315,302	\$5,966,586	\$5,966,586	\$0	\$6,145,167
Services and Supplies	\$1,764,693	\$2,478,441	\$3,047,724	\$6,880,127	\$3,832,403	\$3,447,267
Other Charges	\$655,092	\$838,139	\$1,570,658	\$1,570,658	\$0	\$1,648,329
Fixed Assets						
Buildings & Improvements	\$223,546	\$49,989	\$1,109,500	\$1,527,125	\$417,625	\$0
Equipment	\$328,622	\$50,283	\$363,000	\$938,185	\$575,185	\$0
Other Financing Uses	\$476,830	\$282,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$38,794)	(\$37,428)	(\$60,039)	(\$60,039)	\$0	(\$61,835)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,278,225	\$8,976,726	\$11,997,429	\$16,822,642	\$4,825,213	\$11,178,928
General Fund Contribution	\$3,461,499	\$3,079,070	\$4,223,595	\$8,828,448	\$4,604,853	\$3,575,240
Total Allocated Positions	-	-	59	59	0	59

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$12 million, funded by \$7.7 million in estimated revenue, the use of \$107,425 in fund balance, and \$4.2 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Per-Capita Grant Funding** – A \$909,500 adjustment in appropriations and estimated revenue is needed to recognize State Proposition 68 Per Capita Grant Funding for renovation projects at Oregon Drive Park (Airport Neighborhood), Burbank-Paradise Park (West Modesto), Salida Park, and Leroy F. Fitzsimmons Memorial Park (Grayson).

- **Maintenance Plan** – It is recommended to increase appropriations by \$100,000, funded with Net County Cost, to hire a consultant to develop a deferred maintenance plan for park facilities and assets.
- **Fixed Assets | Vehicles** – The Department has included \$205,000 in Fixed Assets, funded with Net County Cost, to replace five vehicles that meet the age and mileage requirements for replacement. Adjustments also include \$43,000 for a van to implement mobile recreation activities funded by cannabis revenue, and \$15,000 for one new utility vehicle to be used at the Off-Highway Vehicle parks, funded with a combination of \$11,100 in State grant revenue and \$3,900 in departmental fund balance. Historically, the Department has included funding in its budget to address any repairs, maintenance, and equipment replacement that can unexpectedly arise and need immediate attention. For Fiscal Year 2023, it is recommended to include \$100,000 in Fixed Assets for this need, funded by Net County Cost.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$16.8 million, funded by \$7.9 million in estimated revenue, \$107,425 use of department fund balance, and \$8.8 million in Net County Cost. This is an increase of \$4.8 million in appropriations from the 2023 Proposed Budget of which \$298,545 is a technical adjustment to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Parks and Recreation

- **Building Community Services Investment** – As part of 2023 Proposed Budget a one-time \$60 million investment strategy, which would be implemented over three years, was introduced. Of this amount, \$20 million was allocated to enhance county parks and libraries. This investment will go toward targeted one-time investments in infrastructure which directly contribute to the local quality of life, community wellness, and life-long learning; strategic facility planning; and contracted support to plan and deliver identified projects. To initiate this strategy, a \$3.5 million increase is recommended, funded with Net County Cost.
- An increase in Fixed Assets in an amount of \$400,000 is recommended for a replacement drinking well at Modesto Reservoir for the west-side boat ramp. The current well is contaminated with Total Coliform Bacteria, and attempts to repair, chlorinate and reset have not produced clean samples. A new well is needed to provide potable and irrigation water. This adjustment will be funded with Net County Cost.
- At third quarter in Fiscal Year 2022 the Board of Supervisors authorized Parks and Recreation to purchase a floating water park for Modesto Reservoir. The Department was unable to complete the purchasing process prior to the end of the fiscal year and returned the funding back to the General Fund. To enable the Department to finish the purchase, an increase in Fixed Assets of \$290,000 is recommended, funded with Net County Cost. Ongoing operational costs will be covered with department revenue.
- An increase of \$23,000 in appropriations, funded with Net County Cost, is recommended to increase summer recreation programming at Parklawn Park. The Department is working with the Police Activities League (PAL) to develop a plan for programming at all County parks in Summer 2023.
- A portion of the employee parking at the Agricultural Center consist of a dirt and gravel parking lot. It is recommended to increase appropriations in Fixed Assets by \$17,625 to regrade the parking lot, funded with Net County Cost.

- In the 2023 Proposed Budget \$207,000 of cannabis funding was allocated for a mobile recreation program. A technical adjustment increasing appropriations and estimated revenue by \$207,000 is needed to recognize the use of this funding in the Parks and Recreation budget.

Tuolumne River Regional Park – On June 8, 2022, the Tuolumne River Regional Park (TRRP) Commission approved the Fiscal Year 2023 TRRP budget. The approved budget increased the County’s contribution by \$89,043. This ongoing adjustment is funded by Net County Cost. This increase brings the County’s contribution to \$311,650. The increase is to ensure the park is maintained at a satisfactory level, to address deferred maintenance needs, increase safety, and more quickly address illegal dumping.

Recommendation: It is recommended to increase appropriations by \$4.8 million, funded by an increase in estimated revenue of \$220,360 and an increase of \$4.6 million in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Fish and Wildlife	\$ 59,355	\$ 19,000
Modesto Reservoir Patrol	65,102	-
Regional Water Safety Training Center	6,011	-
Off-Highway Vehicle	967,059	88,425
Parks and Recreation Total	\$ 1,097,527	\$ 107,425

Fixed Assets | Vehicles

2023 Adopted Budget includes an increase in Fixed Assets of \$707,625 for the following:

- A \$400,000 increase to replace a failed well at Modesto Reservoir.
- A \$290,000 increase for a floating water park at Modesto Reservoir.
- A \$17,625 increase to regrade a parking lot at the Agricultural Center.

In addition, the net increase in Fixed Assets factors in \$285,185 in technical adjustment to re-appropriate funds from the prior fiscal year. This includes \$12,239 for a dump trailer, \$25,700 for a sewer-jetter, \$112,794 for two Vactron trailers, and \$134,452 for four vehicles.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 59 positions, consistent with the 2022 Adopted Budget allocation.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$11.2 million, funded by \$7.5 million in estimated revenue, the use of \$105,731 in fund balance, and \$3.6 million in Net County Cost.

Budgets Contained within the Department

Parks and Recreation (General Fund)

Funds the divisions of Administration, County Centers, Community and Neighborhood Parks, and Regional Parks.

Fish and Wildlife (Special Revenue Fund)

Provides educational and recreational opportunities that support the protection, conservation, propagation, and preservation of fish and wildlife.

Modesto Reservoir Patrol (Special Revenue Fund)

Supports enhanced services to protect the water quality at Modesto Reservoir Regional Park. Modesto Reservoir is operated in partnership with the Modesto Irrigation District's water treatment plant.

Off-Highway Vehicle Fund (Special Revenue Fund)

Provides development and activities of Off-Highway Vehicle (OHV) parks, funded through reimbursable OHV grants from the State, fees collected through the Department of Motor Vehicles for off-highway park use, and fees for services.

Regional Water Safety Training Center (Special Revenue Fund)

Provides general maintenance and operation of the regional aquatic facility located at Empire Community Park. Since the facility opened, recreational and instructional swim programs are provided through an agreement with the Stanislaus County Police Activities League. This budget is now included in the Parks and Recreation main budget.

Tuolumne River Regional Park (General Fund)

Provides maintenance and preservation of seven miles of river corridor, while allowing continued joint development in a manner that creates positive recreational ventures. This budget is funded through contributions agreed by the participating agencies through a Joint Powers Agreement between the County, City of Modesto, and the City of Ceres.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Parks and Recreation						
0100 0035110 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$43,710	\$44,724	\$43,724	\$43,724	\$0	\$45,035
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$27,122	\$24,754	\$26,368	\$26,368	\$0	\$27,159
Intergovernmental Revenue	\$301,648	\$65,176	\$938,911	\$938,911	\$0	\$967,000
Charges for Service	\$4,134,543	\$5,570,926	\$5,718,331	\$5,925,331	\$207,000	\$5,503,336
Miscellaneous Revenue	\$33,267	\$16,244	\$122,342	\$122,342	\$0	\$126,012
Other Financing Sources	\$29,042	\$6,054	\$0	\$0	\$0	\$0
Total Revenue	\$4,569,332	\$5,727,878	\$6,849,676	\$7,056,676	\$207,000	\$6,668,542
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$4,569,332	\$5,727,878	\$6,849,676	\$7,056,676	\$207,000	\$6,668,542
Salaries and Benefits	\$4,868,236	\$5,315,302	\$5,966,586	\$5,966,586	\$0	\$6,145,167
Services and Supplies	\$1,308,544	\$2,106,209	\$2,507,772	\$6,237,772	\$3,730,000	\$3,121,689
Other Charges	\$647,275	\$817,986	\$978,845	\$978,845	\$0	\$1,038,761
Fixed Assets						
Buildings & Improvements	\$223,546	\$49,989	\$1,109,500	\$1,527,125	\$417,625	\$0
Equipment	\$322,587	\$50,283	\$348,000	\$923,185	\$575,185	\$0
Other Financing Uses	\$476,830	\$282,000	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$38,794)	(\$37,428)	(\$60,039)	(\$60,039)	\$0	(\$61,835)
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$7,808,224	\$8,584,341	\$10,850,664	\$15,573,474	\$4,722,810	\$10,243,782
General Fund Contribution	\$3,238,892	\$2,856,463	\$4,000,988	\$8,516,798	\$4,515,810	\$3,575,240
Total Allocated Positions	-	-	59	59	0	59

Parks and Recreation - Fish and Wildlife						
1727 0035452 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$1,303	\$141	\$1,000	\$1,000	\$0	\$1,000
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,303	\$141	\$1,000	\$1,000	\$0	\$1,000
Use of Fund Balance/Retained Earnings	(\$1,303)	(\$141)	\$19,000	\$19,000	\$0	\$19,000
Total Funding Sources	\$0	\$0	\$20,000	\$20,000	\$0	\$20,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$20,000	\$20,000	\$0	\$20,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$20,000	\$20,000	\$0	\$20,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Parks and Recreation - Modesto Reservoir Patrol						
1728 0035453 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$23,000
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$23,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$23,000
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$23,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$23,000
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Parks and Recreation - Off-Highway Vehicle Fund						
1702 0035450 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$2,960	\$2,700	\$3,863	\$3,863	\$0	\$3,979
Fines, Forfeitures, Penalties	\$0	\$10	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$1,944	\$7,637	\$1,030	\$1,030	\$0	\$1,061
Intergovernmental Revenue	\$379,793	\$3,014	\$684,634	\$697,994	\$13,360	\$694,073
Charges for Service	\$150,877	\$162,604	\$103,206	\$103,206	\$0	\$106,302
Miscellaneous Revenue	\$0	\$463	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$535,574	\$176,428	\$792,733	\$806,093	\$13,360	\$805,415
Use of Fund Balance/Retained Earnings	(\$311,180)	(\$29,650)	\$88,425	\$88,425	\$0	\$86,731
Total Funding Sources	\$224,394	\$146,778	\$881,158	\$894,518	\$13,360	\$892,146
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$210,542	\$126,625	\$274,345	\$287,705	\$13,360	\$282,578
Other Charges	\$7,817	\$20,153	\$591,813	\$591,813	\$0	\$609,568
Fixed Assets						
Equipment	\$6,035	\$0	\$15,000	\$15,000	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$224,394	\$146,778	\$881,158	\$894,518	\$13,360	\$892,146
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Parks and Recreation - Regional Water Safety Training Center						
1694 0035701 Special Revenue Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$134)	\$394	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	(\$134)	\$394	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$134	(\$394)	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Parks and Recreation - Tuolumne River Regional Park						
0100 0035420 General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$222,607	\$222,607	\$222,607	\$311,650	\$89,043	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$222,607	\$222,607	\$222,607	\$311,650	\$89,043	\$0
General Fund Contribution	\$222,607	\$222,607	\$222,607	\$311,650	\$89,043	\$0
Total Allocated Positions	-	-	0	0	0	0



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Planning and Community Development

Priority	<i>Enhancing Community Infrastructure</i>
Mission Statement	To promote community and economic development by providing a diverse land use base focused on promoting and protecting local agriculture, enhancing community infrastructure and public services, and providing high quality, streamlined permit processing services for the benefit of all our customers

Department Summary

Planning and Community Development						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$2,169,221	\$2,330,569	\$2,486,916	\$2,486,916	\$0	\$2,561,524
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$31,778)	\$22,352	\$20,000	\$20,000	\$0	\$20,600
Intergovernmental Revenue	\$3,656,161	\$16,721,319	\$14,602,036	\$26,105,718	\$11,503,682	\$7,181,113
Charges for Service	\$1,767,424	\$1,891,168	\$1,998,365	\$1,998,365	\$0	\$2,057,515
Miscellaneous Revenue	\$65,806	\$4,996	\$3,193	\$3,193	\$0	\$3,290
Other Financing Sources	\$3,379,206	\$20,607	\$1,728	\$1,728	\$0	\$1,780
Total Revenue	\$11,006,040	\$20,991,011	\$19,112,238	\$30,615,920	\$11,503,682	\$11,825,822
Use of Fund Balance/Retained Earnings	\$1,121,431	\$30,993	\$525,357	\$525,357	\$0	\$543,779
Total Funding Sources	\$12,127,471	\$21,022,004	\$19,637,595	\$31,141,277	\$11,503,682	\$12,369,601
Salaries and Benefits	\$4,167,234	\$4,199,451	\$5,260,018	\$5,260,018	\$0	\$5,397,210
Services and Supplies	\$4,264,712	\$14,372,603	\$13,819,052	\$24,137,323	\$10,318,271	\$6,787,882
Other Charges	\$1,725,135	\$1,687,079	\$3,152,060	\$4,307,471	\$1,155,411	\$2,792,410
Fixed Assets						
Equipment	\$0	\$0	\$27,000	\$57,000	\$30,000	\$32,000
Other Financing Uses	\$3,500,221	\$2,492,765	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$26,857)	(\$4,281)	\$530	\$530	\$0	\$546
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$13,630,445	\$22,747,617	\$22,258,660	\$33,762,342	\$11,503,682	\$15,010,048
General Fund Contribution	\$1,502,974	\$1,725,613	\$2,621,065	\$2,621,065	\$0	\$2,640,447
Total Allocated Positions	-	-	40	40	0	40

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$22.3 million, funded by \$19.1 million in estimated revenue, the use of \$525,357 in fund balance, and \$2.6 million in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- Planning and Community Development** – Four new positions were added to the Department in March 2022, funded by Net County Cost. It is recommended to increase appropriations by \$66,500 to purchase new

computers, office furniture, and construct new cubicles to accommodate the new positions. Additionally, it is recommended to increase appropriations by \$70,000 to provide contract services for On-Call Land Use Planning Support, Land Use Legal Support and Environmental Services, funded by Net County Cost.

- **Building Permits** – Part-time extra help staff are needed for clerical support to assist customers and process building permit documents at an increase of \$20,000, funded by Department fund balance.
- **Dangerous Building Abatement** – It is recommended to increase appropriations by \$10,000 for clean-up of dangerous buildings and properties, funded by an increase of \$780 in revenue and \$9,220 in use of Department fund balance.
- **General Plan Maintenance** – It is recommended to increase appropriations by \$125,000 to support the 6th Cycle Housing Update, funded by Department fund balance. The Department will request \$125,000 in Budget Year 2024 to complete work on the update.

2023 Adopted Budget

The recommended Adopted Budget includes appropriations of \$33.8 million, funded by \$30.6 million in estimated revenue, funded by \$525,357 in use of department fund balance and \$2.6 million in Net County Cost. This is an increase of \$11.5 million from the approved 2023 Proposed Budget.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Housing Programs

- Increase appropriations and revenue by \$2.1 million to establish a new Housing Programs Legal Budget Unit (LBU) for HOME Investment Partnerships Program, Local Early Action Planning (LEAP), Permanent Local Housing Allocation (PLHA), Regional Early Action Planning (REAP) and Senate Bill (SB) 2 Planning Grants.

Planning Special Revenue Grants

- Reduce appropriations and revenue by \$2.1 million to move housing programs from Planning Special Revenue Grant to the new Planning Housing Programs Legal Budget Unit.
- Increase appropriations and revenue by \$223,682 for the newly awarded Sustainable Transportation Grant to develop a plan for the South 9th Street corridor. There is no impact to Net County Cost and a \$28,981 local match is provided by Department staff time.
- Reduce appropriations and revenue by \$2.3 million for the Federal Emergency Solutions Grant (ESG) Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. The adjustment is due to grant dollars being expended and reimbursed in Fiscal Year 2022 and will correctly reflect the appropriations and estimated ESG CARES grant revenue needed in Fiscal Year 2023.
- Increase appropriations and estimated revenue by \$30,000 in Fixed Assets to purchase one new vehicle. The Department needs a new vehicle for the Community Development Division to perform site inspections and monitoring visits. This vehicle will be funded by Federal and State ESG CARES grants.
- An increase in appropriations and estimated revenue by \$13.5 million for State ESG CARES Act funding is recommended to account for an extension of an expenditure deadline to engage homeless individuals and families, operate and improve the quality of emergency shelters, and prevent individuals from becoming homeless.

Recommendation: It is recommended to increase appropriations by \$11.5 million, funded by an increase in estimated revenue of \$11.5 million, use of \$525,357 in department fund balance, and \$2.6 million in Net County Cost.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use in Fiscal Year 2023
Building Permits	\$ 2,852,113	\$ 243,553
Dangerous Building Abatement	(20,899)	22,940
General Plan Maintenance	1,496,453	258,864
Housing Programs	847,723	-
Special Revenue Grants	2,634,622	-
Planning and Community Development Total	\$ 7,810,012	\$ 525,357

Note: The negative fund balance in Dangerous Building Abatement is due to a cash advance of \$100,000 from the General Fund pursuant to Board of Supervisors action number 97-88, approved September 29, 1998. This action funded dangerous building abatements that pose a distinct health threat to Stanislaus County residents. The remainder of the cash advance is in the actual cash balance, and the \$100,000 liability is included in the actual fund balance.

Fixed Assets | Vehicles

2023 Adopted Budget includes an increase in Fixed Asset appropriations of \$30,000 for one new vehicle.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 40 positions, an increase of four positions over the 2022 Adopted Budget allocation. On March 29, 2022 (Res. No. 2022-0135), four positions were added to improve the quality and efficiency of services to the community.

Staffing Recommendation: It is recommended to study one block-budgeted Building Inspector I/II position to determine if their current duties and responsibilities are in alignment with their current classification designations.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$15 million, funded by \$11.8 million in estimated revenue, the use of \$543,779 in fund balance, and \$2.6 million in Net County Cost.

Budgets Contained within the Department

Planning and Community Development (General Fund)

Funds Department administration and land use entitlement services including general public inquiries, permitting, and associated environmental review and compliance.

Building Permits (Special Revenue Fund)

Funds building safety services through building permit plan checking and inspections services; and calculation and collection of Public Facilities Fees for the County.

Dangerous Building Abatement (Special Revenue Fund)

Funds abatement of dangerous buildings that pose a distinct health and safety threat to the residents of Stanislaus County.

General Plan Maintenance (Special Revenue Fund)

Funds the ongoing maintenance to the Stanislaus County General Plan, including ordinance amendments needed to implement the General Plan and preparation of state-mandated annual reports.

Planning Housing Programs (Special Revenue Fund)

Funds housing programs, including Home Investment Partnership Program (HOME) Consortium, Local Early Action Planning (LEAP), Permanent Local Housing Allocation (PLHA), Regional Early Action Planning (REAP) and associated grants.

Special Revenue Grants (Special Revenue Fund)

Funds several Federal entitlement grant programs including the Community Development Block Grant, Emergency Solutions Grant (ESG), Neighborhood Stabilization Program, and State grant programs including State funded ESG.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Planning and Community Development						
0100 0025101 General Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$269,439	\$258,811	\$209,435	\$209,435	\$0	\$215,719
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$3,288	\$0	\$0	\$0	\$0
Charges for Service	\$964,849	\$969,832	\$1,089,439	\$1,089,439	\$0	\$1,122,123
Miscellaneous Revenue	\$553	\$1,069	\$1,592	\$1,592	\$0	\$1,640
Other Financing Sources	\$25	\$18	\$1,728	\$1,728	\$0	\$1,780
Total Revenue	\$1,234,866	\$1,233,018	\$1,302,194	\$1,302,194	\$0	\$1,341,262
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,234,866	\$1,233,018	\$1,302,194	\$1,302,194	\$0	\$1,341,262
Salaries and Benefits	\$2,194,480	\$2,350,796	\$3,040,628	\$3,040,628	\$0	\$3,113,052
Services and Supplies	\$146,370	\$157,529	\$361,025	\$361,025	\$0	\$331,403
Other Charges	\$423,847	\$436,725	\$521,076	\$521,076	\$0	\$536,708
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	(\$26,857)	(\$4,281)	\$530	\$530	\$0	\$546
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,737,840	\$2,940,769	\$3,923,259	\$3,923,259	\$0	\$3,981,709
General Fund Contribution	\$1,502,974	\$1,707,751	\$2,621,065	\$2,621,065	\$0	\$2,640,447
Total Allocated Positions	-	-	23	23	0	23

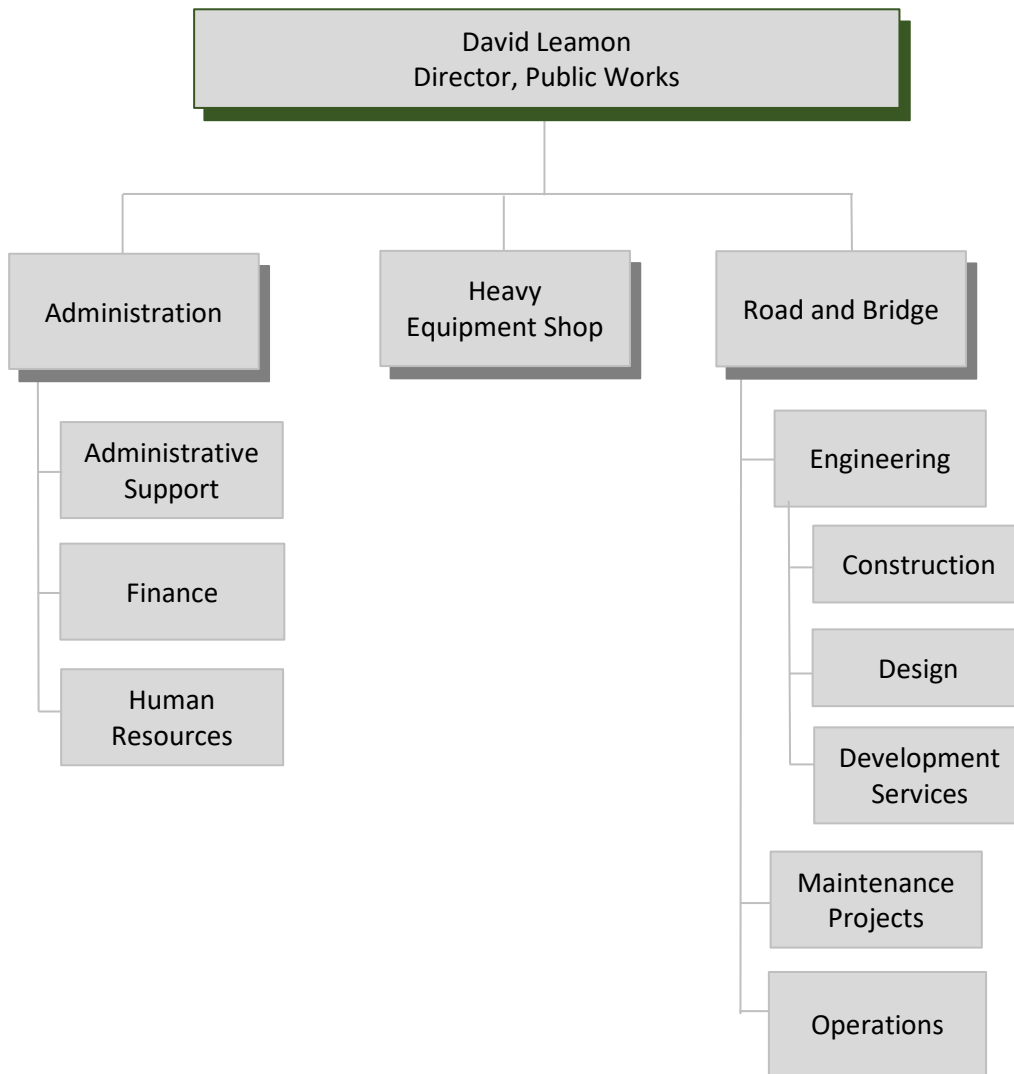
Planning - Building Permits						
1206 0040400 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$1,899,782	\$2,071,758	\$2,277,481	\$2,277,481	\$0	\$2,345,805
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$37,201	\$3,852	\$0	\$0	\$0	\$0
Charges for Service	\$641,110	\$728,265	\$679,182	\$679,182	\$0	\$699,559
Miscellaneous Revenue	\$1,384	\$2,127	\$1,601	\$1,601	\$0	\$1,650
Other Financing Sources	\$4	\$2	\$0	\$0	\$0	\$0
Total Revenue	\$2,579,481	\$2,806,004	\$2,958,264	\$2,958,264	\$0	\$3,047,014
Use of Fund Balance/Retained Earnings	\$11,986	(\$204,891)	\$243,553	\$243,553	\$0	\$253,231
Total Funding Sources	\$2,591,467	\$2,601,113	\$3,201,817	\$3,201,817	\$0	\$3,300,245
Salaries and Benefits	\$1,972,754	\$1,848,655	\$2,219,390	\$2,219,390	\$0	\$2,284,158
Services and Supplies	\$187,432	\$298,089	\$239,122	\$239,122	\$0	\$246,293
Other Charges	\$431,281	\$472,231	\$716,305	\$716,305	\$0	\$737,794
Fixed Assets						
Equipment	\$0	\$0	\$27,000	\$27,000	\$0	\$32,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,591,467	\$2,618,975	\$3,201,817	\$3,201,817	\$0	\$3,300,245
General Fund Contribution	\$0	\$17,862	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	17	17	0	17

Planning - Dangerous Building Abatement						
1746 0043290 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$19,707	\$24,382	\$27,560	\$27,560	\$0	\$27,583
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$19,707	\$24,382	\$27,560	\$27,560	\$0	\$27,583
Use of Fund Balance/Retained Earnings	(\$10,921)	(\$11,874)	\$22,940	\$22,940	\$0	\$23,917
Total Funding Sources	\$8,786	\$12,508	\$50,500	\$50,500	\$0	\$51,500
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$1,000	\$9,500	\$36,000	\$36,000	\$0	\$36,565
Other Charges	\$7,786	\$3,008	\$14,500	\$14,500	\$0	\$14,935
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,786	\$12,508	\$50,500	\$50,500	\$0	\$51,500
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Planning - General Plan Maintenance						
179A 0025521 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$213)	\$13,365	\$20,000	\$20,000	\$0	\$20,600
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$141,610	\$166,041	\$202,184	\$202,184	\$0	\$208,250
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$2,462	\$20,587	\$0	\$0	\$0	\$0
Total Revenue	\$143,859	\$199,993	\$222,184	\$222,184	\$0	\$228,850
Use of Fund Balance/Retained Earnings	(\$4,388)	(\$141,862)	\$258,864	\$258,864	\$0	\$266,631
Total Funding Sources	\$139,471	\$58,131	\$481,048	\$481,048	\$0	\$495,481
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$19,831	\$26,447	\$237,754	\$237,754	\$0	\$244,888
Other Charges	\$119,640	\$31,684	\$243,294	\$243,294	\$0	\$250,593
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$139,471	\$58,131	\$481,048	\$481,048	\$0	\$495,481
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Planning - Housing Programs						
1292 0025820 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$2,100,231	\$2,100,231	\$1,788,508
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$2,100,231	\$2,100,231	\$1,788,508
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$0	\$0	\$2,100,231	\$2,100,231	\$1,788,508
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$1,939,679	\$1,939,679	\$1,639,083
Other Charges	\$0	\$0	\$0	\$160,552	\$160,552	\$149,425
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$0	\$0	\$2,100,231	\$2,100,231	\$1,788,508
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Planning - Special Revenue Grants						
1290 0025000 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	(\$31,565)	\$8,987	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$3,618,960	\$16,714,179	\$14,602,036	\$24,005,487	\$9,403,451	\$5,392,605
Charges for Service	\$148	\$2,648	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$63,869	\$1,800	\$0	\$0	\$0	\$0
Other Financing Sources	\$3,376,715	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,028,127	\$16,727,614	\$14,602,036	\$24,005,487	\$9,403,451	\$5,392,605
Use of Fund Balance/Retained Earnings	\$1,124,754	\$389,620	\$0	\$0	\$0	\$0
Total Funding Sources	\$8,152,881	\$17,117,234	\$14,602,036	\$24,005,487	\$9,403,451	\$5,392,605
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$3,910,079	\$13,881,038	\$12,945,151	\$21,323,743	\$8,378,592	\$4,289,650
Other Charges	\$742,581	\$743,431	\$1,656,885	\$2,651,744	\$994,859	\$1,102,955
Fixed Assets						
Equipment	\$0	\$0	\$0	\$30,000	\$30,000	\$0
Other Financing Uses	\$3,500,221	\$2,492,765	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$8,152,881	\$17,117,234	\$14,602,036	\$24,005,487	\$9,403,451	\$5,392,605
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0



1716 Morgan Road, Modesto, CA 95358 Tel: (209) 525-4130
www.stancounty.com/publicworks/

Public Works

Priority	<i>Enhancing Community Infrastructure</i>
Mission Statement	To manage and improve infrastructure through safe and efficient use of resources and assets, for the benefit of our citizens

Department Summary

Public Works						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$13,443,310	(\$6,971,140)	\$8,435,000	\$8,435,000	\$0	\$8,435,000
Licenses, Permits, Franchises	\$24,416	\$26,712	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$227	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$63,608	\$407,508	\$202,900	\$202,900	\$0	\$200,200
Intergovernmental Revenue	\$55,130,889	\$57,027,443	\$94,182,245	\$94,182,245	\$0	\$86,984,495
Charges for Service	\$7,895,736	\$8,266,970	\$8,035,310	\$9,223,156	\$1,187,846	\$8,738,690
Miscellaneous Revenue	\$61,545	\$28,513	\$7,500	\$7,500	\$0	\$8,000
Other Financing Sources	\$24,797,111	\$19,314,151	\$25,892,945	\$25,892,945	\$0	\$28,047,390
Total Revenue	\$101,416,842	\$78,100,157	\$136,755,900	\$137,943,746	\$1,187,846	\$132,413,775
Use of Fund Balance/Retained Earnings	(\$12,268,624)	\$16,718,029	\$5,747,577	\$5,596,897	(\$150,680)	\$10,477,420
Total Funding Sources	\$89,148,218	\$94,818,186	\$142,503,477	\$143,540,643	\$1,037,166	\$142,891,195
Salaries and Benefits	\$13,018,832	\$13,028,886	\$16,121,815	\$16,659,131	\$537,316	\$16,367,170
Services and Supplies	\$48,945,066	\$51,921,375	\$66,208,665	\$81,813,515	\$15,604,850	\$91,322,800
Other Charges	\$9,806,319	\$13,906,669	\$10,317,065	\$10,317,065	\$0	\$9,480,195
Fixed Assets						
Land	\$0	\$223,842	\$28,537,000	\$28,537,000	\$0	\$0
Buildings & Improvements	\$420,357	\$0	\$150,000	\$150,000	\$0	\$0
Equipment	(\$109,825)	(\$1,815)	\$1,712,987	\$1,607,987	(\$105,000)	\$1,215,000
Other Financing Uses	\$17,483,769	\$16,326,152	\$20,042,945	\$20,042,945	\$0	\$25,093,030
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$89,564,518	\$95,405,109	\$143,090,477	\$159,127,643	\$16,037,166	\$143,478,195
General Fund Contribution	\$416,300	\$586,923	\$587,000	\$15,587,000	\$15,000,000	\$587,000
Total Allocated Positions	-	-	122	126	4	126

2023 Proposed Budget

The approved 2023 Proposed Budget totals \$143.1 million, funded by \$136.8 million in estimated revenue, the use of \$5.7 million in fund balance/retained earnings, and \$587,000 in Net County Cost. The following are highlights from the 2023 Proposed Budget.

- **Roads and Bridges** – A request for a classification study of the Engineering and Surveyor series was submitted in the 2020 Midyear Financial Report. The study has been completed and it is recommended to add seven new classifications:
 - Engineer I
 - Engineer II
 - Engineer III
 - Civil Engineer
 - Assistant County Surveyor
 - Associate County Surveyor
 - Surveyor

It is also recommended to reclassify four Associate Civil Engineer/Associate Surveyor positions to Civil Engineer; eight Assistant Engineer/Surveyor positions to block-budgeted Engineer I/II/III, one vacant Assistant Engineer/Surveyor position to Surveyor, one Associate Civil Engineer/Associate Surveyor position to Associate County Surveyor, and one Assistant Engineer/Assistant Surveyor position to Assistant County Surveyor. In addition, it is also recommended to change the classification names of Engineering Technician to Engineering/Surveying Technician and Engineering Aide to Engineering/Surveying Aide.

2023 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$159.1 million, funded by \$137.9 million in estimated revenue, \$5.6 million use of department fund balance/retained earnings, and \$15.6 million in Net County Cost. This is an increase of \$16 million in appropriations from the 2023 Proposed Budget of which a net decrease of \$76,200 is included as a technical adjustment to re-appropriate funds from the prior fiscal year.

Adjustments to Proposed Budget by Legal Budget Unit (LBU)

Administration

- **Building Community Infrastructure Fund** – The Building Community Infrastructure Fund is being established using County General Fund savings generated at 2022 Fiscal Year-end close. In concept, the Fund will provide a dedicated funding stream for each member of the Board of Supervisors to access to address community infrastructure projects of priority in their respective districts. Examples of projects could include, but are not limited to, sidewalks, roads, and related infrastructure projects. Included in the 2023 Adopted Budget is an initial \$15 million, funded with Net County Cost, which will be administered by Public Works.
- **Special Projects Division** – Public Works is working to establish a Special Projects division that will support the Building Community Infrastructure and Community Service Investment Strategy and other non-transportation projects funded with non-transportation funding sources such as American Rescue Plan Act (ARPA) funding and Community Development Block Grant (CDBG) funding. To carry out these projects the Department will add one Accountant III position at a cost of \$123,452; one Senior Civil Engineer position at a cost of \$186,442; and transfer in one block-budgeted Engineer I/II/III at a cost \$128,000 from Road and Bridge. In total, these staffing changes increase the Administrative division’s appropriations and estimated revenue by \$437,894.
- **Increase Administrative Capacity** – The Department has identified a need to increase capacity in the Administrative division. To provide additional oversight over the Finance unit the Department will be adding a block-budgeted Manager I/II position. The fiscal impact of this position is \$150,747 annually. The Department will add a Confidential Assistant III position to perform day-to-day technical duties related to human resources and will have a fiscal impact of \$76,675 a year. Finally, an Administrative Clerk III position will be transferred into the Administrative division from Road and Bridge because it provides clerical support to all divisions and has an annual cost of \$82,780 per year. In total, these staffing changes increase the Administrative division’s appropriations and estimated revenue by \$310,202.

- Also included is an increase in appropriations and estimated revenue by \$13,000 for ergonomic equipment that will be distributed to all divisions within the Department.

Morgan Shop

- Morgan Shop has experienced a significant increase in fuel costs and has identified a need to increase its fuel budget for Fiscal Year 2023. It is recommended to increase appropriations by \$500,000, funded with \$400,000 in estimated revenue and \$100,000 in retained earnings to reflect this increased need. As of July 1, 2022, Morgan Shop had a retained earnings balance of \$15.6 million.

Road and Bridge

- As identified above, two positions will be transferred from Road and Bridge to Administration. One block-budgeted Engineer I/II/III will be transferred to Administration to work on special projects, and one Administrative Clerk III position will be transferred to Administration as it provides clerical support for all divisions. These transfers will reduce appropriations by \$210,780 resulting in a decrease in the budgeted use of fund balance by the same amount.
- An increase in appropriations of \$53,500 funded by \$26,750 of estimated revenue and \$26,750 in department fund balance is required to account for permit and legal expenses for the Stormwater Program. In addition, an increase of \$9,500 in appropriations, funded by department fund balance, is needed to cover expenses related to a comprehensive fee study that is currently in progress.

Recommendation: It is recommended to increase appropriations by \$16 million, funded by an increase of \$1.2 million in estimated revenue and a \$15 million increase in Net County Cost resulting in a \$150,680 decrease in budgeted use of department fund balance/retained earnings.

The total anticipated available and budgeted use of fund balance/retained earnings is identified in the table below:

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2022	Budgeted Use for Fiscal Year 2023
Administration	\$ 109,466	\$ -
Engineering	-	-
Local Transit	-	-
Morgan Shop	15,616,576	1,491,367
Road and Bridge	42,638,906	4,105,530
Public Works Total	\$ 58,364,948	\$ 5,596,897

Projects

The Road and Bridge active project listing include projects that are in various stages of planning, design, or construction and are listed below.

Measure L Projects

- Traffic Signal/Intelligent Transportation System
- Golden State/Golf/Berkeley
- Annual Traffic Safety Improvements
- Kilburn @ Orestimba Creek Bridge
- Las Palmas over San Joaquin River
- Highway Safety Improvement Program (HSIP) Cycle 8 – Corridor Striping
- HSIP Cycle 8 – Curves and Striping
- Crows Landing Bridge @ San Joaquin River
- 2023 Countywide Annual Chip Seal
- Urban Pavement Preservation
- ADA Curb Ramps
- Airport Neighborhood Active Transportation Connectivity (ATC)
- Bret Harte Elementary ATC
- Robinson Road Elementary ATC
- Annual Chip Seal
- Crows Landing @ 7th Street Signal
- Crows Landing – River @ Marshall Rd Signals

County's Public Facilities Fee for Transportation

- Faith Home Rd. and Garner Rd. Expressway
- McHenry Ave. – Ladd Rd. to San Joaquin County line Widening
- North County Transportation Corridor Phase I
- Claribel Rd @ Langworth Rd. – Intersection Improvements
- Keyes Rd Ramp Signalization

Senate Bill 1

- 2023 Countywide Centerline and Edge-line Striping
- 2023 Countywide Annual Chip Seal
- 2023 Bridge Maintenance
- Urban Pavement Preservation
- 9th Street Pavement Rehabilitation
- Del Puerto Canyon Road Improvements Phase I
- Milton Road Bridge over Rock Creek Tributary
- Seventh Street Bridge over Tuolumne River
- Montpelier Road Bridge over TID Main Canal
- Oakdale-Waterford Highway Bridge over Claribel Lateral
- Milton Road Bridge over Hood Creek
- Hickman Road Bridge Replacement
- Crows Landing Road Bridge Replacement
- Quincy Road Bridge over TID Lateral No 3
- Las Palmas over San Joaquin
- Carpenter and Mitchell Deck Repairs
- Bradbury Road Pavement Rehabilitation
- Sisk Road Pavement Rehabilitation
- Garner Road Pavement Rehabilitation
- Paradise Road Pavement Rehabilitation
- Tenaya Drive Pavement Rehabilitation
- North County Corridor – Safety Grade Separation

Fixed Assets | Vehicles

The 2023 Adopted Budget includes a \$105,000 decrease in Fixed Assets. The decrease in Fixed Asset appropriations is due to a technical adjustment to remove re-appropriations for a survey station that was received and expensed in Fiscal Year 2022.

Staffing Allocation

The 2023 Adopted Budget includes a Department staffing allocation of 126 positions, an increase of five positions over the 2022 Adopted Budget allocation. The 2022 Midyear Financial Report added one position to support the Engineering Development Services and Finance Division.

Staffing Recommendation: It is recommended to add two positions in Administration. One Confidential Assistant III position to perform day-to-day technical duties related to human resources. One new block-budgeted Manager I/II position to support the Finance Division. The position will assist with managerial oversight of the day-to-day duties of the accounting staff and take the lead in audits and state reporting as well as be responsible for the CAMs administration and GL project reconciliation.

It is also recommended to add two positions in Administration to establish a special projects division that will support the Building and Community Service Investment Strategy and other non-transportation projects. One Accountant III position will be responsible for all financial, budget, billing, auditing, and reporting aspects of these projects. One Sr. Civil Engineer position to lead the new Special Projects Team in developing plans to meet basic infrastructure needs in each of the five supervisorial districts and manage priority community infrastructure projects.

It is further recommended to transfer one Administrative Clerk III position and one block-budgeted Engineer I/II/III position from Road and Bridge to Administration.

2024 Spending Plan

The recommended 2024 Spending Plan totals \$143.5 million, funded by \$132.4 million in estimated revenue, the use of \$10.5 million in fund balance/retained earnings, and 587,000 in Net County Cost.

Budgets Contained within the Department

Administration (Special Revenue Fund)

The Administration division provides leadership, operational coordination, policy development, human resources, and fiscal oversight for all Public Works' divisions. Also contained in the Administration division is the special projects unit which focuses on non-transportation funded projects.

Engineering (Special Revenue Fund)

Provides design services and construction management for various road and bridge construction and reconstruction projects performed by the Road and Bridge division. In Fiscal Year 2019-2020, this budget was merged with Road and Bridge.

Local Transit System (Enterprise Fund)

This budget is being eliminated in Fiscal Year 2021-2022. Transit services have been transferred to the new Stanislaus Regional Transit Authority (StanRTA) effective July 1, 2021.

Morgan Shop (Internal Service Fund)

Provides equipment and vehicles to other Public Works divisions, primarily Road and Bridge. The user divisions pay a rental rate to Morgan Shop when using equipment and vehicles.

Road and Bridge (Special Revenue Fund)

This budget provides for the maintenance of Stanislaus County's road system and bridges.

Individual schedules for each of these budgets are detailed as follows.

Legal Budget Unit (LBU) Schedules

Public Works - Administration						
1201 0040001 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$191	\$218	\$200	\$200	\$0	\$200
Intergovernmental Revenue	\$54,023	\$447,419	\$446,500	\$446,500	\$0	\$446,500
Charges for Service	\$1,311,432	\$1,560,349	\$2,129,560	\$2,890,656	\$761,096	\$2,175,530
Miscellaneous Revenue	\$1,632	\$1,436	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,367,278	\$2,009,422	\$2,576,260	\$3,337,356	\$761,096	\$2,622,230
Use of Fund Balance/Retained Earnings	\$121,708	(\$7,050)	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,488,986	\$2,002,372	\$2,576,260	\$3,337,356	\$761,096	\$2,622,230
Salaries and Benefits	\$1,017,675	\$1,039,062	\$1,439,520	\$2,187,616	\$748,096	\$1,530,510
Services and Supplies	\$112,566	\$574,488	\$661,595	\$15,674,595	\$15,013,000	\$575,590
Other Charges	\$358,745	\$399,172	\$475,145	\$475,145	\$0	\$516,130
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$1,488,986	\$2,012,722	\$2,576,260	\$18,337,356	\$15,761,096	\$2,622,230
General Fund Contribution	\$0	\$10,350	\$0	\$15,000,000	\$15,000,000	\$0
Total Allocated Positions	-	-	9	15	6	15

Public Works - Engineering						
1202 0040249 Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$16,728	(\$140)	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$16,728	(\$140)	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	(\$16,728)	\$498,336	\$0	\$0	\$0	\$0
Total Funding Sources	\$0	\$498,196	\$0	\$0	\$0	\$0
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$498,196	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$0	\$498,196	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Public Works - Local Transit System						
4001 0041510 Enterprise Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$3,896,651	(\$17,952,037)	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$227	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$7,405	\$62,841	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$3,221,655	(\$101,773)	\$0	\$0	\$0	\$0
Charges for Service	\$271,188	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$52,986	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	(\$5,220)	(\$9,122,042)	\$0	\$0	\$0	\$0
Total Revenue	\$7,444,892	(\$27,113,011)	\$0	\$0	\$0	\$0
Use of Fund Balance/Retained Earnings	\$241,980	\$26,888,767	\$0	\$0	\$0	\$0
Total Funding Sources	\$7,686,872	(\$224,244)	\$0	\$0	\$0	\$0
Salaries and Benefits	\$610,945	(\$217,907)	\$0	\$0	\$0	\$0
Services and Supplies	\$4,762,837	(\$6,511)	\$0	\$0	\$0	\$0
Other Charges	\$2,253,872	\$174	\$0	\$0	\$0	\$0
Fixed Assets						
Buildings & Improvements	\$298,219	\$0	\$0	\$0	\$0	\$0
Equipment	(\$239,001)	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$7,686,872	(\$224,244)	\$0	\$0	\$0	\$0
General Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	0	0	0	0

Public Works - Morgan Shop						
5121 0042100 Internal Service Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses, Permits, Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$301,985	\$0	\$100,000	\$100,000	\$0	\$100,000
Charges for Service	\$4,434,734	\$4,616,902	\$4,672,250	\$5,072,250	\$400,000	\$5,168,410
Miscellaneous Revenue	\$6,869	\$10,903	\$7,500	\$7,500	\$0	\$8,000
Other Financing Sources	\$59,090	\$1,587	\$0	\$0	\$0	\$0
Total Revenue	\$4,802,678	\$4,629,392	\$4,779,750	\$5,179,750	\$400,000	\$5,276,410
Use of Fund Balance/Retained Earnings	(\$1,169,724)	(\$742,774)	\$1,391,367	\$1,491,367	\$100,000	\$931,510
Total Funding Sources	\$3,632,954	\$3,886,618	\$6,171,117	\$6,671,117	\$500,000	\$6,207,920
Salaries and Benefits	\$922,189	\$1,054,235	\$1,214,405	\$1,214,405	\$0	\$1,252,705
Services and Supplies	\$1,386,635	\$1,813,888	\$1,749,585	\$2,249,585	\$500,000	\$2,377,320
Other Charges	\$1,194,954	\$1,131,691	\$1,599,140	\$1,599,140	\$0	\$1,512,895
Fixed Assets						
Equipment	\$129,176	(\$101,196)	\$1,607,987	\$1,607,987	\$0	\$1,065,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$3,632,954	\$3,898,618	\$6,171,117	\$6,671,117	\$500,000	\$6,207,920
General Fund Contribution	\$0	\$12,000	\$0	\$0	\$0	\$0
Total Allocated Positions	-	-	10	10	0	10

Public Works - Road and Bridge						
1101 0040399						
Special Revenue Fund						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Proposed Budget	FY 2023 Adopted Budget	Change Column D- Column C	FY 2024 Spending Plan
	Column A	Column B	Column C	Column D	Column E	Column F
Taxes	\$9,546,659	\$10,980,897	\$8,435,000	\$8,435,000	\$0	\$8,435,000
Licenses, Permits, Franchises	\$24,416	\$26,712	\$0	\$0	\$0	\$0
Fines, Forfeitures, Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from use of Assets	\$56,012	\$344,449	\$202,700	\$202,700	\$0	\$200,000
Intergovernmental Revenue	\$51,553,226	\$56,681,797	\$93,635,745	\$93,635,745	\$0	\$86,437,995
Charges for Service	\$1,861,654	\$2,089,859	\$1,233,500	\$1,260,250	\$26,750	\$1,394,750
Miscellaneous Revenue	\$58	\$16,174	\$0	\$0	\$0	\$0
Other Financing Sources	\$24,743,241	\$28,434,606	\$25,892,945	\$25,892,945	\$0	\$28,047,390
Total Revenue	\$87,785,266	\$98,574,494	\$129,399,890	\$129,426,640	\$26,750	\$124,515,135
Use of Fund Balance/Retained Earnings	(\$11,445,860)	(\$9,919,250)	\$4,356,210	\$4,105,530	(\$250,680)	\$9,545,910
Total Funding Sources	\$76,339,406	\$88,655,244	\$133,756,100	\$133,532,170	(\$223,930)	\$134,061,045
Salaries and Benefits	\$10,468,023	\$11,153,496	\$13,467,890	\$13,257,110	(\$210,780)	\$13,583,955
Services and Supplies	\$42,683,028	\$49,539,510	\$63,797,485	\$63,889,335	\$91,850	\$88,369,890
Other Charges	\$5,998,748	\$12,375,632	\$8,242,780	\$8,242,780	\$0	\$7,451,170
Fixed Assets						
Land	\$0	\$223,842	\$28,537,000	\$28,537,000	\$0	\$0
Buildings & Improvements	\$122,138	\$0	\$150,000	\$150,000	\$0	\$0
Equipment	\$0	\$99,381	\$105,000	\$0	(\$105,000)	\$150,000
Other Financing Uses	\$17,483,769	\$15,827,956	\$20,042,945	\$20,042,945	\$0	\$25,093,030
Equity	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$76,755,706	\$89,219,817	\$134,343,100	\$134,119,170	(\$223,930)	\$134,648,045
General Fund Contribution	\$416,300	\$564,573	\$587,000	\$587,000	\$0	\$587,000
Total Allocated Positions	-	-	103	101	-2	101

Stanislaus County Staffing Summary

Allocation List – Three Year Comparison

Department	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget
Agricultural Commissioner	40	40	42
Aging and Veterans Services - Area Agency on Aging	18	19	21
Aging and Veterans Services - Stanislaus Veterans Center	0	0	1
Aging and Veterans Services - Veterans' Services	6	6	7
Animal Services	35	35	38
Assessor	58	61	61
Auditor Controller	40	41	43
Auditor Controller - Enterprise Resource Planning	1	2	3
Behavioral Health and Recovery Services (BHRS)	269	249	263
BHRS - Alcohol and Drug Program	42	36	47
BHRS - Managed Care	12	10	0
BHRS - Mental Health Services Act	112	105	118
BHRS - Public Guardian	17	22	24
BHRS - Stanislaus Recovery Center	35	32	40
Board of Supervisors	10	10	11
Chief Executive Office - Administration	36	37	40
Chief Executive Office - Human Relations	25	31	39
Child Support Services	161	154	147
Children and Families Commission	5	5	5
Clerk-Recorder - Elections Division	14	14	16
Clerk-Recorder - Recorder Division	34	34	34
Community Services Agency - Program Services and Support	1,155	1,156	1,172
Cooperative Extension	5	6	7
County Counsel	18	19	20
District Attorney - Automobile Insurance Fraud Prosecution	1	1	1
District Attorney - Criminal Division	133	133	135
District Attorney - Elder Abuse Advocacy and Outreach	1	1	1
District Attorney - Real Estate Fraud Prosecution	2	2	2
District Attorney - Unserved/Underserved Victims Advocacy and Outreach	2	2	2
District Attorney - Victim Services Program	12	12	12
District Attorney - Violence Against Women	2	2	2
Environmental Resources	86	85	86
Environmental Resources - Fink Road Landfill	18	22	22
Environmental Resources - Groundwater Program	1	1	1
General Services Agency - Administration	13	17	9
General Services Agency - Capital Facilities	0	0	9
General Services Agency - Central Services	13	14	13
General Services Agency - Facilities Maintenance	37	38	40
General Services Agency - Fleet Services	10	11	11
General Services Agency - Tenth Street Place	0	0	1
Health Services Agency - Administration	82	84	79
Health Services Agency - Clinics and Ancillary Services	178	178	181
Health Services Agency - Public Health	180	194	203

Department	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget
Information Technology Central	43	43	46
Information Technology Central - Telecommunications	2	2	0
Law Library	2	2	2
Library	72	72	72
Local Agency Formation Commission	3	3	3
Parks and Recreation	55	59	59
Planning and Community Development - Building Permits	17	17	17
Planning and Community Development - Planning	18	19	23
Probation - Administration	23	22	22
Probation - Community Corrections Partnership	32	33	33
Probation - Corrections Performance Incentive Fund	2	4	5
Probation - Field Services	112	111	114
Probation - Institutional Services	54	54	45
Probation - Juvenile Commitment Facility	29	29	24
Probation - Juvenile Justice Crime Prevention Act	15	15	15
Probation - Youthful Offender Block Grant	16	16	16
Public Defender	51	58	61
Public Defender - Indigent Defense	0	0	8
Public Works - Administration	8	8	15
Public Works - Local Transit System	5	0	0
Public Works - Morgan Shop	9	10	10
Public Works - Road and Bridge	99	103	101
Sheriff - Administration	85	88	96
Sheriff - Adult Detention Expansion	80	80	0
Sheriff - Cal ID Program	2	2	2
Sheriff - CAL-MMET	4	4	4
Sheriff - Contract Cities	71	72	75
Sheriff - County Fire Service Fund	9	9	11
Sheriff - Court Security	39	39	39
Sheriff - Detention	279	282	384
Sheriff - Emergency Medical Services	0	0	6
Sheriff - Jail Commissary/Inmate Welfare	6	6	6
Sheriff - Office of Emergency Serv/Fire Warden	9	10	8
Sheriff - Operations	182	193	214
Sheriff - Vehicle Theft Unit	1	1	1
StanCERA	16	16	16
Stanislaus Regional 911	59	59	59
Treasurer - Admin/Taxes	11	11	11
Treasurer - Revenue Recovery	18	18	18
Treasurer - Treasury	4	4	4
Workforce Development	92	92	92
Total Staffing	4,553	4,587	4,746

**STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
AS OF SEPTEMBER 24, 2022**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

AGING & VETERANS SERVICES

AREA AGENCY ON AGING

1	Dir Area Agency On Aging	55.63	---	69.54	---	83.45
2	Manager III	39.30	---	49.12	---	58.94
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	MH Clinician II	40.67	42.70	44.84	47.08	49.43
2	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	Social Worker IV	34.02	35.72	37.51	39.39	41.36
1	Accountant II	32.81	34.45	36.17	37.98	39.88
5	Social Worker III	30.46	31.98	33.58	35.26	37.02
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
2	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
1	Community Health Work III	23.46	24.63	25.86	27.15	28.51
1	Community Health Work II	19.83	20.82	21.86	22.95	24.10
21	* BUDGET UNIT TOTAL *					

STANISLAUS VETERANS CENTER

1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	* BUDGET UNIT TOTAL *					

VETERANS SERVICES

1	Manager II	34.76	---	43.45	---	52.14
1	Social Worker III	30.46	31.98	33.58	35.26	37.02
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
3	Veterans Serv Rep	24.75	25.99	27.29	28.65	30.08
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
7	* BUDGET UNIT TOTAL *					

29 **** DEPARTMENT TOTAL ****

AGRICULTURAL COMMISSIONER

AGRICULTURAL COMMISSIONER

1	County Agri Comm & Sealer	55.63	---	69.54	---	83.45
1	Asst Ag Commissioner	44.42	---	55.53	---	66.64
4	Deputy Ag Com/Sealer	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Confidential Assistant III	21.82	---	27.27	---	32.72
1	Software Administrator II	42.93	45.08	47.33	49.70	52.19
1	Software Engineer II	42.93	45.08	47.33	49.70	52.19
1	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
1	Ag/Weights & Meas Insp IV	34.73	36.47	38.29	40.20	42.21
23	Ag/Weights & Meas Insp III	30.91	32.46	34.08	35.78	37.57

**STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
AS OF SEPTEMBER 24, 2022**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

AGRICULTURAL COMMISSIONER (Continued)

AGRICULTURAL COMMISSIONER (Continued)

1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
2	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Agricultural Assistant II	20.94	21.99	23.09	24.24	25.45
1	Account Clerk II	19.38	20.35	21.37	22.44	23.56
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
<hr/>						
42	* BUDGET UNIT TOTAL *					
<hr/>						
42	** DEPARTMENT TOTAL **					

ANIMAL SERVICES

ANIMAL SERVICES

1	Dir of Animal Services	55.63	---	69.54	---	83.45
1	County Veterinarian	68.18	---	85.22	---	102.26
2	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Maintenance Engineer III	28.26	29.67	31.15	32.71	34.35
1	Supv Acct Admin Clerk II	27.70	29.09	30.54	32.07	33.67
4	Animal Svc Oper Supv	25.16	26.42	27.74	29.13	30.59
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
6	Animal Serv Offcr II	22.64	23.77	24.96	26.21	27.52
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
3	Animal Care Spec III	21.90	23.00	24.15	25.36	26.63
5	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
10	Animal Care Spec II	20.18	21.19	22.25	23.36	24.53
1	Account Clerk II	19.38	20.35	21.37	22.44	23.56
<hr/>						
38	* BUDGET UNIT TOTAL *					
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38	** DEPARTMENT TOTAL **					

ASSESSOR

ASSESSOR

1	Assessor	---	---	95.57	---	---
2	Manager IV	44.42	---	55.53	---	66.64
1	Manager I	30.95	---	38.69	---	46.43
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Software Administrator III	49.79	52.28	54.89	57.63	60.51
1	Software Administrator II	42.93	45.08	47.33	49.70	52.19
1	Supv Auditor Appraiser	40.85	42.89	45.03	47.28	49.64
4	Supv Appraiser	38.92	40.87	42.91	45.06	47.31
2	Sr Auditor-Appraiser	37.07	38.92	40.87	42.91	45.06

**STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
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ASSESSOR (Continued)

ASSESSOR (Continued)

2	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
7	Sr Appraiser	35.33	37.10	38.96	40.91	42.96
4	Auditor-Appraiser III	33.66	35.34	37.11	38.97	40.92
16	Appraiser III	32.11	33.72	35.41	37.18	39.04
1	Cadastral Supervisor	31.59	33.17	34.83	36.57	38.40
1	Technology Specialist II	30.86	32.40	34.02	35.72	37.51
3	Supv Assessment Tech II	27.70	29.09	30.54	32.07	33.67
2	Appraiser Tech	22.03	23.13	24.29	25.50	26.78
9	Assessment Technician II	21.90	23.00	24.15	25.36	26.63
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
1	Admin Clerk I	17.98	18.88	19.82	20.81	21.85
<hr/>						
61	* BUDGET UNIT TOTAL *					
<hr/>						
61	** DEPARTMENT TOTAL **					

AUDITOR CONTROLLER

AUDITOR CONTROLLER

1	Auditor-Controller	---	---	95.57	---	---
1	Asst Auditor Controller	49.37	---	61.71	---	74.05
4	Manager IV	44.42	---	55.53	---	66.64
3	Manager II	34.76	---	43.45	---	52.14
1	Manager I	30.95	---	38.69	---	46.43
1	Confidential Assistant V	31.22	---	39.02	---	46.82
3	Confidential Assistant IV	26.21	---	32.76	---	39.31
8	Confidential Assistant III	21.82	---	27.27	---	32.72
9	Accountant III	36.06	37.86	39.75	41.74	43.83
2	Accountant II	32.81	34.45	36.17	37.98	39.88
1	Accounting Supv	29.14	30.60	32.13	33.74	35.43
1	Accountant I	25.65	26.93	28.28	29.69	31.17
5	Accounting Tech	24.05	25.25	26.51	27.84	29.23
3	Account Clerk III	21.90	23.00	24.15	25.36	26.63
<hr/>						
43	* BUDGET UNIT TOTAL *					
<hr/>						
ENTERPRISE RESOURCE PLANNING						
2	Manager IV	44.42	---	55.53	---	66.64
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
<hr/>						
3	* BUDGET UNIT TOTAL *					
<hr/>						
46	** DEPARTMENT TOTAL **					

**STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
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	STEP 1 MIN ---	STEP 2 ---	STEP 3 MID FLAT	STEP 4 ---	STEP 5 MAX ---
BEHAVIORAL HEALTH & RECOV SVS					
ALCOHOL & DRUG PROGRAM					
1	44.42	---	55.53	---	66.64
1	39.30	---	49.12	---	58.94
3	45.28	47.54	49.92	52.42	55.04
3	40.67	42.70	44.84	47.08	49.43
1	36.98	38.83	40.77	42.81	44.95
1	31.59	33.17	34.83	36.57	38.40
2	30.45	31.97	33.57	35.25	37.01
22	28.29	29.70	31.19	32.75	34.39
3	27.72	29.11	30.57	32.10	33.71
4	21.20	22.26	23.37	24.54	25.77
4	21.00	22.05	23.15	24.31	25.53
2	18.59	19.52	20.50	21.53	22.61

47 * BUDGET UNIT TOTAL *

BEHAVIORAL HEALTH & RECOV SVS					
1	78.09	---	97.61	---	117.13
1	119.48	---	149.35	---	179.22
1	55.63	---	69.54	---	83.45
1	49.37	---	61.71	---	74.05
4	44.42	---	55.53	---	66.64
1	42.78	---	53.47	---	64.16
13	39.30	---	49.12	---	58.94
8	34.76	---	43.45	---	52.14
1	31.22	---	39.02	---	46.82
2	26.21	---	32.76	---	39.31
7	21.82	---	27.27	---	32.72
1	68.11	71.52	75.10	78.86	82.80
1	49.79	52.28	54.89	57.63	60.51
1	49.79	52.28	54.89	57.63	60.51
9	45.28	47.54	49.92	52.42	55.04
11	43.76	45.95	48.25	50.66	53.19
2	43.53	45.71	48.00	50.40	52.92
5	42.93	45.08	47.33	49.70	52.19
3	42.93	45.08	47.33	49.70	52.19
3	42.78	44.92	47.17	49.53	52.01
68	40.67	42.70	44.84	47.08	49.43
5	36.98	38.83	40.77	42.81	44.95
1	36.37	38.19	40.10	42.11	44.22
4	36.06	37.86	39.75	41.74	43.83
2	32.81	34.45	36.17	37.98	39.88
1	31.59	33.17	34.83	36.57	38.40
2	31.59	33.17	34.83	36.57	38.40
7	30.86	32.40	34.02	35.72	37.51
10	30.45	31.97	33.57	35.25	37.01
24	28.29	29.70	31.19	32.75	34.39
8	28.29	29.70	31.19	32.75	34.39
3	24.12	25.33	26.60	27.93	29.33

**STANISLAUS COUNTY
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BEHAVIORAL HEALTH & RECOV SVS (Continued)

BEHAVIORAL HEALTH & RECOV SVS

(Continued)

6	Accounting Tech	24.05	25.25	26.51	27.84	29.23
2	Family Services Specialist II	23.12	24.28	25.49	26.76	28.10
3	Account Clerk III	21.90	23.00	24.15	25.36	26.63
3	Med Records Clerk	21.26	22.32	23.44	24.61	25.84
11	Clinical Serv Tech II	21.20	22.26	23.37	24.54	25.77
18	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Dir Of Volunteer Serv	20.76	21.80	22.89	24.03	25.23
4	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
4	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03

263 * BUDGET UNIT TOTAL *

MENTAL HEALTH SERVICES ACT

1	Manager IV	44.42	---	55.53	---	66.64
1	Manager III	39.30	---	49.12	---	58.94
1	Manager II	34.76	---	43.45	---	52.14
4	Psychiatrist	109.01	114.46	120.18	126.19	132.50
5	MH Coordinator	45.28	47.54	49.92	52.42	55.04
11	Psychiatric Nurse II	43.76	45.95	48.25	50.66	53.19
23	MH Clinician II	40.67	42.70	44.84	47.08	49.43
2	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
2	Behavioral Health Coordinator	31.59	33.17	34.83	36.57	38.40
2	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
41	Behavioral Health Splst. II	28.29	29.70	31.19	32.75	34.39
2	Behavioral Health Advocate	28.29	29.70	31.19	32.75	34.39
11	Clinical Serv Tech II	21.20	22.26	23.37	24.54	25.77
11	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61

118 * BUDGET UNIT TOTAL *

PUBLIC GUARDIAN

1	Manager IV	44.42	---	55.53	---	66.64
1	Manager II	34.76	---	43.45	---	52.14
1	Conservator Investigator Supv	33.79	35.48	37.25	39.11	41.07
1	Behavioral Health Coordinator	31.59	33.17	34.83	36.57	38.40
3	Conservator Investigator	30.64	32.17	33.78	35.47	37.24
8	Deputy Public Guardian II	27.54	28.92	30.37	31.89	33.48
4	Accounting Tech	24.05	25.25	26.51	27.84	29.23
2	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
2	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03

24 * BUDGET UNIT TOTAL *

STANISLAUS RECOVERY CENTER

1	Manager II	34.76	---	43.45	---	52.14
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**STANISLAUS COUNTY
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BEHAVIORAL HEALTH & RECOV SVS (Continued)

STANISLAUS RECOVERY CENTER (Continued)

3	MH Clinician II	40.67	42.70	44.84	47.08	49.43
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
2	Behavioral Health Coordinator	31.59	33.17	34.83	36.57	38.40
11	Behavioral Health Splst. II	28.29	29.70	31.19	32.75	34.39
18	Clinical Serv Tech II	21.20	22.26	23.37	24.54	25.77
2	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
1	Asst Cook II	17.82	18.71	19.65	20.63	21.66

40 * BUDGET UNIT TOTAL *

492 ** DEPARTMENT TOTAL **

BOARD OF SUPERVISORS

BOARD OF SUPERVISORS

1	Chairman Bd of Supervisor	---	---	54.24	---	---
4	Supervisor	---	---	48.43	---	---
1	Manager III	39.30	---	49.12	---	58.94
5	Confidential Assistant IV	26.21	---	32.76	---	39.31

11 * BUDGET UNIT TOTAL *

11 ** DEPARTMENT TOTAL **

CHIEF EXECUTIVE OFFICE

HUMAN RELATIONS

1	Human Relations Director	70.10	---	87.62	---	105.14
1	Deputy Exec Officer	55.63	---	69.54	---	83.45
4	Manager IV	44.42	---	55.53	---	66.64
13	Manager III	39.30	---	49.12	---	58.94
1	Confidential Assistant V	31.22	---	39.02	---	46.82
7	Confidential Assistant IV	26.21	---	32.76	---	39.31
12	Confidential Assistant III	21.82	---	27.27	---	32.72

39 * BUDGET UNIT TOTAL *

OPERATIONS AND SERVICES

1	Chief Exec Officer	---	---	154.85	---	---
1	Asst Exec Offcr/Chief Op Off	81.98	---	102.47	---	122.96
2	Asst Executive Officer	78.09	---	97.61	---	117.13
2	Deputy Exec Officer	55.63	---	69.54	---	83.45
1	Clerk of the Board	49.37	---	61.71	---	74.05
9	Manager IV	44.42	---	55.53	---	66.64

**STANISLAUS COUNTY
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CHIEF EXECUTIVE OFFICE (Continued)

OPERATIONS AND SERVICES (Continued)

10	Manager III	39.30	---	49.12	---	58.94
1	Confidential Assistant V	31.22	---	39.02	---	46.82
9	Confidential Assistant IV	26.21	---	32.76	---	39.31
4	Confidential Assistant III	21.82	---	27.27	---	32.72
<hr/>						
40	* BUDGET UNIT TOTAL *					
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79	** DEPARTMENT TOTAL **					

CHILD SUPPORT SERVICES

CHILD SUPPORT SERVICES

1	Dir of Child Support Services	63.70	---	79.63	---	95.56
1	Chief Attorney	60.72	---	75.90	---	91.08
1	Asst Director	49.37	---	61.71	---	74.05
3	Manager III	39.30	---	49.12	---	58.94
6	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Confidential Assistant III	21.82	---	27.27	---	32.72
5	Attorney V	67.69	71.07	74.62	78.35	82.27
1	Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51
2	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1	Accountant II	32.81	34.45	36.17	37.98	39.88
2	Technology Specialist II	30.86	32.40	34.02	35.72	37.51
2	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
11	Child Support Supervisor	29.49	30.96	32.51	34.14	35.85
1	Accounting Supv	29.14	30.60	32.13	33.74	35.43
2	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
73	Child Support Specialist II	24.98	26.23	27.54	28.92	30.37
6	Accounting Tech	24.05	25.25	26.51	27.84	29.23
6	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
10	Account Clerk III	21.90	23.00	24.15	25.36	26.63
6	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
5	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
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147	* BUDGET UNIT TOTAL *					
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147	** DEPARTMENT TOTAL **					

CHILDREN & FAMILIES COMM

CHILDREN & FAMILIES COMM

1	Executive Director - CFC	55.63	---	69.54	---	83.45
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95

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CHILDREN & FAMILIES COMM (Continued)

CHILDREN & FAMILIES COMM (Continued)

1	Accountant III	36.06	37.86	39.75	41.74	43.83
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
<hr/>						
5	* BUDGET UNIT TOTAL *					
<hr/>						
5	** DEPARTMENT TOTAL **					

CLERK/RECORDER

ELECTIONS DIVISION

1	Manager III	39.30	---	49.12	---	58.94
2	Manager II	34.76	---	43.45	---	52.14
1	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
3	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Storekeeper II	23.00	24.15	25.36	26.63	27.96
6	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
<hr/>						
16	* BUDGET UNIT TOTAL *					

RECORDER DIVISION

1	County Clerk-Recorder	---	---	83.46	---	---
1	Manager III	39.30	---	49.12	---	58.94
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Confidential Assistant II	19.35	---	24.19	---	29.03
1	Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51
1	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
1	Accountant II	32.81	34.45	36.17	37.98	39.88
2	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
4	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
19	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
<hr/>						
34	* BUDGET UNIT TOTAL *					
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50	** DEPARTMENT TOTAL **					

COMMUNITY SERVICES AGENCY

SERVICE & SUPPORT

1	Dir of Community Servs Agency	78.09	---	97.61	---	117.13
4	Asst Director	49.37	---	61.71	---	74.05
1	Sr. IT Manager	45.98	---	57.48	---	68.98

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COMMUNITY SERVICES AGENCY (Continued)

SERVICE & SUPPORT (Continued)

11	Manager IV	44.42	---	55.53	---	66.64
25	Manager III	39.30	---	49.12	---	58.94
8	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant V	31.22	---	39.02	---	46.82
2	Confidential Assistant IV	26.21	---	32.76	---	39.31
11	Confidential Assistant III	21.82	---	27.27	---	32.72
2	Confidential Assistant II	19.35	---	24.19	---	29.03
2	Software Administrator III	49.79	52.28	54.89	57.63	60.51
1	Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51
8	Software Administrator II	42.93	45.08	47.33	49.70	52.19
7	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1	Sr Application Specialist	42.08	44.18	46.39	48.71	51.15
3	Special Investigator III	40.04	42.04	44.14	46.35	48.67
36	Social Worker Supv II	39.40	41.37	43.44	45.61	47.89
6	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
10	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
10	Special Investigator II	36.30	38.12	40.03	42.03	44.13
10	Accountant III	36.06	37.86	39.75	41.74	43.83
148	Social Worker V	35.73	37.52	39.40	41.37	43.44
62	Family Services Supervisor	32.99	34.64	36.37	38.19	40.10
6	Accountant II	32.81	34.45	36.17	37.98	39.88
4	Technology Specialist II	30.86	32.40	34.02	35.72	37.51
34	Social Worker III	30.46	31.98	33.58	35.26	37.02
8	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
4	Accounting Supv	29.14	30.60	32.13	33.74	35.43
1	Buyer	28.23	29.64	31.12	32.68	34.31
30	Family Services Specialist IV	28.08	29.48	30.95	32.50	34.13
1	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
10	Supv Acct Admin Clerk II	27.70	29.09	30.54	32.07	33.67
23	Social Worker II	26.48	27.80	29.19	30.65	32.18
1	Accountant I	25.65	26.93	28.28	29.69	31.17
13	Fraud Tech	25.52	26.80	28.14	29.55	31.03
112	Family Services Specialist III	25.52	26.80	28.14	29.55	31.03
1	Collector	24.48	25.70	26.99	28.34	29.76
1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
9	Accounting Tech	24.05	25.25	26.51	27.84	29.23
341	Family Services Specialist II	23.12	24.28	25.49	26.76	28.10
4	Storekeeper II	23.00	24.15	25.36	26.63	27.96
7	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
22	Account Clerk III	21.90	23.00	24.15	25.36	26.63
30	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
19	Social Services Assistant	20.25	21.26	22.32	23.44	24.61
5	Account Clerk II	19.38	20.35	21.37	22.44	23.56
2	Interviewer II	19.35	20.32	21.34	22.41	23.53
107	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
7	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03

1,172 * BUDGET UNIT TOTAL *

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COMMUNITY SERVICES AGENCY (Continued)

1,172	** DEPARTMENT TOTAL **
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COOPERATIVE EXTENSION

COOPERATIVE EXTENSION

1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Master Gardener	30.45	31.97	33.57	35.25	37.01
1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
2	Admin Secretary	23.53	24.71	25.95	27.25	28.61
1	Agricultural Assistant II	20.94	21.99	23.09	24.24	25.45
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
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7	* BUDGET UNIT TOTAL *					

7	** DEPARTMENT TOTAL **
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COUNTY COUNSEL

COUNTY COUNSEL

1	County Counsel	95.48	---	119.35	---	143.22
1	Asst County Counsel	73.02	---	91.28	---	109.54
11	Deputy County Counsel V	59.59	---	74.49	---	89.39
1	Confidential Paralegal III	29.70	---	32.91	---	36.10
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
4	Confidential Assistant III	21.82	---	27.27	---	32.72
1	Paralegal III	29.70	31.19	32.75	34.39	36.11
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20	* BUDGET UNIT TOTAL *					

20	** DEPARTMENT TOTAL **
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DISTRICT ATTORNEY

AUTO INSURANCE FRAUD

1	Criminal Investigator II	41.41	43.48	45.65	47.93	50.33
1	* BUDGET UNIT TOTAL *					

CRIMINAL DIVISION

1	District Attorney	---	---	117.11	---	---
1	Asst District Attorney	69.54	---	86.92	---	104.30
5	Chief Dep District Attny	60.72	---	75.90	---	91.08
1	Chief Criminal Investigator	49.37	---	61.71	---	74.05
1	IT Manager	42.78	---	53.47	---	64.16

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DISTRICT ATTORNEY (Continued)

CRIMINAL DIVISION (Continued)

1	Manager III	39.30	---	49.12	---	58.94
2	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
2	Confidential Assistant III	21.82	---	27.27	---	32.72
49	Attorney V	67.69	71.07	74.62	78.35	82.27
3	Lieutenant-District Attorney	43.34	---	54.18	---	65.02
2	Software Engineer II	42.93	45.08	47.33	49.70	52.19
2	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
15	Criminal Investigator II	41.41	43.48	45.65	47.93	50.33
3	Technology Specialist II	30.86	32.40	34.02	35.72	37.51
8	Paralegal III	29.70	31.19	32.75	34.39	36.11
4	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
2	Victim Advocate II	23.02	24.17	25.38	26.65	27.98
18	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
13	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
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135	* BUDGET UNIT TOTAL *					

ELDER ABUSE ADVOC & OUTREACH

1	Victim Advocate II	23.02	24.17	25.38	26.65	27.98
1	* BUDGET UNIT TOTAL *					

REAL ESTATE FRAUD PROSECUTION

1	Attorney V	67.69	71.07	74.62	78.35	82.27
1	Criminal Investigator II	41.41	43.48	45.65	47.93	50.33
2	* BUDGET UNIT TOTAL *					

UNSERVED/UNDERSERVED VICTIM AD

2	Victim Advocate II	23.02	24.17	25.38	26.65	27.98
2	* BUDGET UNIT TOTAL *					

VICTIM SERVICES PROGRAM

1	Manager II	34.76	---	43.45	---	52.14
2	Victim Services Supervisor	32.81	34.45	36.17	37.98	39.88
8	Victim Advocate II	23.02	24.17	25.38	26.65	27.98
1	Legal Clerk II	19.24	20.20	21.21	22.27	23.38
12	* BUDGET UNIT TOTAL *					

VIOLENCE AGAINST WOMEN

1	Attorney V	67.69	71.07	74.62	78.35	82.27
1	Victim Advocate II	23.02	24.17	25.38	26.65	27.98
2	* BUDGET UNIT TOTAL *					

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DISTRICT ATTORNEY (Continued)

155 **** DEPARTMENT TOTAL ****

ENVIRONMENTAL RESOURCES

ENVIRONMENTAL RESOURCES

1 Dir Of Envir Resources	70.10	---	87.62	---	105.14
2 Asst Director	49.37	---	61.71	---	74.05
1 Supv Milk & Dairy Insp	44.42	---	55.53	---	66.64
4 Manager IV	44.42	---	55.53	---	66.64
1 Manager III	39.30	---	49.12	---	58.94
1 Manager II	34.76	---	43.45	---	52.14
1 Confidential Assistant IV	26.21	---	32.76	---	39.31
3 Confidential Assistant III	21.82	---	27.27	---	32.72
1 Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51
1 Software Administrator II	42.93	45.08	47.33	49.70	52.19
2 Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1 Sr Resource Management Spec	36.54	38.37	40.29	42.30	44.42
6 Sr Env Health Spec	36.54	38.37	40.29	42.30	44.42
4 Sr Hazard Material Spec	36.54	38.37	40.29	42.30	44.42
1 Technology Specialist III	36.37	38.19	40.10	42.11	44.22
12 Env Health Spec III	33.12	34.78	36.52	38.35	40.27
8 Hazard Material Spec III	33.12	34.78	36.52	38.35	40.27
1 Milk & Dairy Inspector II	33.12	34.78	36.52	38.35	40.27
2 Resource Mgt Spec III	33.12	34.78	36.52	38.35	40.27
2 Accountant II	32.81	34.45	36.17	37.98	39.88
7 Zoning Enf Offcr	31.24	32.80	34.44	36.16	37.97
3 Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
1 Supv Acct Admin Clerk I	25.17	26.43	27.75	29.14	30.60
2 Accounting Tech	24.05	25.25	26.51	27.84	29.23
4 Admin Secretary	23.53	24.71	25.95	27.25	28.61
3 Account Clerk III	21.90	23.00	24.15	25.36	26.63
5 Admin Clerk III	21.00	22.05	23.15	24.31	25.53
4 Env Tech	20.19	21.20	22.26	23.37	24.54
2 Env Resources Aide	16.22	17.03	17.88	18.77	19.71

86 *** BUDGET UNIT TOTAL ***

FINK ROAD LANDFILL

1 Manager III	39.30	---	49.12	---	58.94
1 Manager I	30.95	---	38.69	---	46.43
1 Landfill Lead Worker	28.43	29.85	31.34	32.91	34.56
5 Landfill Equip Oper III	25.20	26.46	27.78	29.17	30.63
1 Accounting Tech	24.05	25.25	26.51	27.84	29.23
7 Landfill Equip Oper II	22.90	24.05	25.25	26.51	27.84
2 Account Clerk III	21.90	23.00	24.15	25.36	26.63
4 Env Resources Aide	16.22	17.03	17.88	18.77	19.71

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ENVIRONMENTAL RESOURCES (Continued)

FINK ROAD LANDFILL (Continued)

22 * BUDGET UNIT TOTAL *

GROUNDWATER PROGRAM

1	Manager IV	44.42	---	55.53	---	66.64
1	* BUDGET UNIT TOTAL *					

109 ** DEPARTMENT TOTAL **

GENERAL SERVICES AGENCY

ADMINISTRATION

1	General Serv Agency Director	55.63	---	69.54	---	83.45
1	Manager IV	44.42	---	55.53	---	66.64
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Confidential Assistant III	21.82	---	27.27	---	32.72
1	Accountant III	36.06	37.86	39.75	41.74	43.83
1	Accountant II	32.81	34.45	36.17	37.98	39.88
2	Accounting Tech	24.05	25.25	26.51	27.84	29.23
9	* BUDGET UNIT TOTAL *					

CAPITAL FACILITIES

1	Asst Director	49.37	---	61.71	---	74.05
3	Manager IV	44.42	---	55.53	---	66.64
2	Manager II	34.76	---	43.45	---	52.14
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
2	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
9	* BUDGET UNIT TOTAL *					

CENTRAL SERVICES DIVISION

2	Manager III	39.30	---	49.12	---	58.94
2	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
3	Sr Buyer	30.37	31.89	33.48	35.15	36.91
2	Storekeeper II	23.00	24.15	25.36	26.63	27.96
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
3	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03
13	* BUDGET UNIT TOTAL *					

FACILITIES MAINTENANCE

1	Manager III	39.30	---	49.12	---	58.94
2	Building Serv Supv	33.24	34.90	36.65	38.48	40.40

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GENERAL SERVICES AGENCY (Continued)

FACILITIES MAINTENANCE (Continued)

5	Maintenance Engineer III	28.26	29.67	31.15	32.71	34.35
20	Maintenance Engineer II	25.60	26.88	28.22	29.63	31.11
1	Storekeeper II	23.00	24.15	25.36	26.63	27.96
1	Sr Custodian	18.36	19.28	20.24	21.25	22.31
10	Housekeeper/Custodian	16.70	17.54	18.42	19.34	20.31
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40	* BUDGET UNIT TOTAL *					

FLEET SERVICES DIVISION

1	Manager III	39.30	---	49.12	---	58.94
1	Lead Equip Mechanic	29.11	30.57	32.10	33.71	35.40
7	Equipment Mechanic	26.46	27.78	29.17	30.63	32.16
1	Storekeeper II	23.00	24.15	25.36	26.63	27.96
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
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11	* BUDGET UNIT TOTAL *					

TENTH STREET PLACE

1	Manager III	39.30	---	49.12	---	58.94
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1	* BUDGET UNIT TOTAL *					

83 **** DEPARTMENT TOTAL ****

HEALTH SERVICES AGENCY

ADMINISTRATION

1	Managing Dir Of Hlth Serv Ag	78.09	---	97.61	---	117.13
1	Assoc Director	55.63	---	69.54	---	83.45
2	Manager IV	44.42	---	55.53	---	66.64
1	IT Manager	42.78	---	53.47	---	64.16
4	Manager III	39.30	---	49.12	---	58.94
2	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant V	31.22	---	39.02	---	46.82
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
8	Confidential Assistant III	21.82	---	27.27	---	32.72
1	Software Administrator III	49.79	52.28	54.89	57.63	60.51
1	Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51
2	Software Administrator II	42.93	45.08	47.33	49.70	52.19
2	Software Engineer II	42.93	45.08	47.33	49.70	52.19
4	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
2	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
5	Accountant III	36.06	37.86	39.75	41.74	43.83
3	Accountant II	32.81	34.45	36.17	37.98	39.88
4	Technology Specialist II	30.86	32.40	34.02	35.72	37.51

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HEALTH SERVICES AGENCY (Continued)

ADMINISTRATION (Continued)

1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
1	Accounting Supv	29.14	30.60	32.13	33.74	35.43
1	Accountant I	25.65	26.93	28.28	29.69	31.17
1	HSA Facilities Supervisor	23.71	24.90	26.15	27.46	28.83
4	Medical Biller II	23.12	24.28	25.49	26.76	28.10
2	Storekeeper II	23.00	24.15	25.36	26.63	27.96
5	Account Clerk III	21.90	23.00	24.15	25.36	26.63
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
2	Account Clerk II	19.38	20.35	21.37	22.44	23.56
5	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03
10	Housekeeper/Custodian	16.70	17.54	18.42	19.34	20.31
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79	* BUDGET UNIT TOTAL *					

CLINICS & ANCILLARY SERVICES

1	Medical Director	95.48	---	119.35	---	143.22
1	Assoc Director	55.63	---	69.54	---	83.45
1	Asst Director	49.37	---	61.71	---	74.05
4	Sr Nurse Mgr	47.89	---	59.86	---	71.83
1	Nurse Mgr	43.43	---	54.29	---	65.15
2	Manager III	39.30	---	49.12	---	58.94
1	Manager II	34.76	---	43.45	---	52.14
6	Sr Nurse Practitioner	61.17	64.23	67.44	70.81	74.35
1	Sr Physician Asst	53.69	56.37	59.19	62.15	65.26
11	Staff Nurse III	45.98	48.28	50.69	53.22	55.88
9	Staff Nurse II	43.22	45.38	47.65	50.03	52.53
5	MH Clinician II	40.67	42.70	44.84	47.08	49.43
2	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
3	Supv Acct Admin Clerk II	27.70	29.09	30.54	32.07	33.67
1	Supv Acct Admin Clerk I	25.17	26.43	27.75	29.14	30.60
5	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
7	Community Health Work III	23.46	24.63	25.86	27.15	28.51
3	Med Records Clerk	21.26	22.32	23.44	24.61	25.84
7	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
2	Community Health Work II	19.83	20.82	21.86	22.95	24.10
47	Nursing Asst	18.59	19.52	20.50	21.53	22.61
59	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
1	Therapist Aid	16.52	17.35	18.22	19.13	20.09
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181	* BUDGET UNIT TOTAL *					

PUBLIC HEALTH

1	Public Health Officer	95.48	---	119.35	---	143.22
1	Asst Public Health Officer	78.09	---	97.61	---	117.13
1	Assoc Director	55.63	---	69.54	---	83.45
1	Asst Director	49.37	---	61.71	---	74.05

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HEALTH SERVICES AGENCY (Continued)

PUBLIC HEALTH (Continued)

1	Sr Nurse Mgr	47.89	---	59.86	---	71.83
1	Chief Phys/Occupational Therap	44.42	---	55.53	---	66.64
2	Nurse Mgr	43.43	---	54.29	---	65.15
5	Manager III	39.30	---	49.12	---	58.94
4	Manager II	34.76	---	43.45	---	52.14
2	Confidential Assistant III	21.82	---	27.27	---	32.72
2	Phys/Occupational TherapistIII	49.30	51.77	54.36	57.08	59.93
8	Public Health Nurse III	48.81	51.25	53.81	56.50	59.33
35	Public Health Nurse II	46.49	48.81	51.25	53.81	56.50
3	Staff Nurse III	45.98	48.28	50.69	53.22	55.88
8	Phys/Occupational Therapist II	45.92	48.22	50.63	53.16	55.82
2	Staff Nurse II	43.22	45.38	47.65	50.03	52.53
3	Epidemiologist II	40.92	42.97	45.12	47.38	49.75
9	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
4	Social Worker V	35.73	37.52	39.40	41.37	43.44
1	Sr Med Investigator	33.66	35.34	37.11	38.97	40.92
7	Pub Hlth Nutritionist II	33.35	35.02	36.77	38.61	40.54
8	Health Educator	33.16	34.82	36.56	38.39	40.31
6	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
8	Med Investigator	30.12	31.63	33.21	34.87	36.61
1	Supv Acct Admin Clerk II	27.70	29.09	30.54	32.07	33.67
1	Supv Acct Admin Clerk I	25.17	26.43	27.75	29.14	30.60
9	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
9	Community Health Work III	23.46	24.63	25.86	27.15	28.51
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
1	Med Records Clerk	21.26	22.32	23.44	24.61	25.84
16	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
26	Community Health Work II	19.83	20.82	21.86	22.95	24.10
13	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
3	Therapist Aid	16.52	17.35	18.22	19.13	20.09
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203	* BUDGET UNIT TOTAL *					

463 ** DEPARTMENT TOTAL **

INFORMATION TECHNOLOGY CENTRAL

INFORMATION TECHNOLOGY CENTRAL

1	Director of ITC	55.63	---	69.54	---	83.45
1	Asst Director of ITC	49.37	---	61.71	---	74.05
2	Sr. IT Manager	45.98	---	57.48	---	68.98
2	IT Manager	42.78	---	53.47	---	64.16
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
4	Software Administrator III	49.79	52.28	54.89	57.63	60.51
1	Software Engineer III	49.79	52.28	54.89	57.63	60.51
3	Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51

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INFORMATION TECHNOLOGY CENTRAL (Continued)

INFORMATION TECHNOLOGY CENTRAL		(Continued)				
7	Software Administrator II	42.93	45.08	47.33	49.70	52.19
1	Software Engineer II	42.93	45.08	47.33	49.70	52.19
6	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
4	IT Business Analyst	39.46	41.43	43.50	45.68	47.96
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
10	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
2	Technology Specialist II	30.86	32.40	34.02	35.72	37.51
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46	* BUDGET UNIT TOTAL *					
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46	** DEPARTMENT TOTAL **					

LAW LIBRARY

LAW LIBRARY						
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Library Asst II	20.23	21.24	22.30	23.42	24.59
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2	* BUDGET UNIT TOTAL *					
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2	** DEPARTMENT TOTAL **					

LIBRARY

LIBRARY						
1	County Librarian	55.63	---	69.54	---	83.45
4	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
4	Librarian III	34.24	35.95	37.75	39.64	41.62
1	Clerical Division Supv	33.48	35.15	36.91	38.76	40.70
1	Accountant II	32.81	34.45	36.17	37.98	39.88
14	Librarian II	30.19	31.70	33.29	34.95	36.70
1	Storekeeper II	23.00	24.15	25.36	26.63	27.96
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
43	Library Asst II	20.23	21.24	22.30	23.42	24.59
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72	* BUDGET UNIT TOTAL *					
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72	** DEPARTMENT TOTAL **					

LOCAL AGENCY FORMATION COMM

LOCAL AGENCY FORMATION COMM

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LOCAL AGENCY FORMATION COMM (Continued)

LOCAL AGENCY FORMATION COMM (Continued)

1	Manager IV	44.42	---	55.53	---	66.64
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
3	* BUDGET UNIT TOTAL *					
3	** DEPARTMENT TOTAL **					

PARKS & RECREATION

PARKS & RECREATION

1	Director Of Parks and Rec.	55.63	---	69.54	---	83.45
1	Manager IV	44.42	---	55.53	---	66.64
3	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
2	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	Accountant II	32.81	34.45	36.17	37.98	39.88
1	Park Supv	27.76	29.15	30.61	32.14	33.75
12	Park Mntc Worker III	24.64	25.87	27.16	28.52	29.95
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
18	Park Mntc Worker II	22.90	24.05	25.25	26.51	27.84
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
2	Account Clerk II	19.38	20.35	21.37	22.44	23.56
15	Park Aide	16.22	17.03	17.88	18.77	19.71
59	* BUDGET UNIT TOTAL *					
59	** DEPARTMENT TOTAL **					

PLANNING & COMMUNITY DEV

BUILDING PERMITS

1	Manager IV	44.42	---	55.53	---	66.64
1	Supv Building Inspector	39.30	---	49.12	---	58.94
2	Building Inspector III	39.41	41.38	43.45	45.62	47.90
3	Plan Check Engineer	39.41	41.38	43.45	45.62	47.90
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
5	Building Inspector II	35.85	37.64	39.52	41.50	43.58
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
2	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
17	* BUDGET UNIT TOTAL *					

PLANNING

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PLANNING & COMMUNITY DEV (Continued)

PLANNING (Continued)

1	Dir Of Plan & Comm Devel	70.10	---	87.62	---	105.14
3	Manager IV	44.42	---	55.53	---	66.64
3	Manager III	39.30	---	49.12	---	58.94
2	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
6	Assoc Planner	36.18	37.99	39.89	41.88	43.97
1	Accountant III	36.06	37.86	39.75	41.74	43.83
1	Accountant II	32.81	34.45	36.17	37.98	39.88
3	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
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23	* BUDGET UNIT TOTAL *					
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40	** DEPARTMENT TOTAL **					

PROBATION

ADMINISTRATION

1	Chief Probation Offcr	70.10	---	87.62	---	105.14
1	Asst Chief Probation Officer	61.19	---	76.49	---	91.79
1	IT Manager	42.78	---	53.47	---	64.16
2	Manager III	39.30	---	49.12	---	58.94
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
4	Confidential Assistant III	21.82	---	27.27	---	32.72
1	Software Engineer II	42.93	45.08	47.33	49.70	52.19
2	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1	Supv Prob Offcr	38.10	40.01	42.01	44.11	46.32
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
2	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
1	Accountant III	36.06	37.86	39.75	41.74	43.83
1	Accountant I	25.65	26.93	28.28	29.69	31.17
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
1	Account Clerk II	19.38	20.35	21.37	22.44	23.56
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22	* BUDGET UNIT TOTAL *					

COMMUNITY CORRECTIONS PARTNER

1	Manager IV - Safety	44.42	---	55.53	---	66.64
3	Supv Prob Offcr	38.10	40.01	42.01	44.11	46.32
3	Deputy Prob Offcr III	33.53	35.21	36.97	38.82	40.76
2	Crime Analyst	32.01	33.61	35.29	37.05	38.90
21	Deputy Prob Offcr II	30.04	31.54	33.12	34.78	36.52
3	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
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33	* BUDGET UNIT TOTAL *					

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PROBATION (Continued)

CORR PERF INCENTIVE FUND

1	Software Administrator III	49.79	52.28	54.89	57.63	60.51
1	Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	Deputy Prob Ofcfr III	33.53	35.21	36.97	38.82	40.76
1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
<hr/>						
5	* BUDGET UNIT TOTAL *					

FIELD SERVICES

2	Manager IV - Safety	44.42	---	55.53	---	66.64
1	Manager II	34.76	---	43.45	---	52.14
11	Supv Prob Ofcfr	38.10	40.01	42.01	44.11	46.32
12	Deputy Prob Ofcfr III	33.53	35.21	36.97	38.82	40.76
60	Deputy Prob Ofcfr II	30.04	31.54	33.12	34.78	36.52
3	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
3	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
3	Probation Technician	21.62	22.70	23.84	25.03	26.28
19	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
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114	* BUDGET UNIT TOTAL *					

INSTITUTIONAL SERVICES

1	Manager IV - Safety	44.42	---	55.53	---	66.64
1	Manager II - Safety	34.76	---	43.45	---	52.14
1	Confidential Assistant III	21.82	---	27.27	---	32.72
5	Supv Probation Correction Ofcfr	34.82	36.56	38.39	40.31	42.33
15	Probation Corrections Ofcfr III	30.73	32.27	33.88	35.57	37.35
20	Probation Corrections Ofcfr II	26.97	28.32	29.74	31.23	32.79
1	Storekeeper II	23.00	24.15	25.36	26.63	27.96
1	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
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45	* BUDGET UNIT TOTAL *					

JJCPA

1	Manager IV - Safety	44.42	---	55.53	---	66.64
2	Supv Prob Ofcfr	38.10	40.01	42.01	44.11	46.32
1	Supv Probation Correction Ofcfr	34.82	36.56	38.39	40.31	42.33
1	Deputy Prob Ofcfr III	33.53	35.21	36.97	38.82	40.76
1	Probation Corrections Ofcfr III	30.73	32.27	33.88	35.57	37.35
7	Deputy Prob Ofcfr II	30.04	31.54	33.12	34.78	36.52
1	Probation Corrections Ofcfr II	26.97	28.32	29.74	31.23	32.79
1	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
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15	* BUDGET UNIT TOTAL *					

JUVENILE COMMITMENT FACILITY

1	Manager II - Safety	34.76	---	43.45	---	52.14
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PROBATION (Continued)

JUVENILE COMMITMENT FACILITY

(Continued)

4	Supv Probation Correction Ofcr	34.82	36.56	38.39	40.31	42.33
5	Probation Corrections Offc III	30.73	32.27	33.88	35.57	37.35
7	Probation Corrections Offc II	26.97	28.32	29.74	31.23	32.79
1	Supv Custodial Cook	23.36	24.53	25.76	27.05	28.40
5	Custodial Cook	21.25	22.31	23.43	24.60	25.83
1	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
<hr/>						
24	* BUDGET UNIT TOTAL *					

YOBG

1	Supv Probation Correction Ofcr	34.82	36.56	38.39	40.31	42.33
1	Crime Analyst	32.01	33.61	35.29	37.05	38.90
2	Probation Corrections Offc III	30.73	32.27	33.88	35.57	37.35
1	Deputy Prob Offcr II	30.04	31.54	33.12	34.78	36.52
10	Probation Corrections Offc II	26.97	28.32	29.74	31.23	32.79
1	Custodial Cook	21.25	22.31	23.43	24.60	25.83
<hr/>						
16	* BUDGET UNIT TOTAL *					

274 **** DEPARTMENT TOTAL ****

PUBLIC DEFENDER

INDIGENT DEFENSE

1	Chief Dep Public Defender	60.72	---	75.90	---	91.08
3	Attorney V	67.69	71.07	74.62	78.35	82.27
1	Special Investigator III	40.04	42.04	44.14	46.35	48.67
1	Caseworker II	30.46	31.98	33.58	35.26	37.02
1	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
1	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
<hr/>						
8	* BUDGET UNIT TOTAL *					

PUBLIC DEFENDER

1	Public Defender	78.09	---	97.61	---	117.13
2	Chief Dep Public Defender	60.72	---	75.90	---	91.08
2	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
28	Attorney V	67.69	71.07	74.62	78.35	82.27
1	Special Investigator III	40.04	42.04	44.14	46.35	48.67
5	Special Investigator II	36.30	38.12	40.03	42.03	44.13
5	Caseworker II	30.46	31.98	33.58	35.26	37.02
2	Paralegal III	29.70	31.19	32.75	34.39	36.11
1	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
1	Paralegal II	27.60	28.98	30.43	31.95	33.55
5	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86

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PUBLIC DEFENDER (Continued)

PUBLIC DEFENDER (Continued)

4	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
3	Admin Clerk II	18.59	19.52	20.50	21.53	22.61

61 * BUDGET UNIT TOTAL *

69 ** DEPARTMENT TOTAL **

PUBLIC WORKS

ADMINISTRATION

1	Dir Of Public Works	78.09	---	97.61	---	117.13
1	Sr Civil Engineer	49.37	---	61.71	---	74.05
1	Manager IV	44.42	---	55.53	---	66.64
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
2	Confidential Assistant III	21.82	---	27.27	---	32.72
1	Engineer III	44.69	46.92	49.27	51.73	54.32
1	Accountant III	36.06	37.86	39.75	41.74	43.83
2	Accountant II	32.81	34.45	36.17	37.98	39.88
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
2	Admin Clerk III	21.00	22.05	23.15	24.31	25.53

15 * BUDGET UNIT TOTAL *

MORGAN SHOP

1	Manager III	39.30	---	49.12	---	58.94
1	Heavy Equipment Mechanic III	31.09	32.64	34.27	35.98	37.78
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
6	Heavy Equipment Mechanic II	28.80	30.24	31.75	33.34	35.01
1	Storekeeper II	23.00	24.15	25.36	26.63	27.96

10 * BUDGET UNIT TOTAL *

ROAD & BRIDGE

3	Deputy Dir Public Works	55.63	---	69.54	---	83.45
1	Surveyor	49.37	---	61.71	---	74.05
3	Sr Civil Engineer	49.37	---	61.71	---	74.05
1	Manager III	39.30	---	49.12	---	58.94
1	Manager II	34.76	---	43.45	---	52.14
4	Civil Engineer	50.49	53.01	55.66	58.44	61.36
1	Assoc County Surveyor	47.66	50.04	52.54	55.17	57.93
7	Engineer III	44.69	46.92	49.27	51.73	54.32
1	Transportation Project Coord	42.82	44.96	47.21	49.57	52.05
1	Asst County Surveyor	40.62	42.65	44.78	47.02	49.37
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95

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PUBLIC WORKS (Continued)

ROAD & BRIDGE (Continued)

1	Accountant III	36.06	37.86	39.75	41.74	43.83
7	Sr Engineering/Surveying Tech	35.45	37.22	39.08	41.03	43.08
4	Road Supv	32.95	34.60	36.33	38.15	40.06
2	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
1	Engineering/Surveying Tech	30.27	31.78	33.37	35.04	36.79
9	Sr Road Mntc Worker	29.58	31.06	32.61	34.24	35.95
50	Road Mntc Worker III	26.25	27.56	28.94	30.39	31.91
1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Admin Secretary	23.53	24.71	25.95	27.25	28.61
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63

101 * BUDGET UNIT TOTAL *

126 ** DEPARTMENT TOTAL **

RETIREMENT

RETIREMENT

1	Executive Director	78.09	---	102.38	---	126.65
1	Retirement Invstmnt Off. III	49.37	---	61.71	---	74.05
1	Manager IV	44.42	---	55.53	---	66.64
1	Manager III	39.30	---	49.12	---	58.94
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant V	31.22	---	39.02	---	46.82
5	Confidential Assistant IV	26.21	---	32.76	---	39.31
3	Confidential Assistant III	21.82	---	27.27	---	32.72
1	Attorney V	67.69	71.07	74.62	78.35	82.27
1	Software Administrator II	42.93	45.08	47.33	49.70	52.19

16 * BUDGET UNIT TOTAL *

16 ** DEPARTMENT TOTAL **

SHERIFF

ADMINISTRATION

1	Sheriff	---	---	117.11	---	---
1	Undersheriff	70.08	---	87.60	---	105.12
1	Captain	61.19	---	76.49	---	91.79
1	Sr. IT Manager	45.98	---	57.48	---	68.98
1	Manager IV	44.42	---	55.53	---	66.64
2	Manager III	39.30	---	49.12	---	58.94
3	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant V	31.22	---	39.02	---	46.82
2	Confidential Assistant IV	26.21	---	32.76	---	39.31

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SHERIFF (Continued)

ADMINISTRATION (Continued)

5 Confidential Assistant III	21.82	---	27.27	---	32.72
3 Confidential Assistant II	19.35	---	24.19	---	29.03
1 Software Engineer III	49.79	52.28	54.89	57.63	60.51
1 Infrastructure Engineer III	49.79	52.28	54.89	57.63	60.51
2 Lieutenant-Sheriff	47.68	---	59.60	---	71.52
2 Sergeant	46.02	48.32	50.74	53.28	55.94
1 Software Administrator II	42.93	45.08	47.33	49.70	52.19
2 Software Engineer II	42.93	45.08	47.33	49.70	52.19
3 Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1 Sergeant-Custodial	39.34	41.31	43.38	45.55	47.83
4 Deputy Sheriff II	38.50	40.43	42.45	44.57	46.80
1 Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1 Technology Specialist III	36.37	38.19	40.10	42.11	44.22
4 Accountant III	36.06	37.86	39.75	41.74	43.83
1 Accountant II	32.81	34.45	36.17	37.98	39.88
3 Technology Specialist II	30.86	32.40	34.02	35.72	37.51
2 Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
5 Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
3 Accounting Tech	24.05	25.25	26.51	27.84	29.23
1 Storekeeper II	23.00	24.15	25.36	26.63	27.96
5 Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
4 Account Clerk III	21.90	23.00	24.15	25.36	26.63
25 Legal Clerk III	21.00	22.05	23.15	24.31	25.53
2 Admin Clerk II	18.59	19.52	20.50	21.53	22.61
1 Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03
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96 * BUDGET UNIT TOTAL *					

CAL-MMET PROGRAM

1 Sergeant	46.02	48.32	50.74	53.28	55.94
2 Deputy Sheriff II	38.50	40.43	42.45	44.57	46.80
1 Legal Clerk III	21.00	22.05	23.15	24.31	25.53
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4 * BUDGET UNIT TOTAL *					

CAL ID PROGRAM

2 Technology Specialist II	30.86	32.40	34.02	35.72	37.51
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2 * BUDGET UNIT TOTAL *					

CONTRACT CITIES

3 Lieutenant-Sheriff	47.68	---	59.60	---	71.52
8 Sergeant	46.02	48.32	50.74	53.28	55.94
53 Deputy Sheriff II	38.50	40.43	42.45	44.57	46.80
2 Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
3 Community Serv Offcr	23.16	24.32	25.54	26.82	28.16
6 Legal Clerk III	21.00	22.05	23.15	24.31	25.53

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SHERIFF (Continued)

CONTRACT CITIES (Continued)

75 * BUDGET UNIT TOTAL *

COUNTY FIRE SERVICE FUND

1	Deputy Fire Warden/Dep Dir OES	44.42	---	55.53	---	66.64
1	Manager III - Safety	39.30	---	49.12	---	58.94
1	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	Fire Prevention Specialist III	32.52	34.15	35.86	37.65	39.53
4	Fire Prevention Specialist II	29.56	31.04	32.59	34.22	35.93
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
1	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
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11	* BUDGET UNIT TOTAL *					

COURT SECURITY

1	Lieutenant-Sheriff	47.68	---	59.60	---	71.52
2	Sergeant	46.02	48.32	50.74	53.28	55.94
16	Deputy Sheriff II	38.50	40.43	42.45	44.57	46.80
14	Deputy Sheriff-Custodial	32.73	34.37	36.09	37.89	39.78
6	Community Serv Offcr	23.16	24.32	25.54	26.82	28.16
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39	* BUDGET UNIT TOTAL *					

DETENTION

2	Captain	61.19	---	76.49	---	91.79
1	Manager II	34.76	---	43.45	---	52.14
6	Custodial Lieutenant	42.74	---	53.42	---	64.10
35	Sergeant-Custodial	39.34	41.31	43.38	45.55	47.83
280	Deputy Sheriff-Custodial	32.73	34.37	36.09	37.89	39.78
4	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Admin Secretary	23.53	24.71	25.95	27.25	28.61
1	Supv Custodial Cook	23.36	24.53	25.76	27.05	28.40
7	Community Serv Offcr	23.16	24.32	25.54	26.82	28.16
4	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
8	Custodial Cook	21.25	22.31	23.43	24.60	25.83
21	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
2	Account Clerk II	19.38	20.35	21.37	22.44	23.56
5	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03
6	Asst Cook II	17.82	18.71	19.65	20.63	21.66
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384	* BUDGET UNIT TOTAL *					

EMERGENCY MEDICAL SERVICES

1	Manager IV	44.42	---	55.53	---	66.64
1	EMS Coordinator II	47.34	49.71	52.20	54.81	57.55

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SHERIFF (Continued)

EMERGENCY MEDICAL SERVICES (Continued)

1	EMS Coordinator I	40.04	42.04	44.14	46.35	48.67
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
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6	* BUDGET UNIT TOTAL *					

JAIL COMMISSARY/INMATE WELFARE

1	Sheriff's Support Serv. Supv.	25.65	26.93	28.28	29.69	31.17
1	Chaplain	25.13	26.39	27.71	29.10	30.56
1	Community Serv Offcr	23.16	24.32	25.54	26.82	28.16
1	Storekeeper II	23.00	24.15	25.36	26.63	27.96
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
1	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03
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6	* BUDGET UNIT TOTAL *					

OES/FIRE WARDEN

1	Fire Warden/Asst Dir-OES	61.19	---	76.49	---	91.79
1	Deputy Fire Warden/Dep Dir OES	44.42	---	55.53	---	66.64
1	Manager III	39.30	---	49.12	---	58.94
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
3	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
<hr/>						
8	* BUDGET UNIT TOTAL *					

OPERATIONS

2	Forensic Pathologist	152.41	---	190.51	---	228.61
1	Captain	61.19	---	76.49	---	91.79
1	Manager II	34.76	---	43.45	---	52.14
8	Lieutenant-Sheriff	47.68	---	59.60	---	71.52
22	Sergeant	46.02	48.32	50.74	53.28	55.94
1	Data Scientist	40.93	42.98	45.13	47.39	49.76
130	Deputy Sheriff II	38.50	40.43	42.45	44.57	46.80
3	Forensic Computer Examiner	36.37	38.19	40.10	42.11	44.22
8	Crime Analyst	32.01	33.61	35.29	37.05	38.90
6	Deputy Coroner	31.77	33.36	35.03	36.78	38.62
1	Supv Public Administrator	31.24	32.80	34.44	36.16	37.97
2	Supv Legal Clerk II	27.70	29.09	30.54	32.07	33.67
6	Crime Analyst Tech	25.13	26.39	27.71	29.10	30.56
2	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
1	Admin Secretary	23.53	24.71	25.95	27.25	28.61
12	Community Serv Offcr	23.16	24.32	25.54	26.82	28.16
1	Legal Clerk IV	22.92	24.07	25.27	26.53	27.86
1	Equipment Serv Tech	21.78	22.87	24.01	25.21	26.47
1	Forensic Autopsy Technician	21.26	22.32	23.44	24.61	25.84

**STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
AS OF SEPTEMBER 24, 2022**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

SHERIFF (Continued)

OPERATIONS (Continued)

3	Legal Clerk III	21.00	22.05	23.15	24.31	25.53
2	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
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214	* BUDGET UNIT TOTAL *					

VEHICLE THEFT

1	Deputy Sheriff II	38.50	40.43	42.45	44.57	46.80
1	* BUDGET UNIT TOTAL *					

846 **** DEPARTMENT TOTAL ****

STANISLAUS REGIONAL 911

STANISLAUS REGIONAL 911

1	Dir Of Emergency Dispatch	55.63	---	69.54	---	83.45
1	Manager IV	44.42	---	55.53	---	66.64
4	Manager III	39.30	---	49.12	---	58.94
1	Manager I	30.95	---	38.69	---	46.43
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
5	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
1	Technology Specialist III	36.37	38.19	40.10	42.11	44.22
39	Emergency Dispatcher III	33.62	35.30	37.07	38.92	40.87
1	Technology Specialist II	30.86	32.40	34.02	35.72	37.51
4	Emer Call Taker	23.46	24.63	25.86	27.15	28.51
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
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59	* BUDGET UNIT TOTAL *					

59 **** DEPARTMENT TOTAL ****

TREASURER-TAX COLLECTOR

REVENUE RECOVERY

1	Manager II	34.76	---	43.45	---	52.14
1	Accountant II	32.81	34.45	36.17	37.98	39.88
1	Sr Collector	29.00	30.45	31.97	33.57	35.25
5	Collector	24.48	25.70	26.99	28.34	29.76
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
9	Account Clerk III	21.90	23.00	24.15	25.36	26.63
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18	* BUDGET UNIT TOTAL *					

TREASURER - ADMIN/TAXES

1	Treasurer-Tax Collector	---	---	95.57	---	---
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**STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
AS OF SEPTEMBER 24, 2022**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

TREASURER-TAX COLLECTOR (Continued)

TREASURER - ADMIN/TAXES (Continued)

1	Asst Treasurer-Tax Collector	49.37	---	61.71	---	74.05
1	Manager II	34.76	---	43.45	---	52.14
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Accountant II	32.81	34.45	36.17	37.98	39.88
1	Accountant I	25.65	26.93	28.28	29.69	31.17
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
4	Account Clerk III	21.90	23.00	24.15	25.36	26.63
<hr/>						
11	* BUDGET UNIT TOTAL *					

TREASURY

1	Manager IV	44.42	---	55.53	---	66.64
1	Accountant II	32.81	34.45	36.17	37.98	39.88
1	Accounting Tech	24.05	25.25	26.51	27.84	29.23
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
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4	* BUDGET UNIT TOTAL *					

33 ** DEPARTMENT TOTAL **

WORKFORCE DEVELOPMENT

WORKFORCE DEVELOPMENT

1	Workforce Development Director	55.63	---	69.54	---	83.45
1	Asst Director	49.37	---	61.71	---	74.05
1	IT Manager	42.78	---	53.47	---	64.16
4	Manager III	39.30	---	49.12	---	58.94
1	Confidential Assistant IV	26.21	---	32.76	---	39.31
1	Confidential Assistant III	21.82	---	27.27	---	32.72
2	Software Engineer II	42.93	45.08	47.33	49.70	52.19
2	Infrastructure Engineer II	42.93	45.08	47.33	49.70	52.19
2	Staff Serv Coordinator	36.98	38.83	40.77	42.81	44.95
1	Accountant III	36.06	37.86	39.75	41.74	43.83
5	Family Services Supervisor	32.99	34.64	36.37	38.19	40.10
6	Staff Serv Analyst	30.45	31.97	33.57	35.25	37.01
3	Family Services Specialist IV	28.08	29.48	30.95	32.50	34.13
1	Accountant I	25.65	26.93	28.28	29.69	31.17
47	Family Services Specialist III	25.52	26.80	28.14	29.55	31.03
1	Staff Serv Tech	24.12	25.33	26.60	27.93	29.33
2	Accounting Tech	24.05	25.25	26.51	27.84	29.23
1	Family Services Specialist II	23.12	24.28	25.49	26.76	28.10
1	Account Clerk III	21.90	23.00	24.15	25.36	26.63
2	Admin Clerk III	21.00	22.05	23.15	24.31	25.53
6	Admin Clerk II	18.59	19.52	20.50	21.53	22.61
1	Stock/Delivery Clerk II	18.12	19.03	19.98	20.98	22.03
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92	* BUDGET UNIT TOTAL *					

92 ** DEPARTMENT TOTAL **

**STANISLAUS COUNTY
DEPARTMENT POSITION ALLOCATION REPORT
AS OF SEPTEMBER 24, 2022**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

4,746 ***** STANISLAUS COUNTY TOTAL *****

Special Districts Under the Board of Supervisors

Special Districts are a form of government created by a local community to meet a specific need. Most only provide a single service. Special Districts are distinguished by four common characteristics:

- Are a form of government;
- Governed by a board;
- Provide services and facilities; and
- Have defined boundaries.

Only those residents who benefit from services provided by a Special District pay for them. Certain types of Special Districts require that the City Council or County Supervisors serve as their governing boards. Nevertheless, Special Districts remain separate local governments.

Included in this budget document is the schedule for the 2023 Adopted Budget for Special Districts governed by the Board of Supervisors, whose funds

are maintained in the County Treasury. They are identified by type—County Service Area, Lighting, Lighting and Landscape, and Storm Drain.

Special District funds can only be used for the purpose for which they were collected. Districts receive revenue from property taxes and/or special assessments. A District levying a tax rate and receiving ad valorem taxes prior to the passage of Proposition 13 now receives a portion of the 1% levy.

With the passage of Proposition 13, the amount of property taxes received by Districts was restricted. To fund expenses, a direct assessment was authorized by the Board of Supervisors. In addition, in November 1996, California voters approved Proposition 218, which requires that an increase or new assessment can only become effective through a ballot procedure approved by a simple majority.

County Service Areas

Overview

A County Service Area (CSA) may be established to provide any one or more of a variety of extended services within a particular area. At the time the CSA is established, the Board of Supervisors specifies the type or types of services proposed to be provided within the area. CSAs in Stanislaus County typically provide drainage control and landscaping. These Districts provide for:

- The control of storm water, including waters which arise outside the District and which flow or drain into or through the District;
- The protection from damage by storm of private and public property within the District; and
- The maintenance of landscaping associated with drainage basins and/or park facilities within the District.

The Public Works Department determines estimated expenditures based on projected maintenance for the District and determines estimated revenue

based on projected direct assessments and property tax receipts.

2023 Adopted Budget

There are a total of 20 County Service Areas (CSA). The total budget for all the CSAs in Fiscal Year 2023 is \$1,319,824. This Adopted Budget is funded by \$932,793 in revenue and \$387,031 in fund balance.

CSA 8 Honey Bee Estates has a negative fund balance of \$1,764 as of July 1, 2022. The assessment for the District is fixed and cannot be increased without property owners' approval. A ballot procedure was conducted in Fiscal Year 2017, and an increase was not approved therefore, services have been reduced in the District. Services will remain reduced until the deficit is recovered, or the assessment is approved for an increase.

The other 19 fund balances in the CSA are positive as of July 1, 2022 and are anticipated to remain positive through June 30, 2023.

2024 Proposed Spending Plan

The total budgeted amount for all the CSAs in Budget Year 2024 is \$1,335,116. This Proposed Spending

Plan is funded by \$921,434 in revenue and \$413,682 in fund balance. Fund balances in all of the CSA's are projected to be positive on June 30, 2023, and remain positive through June 30, 2024.

Lighting and/or Landscape Districts

Lighting and/or Landscape Districts

Each Lighting and/or Landscape District funds provide specific improvements and/or services that include the maintenance and operation of lighting and/or landscape improvements and associated structures located within public rights-of-way and dedicated easements.

The Public Works Department determines estimated expenditures based on prior year actual expenses and projected maintenance and determines estimated revenue based on projected direct assessments and property tax receipts.

2023 Adopted Budget

The largest number of Districts, 38, is the Lighting Districts (LD), Landscape Assessment District (LAD), and/or Landscape Lighting Districts (LLD). The total budget for all Landscape and/or Lighting Districts for Fiscal Year 2023 is \$668,792. The Adopted Budget is funded by \$572,744 in revenue and \$96,048 in fund balance.

Lighting Districts continue to experience loss due to several hit and run collisions with streetlight poles, vandalism and theft. These costs are borne by the lighting district in addition to regular maintenance and operations. This can result in significant fluctuation of needed assessments. In order to smooth out assessments, a contingency reserve has been implemented. Department maintenance staff have also implemented measures to reduce instances of vandalism and theft.

North McHenry Lighting District has a negative cash balance of \$1,853 as of July 1, 2022. The assessment for this District is fixed and cannot be increased without property owners' approval. A ballot

procedure was conducted in Fiscal Year 2011, and an increase was not approved. Therefore, roughly 60% of the lights within the lighting district were turned off. These will remain off until the deficit is recovered, or the Proposition 218 ballot procedure is conducted for the assessment increase. At that time, the funding and expenditures will be evaluated to determine how many of the lights can be re-energized.

2024 Spending Plan

The total budgeted amount for all Landscape and/or Lighting Districts for Budget Year 2024 is \$696,911. This Spending Plan is funded by \$572,745 in revenue and \$124,166 in fund balance.

Lighting Districts continue to experience loss due to several hit and run collisions with streetlight poles, vandalism and theft. These costs are borne by the lighting district in addition to regular maintenance and operations. This can result in significant fluctuation of needed assessments. In order to smooth out assessments, a contingency reserve has been implemented. Department maintenance staff have also implemented measures to reduce instances of vandalism and theft.

North McHenry Lighting District is anticipated to recover and will have a positive fund balance on July 1, 2023. The assessment for this district is fixed and cannot be increased without property owners' approval. A ballot procedure was conducted in Fiscal Year 2011, and an increase was not approved. Therefore, roughly 60% of the lights within the lighting district were turned off. At that time, the funding and expenditures will be evaluated to determine how many of the lights can be re-energized.

Storm Drain Districts

Overview

The Board of Supervisors may create and govern a Storm Drain Maintenance District to do the following work: cleaning, repairing, renewal, replacement, widening or straightening of existing storm drain structures, watercourses or drainage channels, and the installation of adjoining structures when necessary for the adequate functioning of such drainage facilities. The District may also construct additional storm drain channels or structures and maintain the same whenever necessary to provide proper and adequate drainage of the surface water.

The Public Works Department determines estimated revenues based on projected direct assessments and property tax receipts and determines estimated District expenditures based on available financing. The District's Advisory Board initiates any necessary maintenance. Payment requests are submitted to the Public Works Department for review and processing.

2023 Adopted Budget

There is a total of seven Storm Drain Districts. The total budget for all Storm Drain Districts in Fiscal Year

2023 is \$1,463,179. This Adopted Budget is funded by \$39,644 in revenue and \$1,423,535 in fund balance.

The fund balances in the Storm Drain Districts are positive as of July 1, 2022 and are anticipated to remain positive through June 30, 2023.

Due to the type of service provided and the potential for significant expenditures in a severe winter, all available resources are typically budgeted.

2024 Spending Plan

There is a total of seven Storm Drain Districts. The total budgeted amount for all Storm Drain Districts in Budget Year 2024 is \$1,463,179. This Spending Plan is funded by \$39,644 in revenue and \$1,423,535 in fund balance. It is anticipated the Storm Drainage and Maintenance districts will have a negative balance by the end of Budget Year 2024. This potential deficit will be addressed and remediated during Budget Year 2024. Due to the type of service provided and the potential for significant expenditures in a severe winter, all available resources are typically budgeted

Stormwater Quality Control

The threat to stormwater quality comes from the urbanized areas within the County, which the CSA's encompass. The County is mandated by the State Water Resources Control Board, Water Quality Order No. 2013-0001-DWQ to regulate stormwater within these urbanized areas. The Special Districts receive additional services above the General Benefit for the following permit areas: Education and Outreach (E.7), Public Involvement and Participation Program (E.8), Illicit Discharge Detection and Elimination Program (E.9), Post-Construction Stormwater

Management Program (E.12), Water Quality Monitoring (E.13), Program Effectiveness Assessment and Improvement (E.14), Total Maximum Daily Loads Compliance Requirements (E.15) and the Annual Reporting Program (E.16).

The fee structure to implement State requirements has not been determined. An estimated annual fee of \$5 per parcel for CSA's, LLD's, and LAD's is included in the budget. Any surplus or shortfall will be adjusted in future calculations.

Special Districts Summary 2023 Adopted Budget

District Name	2023 Adopted Budget			
	Fund Balance July 1, 2022	Revenue	Expenditures	Estimated Fund Balance June 30, 2023
Airport Neighborhood Lighting	\$ 114,341	\$ 28,112	\$ 35,500	\$ 106,953
Almond Wood Estates Lighting	\$ 34,740	\$ 10,854	\$ 13,228	\$ 32,366
Beard Industrial Lighting	\$ 27,031	\$ 6,244	\$ 7,740	\$ 25,535
Country Club Lighting Zone A	\$ 32,698	\$ 4,582	\$ 5,438	\$ 31,842
Country Club Lighting Zone B	\$ 1,955	\$ 1,274	\$ 1,572	\$ 1,657
Crowslanding Lighting	\$ 29,605	\$ 3,977	\$ 4,856	\$ 28,726
Denair Lighting	\$ 167,314	\$ 57,755	\$ 55,778	\$ 169,291
Deo Gloria Estates Lighting	\$ 19,967	\$ 5,104	\$ 7,332	\$ 17,739
Empire Lighting	\$ 128,894	\$ 30,310	\$ 36,841	\$ 122,363
Fairview Tract Lighting	\$ 70,322	\$ 9,826	\$ 12,564	\$ 67,584
Fruit Yard Lighting	\$ 868	\$ 313	\$ 628	\$ 553
Gibbs Ranch Lighting	\$ 26,654	\$ 3,978	\$ 3,824	\$ 26,808
Gilbert Road Lighting	\$ 2,178	\$ 470	\$ 1,072	\$ 1,576
Golden State Lighting	\$ 8,137	\$ 2,502	\$ 3,750	\$ 6,889
Hillcrest Estates Lighting	\$ 93,942	\$ 16,134	\$ 18,210	\$ 91,866
Kenwood Park Lighting	\$ 11,902	\$ 3,449	\$ 4,072	\$ 11,279
Mancini Park Homes Lighting	\$ 24,788	\$ 7,491	\$ 14,458	\$ 17,821
Marshall Avenue Lighting	\$ 8,492	\$ 1,997	\$ 3,262	\$ 7,227
Monterey Park Lighting	\$ 19,523	\$ 3,776	\$ 3,920	\$ 19,379
North McHenry Lighting	\$ (1,853)	\$ 7,215	\$ 3,879	\$ 1,483
North McHenry #2 Lighting	\$ 13,218	\$ 3,058	\$ 3,364	\$ 12,912
North Oaks Lighting	\$ 14,089	\$ 4,493	\$ 6,487	\$ 12,095
Olympic Tract Lighting	\$ 72,720	\$ 15,819	\$ 20,014	\$ 68,525
Peach Blossom Estates Lighting	\$ 6,815	\$ 1,164	\$ 1,784	\$ 6,195
Richland Tract Lighting	\$ 40,558	\$ 7,186	\$ 9,006	\$ 38,738
Salida Lighting	\$ 349,711	\$ 127,708	\$ 157,202	\$ 320,217
Schwartz-Baize Lighting	\$ 2,645	\$ 380	\$ 454	\$ 2,571
Sunset Oaks Lighting	\$ 58,814	\$ 17,265	\$ 21,730	\$ 54,349
Sylvan Village #2 Lighting	\$ 47,138	\$ 6,104	\$ 7,254	\$ 45,988
Tempo Park Lighting	\$ 52,906	\$ 11,229	\$ 12,562	\$ 51,573
Total Lighting & Lighting Mtc Districts	\$ 1,480,112	\$ 399,769	\$ 477,781	\$ 1,402,100

District Name	2023 Adopted Budget			
	Fund Balance July 1, 2022	Revenue	Expenditures	Estimated Fund Balance June 30, 2023
Storm Drainage & Maintenance Districts				
Storm Drain #1	\$ 34,282	\$ 560	\$ 33,114	\$ 1,728
Storm Drain #2	\$ 5,226	\$ 23	\$ 5,227	\$ 22
Storm Drain #3	\$ 1,941	\$ 7	\$ 1,939	\$ 9
Storm Drain #6	\$ 168,374	\$ 2,236	\$ 162,996	\$ 7,614
Storm Drain #8	\$ 1,277,170	\$ 36,342	\$ 1,219,223	\$ 94,289
Storm Drain #9	\$ 4,540	\$ 17	\$ 4,538	\$ 19
Storm Drain #10	\$ 36,672	\$ 459	\$ 36,142	\$ 989
Total Storm Drainage & Mtc Districts	\$ 1,528,205	\$ 39,644	\$ 1,463,179	\$ 104,670
County Service Area Districts				
County Service Area No. 1	\$ 8,395	\$ 1,800	\$ 2,140	\$ 8,055
County Service Area No. 4	\$ 253,361	\$ 168,327	\$ 263,940	\$ 157,748
County Service Area No. 5	\$ 126,056	\$ 6,388	\$ 13,690	\$ 118,754
County Service Area No. 7	\$ 46,420	\$ 1,985	\$ 7,330	\$ 41,075
County Service Area No. 8	\$ (1,764)	\$ 721	\$ 721	\$ (1,764)
County Service Area No. 9	\$ 9,883	\$ 1,462	\$ 8,760	\$ 2,585
County Service Area No. 10	\$ 49,541	\$ 414,715	\$ 414,715	\$ 49,541
County Service Area No. 11	\$ 2,836	\$ -	\$ 1,710	\$ 1,126
County Service Area No. 12	\$ 6,332	\$ 1,000	\$ 6,080	\$ 1,252
County Service Area No. 16	\$ 103,794	\$ 14,583	\$ 28,095	\$ 90,282
County Service Area No. 18	\$ 41,587	\$ 21,434	\$ 57,336	\$ 5,685
County Service Area No. 19	\$ 150,477	\$ 48,890	\$ 93,420	\$ 105,947
County Service Area No. 20	\$ 12,486	\$ 12,369	\$ 22,270	\$ 2,585
County Service Area No. 21	\$ 72,072	\$ 22,688	\$ 51,680	\$ 43,080
County Service Area No. 22	\$ 28,070	\$ 6,949	\$ 16,235	\$ 18,784
County Service Area No. 23	\$ 31,087	\$ 3,325	\$ 17,370	\$ 17,042
County Service Area No. 24	\$ 20,477	\$ 7,268	\$ 26,650	\$ 1,095
County Service Area No. 25	\$ 8,375	\$ 5,941	\$ 11,490	\$ 2,826
County Service Area No. 26	\$ 334,927	\$ 181,538	\$ 263,132	\$ 253,333
County Service Area No. 27	\$ 20,927	\$ 11,410	\$ 13,060	\$ 19,277
Total County Service Area Districts	\$ 1,325,339	\$ 932,793	\$ 1,319,824	\$ 938,308

District Name	2023 Adopted Budget			
	Fund Balance July 1, 2022	Revenue	Expenditures	Estimated Fund Balance June 30, 2023
Lighting & Landscape Districts				
Bret Hart Landscape & Lighting	\$ 146,759	\$ 54,500	\$ 54,500	\$ 146,759
Bystrom Landscape & Lighting	\$ 82,649	\$ 28,116	\$ 33,250	\$ 77,515
Del Rio Heights Landscape	\$ 8,711	\$ 4,512	\$ 6,695	\$ 6,528
Howard/McCracken Landscape & Lighting	\$ 86,224	\$ 23,667	\$ 26,400	\$ 83,491
Laurel Landscape & Lighting	\$ 33,421	\$ 12,790	\$ 15,165	\$ 31,046
Paradise South Landscape & Lighting	\$ 59,070	\$ 22,348	\$ 24,470	\$ 56,948
Riverdale Landscape & Lighting	\$ 51,265	\$ 12,329	\$ 13,655	\$ 49,939
Riverview Landscape & Lighting	\$ 48,825	\$ 14,713	\$ 16,876	\$ 46,662
Total Lighting & Landscape Districts	\$ 516,924	\$ 172,975	\$ 191,011	\$ 498,888
Total Special Districts	\$ 4,850,580	\$ 1,545,181	\$ 3,451,795	\$ 2,943,966

Special Districts Summary 2024 Spending Plan

District Name	2024 Spending Plan			
	Estimated Fund Balance July 1, 2023	Revenue	Expenditures	Estimated Fund Balance June 30, 2024
Lighting & Lighting Maintenance Districts				
Airport Neighborhood Lighting	\$ 106,953	\$ 28,111	\$ 37,450	\$ 97,614
Almond Wood Estates Lighting	\$ 32,366	\$ 10,854	\$ 13,959	\$ 29,261
Beard Industrial Lighting	\$ 25,535	\$ 6,244	\$ 8,165	\$ 23,614
Country Club Lighting Zone A	\$ 31,842	\$ 4,582	\$ 5,740	\$ 30,684
Country Club Lighting Zone B	\$ 1,657	\$ 1,274	\$ 1,572	\$ 1,359
Crowslanding Lighting	\$ 28,726	\$ 3,977	\$ 5,120	\$ 27,583
Denair Lighting	\$ 169,291	\$ 57,755	\$ 58,840	\$ 168,206
Deo Gloria Estates Lighting	\$ 17,739	\$ 5,104	\$ 7,735	\$ 15,108
Empire Lighting	\$ 122,363	\$ 30,310	\$ 38,865	\$ 113,808
Fairview Tract Lighting	\$ 67,584	\$ 9,826	\$ 13,260	\$ 64,150
Fruit Yard Lighting	\$ 553	\$ 313	\$ 660	\$ 206
Gibbs Ranch Lighting	\$ 26,808	\$ 3,978	\$ 4,035	\$ 26,751
Gilbert Road Lighting	\$ 1,576	\$ 470	\$ 1,125	\$ 921
Golden State Lighting	\$ 6,889	\$ 2,503	\$ 3,955	\$ 5,437
Hillcrest Estates Lighting	\$ 91,866	\$ 16,134	\$ 19,215	\$ 88,785
Kenwood Park Lighting	\$ 11,279	\$ 3,450	\$ 4,295	\$ 10,434
Mancini Park Homes Lighting	\$ 17,821	\$ 7,491	\$ 15,255	\$ 10,057
Marshall Avenue Lighting	\$ 7,227	\$ 1,997	\$ 3,440	\$ 5,784
Monterey Park Lighting	\$ 19,379	\$ 3,776	\$ 4,135	\$ 19,020
North McHenry Lighting	\$ 1,483	\$ 7,215	\$ 3,879	\$ 4,819
North McHenry #2 Lighting	\$ 12,912	\$ 3,058	\$ 3,545	\$ 12,425
North Oaks Lighting	\$ 12,095	\$ 4,493	\$ 6,845	\$ 9,743
Olympic Tract Lighting	\$ 68,525	\$ 15,819	\$ 21,110	\$ 63,234
Peach Blossom Estates Lighting	\$ 6,195	\$ 1,164	\$ 1,880	\$ 5,479
Richland Tract Lighting	\$ 38,738	\$ 7,186	\$ 9,501	\$ 36,423
Salida Lighting	\$ 320,217	\$ 127,708	\$ 165,845	\$ 282,080
Schwartz-Baize Lighting	\$ 2,571	\$ 380	\$ 475	\$ 2,476
Sunset Oaks Lighting	\$ 54,349	\$ 17,265	\$ 22,925	\$ 48,689
Sylvan Village #2 Lighting	\$ 45,988	\$ 6,104	\$ 7,650	\$ 44,442
Tempo Park Lighting	\$ 51,573	\$ 11,229	\$ 13,255	\$ 49,547
Total Lighting & Lighting Mtc Districts	\$ 1,402,100	\$ 399,770	\$ 503,731	\$ 1,298,139

District Name	2024 Spending Plan □			
	Estimated Fund Balance July 1, 2023	Revenue	Expenditures	Estimated Fund Balance June 30, 2024
Storm Drainage & Maintenance Districts				
Storm Drain #1	\$ 1,728	\$ 560	\$ 33,114	\$ (30,826)
Storm Drain #2	\$ 22	\$ 23	\$ 5,227	\$ (5,182)
Storm Drain #3	\$ 9	\$ 7	\$ 1,939	\$ (1,923)
Storm Drain #6	\$ 7,614	\$ 2,236	\$ 162,996	\$ (153,146)
Storm Drain #8	\$ 94,289	\$ 36,342	\$ 1,219,223	\$ (1,088,592)
Storm Drain #9	\$ 19	\$ 17	\$ 4,538	\$ (4,502)
Storm Drain #10	\$ 989	\$ 459	\$ 36,142	\$ (34,694)
Total Storm Drainage & Mtc Districts	\$ 104,670	\$ 39,644	\$ 1,463,179	\$ (1,318,865)
County Service Area Districts				
County Service Area No. 1	\$ 8,055	\$ 1,800	\$ 2,258	\$ 7,597
County Service Area No. 4	\$ 157,748	\$ 168,327	\$ 263,940	\$ 62,135
County Service Area No. 5	\$ 118,754	\$ 6,388	\$ 14,444	\$ 110,698
County Service Area No. 7	\$ 41,075	\$ 1,985	\$ 7,734	\$ 35,326
County Service Area No. 8	\$ (1,764)	\$ 721	\$ 721	\$ (1,764)
County Service Area No. 9	\$ 2,585	\$ 1,462	\$ 9,242	\$ (5,195)
County Service Area No. 10	\$ 49,541	\$ 414,715	\$ 414,715	\$ 49,541
County Service Area No. 11	\$ 1,126	\$ -	\$ 1,804	\$ (678)
County Service Area No. 12	\$ 1,252	\$ 1,000	\$ 6,416	\$ (4,164)
County Service Area No. 16	\$ 90,282	\$ 14,583	\$ 29,623	\$ 75,242
County Service Area No. 18	\$ 5,685	\$ 21,434	\$ 47,084	\$ (19,965)
County Service Area No. 19	\$ 105,947	\$ 48,890	\$ 98,560	\$ 56,277
County Service Area No. 20	\$ 2,585	\$ 12,369	\$ 23,495	\$ (8,541)
County Service Area No. 21	\$ 43,080	\$ 22,688	\$ 54,525	\$ 11,243
County Service Area No. 22	\$ 18,784	\$ 6,949	\$ 17,129	\$ 8,604
County Service Area No. 23	\$ 17,042	\$ 3,325	\$ 18,326	\$ 2,041
County Service Area No. 24	\$ 1,095	\$ 7,268	\$ 28,116	\$ (19,753)
County Service Area No. 25	\$ 2,826	\$ 5,941	\$ 12,124	\$ (3,357)
County Service Area No. 26	\$ 253,333	\$ 170,179	\$ 271,082	\$ 152,430
County Service Area No. 27	\$ 19,277	\$ 11,410	\$ 13,778	\$ 16,909
Total County Service Area Districts	\$ 938,308	\$ 921,434	\$ 1,335,116	\$ 524,626

District Name	2024 Spending Plan □			
	Estimated Fund Balance July 1, 2023	Revenue	Expenditures	Estimated Fund Balance June 30, 2024
Lighting & Landscape Districts				
Bret Hart Landscape & Lighting	\$ 146,759	\$ 54,500	\$ 64,392	\$ 136,867
Bystrom Landscape & Lighting	\$ 77,515	\$ 28,116	\$ 35,080	\$ 70,551
Del Rio Heights Landscape	\$ 6,528	\$ 4,512	\$ 7,064	\$ 3,976
Howard/McCracken Landscape & Lighting	\$ 83,491	\$ 23,667	\$ 13,288	\$ 93,870
Laurel Landscape & Lighting	\$ 31,046	\$ 12,790	\$ 15,328	\$ 28,508
Paradise South Landscape & Lighting	\$ 56,948	\$ 22,348	\$ 25,818	\$ 53,478
Riverdale Landscape & Lighting	\$ 49,939	\$ 12,329	\$ 14,406	\$ 47,862
Riverview Landscape & Lighting	\$ 46,662	\$ 14,713	\$ 17,804	\$ 43,571
Total Lighting & Landscape Districts	\$ 498,888	\$ 172,975	\$ 193,180	\$ 478,683
Total Special Districts	\$ 2,943,966	\$ 1,533,823	\$ 3,495,206	\$ 982,583

Acronyms and Abbreviations

AAA – Area Agency on Aging	DOJ – Department of Justice
AB – Assembly Bill	EMS – Emergency Medical Services
ACA – Affordable Care Act	ERAF – Educational Revenue Augmentation Fund
ACH – Automated Clearing House	ERAP – Emergency Rental Assistance Program
AOT – Assisted Outpatient Treatment	ERP – Enterprise Resource Plan
ARPA – American Rescue Plan Act of 2021	FC – Foster Care
AVS – Aging and Veterans Services	FFP – Federal Financial Participation
BHRS – Behavioral Health and Recovery Services	FMS – Financial Management System
BOC – Board of Corrections (aka Board of State and Community Corrections)	FQHC – Federally Qualified Health Center
BOS – Board of Supervisors	FRC – Family Resource Center
CAIRE – Child Abuse, Interviews, Referrals & Examinations	FTE – Full-Time Equivalent
CAL-MMET – California Multi-Jurisdictional Methamphetamine Enforcement Taskforce	FY – Fiscal Year
CalWORKs – California Work Opportunity and Responsibility to Kids	GA – General Assistance
CAP – Cost Allocation Plan	GAAP – Generally Accepted Accounting Principles
CARE – Community Assessment, Response, & Engagement	GASB – Governmental Accounting Standards Board
CARES – Coronavirus Aid, Relief, & Economic Security Act	GFOA – Government Finance Officers Association
CASA – Court Appointed Special Advocate	GIS – Geographic Information Systems
CCP – (1) Community Corrections Partnership/Plan	G/L – General Ledger
CEO – (1) Chief Executive Officer/ Office	GSA – General Services Agency
CEQA – California Environmental Quality Act	HazMat – Hazardous Materials
CHIP – California Healthcare for Indigents Program	HEDIS – Healthcare Effectiveness Data & Information Set
CIP – Capital Improvement Plan	HICAP – Health Insurance Counseling & Advocacy Program
COLA – Cost of Living Adjustment	HIDTA – High Intensity Drug Trafficking Area
COP – Certificate of Participation	HSA – Health Services Agency
CRF – Coronavirus Relief Fund	ICJIS – Integrated Criminal Justice Information System
CRM – Customer Relationship Management	IHCP – Indigent Health Care Program
CSA – (1) Community Services Agency; (2) County Service Area	IHSS – In-Home Supportive Services
CSAC – California State Association of Counties	IMD – Institute of Mental Disease
DA – District Attorney	IP – Individual Provider
DMC ODS – Drug Medi-Cal Organized Delivery System	IT – Information Technology
	ITC – Information Technology Central
	JJCPA – Juvenile Justice Crime Prevention Act
	JPA – (1) Joint Powers Authority; (2) Joint Powers Agreement

JV – Journal Voucher	REACT – Re-Entry and Alternative to Custody Training Center
LAFCO – Local Agency Formation Commission	RFP – Request for Proposal
LAN – Local Area Network	RFQ – Request for Qualifications
LBU – Legal Budget Unit	ROI – Return on Investment
MAC – Municipal Advisory Council	SACPA – Substance Abuse and Crime Prevention Act of 2000
MHSA – Mental Health Services Act	SB – Senate Bill
M&O – Maintenance and Operations	SDEA – Stanislaus Drug Enforcement Agency
MOE – Maintenance of Effort	SEMS – Standardized Emergency Management System
MOU – Memorandum of Understanding	SRC – Stanislaus Recovery Center
NIMA – National Incident Management Administration	SSI – Supplemental Security Income
NIMS – National Incident Management System	SSP – State Supplementary Payments
NCC – Net County Cost	StanCERA – Stanislaus County Employees’ Retirement Association
OES – Office of Emergency Services	STANCOG – Stanislaus Council of Governments
OHP – Out of Home Placement	STC – Standards and Training for Correctional Officers
PA – Public Authority	STOAAC – Services to Older Adults Advisory Council
PFF – Public Facilities Fee	SUD – Substance Use Disorder
PH – Public Health	TSP – Tenth Street Place
PLF – Public Library Foundation	TANF – Temporary Assistance for Needy Families
POB – Pension Obligation Bonds	TOT – Transient Occupancy Tax
POST – Peace Officer Standards and Training	TRRP – Tuolumne River Regional Park
PSR – 1) Project Study Report; 2) Public Safety Restoration	UCCE – University of California Cooperative Extension
PT – Property Tax	USDA – United States Department of Agriculture
PTAF – Property Tax Administration Fee	VA – Veterans Affairs
PTAP – Property Tax Administration Program	VLF – Vehicle License Fees
PPACA – Patient Protection and Affordable Care Act	VOCA – Victims of Crime Act
Prop – Proposition	WIC – Women, Infants, and Children
PVCS – Performance Visioning Carryover Savings	
RDA – Redevelopment Agency	

Glossary of Budget Terms

A-87 Charges—The term "A-87" is used interchangeably with "indirect charges". A-87 is a set of accounting standards, issued by the Federal Office of Management and Budget (OMB), used to guide counties as they calculate and assign indirect costs. A-87 has been superseded by the Supercircular, OMB's Final Guidance on Federal Grants, dated December 26, 2014. The State of California continues to require County submission of an annual A-87 Plan, to support the central service departments.

Area Agency on Aging (AAA) — A local aging program that provides information and services on a range of assistance for older adults and those who care for them. Area Agency on Aging is housed within the Board priority of A Healthy Community.

Assembly Bill 109 (AB 109) — Realigns custodial and community supervision responsibility for non-serious, non-violent, and non-sex offenders, as well as supervision of lower-level adult parolees returning from State prison sentences to counties. On June 30, 2011, the Governor signed a series of legislative bills as part of the State budget that provided funding and made necessary technical changes to implement the public safety realignment program outlined in AB 109. The Community Corrections Partnership (CCP) committee recommends the allocation of the funding to the Board of Supervisors.

Accomplishment—Successful completion of a goal/objective. In connection with the budget, identifying department accomplishments serves to provide greater accountability through the reporting of performance measures and outcomes.

Account—A record of a type of monetary transaction maintained in the general ledger.

Accrual Basis—A method of accounting that recognizes revenue when earned rather than when collected. Expenses are recognized when incurred rather than when paid. Internal service funds, enterprise funds, and the pension and investment trust funds use this method of accounting.

Activity—A specific line of work performed to accomplish a function for which a governmental unit is responsible.

Adopted Final Budget—The second of a two-part budget process, this budget is required to be submitted to the Board by September 18th, and reflects revisions, reductions, or additions to the Proposed Budget.

Ad Valorem—In proportion to value, a basis for levy of taxes on property. An ad valorem tax is a tax based on the assessed value of real estate or personal property and provides a source of revenue for State and municipal governments.

Agency Fund—Agency funds account for assets held by the County as an agent for individuals, private organizations, or other governments.

Allocate—To set apart for a particular purpose; assign or allot.

Allocation—The share or portion allocated.

American Rescue Plan Act of 2021—Signed into law on March 11, 2021, the American Rescue Plan Act (ARPA) is a \$1.9 trillion relief bill to aid in the COVID-19 pandemic and recovery.

Amortization—A process of cost allocation over time, usually used with intangible assets or debt. Example: if a loan of \$12,000 is amortized over one year with no interest, the monthly payments would be \$1,000 a month.

Annual Financial Report—The official annual report of the government. This report summarizes and discloses the financial activity of the County and its component units for the fiscal year. It is produced by the Auditor-Controller's Office.

Appropriation—The authorization granted by the Board of Supervisors to make expenditures.

Assessed Valuation—An official government value placed upon real property or personal property as a basis for levying taxes.

Assessment—An official valuation of property, used as a basis for levying a tax.

Asset – Items of ownership or resources held that are convertible into cash; the items detailed on a balance sheet, especially in relation to liabilities and capital.

Assigned Fund Balance—Comprised of amounts intended to be used by the government for specific purposes that are neither restricted nor committed. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Assigned fund balance can be used to eliminate a projected budgetary deficit in the subsequent year's budget.

Audit—A systematic collection of the sufficient and competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Audit Trail—Original documents supporting financial transactions from inception to the accounting record in the system.

Automated Clearing House (ACH) – The primary system that agencies use for electronic funds transfer (EFT) such as direct deposit, payroll, and vendor payments.

Available and Measurable—Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable.

Balanced Budget—The amount of budgeted expenditures is equal to or less than the amount of budgeted revenue plus other available resources.

Balance Sheet—A financial statement of all County accounts formatted in accordance with the "accounting equation" (assets = liability + equity) at a specific date.

Block-Budgeting of Positions - Merit Systems provides that entry to journey level positions may be block-budgeted. Examples include: Administrative Clerk I/II; Legal Clerk I/II/III; Manager I/II or I/II/III (depending on organizational structure); Systems Engineer I/II; Mental Health Clinician I/II; Family Services Specialist I/II; Road Maintenance Worker I/II/III. Block-budgeted positions are intended to make available career development opportunities for employees who demonstrate the ability to function at progressively higher levels in a class series, and to allow the Department flexibility in filling vacancies at any of several levels within a class series.

Board of Corrections aka Board of State and Community Corrections (BOC) – An independent statutory agency that provides leadership to the adult and juvenile criminal justice systems, expertise on Public Safety Realignment issues, a data and information clearinghouse, and technical assistance on a wide range of community corrections issues.

Board Priorities—The six priority areas established by the Board of Supervisors: Supporting strong and safe neighborhoods for individuals and families to thrive (Strong and Safe Neighborhoods); Supporting community health, including physical, mental, emotional and spiritual health (Community Health); Developing a healthy economy, building upon our strong agricultural foundation (Healthy Economy); Promoting first-rate learning opportunities for all residents in support of community and individual prosperity (First-Rate Learning); Delivering efficient public services and community infrastructure to benefit our residents and businesses (Efficient Public Services) and (Community Infrastructure). Each County department is clearly identified with and is housed within one of these priority areas.

Bond—A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest.

Braided Funds—Braided funding is the pooling and coordination of resources from various agencies to provide needed services, while maintaining the integrity of each agency's funding stream. However, the funds must be used for their original intent.

Brown Act—The Ralph M. Brown Act is a California law that ensures that the public can attend and participate in meetings of local government. The County adheres to the guidelines contained in the Brown Act keep the public informed of meetings and issues addressed by various boards and committees.

Budget—Proposed spending plan of expenditures and revenue over a given period of time.

Budgetary Control—The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenue.

Budget Unit—Accounting or organizational units deemed necessary or desirable for control of the financial operation. A budget must be adopted by the Board of Supervisors for each of its budget units. A budget unit is represented in the Oracle financial management system by a unique combination of “fund” and “org.”

California Healthcare for Indigents Program (CHIP)—A program that provides medical care for the indigent population.

California Multi-Jurisdictional Methamphetamine Enforcement Taskforce (Cal-MMET)—A program funded by the State Office of Emergency Management Agency to combat multi-drug trafficking and manufacturing organizations in Stanislaus County and the Central Valley of California. This program is provided through the Sheriff’s Department.

California State Association of Counties (CSAC)—Provides advocacy, educational, and financial services to California’s 58 counties.

California Work Opportunity and Responsibility to Kids (CalWORKs)—A welfare program housed within the Community Services Agency that gives cash aid and services to eligible needy County families.

Capital Assets—Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure, and all assets that are used in operations and have initial useful lives beyond any one reporting period (a year).

Capital Expenditures—Funds used to acquire or upgrade physical assets such as property, industrial buildings, or equipment.

Capital Improvement Program (CIP)—A comprehensive multi-year forecast of capital needs and requests.

Capital Lease—An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

Capital Project—Any project having assets of significant value and a useful life of five years or more. Capital projects include the purchase of land, designs, engineering, and construction of buildings and infrastructure such as streets, bridges, drainage, street lighting, water systems, etc.

Capital Projects Fund—One of five governmental fund types used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis—A method of accounting by which revenues and expenditures are recorded when they are received and paid.

Certificates of Participation (COP) – A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues.

Chief Executive Office (CEO)—A department within the Board priority of Efficient Delivery of Public Services, it provides overall leadership and management of County government including the day-to-day management of County resources, long-range financial planning, personnel and employee relations, capital projects, and organizational planning.

Chief Executive Officer (CEO)—The County’s top-ranking administrator responsible for the effective management of County government.

Child Abuse, Interviews, Referrals, and Examinations (CAIRE)—A program that provides therapeutic services to child victims of abuse and trauma.

Committed Fund Balance—Includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Community Assessment, Response, and Engagement (CARE)—A multi-disciplinary approach to address homelessness which includes plans to provide a temporary, low-barrier emergency shelter as well as a permanent access center to expand outreach and engagement services to those in need.

Community Corrections Partnership—A concept introduced in Senate Bill 678 on Criminal Recidivism, the CCP is comprised of local stakeholders collectively meeting and strategically making decisions.

Community Corrections Plan—Commonly known as Realignment, provides the County’s approach in utilizing realigning State public safety functions.

Contingency Fund (Also “Appropriations for Contingencies”)—Funds set-aside to address emergencies and other unanticipated expenses.

Cost Accounting—The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work for a specific job.

Cost Allocation Plan (CAP)—This plan, established under Federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing, Personnel, CEO, County Counsel) to those departments performing functions supported by Federal/State funds.

Cost of living adjustment—An adjustment tied to a cost-of-living index, typically the consumer price index, that can be applied to employment contracts, pension benefits, and government entitlements.

County Match—The term “match” refers to the percentage of local discretionary County monies in the General Fund, which must be used to match a certain amount of State and/or Federal funds or a needed contribution.

Court Appointed Special Advocate (CASA)—An organization that provides advocacy services for all abused and neglected children in the dependency system through the use of trained volunteers.

Critical Need—A budgetary need that cannot be met within a department’s base budget amount as a result of State and/or Federal mandates, legal requirements, or program changes to implement the Board of Supervisors’ priorities or direction.

Customer Relationship Management— A term that refers to practices, strategies, and technologies that entities use to manage and analyze customer interactions and data throughout the customer lifecycle, with the goal of improving business relationships with customers and assisting in customer retention.

Debt Service Fund—One of the five governmental funds used to finance and account for the payment of interest and principal on bonds or other long-term borrowing.

Debt Services—The payment of principal and interest on borrowed funds such as bonds.

Deferral—Postponement of the recognition of an expense already paid or revenue already received.

Deferred Maintenance—Backlog of needed repairs to facilities, including replacement and repair of roofing, heat and cooling system, painting, floor coverings, and other structural items.

Deficit— (1) The excess of liabilities of a fund over its assets; (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department—A basic organizational unit of government that may be sub-divided into divisions or programs. The County has 26 distinct departments.

Department of Justice (DOJ)— The primary Federal criminal investigation and enforcement agency.

Depreciation—The portion of the cost of a capital asset charged as an expense during the period. Over time, the entire cost of the asset is ultimately charged as an expense.

Direct Charges—Expenses that are specifically associated with a service, program, or department and, thus, are clearly identifiable to a particular function – for example, the gasoline used by a department's vehicles.

Disbursements—Monetary Payment issued by the County to an individual, vender, or service provider.

Discretionary Revenue—Primarily used in the context of the General Fund, this term refers to those revenue sources for which there are no restrictions on their use. Revenue available to fund programs at the Board of Supervisors' discretion. The majority of Discretionary Revenue supports funding for public safety and criminal justice services for the Sheriff, Probation, District Attorney and Public Defender as well as government-related services such as the Chief Executive Office, Assessor, Auditor-Controller, Treasurer-Tax Collector and the General Services Agency. Health and Human Services departments use Discretionary Revenue as matching funds to support Maintenance of Effort (MOE) requirements for leveraging additional revenues for Federal and State supported programs.

Download—To transfer or copy data from one computer to another, or to a disk or peripheral device; generally, from a central, often remote computer to another peripheral device such as a personal computer.

Earmarked—Revenues designated by statute or Constitution for a specified purpose.

Educational Revenue Augmentation Fund (ERAF)—A mechanism enacted in July of 1992 by the State Legislature to shift local tax revenues from cities, counties, and special districts to a State controlled Education Revenue Augmentation Fund. The State uses this fund to reduce its obligation to the schools. ERAF funds have been used by the State to help school and community college districts meet minimum funding requirements.

E-Government— Refers to the use by government agencies of information technologies (such as Wide Area Networks, the Internet, and mobile computing) that have the ability to transform relations with citizens, businesses, and other arms of the government. These technologies can serve a variety of different ends: better delivery of government services to citizens, improved interactions with business and industry, citizen empowerment through access to information, or more efficient government management

Emergency Medical Service (EMS)—Also known as ambulance or paramedic services, is a type of emergency service dedicated to providing out-of-hospital acute medical care, transport to definitive care, and other medical transport to patients with illnesses and injuries which prevent the patient from transporting themselves.

Emergency Medical Services Appropriation (SB 2132)—In 2000, due to diminishing Proposition 99 Tobacco Tax funds, the Legislature created, through Senate Bill 2132 (SB 2132) (Dunn/Peralta), the Emergency Medical Services Appropriation (EMSA). The EMSA was created to guarantee that a certain portion of Prop 99 dollars would continue to be used to fund emergency room physician services at the local level.

Employee Benefits—Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

Encumbrance—Commitments related to unperformed contracts for goods or services. They represent an estimation of expenditures that will result when contracts are completed.

Enterprise Fund—Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Entitlement—(1) A government program guaranteeing access to some benefit by members of a specific group and based on established rights or by legislation; (2) the amount of payment to which a state or local government is entitled as determined by the Federal or other government pursuant to an allocation formula contained in applicable statutes.

E-Recovery—A cost containment alternative that enables the recovering of medication costs from manufacturer-based patient assistance programs.

Equity—Residual interest in assets of an entity that remains after deducting liabilities.

Expenditures—Payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by an invoice, receipt, voucher, or other such document.

Expenses—Money spent, or cost incurred in an organization’s efforts to generate revenue, representing the cost of doing business. Expenses may be in the form of actual cash payments, a computed expired portion of an asset, or an amount taken out of earnings. Expenses are summarized and charged in the income statement as deductions from the income before assessing income tax.

Family Resource Center (FRC)—Serves as a hub for families to access culturally competent services to build strong, caring communities by helping people find the assistance and support they need.

Federal Financial Participation (FFP)—Refers to a term used by the Federal government to denote when the Federal government will participate with the costs related to administering a program.

Federally Qualified Health Center (FQHC)—Includes all organizations receiving grants under Section 330 of the Public Health Service Act, certain tribal organizations, and FQHC Look-Alikes. FQHCs qualify for enhanced reimbursement from Medicare and Medicaid, as well as other benefits. FQHCs must serve an underserved area or population, offer a sliding fee scale, provide comprehensive services, have an ongoing quality assurance program, and have a governing board of directors.

Fiduciary Funds—Generally Accepted Accounting Principles (GAAP) indicates that fiduciary funds should be used “to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs.” Fiduciary funds include, but are not limited to, pension trust funds as well as agency funds.

Financial Management System (FMS)—The methodology and software that an organization uses to oversee and govern its income, expenses, and assets with the objectives of maximizing profits and ensuring sustainability. The County uses Oracle software as its FMS, managed by the General Ledger Division within the Auditor-Controller Department.

Fiscal—Financial; of or relating to financial matters in general.

Fiscal Year—A twelve-month period between settlement of financial accounts; Stanislaus County’s Fiscal Year begins July 1 and ends June 30, as does the State of California. The Federal Fiscal Year begins on October 1 and ends on September 30.

Fixed Assets—Assets that are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment; see Capital Assets.

Foster Care (FC)—A mandated program of out of home care for child safety, a system in which a minor has been placed into a ward, group home, or private home of a State-certified caregiver referred to as a foster parent. Foster Care is arranged through the Community Services Agency.

Full Time Equivalent (FTE)—A unit that indicates the workload of an employed person in a way that makes workloads or class loads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker, while an FTE of 0.5 signals half of a full workload.

Function—A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible (e.g., public safety).

Fund—A fiscal and accounting entity with a self-balancing set of accounts segregated to carry out specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.

Fund Balance—Difference between assets and liabilities reported in a governmental fund.

Funded Service Level Base—The level of Net County Cost, or General Fund Contribution, support provided to General Fund departments in order to maintain current Board of Supervisors’ approved service levels.

General Assistance (GA)—A program that is mandated by Welfare and Institutions Code 1700 and provides cash aid payments to the indigent. The General Assistance program is housed within the Community Services Agency in the Healthy Community priority area.

Governmental Accounting Standards Board (GASB)—The authoritative accounting and financial reporting standard-setting body for government entities and the source of generally accepted accounting principles (GAAP) used by State and Local governments.

Governmental Accounting Standards Board 34 (GASB 34)—In June 1999, the Government Accounting Standards Board published Statement 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, which requires state and local governments to begin reporting the value of their infrastructure assets and liabilities, including roads, bridges, water and sewer facilities, and dams in their annual financial reports on an accrual accounting basis. It also called for trust funds to be converted to governmental funds where the County has sole discretion over the use of the funds.

Governmental Accounting Standards Board 51 (GASB 51)—For financial statements with fiscal periods beginning after June 15, 2009, Governmental Accounting Standards Board has issued Statement 51, Accounting and Financial Reporting for Intangible Assets. Intangible assets including easements, water rights, timber rights, patents, trademarks, and computer software need to be classified as capital assets. Additionally, internally generated intangible assets, e.g., computer software, is subject to capitalization.

Governmental Accounting Standards Board 54 (GASB 54)—Governmental Accounting Standards Board has issued Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, to address issues related to how fund balance was reported. GASB 54 was implemented July 1, 2010 in Stanislaus County.

Governmental Accounting Standards Board 65 (GASB 65)—Governmental Accounting Standards Board has issued Statement 65, Items Previously Reported as Assets and Liabilities to recognize deferred outflows and deferred inflows. The new accounting equation is $\text{Assets} + \text{Deferred Outflows} = \text{Liabilities} + \text{Deferred Inflows} + \text{Net Position}$.

Governmental Accounting Standards Board 68 (GASB 68)—Governmental Accounting Standards Board has issued Statement 68, Accounting and Financial Reporting for Pensions. It established new accounting and financial reporting requirements for governments that provide their employees with pension benefits. The proportionate share of the net pension liability will appear on the accrual-based financial statements.

Government Finance Officers Association (GFOA)—A professional association of state, provincial, and local finance officers in the United States and Canada.

General Fund—One of five governmental fund types that typically serves as the chief operating fund of a government.

General Fund Contribution—Funding from the County General Fund used to balance and/or meet mandated match requirements.

General Ledger—A record containing the accounts needed to reflect the financial position and the results of operations of a government.

Generally Accepted Accounting Principles (GAAP)—Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP for State and local governments is GASB.

Goals—A stated achievement to be attained within the budget period for County departments; a step(s) toward a desired outcome, with progress measured by reporting annual success measures.

Governmental Accounting—The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Funds—Funds generally used to account for tax-supported activities. There are four different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital project funds.

Grant—A contribution by a government or other organization to support a particular function. Grants may be classified as either “block” (annual set amount designated for an organization) or “competitive” (variable amounts determined by the merits of the grant submittal compared to other competing submittals).

Healthcare Effectiveness Data and Information Set (HEDIS)—A tool created by the National Committee for Quality Assurance (NCQA) to collect data about the quality of care and services provided by health plans. HEDIS consists of a set of performance measurements that compare how well health plans perform in key areas: quality of care, access to care, and member satisfaction with the health plan and doctors. NCQA requires health plans to collect this information in the same manner so that results can be fairly compared to another. Health plans can arrange to have their HEDIS results verified by an independent auditor.

Health Insurance Counseling and Advocacy Program (HICAP)—A direct service provided by the Area Agency on Aging, housed within the Healthy Community priority area.

High Intensity Drug Trafficking Area (HIDTA)—The mission of the Central Valley California HIDTA is to reduce the manufacture, trafficking, and distribution of methamphetamine, precursor chemicals, and other dangerous drugs by attacking and dismantling the large-scale and often violent organizations responsible through the implementation of cooperative and innovative strategies. This program is provided by the Sheriff’s Department within the Safe Community priority area.

Historical Cost—An accounting technique that values an asset and balance sheet purposes at the price paid for the asset at the time of its acquisition.

Housing Set-Aside—Redevelopment funds required by law to be set-aside to assist low and moderate-income households with rehabilitation, construction, and acquisition of residential housing.

Imprest Cash—Imprest cash is defined for these purposes as cash on hand. There are two types of imprest cash at the County: petty cash funds and change funds.

Income Statement—A financial summary that shows an agency’s operating results over a specified period of time, usually one year. More specifically, the statement shows an agency’s revenues as well as their costs/expenses.

Indigent—Persons with a lack of property or means of comfortable subsistence.

Indigent Health Care Program (IHCP)—Provides basic health care to indigent residents of Stanislaus County that are not Medi-Cal eligible and do not have health insurance. The program is provided through the Health Services Agency within the Healthy Community priority area.

Indirect Charges—Expenses that cannot be specifically associated with a given service, program, or department and, thus, are not clearly identifiable to a particular function. For example, charges for the cost of heat in a building containing multiple departments would be an indirect charge.

Individual Provider (IP)—The provider of services to a recipient in the In-Home Supportive Services program.

Information Technology (IT)—The development, implementation, and maintenance of computer hardware and software systems to organize and communicate information electronically. The County’s IT department is Strategic Business Technology (SBT), housed within the Efficient Delivery of Public Services priority area.

Infrastructure—Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (roads, bridges, water and sewer systems, dams, etc.).

In-Home Supportive Services (IHSS)—The IHSS program is a mandated entitlement program that provides services to frail and/or elderly individuals so that they may remain safely in their homes rather than alternative and costly long-term care facilities. This program is provided through the Community Services Agency in the Healthy Community priority area.

Integrated Criminal Justice Information System (ICJIS)—An application that is integrated across Stanislaus County’s justice departments for the purpose of promoting efficient government operations within the Safe Community priority area.

Interfund Activity—An activity, transaction, or service between two or more County funds.

Interfund Charge—A transaction involving services or supplies between two different funds. Charging different funds allows the revenues and expenditures to be seen on each department’s individual set of financial records.

Interfund Loans—Amounts provided between funds with a requirement for repayment.

Interfund Transfers—Flows of assets (such as cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue—Funds received from Federal, State, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund—Proprietary fund type that may be used to report any activity that provides goods or services to other departments or governments on a cost-reimbursement basis.

Intrafund Activity—An activity, transaction, or service within one County fund.

Intrafund Charge—A transaction involving services or supplies within one fund. The reason intrafund accounts are used is so individual departments (same fund but different orgs) can record revenue/expenditures, but not double count revenue/expenditures at the fund level.

Invoice—A term describing an original document either issued for the sale of goods on credit (a sales invoice) or received for goods bought (a purchase invoice).

Issued Base—This amount represents the minimum General Fund allocation level for providing a consistent level of service and is determined by the previous year’s Adopted Final Budget less one-time funding and increases for Board of Supervisors approved changes in negotiated increases and other program changes.

Joint Powers Agreement or Joint Powers Authority (JPA)—In accordance with Government Code Sections 6500-6534, if authorized by their legislative or other governing bodies, two or more public agencies by agreement may jointly exercise any power common to the contracting parties. The agreement shall state the purpose of the agreement or the power to be exercised. They shall provide for the method by which the purpose will be accomplished or the manner in which the power will be exercised. There are multiple JPA within Stanislaus County, including Stanislaus Animal Services Agency, Stanislaus Regional 9-1-1, and 10th Street Place.

Journal Voucher (JV)—A standard form for recording transactions to the general ledger.

Juvenile Justice Crime Prevention Act (JJCPA)—Created by the Crime Prevention Act of 2000 to provide a stable funding source for local juvenile justice programs aimed at curbing crime and delinquency among at-risk youth. JJCPA funds are utilized in the Probation Department within the Safe Community priority area.

Local Agency Formation Commission (LAFCO)—A governmental body that provides regional growth management services in overseeing the formation and development of local governmental agencies, including special districts.

Local Area Network (LAN)—A group of computers and associated devices that share a common communications line or wireless link to a server.

Lease—A contract granting use or occupation of property during a specified period in exchange for a specified rent.

Legal Budget Unit (LBU)—An accounting unit, representing one or more departmental programs, where budgeted appropriations are established and reported.

Liquidity— (1) The degree to which an asset or security can be bought or sold in the market without affecting the asset's price; (2) The ability to convert an asset to cash quickly.

Lockyer-Isenberg Trial Court Funding Act—The Lockyer-Isenberg Trial Court Funding Act of 1997 (Assembly Bill or AB 233) was enacted in September 1997 and included the following: consolidation of all court funding at the State level, capped counties' financial responsibility at the Fiscal Year 1994-1995 level, and required the State to fund all future growth in court operation costs.

Long-Term Debt—Debt with a maturity of more than one year after issuance.

Maddy Emergency Medical Services (EMS) Fund—The Maddy Emergency Medical Services Fund was created by the Legislature in SB 12/612 (Chapter 1240, Statutes 1987) and set out in Government Code 7600 and Health and Safety Code Part I, Division 2.5, Section 1797.98. This state law mandates a \$7 surcharge for every \$10 of traffic fines collected for criminal offenses. A portion of the surcharge is deposited into the local EMS Fund and used for the reimbursement of emergency medical services provided to persons unable to pay for their care. This revenue is used to provide services at the Health Services Agency, housed within the Healthy Community priority area.

Maintenance of Effort (MOE)—A level of local agency contribution required as part of a grant, dedicated funding, or a mandate.

Maintenance and Operations (M&O)—Refers to a category of costs associated with general repair and normal business activities and functions.

Mandate—An official order or commission to do something; the authority to carry out a policy or course of action.

Mandated Program—A requirement by the State or Federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

Market Value—The price investors are willing to pay for a share of stock or an asset on the open market.

Maturity—The date upon which the principal or stated value of an investment becomes due and payable.

Memorandum of Understanding (MOU)—Agreement outlining the terms of employment entered into between the County and employees of various bargaining units.

Mental Health Services Act (MHSA) (Proposition 63)—Established a 1% income surtax on incomes over a million dollars with the revenues slated to create new County mental health programs and expand existing programs. The Act addresses a broad continuum of prevention, early intervention, and service needs and the necessary infrastructure, technology, and training elements that will effectively support this system. MHSA funding is utilized at Behavioral Health and Recovery Services, housed within the Healthy Community priority area.

Midyear Financial Report—A financial review which considers actual expenditures/expenses for the first six months of the fiscal year and projections for the remaining six months. This review is often used to make corrective actions to ensure that expenditures remain within budgeted appropriations.

Mission—The scope, purpose, and goal of a County department.

Mission Statement—A succinct description of the scope and purpose of a County department.

Modified Accrual Basis—Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1) revenues are not recognized until they are

measurable and available, and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Municipal Advisory Council (MAC)—An elected body representing a specific area of the County that provides advice to the Board of Supervisors concerning services which are or may be provided by the County or other local governmental agencies, including but not limited to matters of public health, safety, welfare, public works, and planning.

National Incident Management System (NIMS)—NIMS is a system mandated by Homeland Security Presidential Directive 5 that provides: a consistent, nationwide approach for Federal, local, and tribal governments; and the private-sector and nongovernmental organizations to work effectively and efficiently together to prepare for, respond to, and recover from domestic incidents, regardless of cause, size or complexity. To provide for interoperability and compatibility among federal, local, and tribal capabilities, the NIMS includes a core set of concepts, principles, and terminology.

Need—A request by a department for resources to complete a department’s mission.

Net County Cost (NCC)—The difference between budgeted appropriations, departmental revenue, and the use of any departmental fund balance/retained earnings. Discretionary Revenue funds the difference.

Non-spendable Fund Balance—Includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact (such as the long-term amount of notes receivable or prepaid amounts).

Object—An expenditure classification required by the State Controller’s Office that summarizes a group of accounts. The County’s budget must be adopted by the object of expenditure within each budget unit. This becomes the legal level for budgetary control – the level at which expenditures may not exceed budgeted appropriations.

Objectives— Specific actions and measurable steps to achieve goals.

Operational Plan—The County’s two-year financial plan.

Operations—Processes, activities, or manner of functioning within a County department.

Operating Budget —The budget as of a specific point in time (e.g., the Operating Budget as of December 31, 2019) that includes prior year encumbrances, carryover appropriations, and Board approved adjustments subsequent to the Adopted Final Budget; also referred to as the Legal Budget.

Operating Transfers—A transfer of cash to another fund (other than trust funds) NOT involving goods or services – e.g., County Match.

Oracle FMS—Financial Management System software application purchased from Oracle to maintain the County’s general ledger.

Ordinance—A formal legislative enactment by the governing board (i.e., the Board of Supervisors) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Org—A cost center deemed necessary or desirable for control of financial operations.

Organization—Refers to Stanislaus County and all County departments associated together for a common purpose, with a set of rules and guidelines which specify the relations of the individual departments to the whole group.

Other Charges—A payment to an agency, institution, or person outside the County Government or Cost Allocation Plan (CAP) charges.

Other Financing Sources—Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of *other financing sources* category is limited to items so classified by the Generally Accepted Accounting Principles (GAAP).

Other Financing Uses—Decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of *other financing uses* category is limited to items so classified by Generally Accepted Accounting Principles (GAAP).

Overhead—General fixed costs such as rent, lighting, and heating expenses that cannot be charged to a specific product or work operation.

Patient Assistance Program—Patient Assistance Programs are run by pharmaceutical companies and provide free medication to people who cannot afford to buy their medicine.

Peace Officer Standards and Training (POST)—Sets minimum selection and training standards for California law enforcement.

Pension Obligation Bonds (POB)—Taxable bonds issued by a state or local government to pay its obligation to the pension fund or system in which its employees are members.

Performance Measure—An annual indicator of achievement or measures of prediction for a program or work unit as defined in the organization of the budget. Measures may be expressed as a number count, fraction, or a percent of achievement related to the size of the problem or service being provided.

Planning Process—An act of formulating a program or a definite course of action.

Performance Visioning—Stanislaus County's name for the Strategic Planning process. See Strategic Plan for a description of the process/model.

Performance Visioning Carryover Savings (PVCS)—A Board-approved policy that provides departments some financial flexibility to support operations aligned with performance visioning within the two-year cycle by allowing the transfer of savings from year one to year two for General Fund departments. The carryover of savings is dependent upon the financial forecast stated in the annual Midyear Financial Report; a positive economic outlook would support a staff recommendation to initiate automatic savings into the next fiscal year, whereas indications of an economic decline would end the carryover for that two-year cycle.

Policy Issues—The addition, expansion, reduction, or modification of programs that have significant implications/impact to the County or public.

Position Description Questionnaire (PDQ)—A form used in evaluating job reclassification requests. The form must be signed by the Supervisor and Department Head.

Prior Year—Transactions that are posted in the current year for previous years' contracts or commitments for service. Encumbrances from the previous year are carried into the next year's appropriation.

Prior Year Appropriations—Budget carried forward with purchase orders (obligation encumbrances) from the prior fiscal year.

Problem—A state of difficulty that needs to be resolved.

Program—A planned, coordinated group of activities, procedures, etc., often for a specific purpose, or a facility offering such a series of activities. The County provides a multitude of programs through its many departments in order to meet the needs of the community and its members.

Program-based Budget Approach—The proposed spending plan that was developed by reviewing the specific services each department offers along with a categorization of how it meets the Board of Supervisors' stated priorities.

Project—Work that is undertaken with a specific result or objective expected.

Project Study Report (PSR)—A document that contains a report of preliminary engineering effort, a detailed alternatives analysis, and cost, schedule, and scope information, including estimated schedule and costs for environmental mitigation and permit compliance.

Property Tax—California State law prescribes that all real estate owners pay property tax to support local public services such as schools, law enforcement, fire protection, and general government administration. Property tax is calculated based on the following formula: (property value – exempt amount) × tax rate + direct assessments = property tax.

Proposition 10—In November 1998, Proposition 10 was passed by voters, which enacted the California Children’s and Family Act. Proposition 10 increased the cigarette tax by 50 cents per pack to fund a variety of community-based, early childhood initiatives for newborns to children five year of age. Funds are distributed to county commissions, which are overseen by a State commission. The Act requires participating counties to establish local county commissions that allocate California Children and Families Program (CCFP) funds to local service providers for community awareness, education, health care, social services, and research efforts.

Proposition 36—In November 2000, California voters passed Proposition 36, the Substance Abuse and Crime Prevention Act of 2000 (SACPA). This initiative allows most people convicted of first and second time nonviolent, simple drug possession to receive drug treatment instead of incarceration.

Proposition 63—On November 2, 2004, the voters of California passed Proposition 63, the Mental Health Services Act (MHSA). The proposition established a 1% income surtax on incomes over a million dollars and the revenues are to be used to create new county mental health programs and expand existing programs. The Act addresses a broad continuum of prevention, early intervention, and service needs and the necessary infrastructure, technology, and training elements that will effectively support this system.

Proposition 69—In November 2004, California voters passed Proposition 69, the DNA Fingerprint, Unsolved Crime and Innocence Protection Act, to expand and modify state law regarding the collection and use of criminal offender DNA samples and palm print impressions.

Proposition 99—The Tobacco Tax and Health Promotion Act of 1988 (Proposition 99) was approved by California voters in November 1988. This law authorizes a tax of 25 cents per pack of cigarettes, or similar amount on other tobacco product items. These tax revenues are collected by the State and disbursed to fund statewide tobacco control health education and research efforts through local lead agencies, competitive grantees, and media campaigns.

Proposition 172—Proposition 172, which added Section 35 to Article XIII of the California Constitution, provides for a one-half cent sale and use tax for local public safety services, but the allocation of that revenue is determined by statute. Proposition 172 revenues are collected by the State Board of Equalization and apportioned to each county based on proportionate shares of statewide taxable sales. Each county is required to deposit this revenue in a Public Safety Augmentation Fund to be allocated by the county auditor to the county and cities within the county.

Public Authority (PA) – A public entity separate from the County exercising public and essential governmental functions in order to carry out the provider components of In-Home Supportive Services. The Public Authority resides within the Healthy Community priority area.

Proprietary Funds—Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal services funds.

Public Health (PH)—A division within Health Services Agency that has the responsibility of assessing, measuring, reporting, and monitoring the health status of the community. Public Health is housed in the Healthy Community priority area.

Public Library Foundation (PLF)—A non-profit organization that supplements existing library funds through fundraising, grants, and/or donors. The Stanislaus Library Foundation supports the Stanislaus County Library, housed within the Strong Local Economy priority area.

Public Facilities Fees (PFF)—The Public Facilities Fee program imposes a fee on new development per Section 66000 et seq. of the California Government Code. Commonly known as a “growth impact fee,” revenues collected under this program support the pro-rata extension of existing County services to support the new growth created by the development. This fee provides for the expansion of facilities or services to meet growth needs, but does not replace, repair, or maintain the existing level-of-service provided by the County.

Public Records Act—The Public Records Act (California Government Code Sections 6250-6276.48) enacted in 1968 was designed to give the public access to information in possession of public agencies, unless there is a specific reason not to do so. Most of the reasons for withholding disclosure of a record are set forth in specific exemptions contained in the Act. However, some confidentiality provisions are incorporated by reference to other laws.

Public Safety Realignment Revenue (2011)—The State Legislature enacted Assembly Bill 118 in Fiscal Year 2011-2012 to give counties a source of funding for the shift in custodial and community supervision responsibilities for non-serious, non-violent, and non-sex offenders, as well as supervision of lower level adult parolees returning from State prison sentences to counties, and to make changes in the funding streams of certain mental health, social services, and substance use disorder programs.

Public Safety Restoration (PSR)—As part of the Fiscal Year 2015 Midyear Financial Report, the Board of Supervisors approved recommendations to support Public Safety Restoration (PSR) to fund critical public safety services in four departments: the District Attorney, Public Defender, Probation, and Sheriff. These departments are housed within the Safe Community priority area.

Realignment Revenue (1991)—The State Legislature enacted Assembly Bill 1491 in Fiscal Year 1991-1992 to give counties a source of funding for their public health, mental health, and certain social services programs. The revenue to fund these programs comes from a ½ cent sales tax and a portion of the Vehicle License Fees. Welfare and Institutions Code Section 17600 created the Local Revenue Fund and each County receives Realignment funds from the State Local Revenue Fund.

Recognition—Determination of when a transaction is to be recorded.

Recommended Proposed Budget—The first of a two-part budget process, this budget is required to be submitted to the Board by June 30th of each year and reflects any revisions, reductions, or additions to the prior year’s budget.

Redevelopment Agency (RDA)—An independent agency governed by the Board of Supervisors acting as Agency Board members, designed to provide fiscal resources to implement and construct programs and projects that help eliminate blighting conditions in the County. RDA was abolished by ABX1 26 in Fiscal Year 2011-2012.

Return on investment (ROI)—The amount of return relative to the investment; expressed as a percentage of benefit/cost.

Reimbursement—Fees received as payment for the provision of specific services.

Resolution—An order by the Board of Supervisors requiring less legal formality than an ordinance of statute.

Restricted Fund Balance—Includes amounts that can be spent only for the specific purposes stipulated by constitution, external parties (such as creditors, grant providers or contributors), or through enabling legislation.

Retained Earnings—The accumulated earnings of an enterprise or internal service fund.

Revenue—Funds received from various sources and treated as income by the County which are used to finance expenditures.

Salaries and Employee Benefits—Accounts which establish expenditures for employee-related costs.

Schedule 9—This schedule is prepared to meet requirements for disclosing financing uses as covered in Section 29006 of the Budget Act. All financing uses, including both specific and contingent, are included in this schedule. A separate schedule is required for each budget unit having activity within the County’s operating funds.

Secured Taxes—Taxes levied on real properties in the County which must be “secured” by lien on the properties.

Self-Insurance—A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Senate Bill 90 (SB 90)— Reimbursement claims that allow the County to fund State-mandated programs while freeing up General Fund revenues.

Service Level—The quantifiable performance of staff or provision of space and equipment available to be helpful to others.

Services—Work that is done, supported by staff, and the provision of space and equipment provided to be helpful to the public.

Services and Supplies—Accounts which establish expenditures for operating expenses of County departments and programs other than salaries and benefits, other charges, and capital assets.

Solution—The act of solving, state of being solved, or the disentanglement of any intricate problem or difficult question.

Source Document—An original invoice, bill, or receipt to which journal entries, checks, or deposits refer.

Special District—An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special Districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, and fire protection districts.

Special Revenue Fund—One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Spending Plan – The projected plan for operations in the second year of the two-year budget cycle; in year two, becomes the base budget in the Proposed Budget process.

Standardized Emergency Management System (SEMS)—The system required by Government Code Section 8607(a) for managing response to multi-agency and multi-jurisdiction emergencies in California. SEMS consists of five organizational levels, which are activated as needed: field response, local government, operational area, regional, and State. SEMS incorporates the use of Incident Command Center (ICS), the Master Mutual Aid Agreement, existing mutual aid systems, the operational area concept, and multi-agency or inter-agency coordination. Local governments must use SEMS to be eligible for funding of their personnel related costs under State disaster programs.

Straight-line Depreciation—Depreciating something by the same (i.e., fixed) amount every year rather than as a percentage of its previous value. Example: a vehicle initially costs \$10,000. If it is depreciated at a rate of \$2,000 per year, it will depreciate to zero in exactly five years.

Strategic Plan - This is an evolving plan for the organization updated at the inception of each two-year budget cycle and referred to in the County as “Performance Visioning”. Two-year objectives are established by every department and measured annually to show progress on department success measures towards meeting Board goals.

Subvention—Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County.

Successor Agencies—These agencies were established to make payments and perform other functions and obligations (including “Enforceable Obligations”) of former redevelopment agencies, as outlined in ABX1 26 which abolished redevelopment agencies during the Fiscal Year 2011-2012.

Supercircular—Issued by the Federal Office of Management and Budget, 2 CFR Chapter I, Chapter II, Part 200 defines Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The Supercircular will provide the basis for County cost allocation plans, and defines the standards for Federal claiming/reporting and the Single Audit.

Supplemental Property Assessments—Supplemental property assessments are created when the Assessor reassesses a property due to a change in ownership, an addition, such as a new home on a vacant lot, a new pool, or the addition of a room made to an existing property. A supplemental assessment may result in an increase or decrease from values already assessed on the regular annual tax roll.

Supplemental Property Taxes—Supplemental property taxes are the additional taxes charged or refunds due based on any supplemental assessments enrolled by the Assessor (see Supplemental Property Assessments).

Tangible Assets—Assets that have physical substance.

Tax Allocation Bonds—Bonds that were issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and above a pre-established base. The redevelopment created this added value, now referred to as Redevelopment Property Tax funds (previously known as the tax increment).

Tax Levy—The amount of tax dollars billed to taxpayers based on the imposition of the property tax rate on the assessed valuation.

Tax Loss Reserve Funds—As required by California Tax and Revenue Code Section 4703.2, in each county that elects to adopt the procedure authorized by this chapter and elects to be governed by this Section rather than Section 4703, there shall be created a tax loss reserve fund. The tax loss reserve fund shall be used exclusively to cover losses that may occur in the amount of tax liens as a result of special sales of tax-defaulted property. In a county electing to be subject to this section, the tax loss reserve fund shall be maintained at not less than 25 percent of the total delinquent secured taxes and assessments for participating entities in the county as calculated at the end of the fiscal year. At the end of the fiscal year, amounts in the tax loss reserve fund that are in excess of 25 percent of the total delinquent secured taxes and assessments for participating entities in the county may be credited to the county general fund.

Tax Roll—A list of all taxable property within a jurisdiction.

Teeter Plan—The County and its political subdivisions operate under the provisions of Section 4701-4717 of the California Revenue and Taxation Code (otherwise known as the “Teeter Plan”). Under this method, the accounts of all political subdivisions that levy taxes on the County tax roll are credited with 100 percent of their respective secured tax levy, regardless of the actual payments and delinquencies.

Transient Occupancy Tax—A tax collected by a hotel/motel operator for a percentage of the room rent paid by each transient, which is then due the County.

Trial Court Funding Act—Lockyer-Isenberg Trial Court Funding Act of 1997.

Triple-Flip—A complicated financing plan developed by the State in their 2003-2004 Budget.

Trust Funds—Funds to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Unassigned Fund Balance—The residual classification for the General Fund, including all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

Unencumbered—The portion of an appropriation not yet expended or encumbered.

Unincorporated Area—Geographic portions of Stanislaus County which are not within incorporated cities.

Unreserved Fund Balance – Includes Fund Balance that is not reserved in accordance with state law, charter, or contractual obligation. Unreserved amounts include Assigned, Committed, and Unassigned Fund Balance available to balance the budget at the discretion of either the Board of Supervisors or Chief Executive Office.

Unsecured Property Tax—A tax on properties such as office furniture, equipment, and boats, which are not located on property owned by the assessee.

Upload—To transfer data or programs, usually from a peripheral computer to a central, often remote, computer.

User Department—A department that pays for services received from another County department, with payment made through an Intrafund or Interfund transfer.

Values—To build public trust and ensure equitable treatment for all, the Stanislaus County Code of Ethics provides six behavioral expectations: Trustworthiness, Respect, Responsibility, Fairness, Caring, and Citizenship. This code prescribes ideal courses of actions and behaviors accepted and practiced by the organization.

Vision—The ultimate objective/goal.

Weighted Labor Rate—An hourly cost for an employee that includes salary, payroll benefits, health insurance, vacation, and department overhead and indirect costs. Employee weighted labor rates may vary because of a difference in salary rates, the benefits selected from the cafeteria plan, the difference in overhead costs between departments, and the annual vacation accrual of employees.

Women, Infants and Children (WIC) – A Federal program aimed at safeguarding the health of low-income women, infants, and children up to age five who are at nutritional risk by providing nutritious foods to supplement diets, information on healthy eating, and referrals to health care.

Wraparound—Wraparound is an approach to implementing individualized, comprehensive services for youth with complicated multi-dimensional problems and is an alternative to residential placement whereby a wide array of services is provided to children and their caretakers in less restrictive community settings – parents’ home, foster homes, and group homes. Wraparound is a family-centered, strengths-based approach to developing an individualized service plan that allows a child to live in a normalized setting outside of residential care.

Williamson Act—The Williamson Act provides for lowered property taxes for lands maintained in agricultural and certain open space uses. The landowner enters into a contract with the County or city to restrict land uses to those compatible with agriculture, wildlife habitat, scenic corridors, recreational use, or open space. In return, the local authorities calculate the property tax assessment based on the actual use of the land instead of its potential value assuming full commercial development.

Yield—The rate of annual return on an investment expressed as a percentage.

Zero-Base Budget—The County’s approach to building budget projections requires a full analysis of each account and line-item “from the ground up”. This process is designed to ensure the minimum funding level required to maintain existing Board of Supervisors’ approved staff and service levels. This funding is identified as “base-funding”; departments may request additional funding to support expanded service levels, above the base funding; these requests are sometimes referred to as “unmet needs” pending Board of Supervisors’ approval.