



2024

# ADOPTED BUDGET

## **BOARD OF SUPERVISORS**

CHANCE CONDIT, CHAIRMAN  
BUCK CONDIT  
VITO CHIESA  
TERRY WITHROW  
MANI GREWAL

## **SUBMITTED BY**

JODY HAYES, CHIEF EXECUTIVE OFFICER

 STANISLAUS COUNTY, CALIFORNIA

 YEAR TWO, BUDGET PERIOD  
ENDING JUNE 30, 2024

**WE BUILD COMMUNITY**

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## Acknowledgments

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

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 document serves as the definitive operational plan for Fiscal Year 2024, Year Two of the Budget Period ending June 30, 2024, and contains tables, charts, and narrative describing both fiscal years as well as the 2024 Proposed Budget, the initial financial plan for the year.

Informed by an updated Long-Range Model, the 2024 Adopted Budget includes funding and appropriations for ongoing strategies and initiatives to improve County infrastructure, supports existing service levels, and carefully expands where critically needed. The budget document also includes the recently adopted values for the organization, in support of the overall mission, vision, and Board of Supervisors' priority areas.

It is with sincere 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!

2024 Adopted Budget, submitted by  
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Prepared by the Chief Executive Office

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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 2024 Adopted Budget – Year Two of Budget Period Ending June 30, 2024

## Stanislaus County Board of Supervisors



Left to right:  
Supervisor Buck Condit, Chairman 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 | 2027**

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 | 2027**

Modesto (portions thereof)

**Chance Condit**

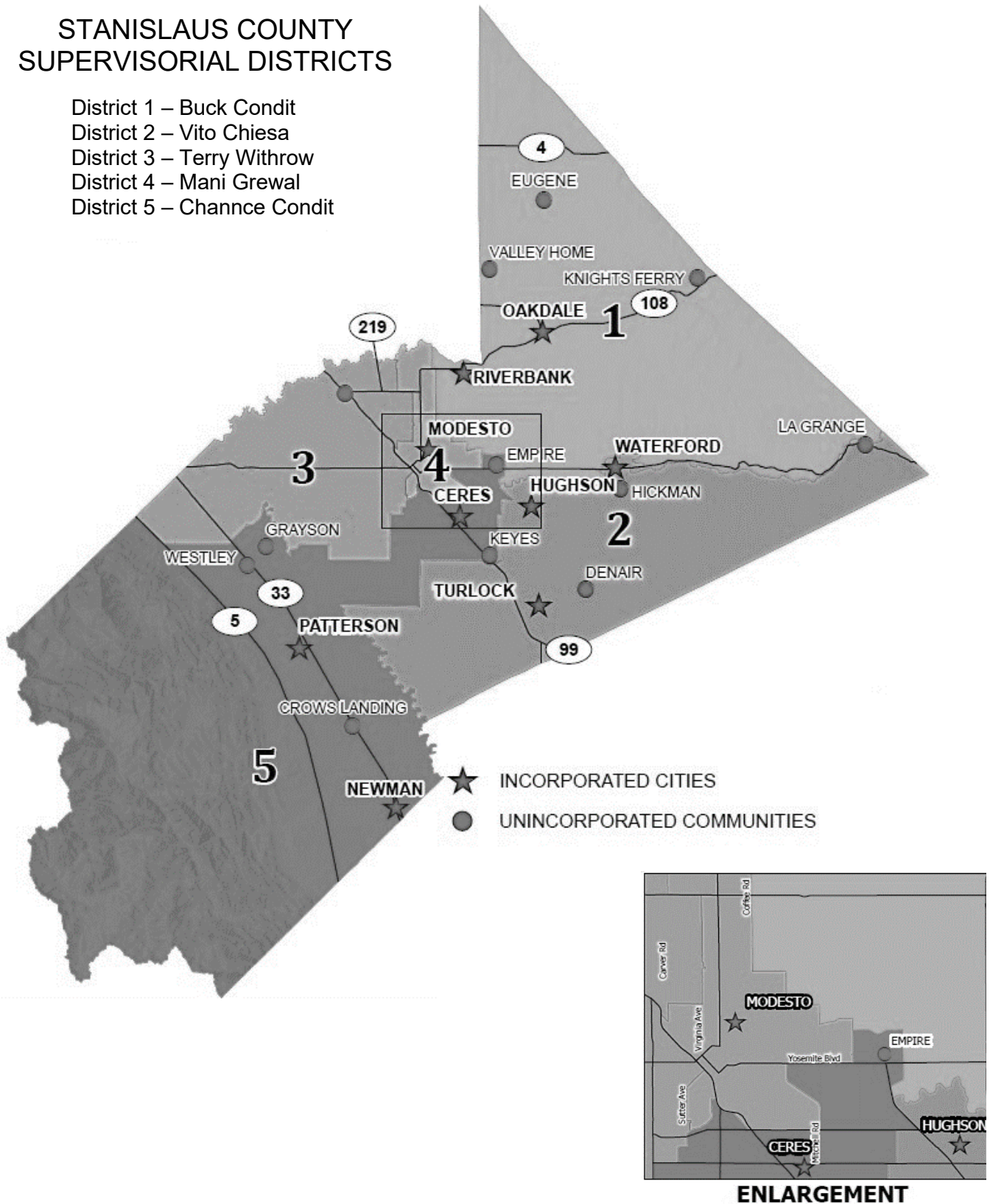
**District 5 | 2025**

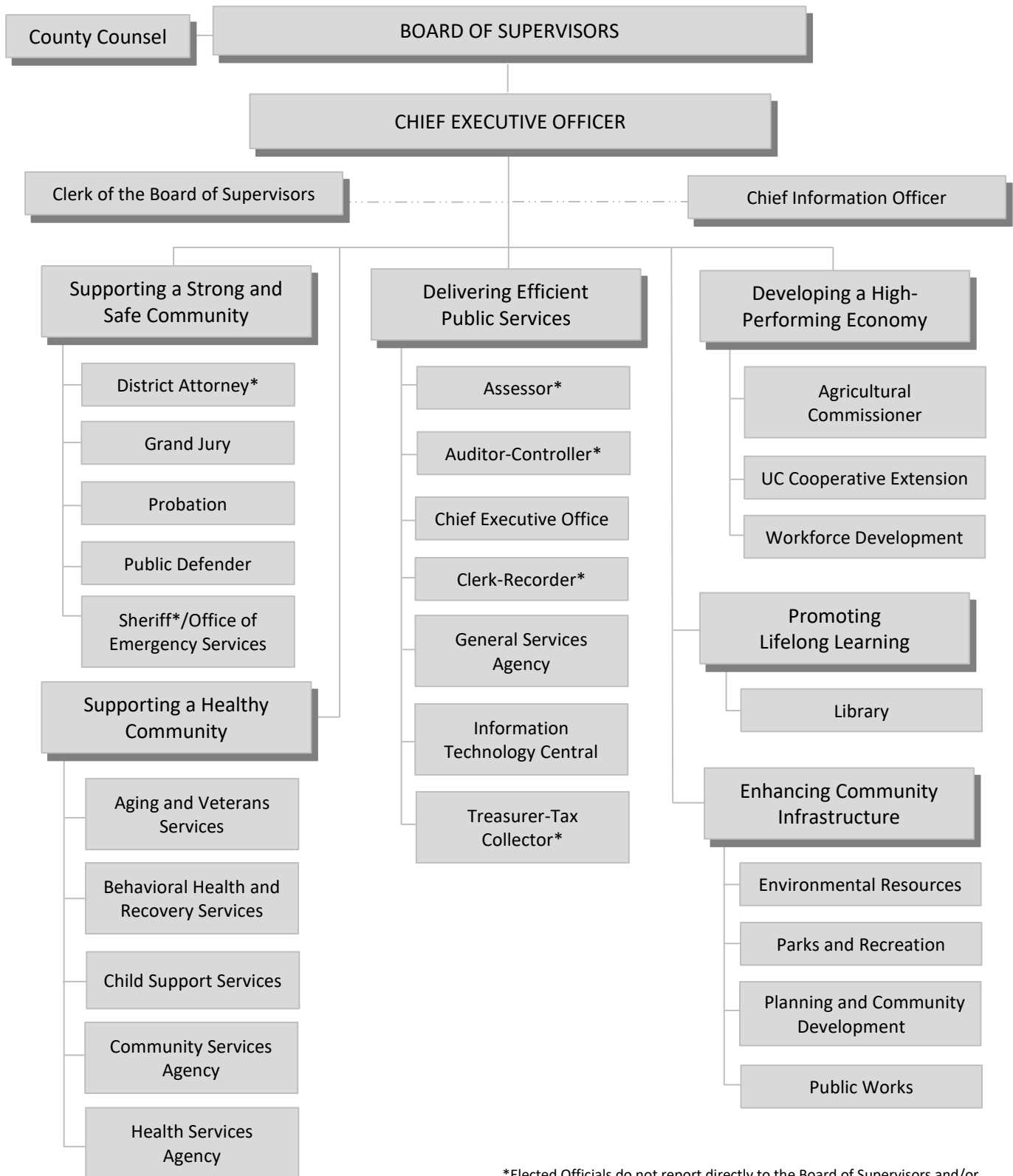
Ceres, Modesto (portions thereof), Newman, and Patterson  
Unincorporated Crows Landing, Grayson,  
Unincorporated Empire, Keyes, and Westley

## Supervisorial 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





\*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 August 22, 2023.

Vision, Mission, Values, and Priorities

**VISION**  
Stanislaus County

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



**MISSION**

**WE BUILD COMMUNITY**

**VALUES**



- We believe **EACH PERSON MATTERS**
- We work every day to earn people's **TRUST**
- We are **GOOD PARTNERS**
- We encourage **INNOVATION**
- We deliver **RESULTS**

**PRIORITIES**



- Supporting a **Strong & 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

*“The greatest danger in times of turbulence is not the turbulence – it is to act with yesterday’s logic.”*  
*--Peter Drucker*



Change is inevitable. Seasons come and go, needs evolve over time, and the world around us fluctuates between scarcity and abundance with cyclical certainty. These irregular yet recurrent patterns are both comforting and disconcerting; you know the famine will not last forever, but neither will the feast. Navigating change is a continual exercise in agility, patience, and wisdom. Directing an organization through change is a formidable task, and an awesome responsibility.

Stanislaus County is a large organization and has grown substantially over the past decade. It is the 16<sup>th</sup> largest county in California by population, representing home for over 550,000 residents. Since significant cutbacks experienced during the Great Recession, staffing has increased steadily to restore positions lost and then some, surpassing our previous peak of 4,603 staff in October 2007, currently weighing in at 4,848 full-time allocated positions. Along with this vital resource, the County budget has expanded to support the growing needs of our community, increasing by over \$500 million in the last ten years. Revenue in recent years exceeded initial expectations, affording us the opportunity to build a healthy reserve and implement strategies to leverage those savings in support of local parks, libraries, and our own aging County facilities.

But change is inevitable. As we solidify our operational plan for Fiscal Year 2024, we pause to evaluate the changes occurring around us, changes that can have significant impact on our ability to meet the needs of the community and the organization tasked with supporting it. Slowed growth in key revenue streams, rising overall costs, and fluctuations in the job market are at the forefront of our thoughts and discussions. These indicators guide our planning not only for this fiscal year, but for future years as well, informing our updates to variables and escalators in the Long-Range Model to ensure fiscal integrity beyond the current budget cycle.

It is with this knowledge and consideration in mind that we view our current landscape through a lens of caution. Peter Drucker, management consultant, educator, and author, noted that “the greatest danger in times of turbulence is not the turbulence – it is to act with yesterday’s logic.” We cannot move forward relying on reasoning that was better suited for a different economic climate, just as you would not pack your warmest coats and scarves for a tropical vacation. It’s time to re-evaluate and re-prioritize what we can securely manage.

Our approach to the 2024 Adopted Budget relied on a tiered evaluation of requests with a primary focus on supporting operational needs for existing service levels. This included fully accounting for the first time the salaries and benefits required to support the Employee Recruitment and Retention initiative along with the year-two commitment to the Library, General Services Agency, and Parks and Recreation, all in support of the three-year Building Community Services Investment strategy. It included updating anticipated annual Cost Allocation Plan charges, budgeting for items previously approved by the Board, adjusting to accommodate cost-of-doing-business increases, and supporting the replacement of critical equipment and vehicles. This approach resulted in an \$83.9 million increase to the County budget, a \$19.8 million impact to the General Fund, before ever evaluating requests to adjust service levels.

Grounded by an updated Long-Range Model, utilizing escalators informed by a relatively flat year-end close impact to fund balance and anticipated, slowed revenue growth, additional requests requiring General Fund support were

carefully and thoughtfully analyzed. The process was challenging, more so than usual, but was bound by a common understanding of where we are today and where we anticipate we will be tomorrow. Yesterday's logic does not apply here; we are no longer in a position to increase service levels beyond critical needs.

To maximize all available resources, we pledged nearly \$500,000 in one-time and \$3.1 million in ongoing Discretionary Revenue funding to support service level growth in General Fund departments. Combined with externally funded service level changes, we are recommending another \$29.6 million to the budget, for a total increase of \$113.5 million over the 2024 Proposed Budget. If approved as recommended, the 2024 Adopted Budget of \$1.73 billion will support 18 additional full-time staff across four Board priority areas for a total of 4,866 authorized positions.

This approach allows us to continue to move forward with key strategies and initiatives to improve County infrastructure, firmly support existing service levels, and carefully expand where critically needed. We feel this is a wise use of our limited resources and ensures our capacity to meet the needs of the community today, tomorrow, and well into the future. Our residents deserve this caliber of fiscal responsibility; our vision, mission, values, and priorities demand it.

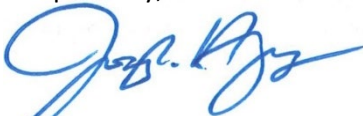
Our vision, mission, values, and priorities form the framework of our guiding principles, directing us in our assessment of budgetary needs. "We build community" is more than a mission, it is vital to the success of everything we endeavor to do, providing the solid purpose with which each department extends to meet the various needs of our thriving community. This is because "becoming a community of choice, where people live, work, and thrive – a place worthy of calling home" is our vision, one that cannot be obtained in a day, month, or year, but instead relies on our continual focus time and again through the thoughtful and deliberate fiscal management of the organization. We do this is by organizing our budget documents and presentations by our Board of Supervisors' priorities, ensuring we focus our energies and resources on supporting a strong and safe community, supporting a healthy community, developing a high-performing economy, promoting lifelong learning, delivering efficient public services, and enhancing community infrastructure.

In April 2023, we unveiled new values that describe the character traits exemplified by our organization:

We believe EACH PERSON MATTERS.  
We work every day to earn people's TRUST.  
We are GOOD PARTNERS.  
We encourage INNOVATION.  
We deliver RESULTS.

It is often said that it takes a village to raise a child; it takes a strong foundation constructed of a targeted vision, mission, values, and priorities to guide an organization to success and longevity. It requires care, thoughtfulness, perseverance, and determination to see beyond the needs of the moment into the dream of tomorrow. It demands full utilization of the tools at hand and a reliance on today's logic to address the needs in today's environment and I truly appreciate the wisdom in that.

Respectfully,



Jody L. Hayes  
Chief Executive Officer





# Community Profile

*Becoming a Community of Choice*

## County Overview

Stanislaus County was established in 1854 and has a total land area of 1,521 square miles and approximately 973,440 acres. The County is centrally located within 90 minutes of the San Francisco Bay Area, Sacramento, Sierra Nevada Mountains, and California's Central Coast.

Two of California's major north-south transportation routes (Interstate 5 and Highway 99) intersect the area and the County has become one of the dominant logistics center locations on the West Coast.

The County reflects a region rich in diversity with a strong sense of community and is a global center for agribusiness, positioned by its mild Mediterranean climate, rich soils, and progressive farming practices. The area is recognized internationally for agricultural innovation with almonds, milk, poultry, cattle,

nurseries, and walnuts ranking among the top-producing crops.

The County continues to promote lifelong learning and is home to 13 County libraries; Stanislaus County University of California Cooperative Extension; California State University, Stanislaus; Modesto Junior College; and benefits from satellite locations of other high-quality educational institutions throughout the County.

The County is home to a vibrant arts community with the world-class Gallo Center for the Arts, a symphony orchestra, and abundant visual and performing arts. In addition, recreation and entertainment opportunities exist in multiple forums including the County's five regional parks, 12 neighborhood parks, ten community parks, and two off-highway vehicle parks.

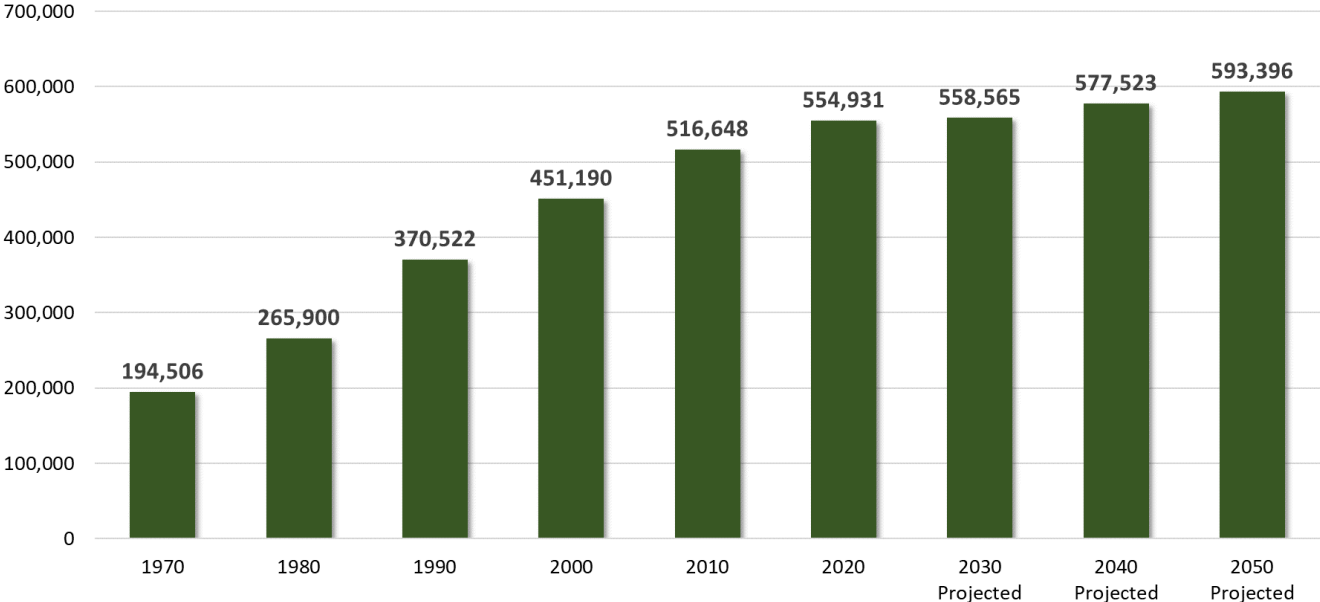
### County Population



Based on the California Department of Finance (DOF) County Population Projections in 2023, Stanislaus County had 548,701 residents. The Stanislaus County population is expected to reach 593,396 residents by 2050. Stanislaus County has realized net growth estimated at 7.4% between 2010 and 2020.

While growth in recent years shows some small decline, dealing with the impacts of growth will be an ongoing concern for the County. Water, farmland preservation, air quality, job availability, a trained workforce, affordable housing, transportation, and school capacity are all issues tied to population growth.

### Stanislaus County Population Trends



Source: California Department of Finance P-2A Report as of July 19, 2023

## Population by City

There are nine incorporated cities located within Stanislaus County: Ceres, Hughson, Modesto, Newman, Oakdale, Patterson, Riverbank, Turlock, and Waterford. Additionally, there are 14 unincorporated communities located within the County: Crows Landing, Denair, Empire, Eugene, Grayson, Hickman, Keyes, Knights Ferry, La Grange, Salida, Valley Home, Westley. Finally, there are two Census Designated Places (CDP), or concentrations of population: Monterey Park Tract and Riverdale Park Tract.

When comparing population growth from January 1, 2022, to January 1, 2023, Waterford experienced the fastest city growth at 1.2%, followed by Hughson and Patterson. Overall, Stanislaus County's population declined by 0.5%.

When comparing population growth over the past five years, Patterson experienced the highest growth rate at 5.3%, followed by Hughson at 4.6% and Waterford at 2.1%. Overall, the County's population decreased by 1.3% over the past five years.

## Population by City

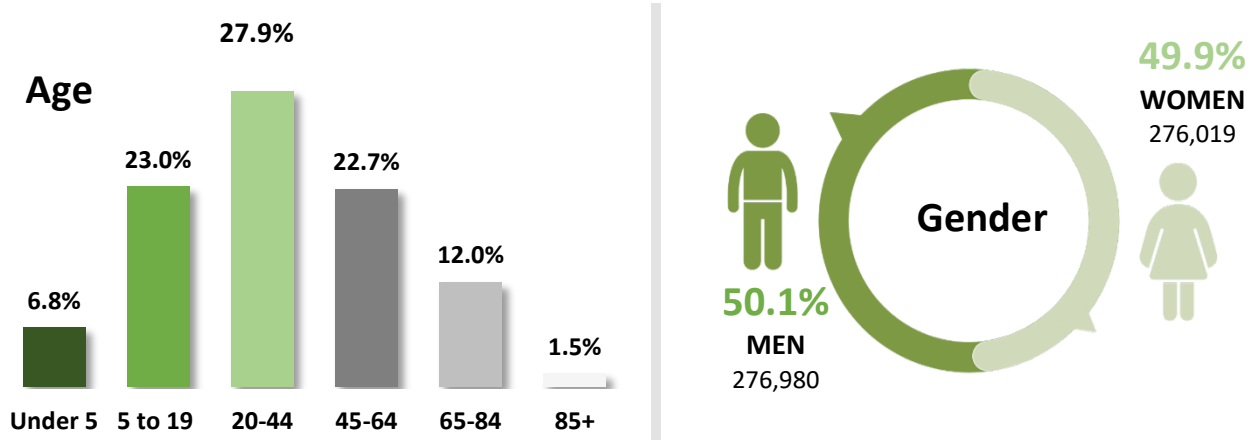
Stanislaus County	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	% Change 1 Year	% Change 5 Year
Ceres	48,625	48,886	48,901	48,207	47,729	-1.0%	-1.8%
Hughson	7,231	7,260	7,303	7,497	7,565	0.9%	4.6%
Modesto	217,091	218,440	219,294	217,699	216,995	-0.3%	0.0%
Newman	11,921	11,950	11,962	12,162	12,040	-1.0%	1.0%
Oakdale	23,033	23,109	23,237	23,241	22,980	-1.1%	-0.2%
Patterson	23,086	23,150	23,304	24,142	24,317	0.7%	5.3%
Riverbank	25,041	25,133	25,189	24,670	24,695	0.1%	-1.4%
Turlock	74,784	75,030	74,820	71,214	70,856	-0.5%	-5.3%
Waterford	8,855	8,913	8,944	8,932	9,042	1.2%	2.1%
Unincorporated	113,464	113,060	113,014	110,955	109,720	-1.1%	-3.3%
Incorporated	439,667	441,871	442,954	437,764	436,219	-0.4%	-0.8%
<b>County Total</b>	<b>553,131</b>	<b>554,931</b>	<b>555,968</b>	<b>548,719</b>	<b>545,939</b>	<b>-0.5%</b>	<b>-1.3%</b>

Source: California Department of Finance E-4 Population Estimates for Cities, Counties, and State 2011-2021 with 2010 Benchmark as of May 7, 2021; and Population and Housing Estimates for Cities, Counties, and the State — January 1, 2022, and 2023 as of May 1, 2023.

## Population Demographics

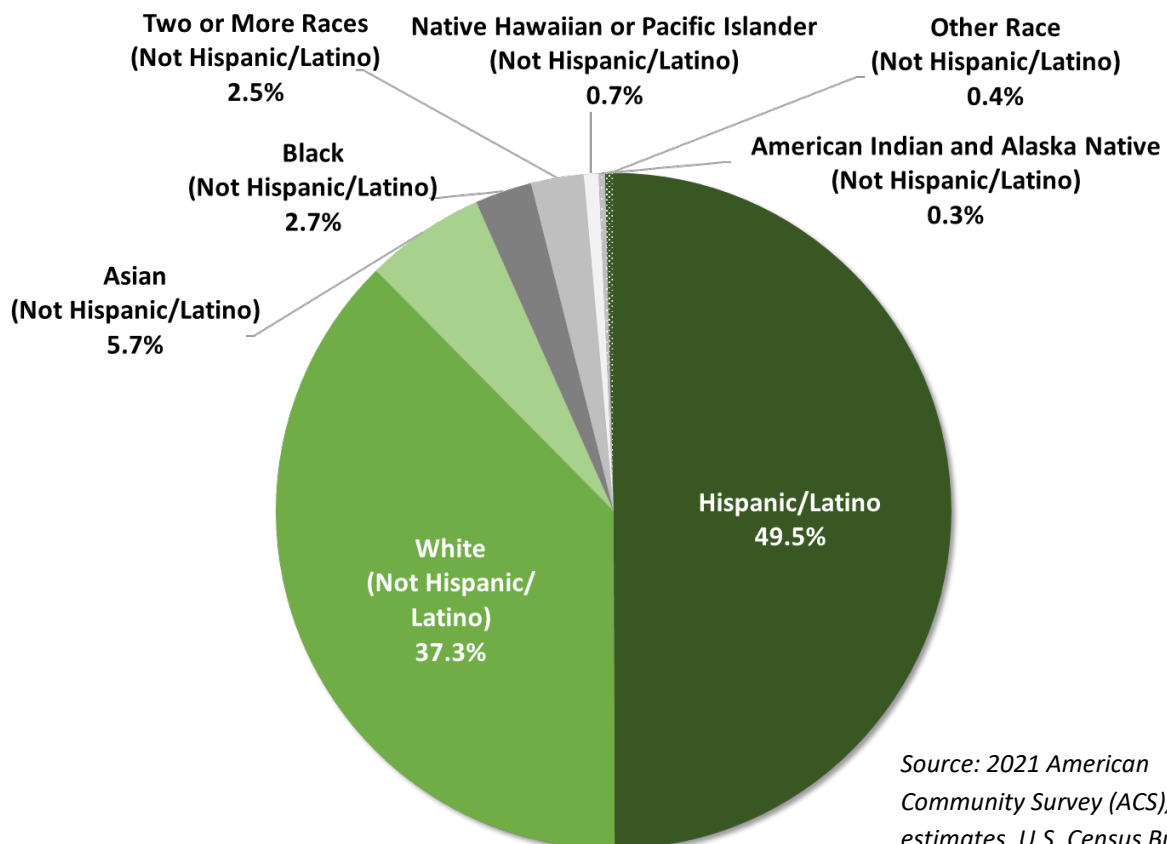
### Age and Gender

Just over half (57.7%) of the County’s population is under 44 years of age with the largest segment (27.9%) of residents between the ages of 20-44.



### Race and Ethnicity

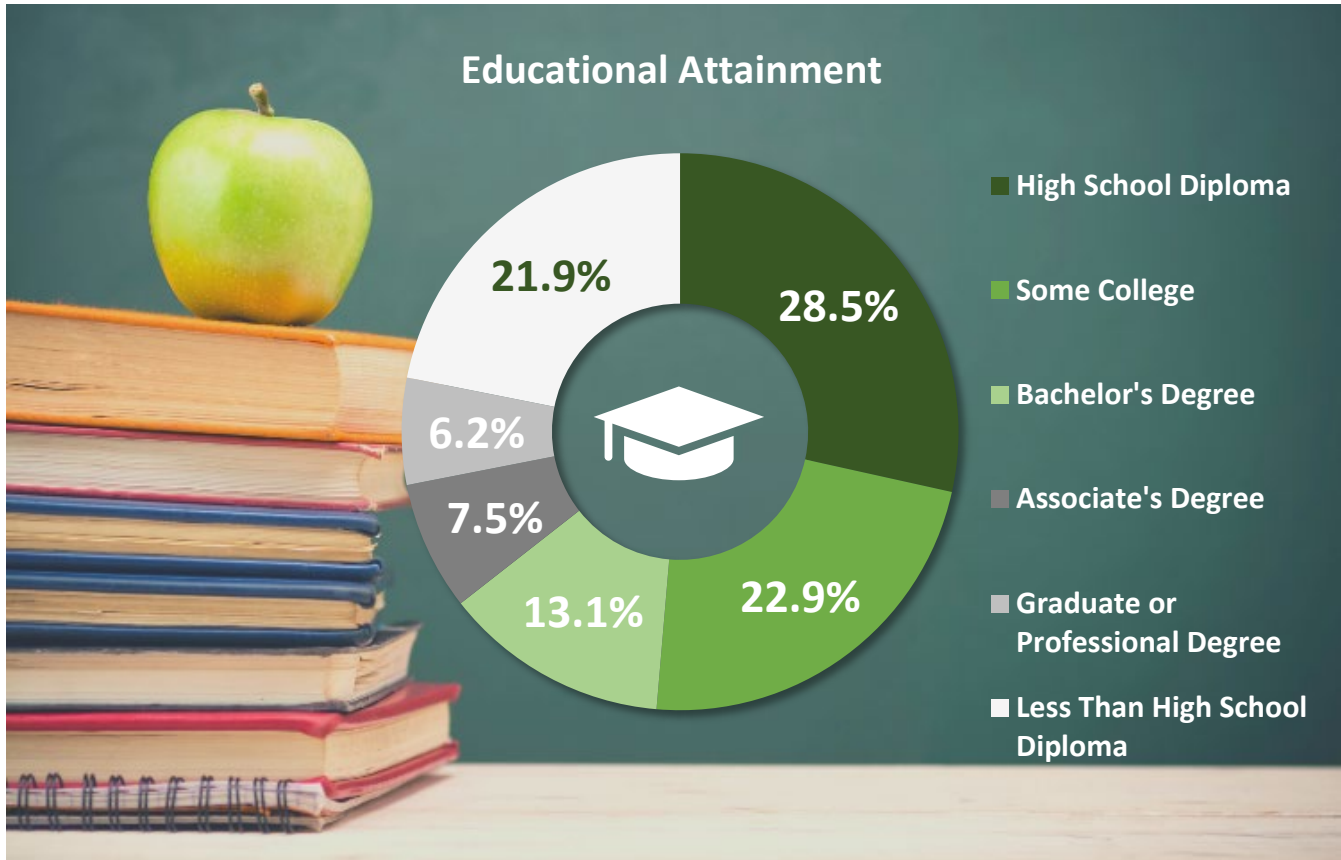
Stanislaus County residents come from a variety of ethnic backgrounds; no one group is a majority. Approximately 50% of the population is Hispanic/Latino and 37% is White.



Source: 2021 American Community Survey (ACS), 1-year estimates, U.S. Census Bureau

### Education

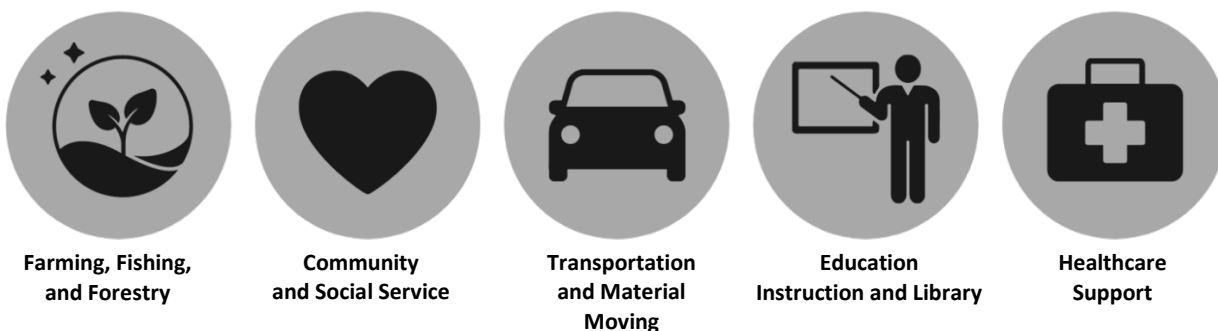
Stanislaus County lags well behind nationwide educational attainment averages in most categories. Although nearly 27% of those 25 years and older in the county have obtained an advanced degree, there are still nearly 22% of the same age group with less than a High School education.



Source: 2021 American Community Survey (ACS) Education Attainment Rates, U.S. Census Bureau

### Top Occupations

Stanislaus County's top employers provide services representative of the top occupations within the County.



Source: Economic Overview, Emsi Q2 Data Set, Opportunity Stanislaus



## Economy

Stanislaus County is an international agri-business powerhouse. The County agricultural production value ranks sixth in the State and is higher than 18 states in agricultural income. Of the approximately 973,440 acres in the County, 722,546 acres (74%) were in farms in 2022.

The agricultural sector and its related industry accounts for \$7.1 billion in the local economy or \$19.6 million per day supporting over 34,000 jobs. One in eight jobs is directly attributed to agriculture in the County.

According to the 2022 Annual Crop Report for Stanislaus County, the total gross value of agricultural production in 2022 was \$3.7 billion, a 5% increase from 2021. Milk was the number one commodity at \$1,130,572,000, increasing 41% in total value due to Federal Milk Marketing Order prices. Conversely, nut crops experienced one of

their toughest years due to market pricing and environmental impacts to yield.

The top 10 commodities account for 83% of the total agricultural production value. Farmers in Stanislaus County export more than 184 commodities to 103 countries around the world. For more Stanislaus County Agricultural Statistics visit:

<http://www.stanag.org/crop-statistics.shtm>.

While the agricultural industry is a significant economic driver in the County, regional economic development strategies are in place to increase economic diversity, specifically Stanislaus 2030, a collaboration among business, government, and civic stakeholders to create and deliver a joint strategy and investment plan for regional economic growth and opportunity in the coming decade (see: [https://www.stanislaus2030.com/files/ugd/109bc6\\_058b19f743d14f8d946f021a9f382e03.pdf](https://www.stanislaus2030.com/files/ugd/109bc6_058b19f743d14f8d946f021a9f382e03.pdf)).



### Manufacturing Employers

Manufacturing continues to be an important employment sector in Stanislaus County. Some of the largest brands in the world can be found with operations in the County. The top 10 manufacturing companies employ over 14,000 workers in Stanislaus County.

Rank	Company or Organization	Employee Estimate
1	E & J Gallo Winery	6,000
2	Foster Farms	2,000
3	Del Monte Foods	1,500
4	Stanislaus Food Products	1,500
5	Con Agra	1,000
6	Frito Lay	650
7	Blue Diamond Growers	500
8	Pacific Southwest Containers	451
9	Bronco Wine	450
10	Silgan Containers	90



### Non-Manufacturing Employers

The top 10 non-manufacturing companies employ nearly 30,000 workers. Save Mart Supermarkets is the largest employer followed by Stanislaus County. The healthcare sector is the fastest growing sector in the County and a significant contributor to the local economy.

Rank	Company or Organization	Employee Estimate
1	Save Mart Supermarkets	10,500
2	Stanislaus County	3,887
3	Modesto City Schools	3,200
4	Doctors Medical Center	2,600
5	Turlock Unified School District	2,000
6	Sutter Health Memorial Medical Center	2,000
7	Ceres Unified School District	2,000
8	Stanislaus County Office of Education	1,130
9	City of Modesto	1,200
10	Stanislaus State University	1,000



Source: Stanislaus County Comprehensive Economic Development Strategy, 2022–2027

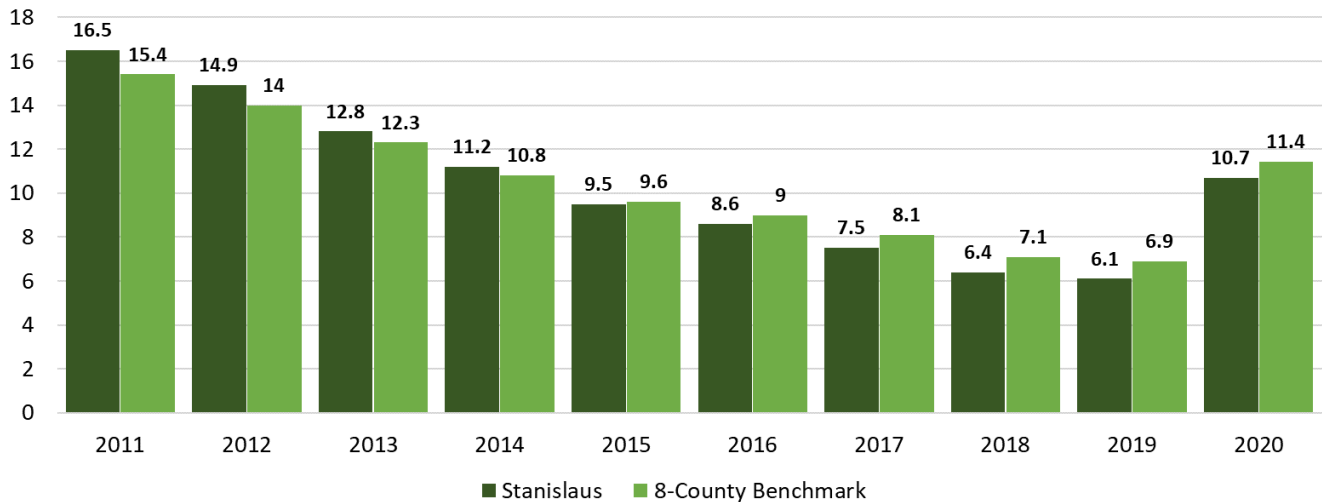
Note: More current County employee/position allocation count data is available in the staffing impacts section of the Adopted Budget

## Economic Indicators

### Unemployment Rate

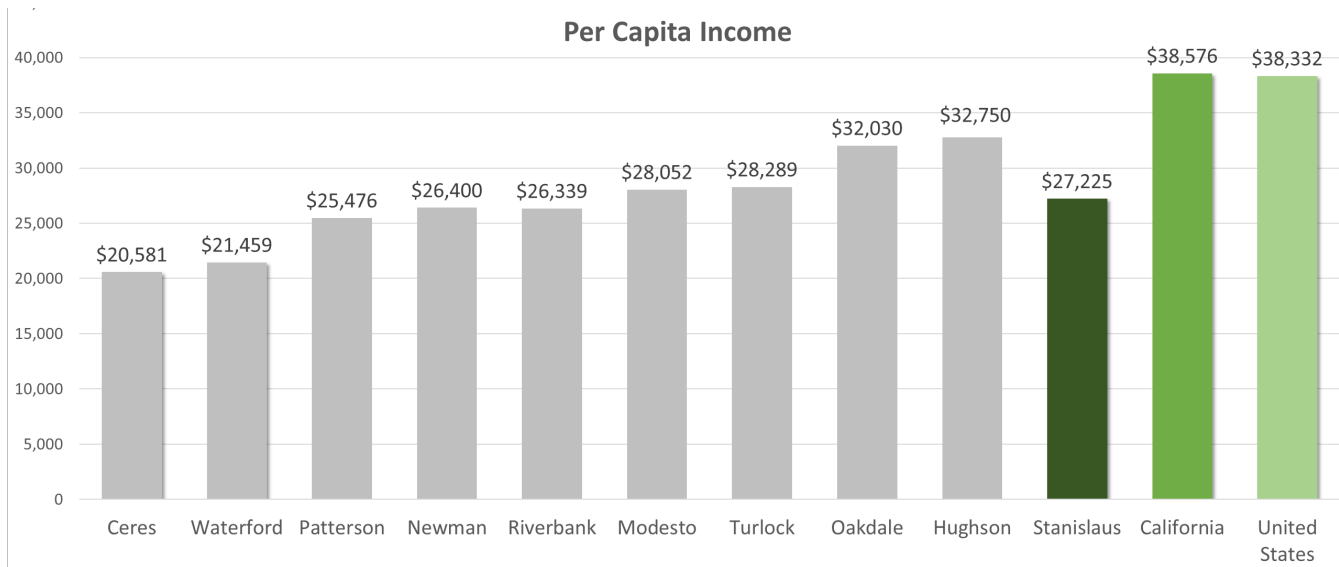
Stanislaus County’s annual unemployment rate averaged 5.4% in 2022, which is 1.2% less than the average of the eight benchmark counties, which include Kern, Madera, Merced, Monterey, Fresno, Sacramento, San Joaquin, and Tulare. Unemployment rates in 2020 increased due to the COVID-19 pandemic.

### Annual Average Unemployment Rate



### Per Capita Income

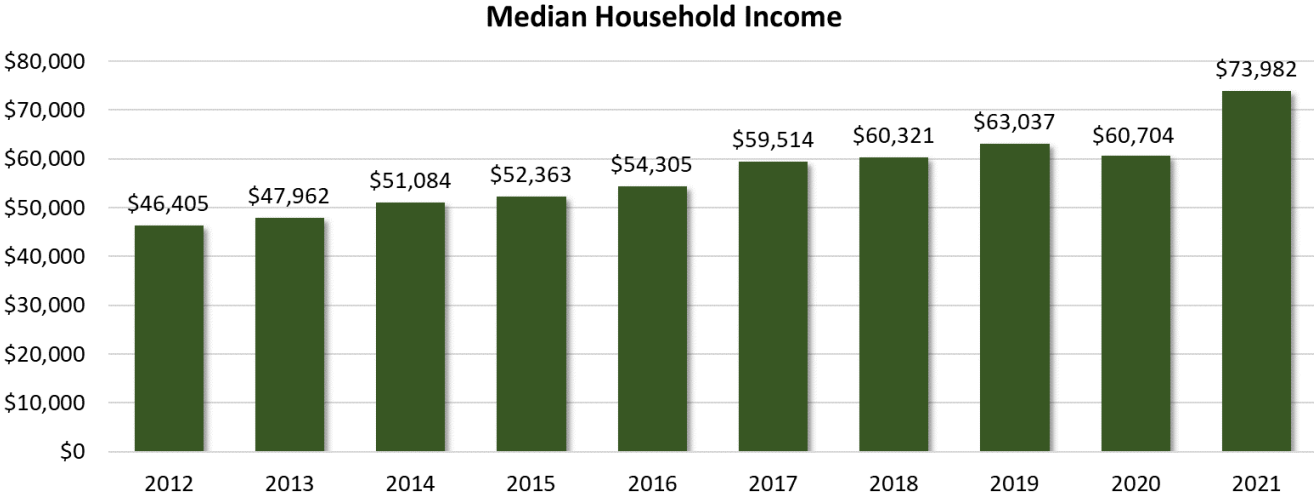
Higher than average unemployment, coupled with larger than average family sizes, contributes to relatively low per capita income in Stanislaus County. Per capita annual income of \$27,225 in Stanislaus County is comparatively low, 35% lower than California’s annual income of \$38,576. Hughson has the highest per capita income in the County at \$32,750 per person, and Ceres has the lowest per capita income at \$20,581 per person.



Source: 2020 American Community Survey (ACS) 5-Year Estimates, U.S. Census Bureau

### Median Household Income

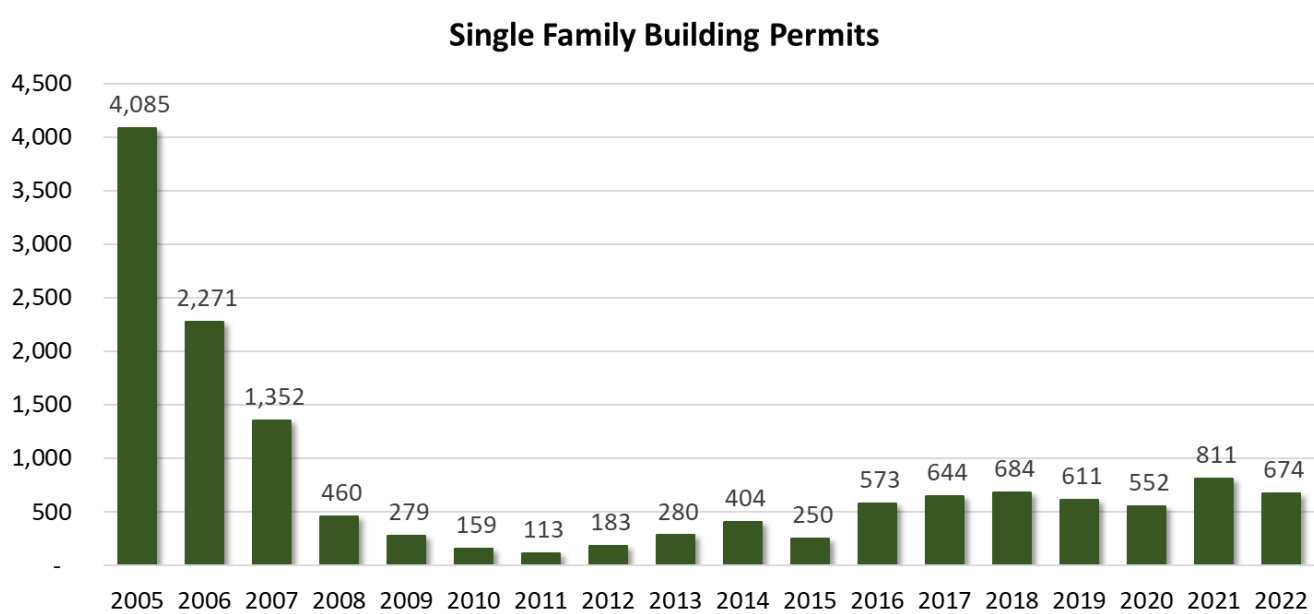
Median household income in Stanislaus County was \$73,982 in 2021, which is a 22% increase when compared to median income in 2020.



Source: American Community Survey 1-Year Estimates, U.S. Census Bureau

### Single-Family Building Permits

Stanislaus County tracks the issuance of single-family residential construction permits as a way of monitoring the home construction, building materials, and construction employment sector. Issued permits plummeted from a high of over 4,000 in 2005 to a low of 113 in 2011. Issued permits were down 137 (17%), from 2021 to 2022.

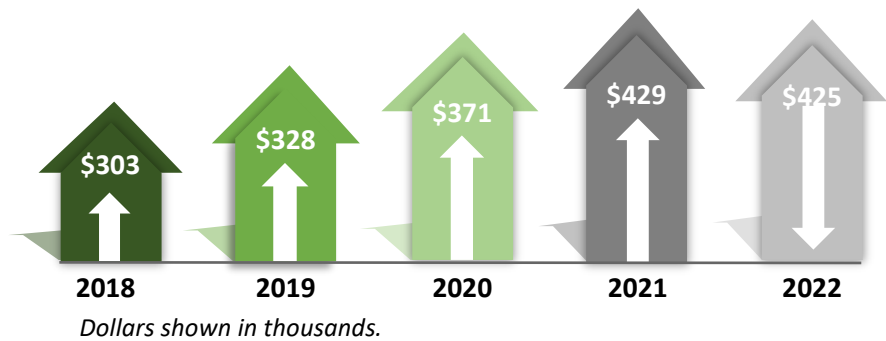


Source: U.S. Census Bureau, Building Permits Survey

### Median Home Prices

Median home price in Modesto (Stanislaus County’s largest city) in the fourth quarter of 2022 was \$425,000 and decreased from \$429,000 (1%) from the fourth quarter of 2021.

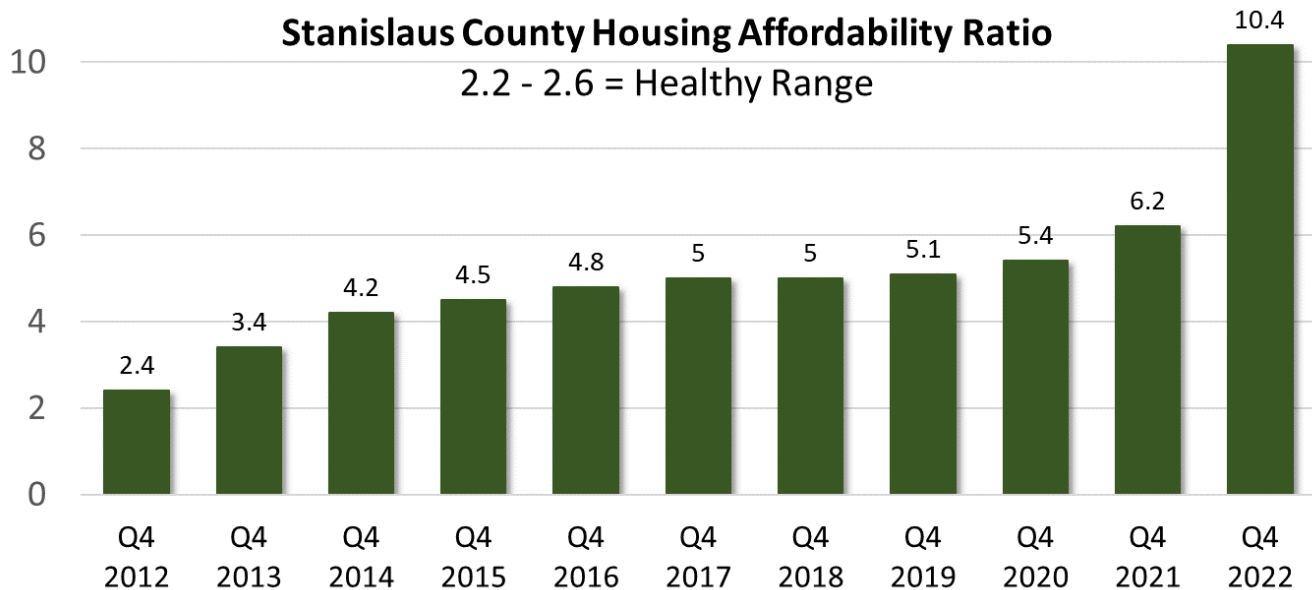
Year	Median Home Price
2014	\$219,000
2015	\$242,000
2016	\$270,000
2017	\$290,000
2018	\$303,000
2019	\$328,000
2020	\$371,000
2021	\$429,000
2022	\$425,000



Source: Wells Fargo Housing Opportunity Index – 4<sup>th</sup> Quarters

### Home Affordability

A ratio of median home prices to household income in the 2.2 to 2.6 range has historically been viewed as an indicator of home affordability nationally. In 2012, the affordability ratio in the County was low, at 2.4. The affordability ratio in 2022 was 10.4, higher than the historical average. As home prices increase and wages remain flat, the ratio will continue to reflect less affordability for County residents.



Source: NAHB/Wells Fargo Housing Affordability Ratios, National Association of Homebuilders

## Introduction

The 2024 Proposed Budget was approved by the Board of Supervisors on June 20, 2023, providing the initial budget and spending authority for Fiscal Year 2024, effective July 1, 2023. The 2024 Proposed Budget uses the 2024 Spending Plan as the base to establish the preliminary budget for Fiscal Year 2024. Recommendations contained in the 2024 Proposed Budget effectively adjust the Spending Plan using updated information and represents resource commitments to sustain current County department service levels for existing allocated positions, inclusive of amended cost-of doing-business increases.

The 2024 Proposed Budget provided support for existing service levels; the cost-of-doing-business increase totaled \$60.5 million. An additional \$34.6 million was further approved by the Board of Supervisors for new services to the community, inclusive of 34 staff positions primarily providing critical health and behavioral health services, \$3 million to support a One Stop Shop for Behavioral and Mental Health Supportive Services, and \$9 million to support the North County Corridor project.

The 2024 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 2024. 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 2024 Proposed Budget totaled \$1,612,124,021 for all funds. In total, the 2024 Adopted Budget increases this amount by \$113,462,198 for an updated budget of \$1,725,586,219. Adjustments are

occurring across all funds, with the largest increases affecting Special Revenue Funds with \$78.9 million and the General Fund with \$26.3 million, largely attributable to technical adjustments to support current service levels. Technical adjustment across all funds total \$81.4 million of which \$24.9 million is for salary and benefits costs that incorporate the full cost of the County Employee Recruitment and Retention Strategy, \$1.2 million adjusts for Cost Allocation Plan charges, \$29.9 million adjusts for previously approved Board agenda items, and \$25.4 million adjusts for other right sizing such as changes to State and/or Federal program allocations.

The 2024 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 2024 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 2024 Adopted Budget Adjustments

The 2024 Adopted Budget includes a variety of technical and policy-driven adjustments to the established 2024 Proposed Budget that will increase overall appropriations by \$113.5 million. Included in this budget is the second year of the Building and Community Services Investment funding. Totaling \$16.5 million this funding will support parks, libraries, and County facilities. Additionally, approximately \$81.4 million in technical adjustments will right-size salary and benefits per updated analysis, adjust for Cost Allocation Plan charges, and 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 2024 Adopted Budget, organized by Board priority, with the prior funding authorized by the Board of Supervisors noted for the total change above the 2023 Adopted Budget.

### **Supporting a Strong and Safe Community** – Increase \$31.8 Million

*(Increase \$17.9 Million from 2023 Adopted Budget)*

The District Attorney will utilize a new Criminal Investigator to support the increased workload of special victims and domestic violence cases; Probation will utilize a new Confidential Assistant III to maintain and update Department policies, monitor training requirements, and provide office support; the Public Defender will add one new Chief Deputy Public Defender to right-size the supervisor-to-staff ratio, and will add three new Indigent Defense positions; and the Sheriff will replace equipment for special weapons and tactics (SWAT) team, bomb team, and identification team along with right-sizing the Department's overtime budget.

### **Supporting a Healthy Community** – Increase \$34 Million

*(Increase \$43.7 Million from 2023 Adopted Budget)*

Aging and Veterans Services will appropriate funding to provide digital literacy support and training for seniors and add two new positions, of which one is a Veterans Service Representative to assist with

benefits claims; Behavioral Health and Recovery Services will utilize department revenue to add a Manager IV position to oversee the Access, Crisis, and Medication services and will add a Manager IV to serve as the Chief of Education, Partnership, and Engagement; the Community Services Agency will increase appropriations and estimated revenue by \$14.2 million in the Public Economic Assistance budget due to increased CalWORKS and Foster Care assistance program caseloads and increased average assistance costs; and the Health Services Agency will make adjustments to its position allocation in various units to meet the operational needs of the Department.

### **Developing a High-Performing Economy** – Increase \$4.6 Million

*(Increase \$4.8 Million from 2023 Adopted Budget)*

The Agricultural Commissioner will replace the light system in the inspector work area and will replace two large exterior roll-up doors located at the agricultural center warehouse and Workforce Development will add a Staff Services Coordinator to create and develop sector strategy meetings for in-demand sectors in Stanislaus County.

### **Promoting Lifelong Learning** – Increase \$1.9 Million

*(Increase \$4.9 Million from 2023 Adopted Budget)*

The Library will receive its second allotment of Building Community Services Investment funding in the amount of \$3.5 million to enhance County libraries in addition to replacing two cargo vans used to transfer books, supplies, furniture, and equipment throughout the Library's 13 locations.

### **Delivering Efficient Public Services** – Increase \$19.9 Million

*(Decrease \$3.9 Million from 2023 Adopted Budget)*

The Assessor will supplement current staffing levels through the utilization of Extra Help employees and increased overtime while implementing new software technology for improved business efficiencies; the Auditor-Controller will block-budget

eleven positions to allow for greater flexibility in filling positions; the Chief Executive Office – Human Relations division will increase its budget for contract legal services and will receive funding for safety training; CEO staff will administer adjustments for activities in County Operations, including an \$834,735 increase to Appropriations for Contingencies to support a potential need for the In-Home Supportive Services program at the Community Services Agency; the General Services Agency will receive its second allotment of Building Community Services Investment funding in an amount of \$9.5 million for the restoration of County property in addition to three new positions that will assist the Department with the increase in workload and provide administrative support and supervision; Information Technology Central will add one new manager to serve as the Enterprise Cloud Architect; and the Treasurer-Tax Collector will subscribe to new investment market software.

**Enhancing Community Infrastructure**

**– Increase \$21.3 Million**

*(Increase \$7.6 Million from 2023 Adopted Budget)*

Environmental Resources will improve wet-weather access to the Fink Road Landfill by constructing an all-weather tipping pad and haul roads and will purchase new equipment for the landfill; Parks and Recreation will receive its second allotment of Building Community Services Investment funding in the amount of \$3.5 million to support park enhancement projects in addition to adjustments identified to improve lobby security and a reclassification of multiple park operations positions; Planning and Community Development includes adjustments related to two online permitting programs that will be of benefit to the public; and Public Works will increase revenue and appropriations by \$9 million to fully fund right-of-way purchases associated with the North County Corridor project.

**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 nearly \$1 million. The 2024 Adopted Budget for the General Fund is \$503.7 million, an increase of \$4.2 million from the 2023 Adopted Budget of \$499.5 million, and an increase of \$26.2 million above the 2024 Proposed Budget of \$477.5 million.

The recommended increase in the General Fund from the 2024 Proposed Budget of \$26.2 million,

includes an increase of \$18 million in base funding adjustments to cover the funded service level cost of all current programs and allocated positions, reduced by a 5% vacancy factor for most departments, as approved by the Board of Supervisors in the Adopted Proposed Budget. In addition, \$5.5 million in technical adjustments is recommended for appropriations previously approved by the Board and \$2.8 million of increased support for unmet needs requested by departments and detailed in the individual department narratives and Schedule 9s.

Adopted Budget Summary by Fund Type	Total Recommended Appropriations	Total Recommended Revenue	Fund Balance and One-time Funding Required
General Fund	\$ 503,706,722	\$ 452,398,575	\$ 51,308,147
Special Revenue Fund	982,660,925	912,804,714	69,856,211
Capital Projects Fund	3,149,251	688,995	2,460,256
Enterprise Fund	76,619,569	62,675,544	13,944,025
Internal Service Fund	159,449,752	149,787,551	9,662,201
<b>Total</b>	<b>\$ 1,725,586,219</b>	<b>\$ 1,578,355,379</b>	<b>\$ 147,230,840</b>



Discretionary Revenue Category	FY 2022	FY 2023	FY 2023	2024	2024	Recommended Adjustments
	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget Projections	
Taxes	\$ 197,150,921	\$ 203,854,112	\$ 200,695,637	\$ 207,413,408	\$ 212,200,408	\$ 4,787,000
Licenses, Permits, and Franchises	1,358,327	1,532,236	1,100,000	1,133,000	1,133,000	\$ -
Fines, Forfeitures, and Penalties	3,420,437	3,394,339	1,250,000	2,300,000	2,300,000	\$ -
Revenue from the Use of Money	11,590,746	7,673,697	5,200,001	5,538,000	10,820,000	\$ 5,282,000
Intergovernmental Revenue	65,400,608	78,745,792	68,434,000	67,058,362	65,371,362	\$ (1,687,000)
Charges for Services	4,022,961	4,669,950	2,957,903	3,861,113	3,861,113	\$ -
Miscellaneous Revenue	1,291,747	(372,999)	-	-	-	\$ -
Other Financing Sources	(21,254,805)	4,540,698	3,052,026	3,231,789	3,231,789	\$ -
<b>Total Discretionary Revenue</b>	<b>\$ 262,980,942</b>	<b>\$ 304,037,826</b>	<b>\$ 282,689,567</b>	<b>\$ 290,535,672</b>	<b>\$ 298,917,672</b>	<b>\$ 8,382,000</b>

The recommended funding level for General Fund budgets relies on \$153.5 million in department revenue and \$298.9 million in Discretionary Revenue. The General Fund assumes the use of \$51.3 million in fund balance, bringing total funding sources for the General Fund to \$503.7 million. The General Fund balance on July 1, 2023, was \$249.2 million with a projected fiscal year-end fund balance of \$197.9 on June 30, 2024.

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 2024 Adopted Budget includes estimated Discretionary Revenue of \$298.9 million, which is 2.9%, or \$8.4 million, above the 2024 Proposed Budget of \$290.5 million. The \$298.9 million projection represents a decrease of 1.7%, or \$5.1 million, from Fiscal Year 2023 actual net receipts of \$304 million.

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 2024 Adopted Budget for Special Revenue Funds is \$982.7 million, an increase of \$63.4 million from the 2023 Adopted Budget of \$919.2 million. Budgets within the Special Revenue Funds are supported by \$884.9 million in department revenue, the use of \$69.9 million in departmental fund balance, and a \$27.9 million General Fund contribution. The Special Revenue Funds began the fiscal year with \$364.2 million in fund balance and are projected to end the year with a fund balance of \$294.3 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 for the acquisition or construction of major capital facilities for the County. The 2024 Adopted Budget for Capital Projects Funds is \$3.1 million, a decrease

of \$1.7 million from the 2023 Adopted Budget of \$4.9 million.

Budgets within Capital Projects Funds are funded by \$688,995 in department revenue and the use of \$2.5 million in department fund balance. These funds began the fiscal year with \$5.9 million in fund balance and are projected to end they fiscal year with a fund balance of \$3.4 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 2024 Adopted Budget for Enterprise Funds is \$76.6 million, an increase of \$3.5 million from the 2023 Adopted Budget of \$73.1 million.

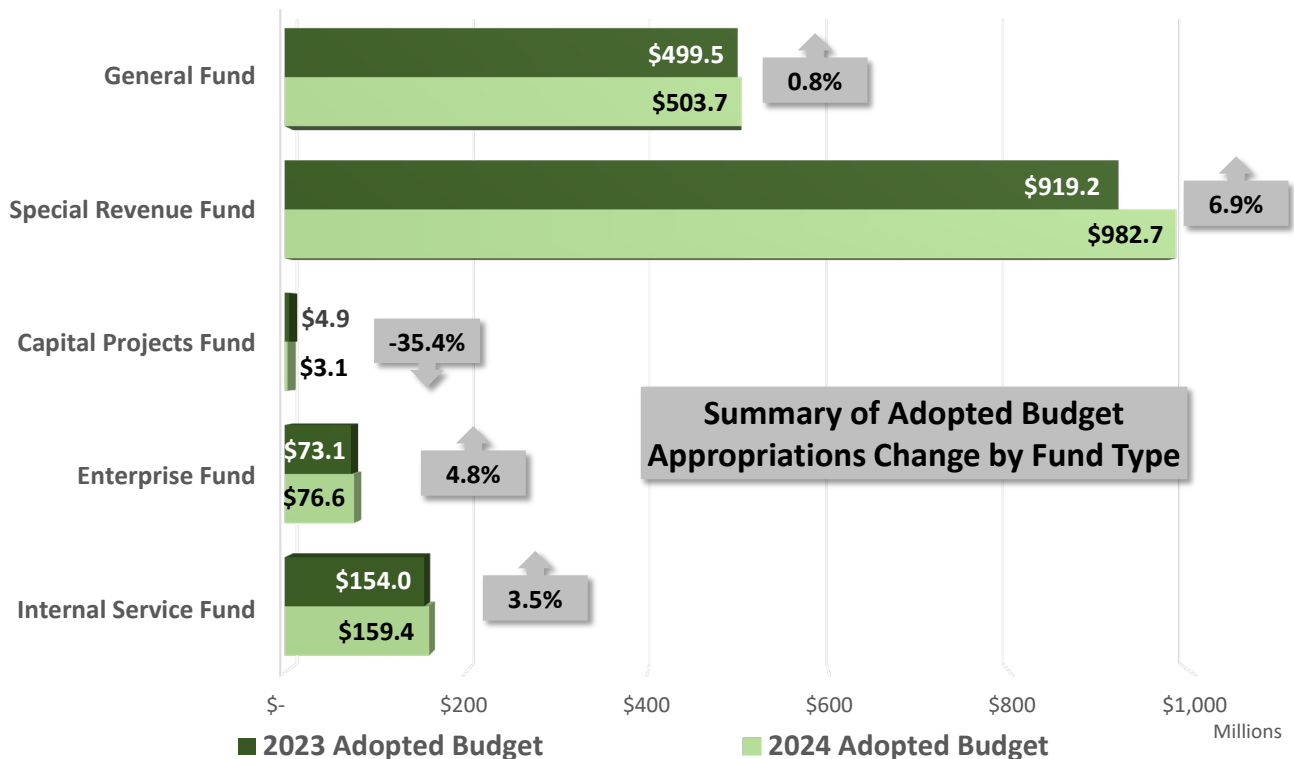
Budgets within the Enterprise Funds are funded by \$61.2 million in department revenue, the use of \$13.9 million in prior year retained earnings, and a \$1.5 million General Fund contribution. Enterprise

Funds began the fiscal year with \$91.6 million in retained earnings and are projected to end the year with a retained earnings balance of \$77.7 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 2024 Adopted Budget for Internal Service Funds totals \$159.4 million, an increase of 3.5% or \$5.4 million from the 2023 Adopted Budget of \$154 million.

The Internal Service Funds budgets are funded by a total of \$149.8 million in estimated department revenue, the use of \$9.7 million in retained earnings. Internal Service Funds began the fiscal year with a total of \$19.3 million in combined retained earnings and are projected to end the year with a retained earnings balance of \$9.6 million.



## Adopted Budget by Priority

Below is a summary of the 2024 Adopted Budget by Board Priority Area. Detailed descriptions and

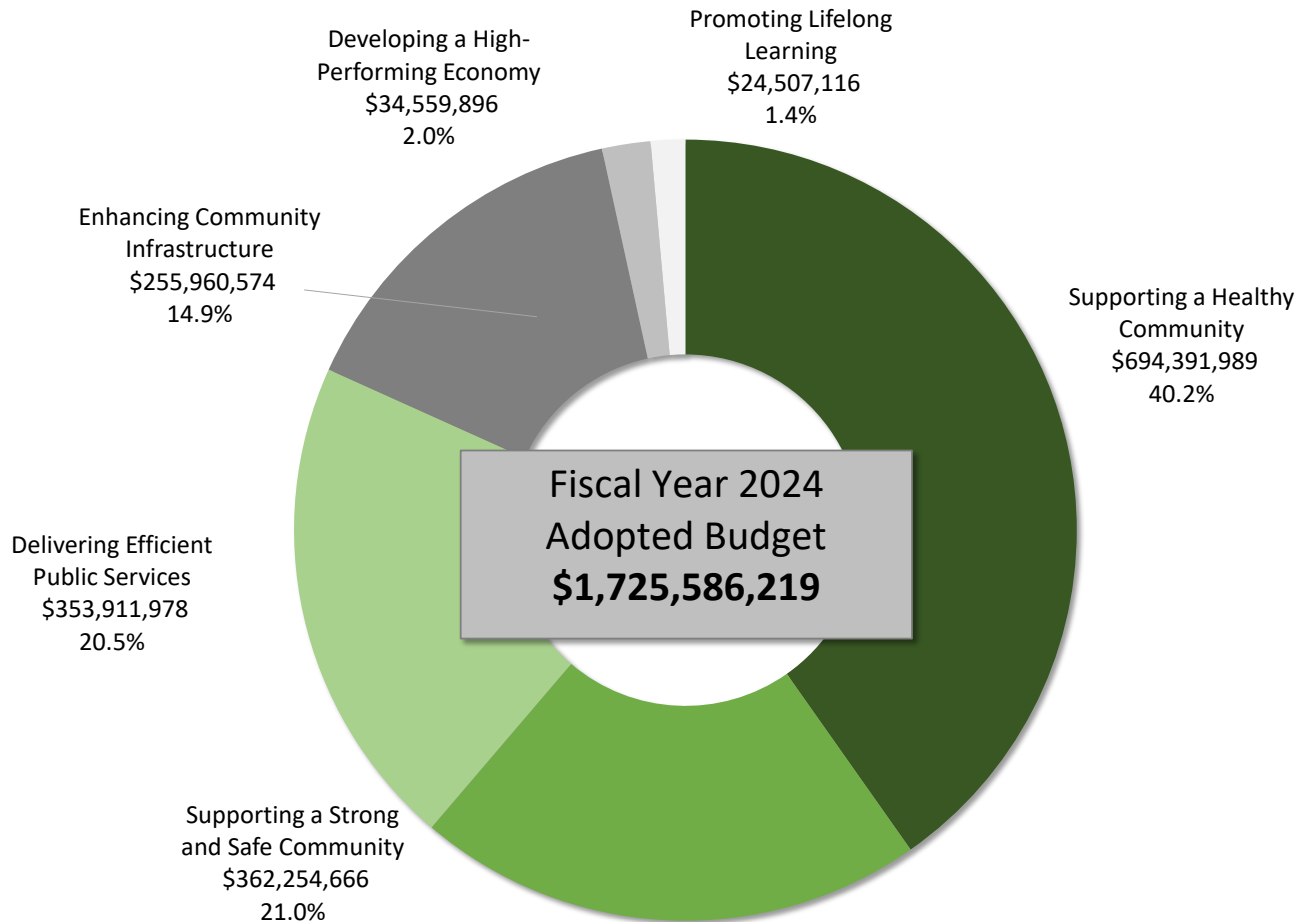
recommendations can be found later in the document in their respective priority areas.

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	2024 Adopted Budget
<b>RESOURCES</b>							
Department Revenue*	\$ 121,756,033	\$ 640,613,497	\$ 30,702,094	\$ 15,483,360	\$ 233,704,116	\$ 207,750,879	\$ 1,250,009,979
County Match Revenue	864,557	23,284,346	-	4,366,810	90,631	821,384	29,427,728
Department Fund Balance/ Retained Earnings**	20,988,501	28,808,998	5,000	4,656,946	13,473,711	27,989,537	95,922,693
General Fund Contribution***	218,645,575	1,685,148	3,852,802	-	106,643,520	19,398,774	350,225,819
<b>Total Adopted Budget Resources</b>	<b>\$ 362,254,666</b>	<b>\$ 694,391,989</b>	<b>\$ 34,559,896</b>	<b>\$ 24,507,116</b>	<b>\$ 353,911,978</b>	<b>\$ 255,960,574</b>	<b>\$ 1,725,586,219</b>
<b>APPROPRIATIONS</b>							
<b>Total Adopted Budget Appropriations</b>	<b>\$ 362,254,666</b>	<b>\$ 694,391,989</b>	<b>\$ 34,559,896</b>	<b>\$ 24,507,116</b>	<b>\$ 353,911,978</b>	<b>\$ 255,960,574</b>	<b>\$ 1,725,586,219</b>

\*Department Revenue excludes Discretionary Revenue of \$298,917,672; included, total County revenue is \$1.55 billion.

\*\*General Fund has \$51.3 million in fund balance dedicated to balancing the Adopted Budget for a total use of \$147.2 million in fund balance.

\*\*\*General Fund Contribution is funded by the use of \$298.9 million in Discretionary Revenue and \$51.3 million in fund balance.



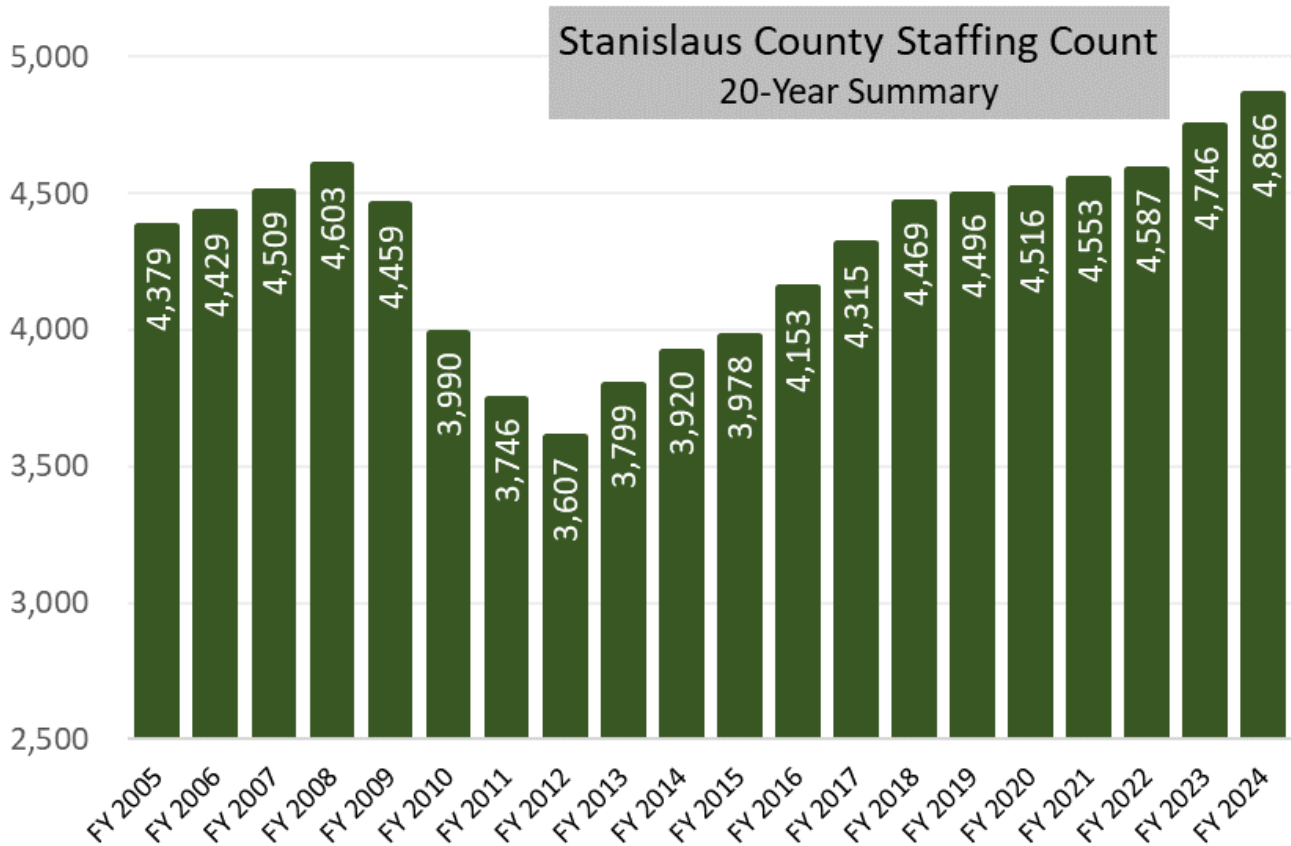
## Staffing Levels

The 2024 Adopted Budget staffing recommendations net an increase of 18 positions to the Countywide allocation count. The recommendations include the addition of 21 new positions and deletion of three vacant positions. The 2024 Proposed Budget position allocation count totaled 4,821. Since the adoption of the Proposed Budget 27 additional positions have been added through separate Board agenda items, bringing the current allocated staffing level to 4,848. The implementation of recommendations included in the Adopted Budget will bring the new allocation to 4,866 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 chart below 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 of 2.1% through Fiscal Year 2024. Fiscal Year 2024 recognizes a 2.5% increase to the staffing count over the prior fiscal year and accounts for the staffing recommendations in the Adopted Budget.

The 2024 Adopted Budget staffing recommendations adjust staffing levels in support of department workload and restructuring, intended to improve department efficiencies and meet community needs. Positions are being recommended for departments within the Board priorities of *Supporting Strong and Safe Community*, *Supporting a Healthy Community*, *Developing a High-Performing Economy*, and *Delivering Efficient Public Services*



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## Conclusion

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The 2024 Adopted Budget is balanced with attention to the multi-year, long-range model, which provides guidance for financial decisions. Continuing in this Long-Range Model is the General Fund commitment for the Building Community Services Investment strategy for the period of Fiscal Year 2024 through Fiscal Year 2025. This plan can be funded due to strong fund balance and projected savings in future budget years, based on a conservative estimate of annual budget performance of 95% beginning in Fiscal Year 2024 and continuing in Fiscal Year 2025.

Budget priorities are focused on existing service levels with targeted spending used to support additional positions in support of the overall organization. Adjustments are occurring across the

organization, with the largest increases affecting Special Revenue Funds and the General Fund, largely attributable to technical adjustments in support of current service levels, salary and benefits costs that incorporate the full exposure of the County Employee Recruitment and Retention Strategy, revised cost allocation plan (CAP) charges, ongoing costs and revenue previously approved by the Board, and the replacement of vehicles and equipment.

Supporting current service levels in the organization is a top priority and is balanced against declining post-pandemic revenue. Ongoing analysis will be necessary to help identify the organization's new post-pandemic operating norm and ensure fiscal integrity for years to come.

## Next Steps

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The Stanislaus County Board of Supervisors will conduct the recommended 2024 Adopted Budget public hearing during its regularly scheduled meeting on September 26, 2023, at 9:00 a.m. Given the broad scope of the County's budget, it is not uncommon for the County to make budget adjustments throughout the fiscal year. Such adjustments will be addressed

as appropriate through the quarterly financial reporting process or through separate agenda items presented to the Board of Supervisors, as needed.

The recommended Stanislaus County 2024 Adopted Budget can be found online at the County's website: <http://www.stancounty.com/budget>.

## 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:

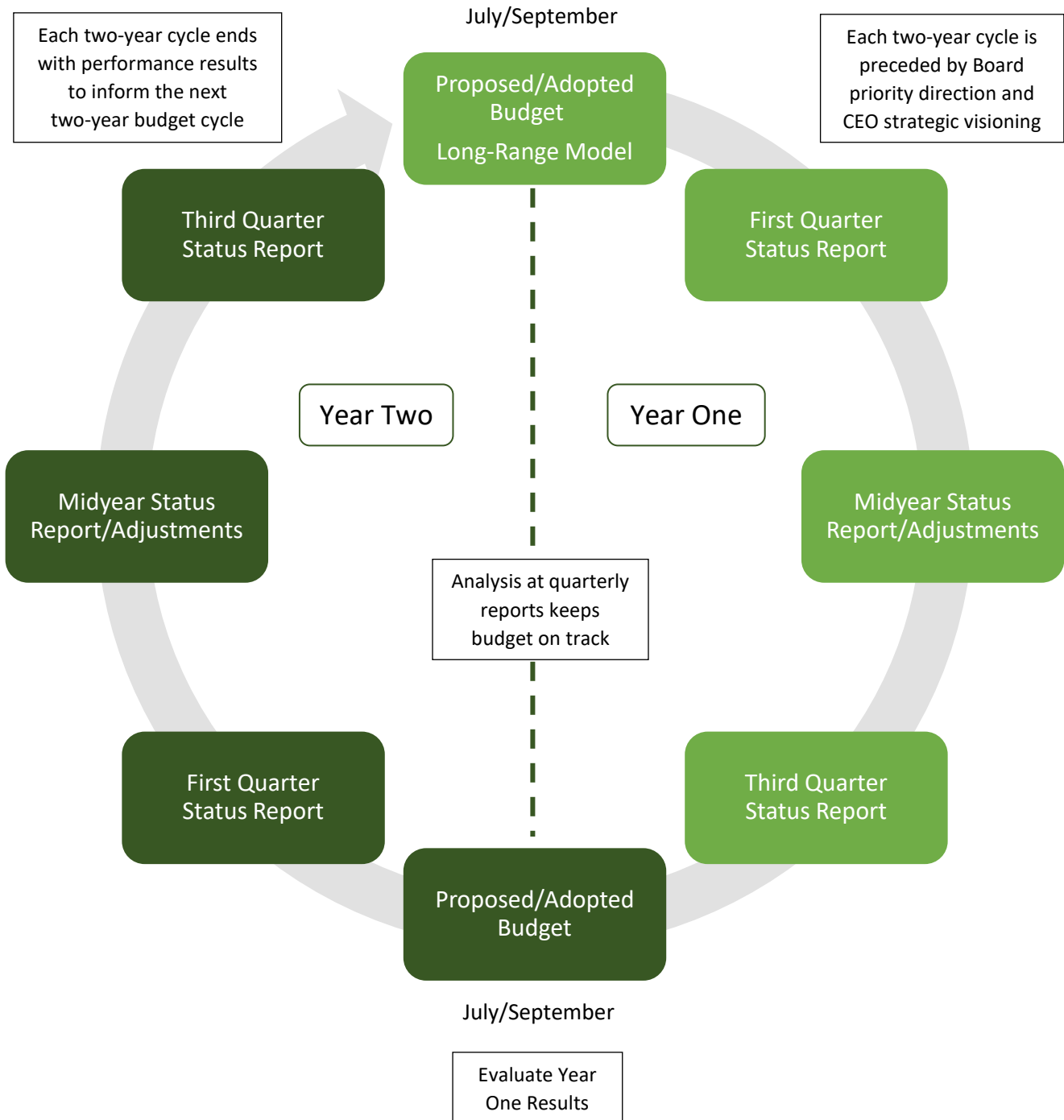
- By 4/5 vote, all transfers from the Appropriations for Contingencies budget in the General Fund;
- By 4/5 vote, all appropriation of unbudgeted revenues from any source and the use of fund balance and/or retained earnings; and

- 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 – 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 to maintain 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 \$8.5 million in the 2024 Adopted Budget. Potential exposures that are relevant to the budget year are considered and appropriate funding is added to the base, approximately \$4.3 million for the budget year which includes \$834,735 set aside for In Home Supportive Services. This brings the total recommended Appropriations for Contingencies budget to \$12.8 million for Fiscal Year 2024.

### **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

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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 2023, the Contingency Reserve assignment in the General Fund is recommended at \$21.5 million.

## General Fund Contribution Policy

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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

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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.

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. The documentation review has no exceptions and will provide ample support for budget recommendations in line 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, for which responsibility was transferred from the State to the counties. 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. 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 base 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 or when known through a budget adjustment in the Midyear Financial Report presented to the Board of Supervisors. If the information is not available before the Midyear Financial Report, then the Department may report it in a later budget cycle. 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 Adopted 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, 2022, the date of the last actuarial valuation, the Stanislaus County

Employees' Retirement Association (StanCERA) recognized an unfunded liability of \$775.8 million. The Plan's funded ratio, the ratio of actuarial assets over actuarial liability, decreased from 78.8% to 77.0%. The Plan's funded ratio on a market value basis also decreased, from 85.9% to 74.0%. The Unfunded Actuarial Liability (UAL) is the excess of the Plan's actuarial liability over the actuarial value of assets. The Plan experienced an increase in UAL from \$669.3 million to \$775.8 million as of June 30, 2022.

This increase in UAL was largely due to investment and demographic experience losses.

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 context of program and staffing requests with ongoing expenditures, it is the County's prevailing guidance to discourage the utilization of one-time revenues for such purposes. Revenue volatility is approached with a conservative budgeting stance,

and any surplus revenue exceeding the budget is typically reserved within the fund balance. This practice is aimed at maintaining a harmonious balance between sustained commitments and available 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
<b>Grand Total</b>	<b>\$ 499,475,067</b>	<b>\$ 919,222,390</b>	<b>\$ 4,875,221</b>	<b>\$ 73,094,456</b>	<b>\$ 154,010,909</b>	<b>\$ 1,650,678,043</b>



## Financial Overview of Appropriations by Department

### 2024 Adopted Budget – Year Two

Department	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	2024 Adopted Budget Total
Aging and Veterans Services	\$ 2,430,542	\$ 9,714,942	\$ -	\$ -	\$ -	\$ 12,145,484
Agricultural Commissioner	7,166,432		-	-	-	7,166,432
Assessor	9,500,176	118,500	-	-	-	9,618,676
Auditor-Controller	6,254,721	-	-	-	-	6,254,721
Behavioral Health and Recovery Services	-	208,168,548	-	-	-	208,168,548
Board of Supervisors	2,146,624	-	-	-	-	2,146,624
Chief Executive Office	17,376,324	-	-	-	-	17,376,324
Child Support Services	-	17,617,549	-	-	-	17,617,549
Clerk-Recorder	10,388,215	1,308,045	-	-	-	11,696,260
Community Services Agency	-	356,969,605	-	-	-	356,969,605
County Counsel	5,436,773	-	-	-	-	5,436,773
County Operations	102,530,690	14,873,422	3,149,251	4,432,505	108,648,578	233,634,446
District Attorney	26,059,775	2,079,579	-	-	-	28,139,354
Environmental Resources	4,326,571	13,572,951		24,357,303	-	42,256,825
General Services Agency	18,961,254	79,605	-		26,676,233	45,717,092
Grand Jury	197,988	-	-	-	-	197,988
Health Services Agency	-	55,658,852		43,831,951	-	99,490,803
Information Technology Central	-	-	-		17,320,226	17,320,226
Library		24,507,116	-	-	-	24,507,116
Parks and Recreation	22,420,604	935,146	-	-	-	23,355,750
Planning and Community Development	3,971,503	15,852,826	-	-	-	19,824,329
Probation	44,197,113	52,812,318	-	-	-	97,009,431
Public Defender	17,740,806	-	-	-	-	17,740,806
Public Works	-	163,718,955	-		6,804,715	170,523,670
Sheriff	196,880,633	18,288,644		3,997,810	-	219,167,087
Treasurer - Tax Collector	4,809,251	-	-	-	-	4,809,251
UC Cooperative Extension	1,009,142	5,000	-	-	-	1,014,142
Workforce Development	-	26,379,322	-	-	-	26,379,322
<b>Grand Total</b>	<b>\$ 503,805,137</b>	<b>\$ 982,660,925</b>	<b>\$ 3,149,251</b>	<b>\$ 76,619,569</b>	<b>\$ 159,449,752</b>	<b>\$ 1,725,684,634</b>

## 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
<b>Total Revenue</b>	<b>\$ 123,389,874</b>	<b>\$ 616,242,704</b>	<b>\$ 26,307,798</b>	<b>\$ 19,054,627</b>	<b>\$ 503,538,019</b>	<b>\$ 214,872,325</b>	<b>\$ 1,503,405,347</b>

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
<b>Total Gross Costs</b>	<b>\$ 344,389,008</b>	<b>\$ 650,699,404</b>	<b>\$ 29,808,868</b>	<b>\$ 19,585,031</b>	<b>\$ 357,850,306</b>	<b>\$ 248,345,426</b>	<b>\$ 1,650,678,043</b>

<b>Net Impact to Fund Balance/ Retained Earnings</b>	<b>\$ (220,999,134)</b>	<b>\$ (34,456,700)</b>	<b>\$ (3,501,070)</b>	<b>\$ (530,404)</b>	<b>\$ 145,687,713</b>	<b>\$ (33,473,101)</b>	<b>\$ (147,272,696)</b>
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General Fund contributions identified for outside agencies, totaling \$10.1 million for the 2024 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 Two in the section following the overview schedules.

## Financial Overview by Priority

### 2024 Adopted Budget – Year Two

Revenue Category	Supporting a	Supporting a	Developing a	Promoting	Delivering	Enhancing	FY24
	Strong and Safe Community	Healthy Community	High-Performing Economy	Lifelong Learning	Efficient Public Services	Community Infrastructure	Adopted Budget Total
General Revenues	\$ 2,229,240	\$ 2,005,987	\$ 462,600	\$ 14,500,360	\$ 231,889,570	\$ 17,656,386	\$ 268,744,143
Intergovernmental Revenue	64,115,018	479,114,946	19,873,425	400,000	121,931,927	126,435,014	811,870,330
Charges for Services and Interfund	51,549,063	105,489,136	10,366,069	255,000	174,002,596	29,384,244	371,046,108
Miscellaneous Revenue	4,727,269	77,287,774	-	4,694,810	4,888,326	35,096,619	126,694,798
<b>Total Revenue</b>	<b>\$ 122,620,590</b>	<b>\$ 663,897,843</b>	<b>\$ 30,702,094</b>	<b>\$ 19,850,170</b>	<b>\$ 532,712,419</b>	<b>\$ 208,572,263</b>	<b>\$ 1,578,355,379</b>

Expenditure Category	Supporting a	Supporting a	Developing a	Promoting	Delivering	Enhancing	FY24
	Strong and Safe Community	Healthy Community	High-Performing Economy	Lifelong Learning	Efficient Public Services	Community Infrastructure	Adopted Budget Total
Salaries and Benefits	\$ 216,555,547	\$ 277,090,747	\$ 15,610,604	\$ 9,188,921	\$ 61,569,926	\$ 43,745,127	\$ 623,760,872
Services and Supplies	66,183,614	197,599,647	16,709,542	8,145,137	162,290,781	133,767,667	584,696,388
Other Charges	1,237,477	188,920,224	-	8,000	15,818,115	1,417,726	207,401,542
Depreciation and Amortization	6,244	298,647	-	-	181,600	2,569,151	3,055,642
Intercounty Expenditures	66,595,697	22,434,432	1,824,302	2,665,468	15,392,511	16,531,867	125,444,277
Capital Outlays	9,746,845	7,495,383	316,567	4,054,880	838,750	27,304,022	49,756,447
Transfers Out	1,796,646	552,910	-	444,710	85,067,016	30,333,354	118,194,636
Intrafund/Intradepartment	132,596	(1)	98,881	-	(89,966)	291,660	433,170
Appropriations for Contingencies	-	-	-	-	12,843,245	-	12,843,245
<b>Total Gross Costs</b>	<b>\$ 362,254,666</b>	<b>\$ 694,391,989</b>	<b>\$ 34,559,896</b>	<b>\$ 24,507,116</b>	<b>\$ 353,911,978</b>	<b>\$ 255,960,574</b>	<b>\$ 1,725,586,219</b>

Net Impact to Fund Balance/ Retained Earnings	\$ (239,634,076)	\$ (30,494,146)	\$ (3,857,802)	\$ (4,656,946)	\$ 178,800,441	\$ (47,388,311)	\$ (147,230,840)
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General Fund contributions identified for outside agencies, totaling \$10.1 million for the 2024 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 Two in the section following the overview schedules.

## Financial Overview by Fund

### 2023 Adopted Budget – Year One

Revenue Category	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	2023 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
<b>Total Revenue</b>	<b>\$ 435,231,078</b>	<b>\$ 861,133,472</b>	<b>\$ 4,635,245</b>	<b>\$ 60,523,217</b>	<b>\$ 141,882,335</b>	<b>\$ 1,503,405,347</b>

Cost Category	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	2023 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
<b>Total Gross Costs</b>	<b>\$ 499,475,067</b>	<b>\$ 919,222,390</b>	<b>\$ 4,875,221</b>	<b>\$ 73,094,456</b>	<b>\$ 154,010,909</b>	<b>\$ 1,650,678,043</b>

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 Adopted Budget – Year Two

Revenue Category	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	FY24 Adopted Budget Total
General Revenues	\$ 231,366,594	\$ 34,223,583	\$ 531,400	\$ 1,641,544	\$ 981,022	\$ 268,744,143
Intergovernmental	129,146,991	681,454,459	-	1,168,880	100,000	811,870,330
Charges for Services and Interfund	85,512,859	102,807,992	-	34,805,196	147,920,061	371,046,108
Miscellaneous Revenues	6,372,131	94,318,680	157,595	25,059,924	786,468	126,694,798
<b>Total Revenue</b>	<b>\$ 452,398,575</b>	<b>\$ 912,804,714</b>	<b>\$ 688,995</b>	<b>\$ 62,675,544</b>	<b>\$ 149,787,551</b>	<b>\$ 1,578,355,379</b>

Cost Category	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	FY24 Adopted Budget Total
Salaries and Benefits	\$ 261,808,967	\$ 321,260,747	\$ 51,500	\$ 23,080,400	\$ 17,559,258	\$ 623,760,872
Services and Supplies	92,122,871	327,745,646	2,954,882	28,275,654	133,597,335	584,696,388
Other Charges	16,357,282	189,961,451	36,774	1,046,035	-	207,401,542
Depreciation and Amortization	-	-	-	1,774,042	1,281,600	3,055,642
Intercounty Expenditures	36,585,091	69,541,238	106,095	14,794,044	4,417,809	125,444,277
Capital Outlays	12,115,622	30,885,005	-	4,262,070	2,493,750	49,756,447
Transfers Out	71,440,473	43,266,839	-	3,387,324	100,000	118,194,636
Intrafund/Intradepartment	433,171	(1)	-	-	-	433,170
Appropriations for Contingencies	12,843,245	-	-	-	-	12,843,245
<b>Total Gross Costs</b>	<b>\$ 503,706,722</b>	<b>\$ 982,660,925</b>	<b>\$ 3,149,251</b>	<b>\$ 76,619,569</b>	<b>\$ 159,449,752</b>	<b>\$ 1,725,586,219</b>
Net Impact to Fund Balance/ Retained Earnings	\$ (51,308,147)	\$ (69,856,211)	\$ (2,460,256)	\$ (13,944,025)	\$ (9,662,201)	\$ (147,230,840)

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**Net County Cost Schedule – 2023 Adopted Budget – Year One**

2023 Adopted Budget - Year One Fund Type/Budget Unit	2023 Adopted Budget Costs	2023 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>General Fund</b>				
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 - Community Development Fund	-	-	-	-
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
<b>Total General Fund</b>	<b>\$ 499,484,982</b>	<b>\$ 152,551,426</b>	<b>\$ -</b>	<b>\$ 346,933,556</b>

2023 Adopted Budget - Year One	2023	2023	Use of Fund	Adopted
Fund Type/Budget Unit	Adopted	Adopted	Balance/ Retained	Budget
	Budget	Budget	Earnings	Net County
	Costs	Revenue		Cost
<b>Discretionary Revenue/Fund Balance</b>				
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)
<b>Adjusted General Fund</b>	<b>\$ 499,475,067</b>	<b>\$ 435,231,078</b>	<b>\$ 64,243,989</b>	<b>\$ -</b>

2023 Adopted Budget - Year One	2023	2023	Use of Fund	Adopted
Fund Type/Budget Unit	Adopted	Adopted	Balance/ Retained	Budget
	Budget	Budget	Earnings	Net County
	Costs	Revenue		Cost
<b>Special Revenue Funds</b>				
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 (BHRS)	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 - 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 - Criminal Division Asset Forfeiture	14,322	-	14,322	-
District Attorney - Elder Abuse Advocacy & Outreach	183,700	175,209	8,491	-
District Attorney - Real Estate Fraud	433,953	274,576	-	159,377
District Attorney - Special Operations	-	-	-	-
District Attorney - Stanislaus Family Justice Center	-	-	-	-
District Attorney - Unserved/Underserved Victim Advocacy and Outreach	123,704	123,704	-	-
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	-
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	-	-

Net County Cost Schedule

2023 Adopted Budget - Year One Fund Type/Budget Unit	2023 Adopted Budget Costs	2023 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
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 (OHV) Fund	894,518	806,093	88,425	-
Parks and Recreation - OHV Frank Raines	-	-	-	-
Parks and Recreation - OHV La Grange	-	-	-	-
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 - 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 - 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 - Driver Training Program	383,159	287,000	96,159	-
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 - Special Investigation Unit (SIU)	-	-	-	-
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	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 919,222,390</b>	<b>\$ 818,158,877</b>	<b>\$ 58,088,918</b>	<b>\$ 42,974,595</b>

2023 Adopted Budget - Year One Fund Type/Budget Unit	2023 Adopted Budget Costs	2023 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>Capital Projects Funds</b>				
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
<b>Total Capital Projects Funds</b>	<b>\$ 4,875,221</b>	<b>\$ 845,245</b>	<b>\$ 239,976</b>	<b>\$ 3,790,000</b>



Net County Cost Schedule

2023 Adopted Budget - Year One Fund Type/Budget Unit	2023 Adopted Budget Costs	2023 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>Enterprise Funds</b>				
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 - Clinics 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	-
<b>Total Enterprise Funds</b>	<b>\$ 73,094,456</b>	<b>\$ 58,605,352</b>	<b>\$ 12,571,239</b>	<b>\$ 1,917,865</b>

2023 Adopted Budget - Year One Fund Type/Budget Unit	2023 Adopted Budget Costs	2023 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>Internal Services Funds</b>				
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 Agency - Utilities	6,344,000	6,344,000	-	-
Information Technology Central	17,790,142	13,588,962	4,201,180	-
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	-
<b>Total Internal Service Funds</b>	<b>\$ 154,010,909</b>	<b>\$ 141,882,335</b>	<b>\$ 12,128,574</b>	<b>\$ -</b>
<b>Total All Funds</b>	<b>\$ 1,650,678,043</b>	<b>\$ 1,454,722,887</b>	<b>\$ 147,272,696</b>	<b>\$ 48,682,460</b>

2023 Adopted Budget - Year One Fund Type/Budget Unit	2023 Adopted Budget Costs	2023 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>General Fund Contributions to Other Programs (Outside Agencies)</b>				
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
<b>Total Contributions to Outside Agencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,692,171</b>
<b>Total County Budget Appropriations</b>	<b>\$ 1,650,678,043</b>	<b>\$ 1,454,722,887</b>	<b>\$ 147,272,696</b>	<b>\$ 57,374,631</b>

**Net County Cost Schedule – 2024 Adopted Budget – Year Two**

2024 Adopted Budget - Year Two Fund Type/Budget Unit	2024 Adopted Budget Costs	2024 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>General Fund</b>				
Aging and Veterans Services - Stanislaus Veterans Center	\$ 1,148,259	\$ 434,822	\$ -	\$ 713,437
Aging and Veterans Services - Veterans Services	1,282,283	310,572	-	971,711
Agricultural Commissioner	7,166,432	4,322,772	-	2,843,660
Assessor	9,500,176	1,353,071	-	8,147,105
Auditor-Controller	6,254,721	3,772,822	-	2,481,899
Board of Supervisors	2,146,624	63,959	-	2,082,665
Chief Executive Office - Administration	9,693,400	3,606,900	-	6,086,500
Chief Executive Office - Human Relations	7,682,924	4,715,105	-	2,967,819
Clerk-Recorder	4,095,009	2,432,684	-	1,662,325
Clerk-Recorder - Elections	6,293,206	754,003	-	5,539,203
County Counsel	5,436,773	2,796,260	-	2,640,513
County Operations - Airport	257,500	-	-	257,500
County Operations - Appropriations for Contingencies	12,843,245	-	-	12,843,245
County Operations - C.I.F.A.	71,000	-	-	71,000
County Operations - Community Development Fund	500,000	-	-	500,000
County Operations - County Court Funding	6,135,436	2,062,000	-	4,073,436
County Operations - Debt Service	849,200	1,065,000	-	(215,800)
County Operations - Economic Development Bank	-	-	-	-
County Operations - Focus on Prevention	1,100,000	100,000	-	1,000,000
County Operations - General Fund Contribution to Other Programs	39,574,309	-	-	39,574,309
County Operations - General Fund Match - VLF	41,200,000	41,200,000	-	-
County Operations - Mandated County Match	-	-	-	-
District Attorney - Criminal Division	26,059,775	1,924,424	-	24,135,351
Environmental Resources - Code Enforcement	2,506,506	26,523	-	2,479,983
Environmental Resources - Groundwater Program	1,820,065	41,911	-	1,778,154
General Services Agency - Administration	1,164,265	1,164,265	-	-
General Services Agency - Capital Facilities	16,937,700	1,186,560	-	15,751,140
General Services Agency - Tenth Street Place	859,289	1,059,779	-	(200,490)
Grand Jury	197,988	-	-	197,988
Parks and Recreation	22,108,954	9,910,208	-	12,198,746
Parks and Recreation - Tuolumne River Regional Park	311,650	-	-	311,650
Planning and Community Development	3,971,503	1,341,262	-	2,630,241
Probation - Administration	4,797,587	667,916	-	4,129,671
Probation - Community Corrections Partnership	7,548,508	7,548,508	-	-
Probation - Field Services	19,599,711	2,654,343	-	16,945,368
Probation - Institutional Services	8,494,036	1,199,599	-	7,294,437
Probation - Juvenile Commitment Facility	3,757,271	1,341,789	-	2,415,482
Public Defender	13,311,386	4,518,257	-	8,793,129
Public Defender - Indigent Defense	4,429,420	119,997	-	4,309,423
Sheriff - Administration	16,873,780	783,541	-	16,090,239
Sheriff - Adult Detention Expansion	-	-	-	-
Sheriff - Contract Cities	17,292,813	17,292,813	-	-
Sheriff - Detention	99,586,854	22,036,596	-	77,550,258
Sheriff - OES/Fire Warden	2,912,924	349,552	-	2,563,372
Sheriff - Operations	60,214,262	5,993,405	-	54,220,857
Treasurer - Admin/Taxes	1,956,505	575,354	-	1,381,151
Treasurer - Revenue Recovery	1,836,261	1,836,261	-	-
Treasurer - Treasury	1,016,485	1,016,485	-	-
University of California Cooperative Extension	1,009,142	-	-	1,009,142
<b>Total General Fund</b>	<b>\$ 503,805,137</b>	<b>\$ 153,579,318</b>	<b>\$ -</b>	<b>\$ 350,225,819</b>

2024 Adopted Budget - Year Two Fund Type/Budget Unit	2024 Adopted Budget Costs	2024 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>Discretionary Revenue/Fund Balance</b>				
County Operations - Discretionary Revenue	(98,415)	298,819,257	-	(298,917,672)
Assigned Fund Balance	-	-	41,808,147	(41,808,147)
Unassigned Fund Balance	-	-	9,500,000	(9,500,000)
<b>Adjusted General Fund</b>	<b>\$ 503,706,722</b>	<b>\$ 452,398,575</b>	<b>\$ 51,308,147</b>	<b>\$ -</b>

2024 Adopted Budget - Year Two Fund Type/Budget Unit	2024 Adopted Budget Costs	2024 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>Special Revenue Funds</b>				
Aging and Veterans Services - Area Agency on Aging	\$ 9,714,942	\$ 8,740,631	\$ 431,250	\$ 543,061
Assessor - ASR State Grant	118,500	-	118,500	-
Behavioral Health and Recovery Services (BHRS)	69,872,017	69,906,208	(681,373)	647,182
BHRS - Managed Care	14,520,257	14,520,257	-	-
BHRS - Mental Health Services Act	86,225,534	72,126,305	14,099,229	-
BHRS - Public Guardian	4,149,064	155,476	375,443	3,618,145
BHRS - Stanislaus Recovery Center	7,512,870	7,512,870	-	-
BHRS - Substance Use Disorder	25,888,806	25,888,806	-	-
Child Support Services	17,617,549	17,433,543	184,006	-
Clerk-Recorder - Modernization	1,251,395	500,000	751,395	-
Clerk-Recorder - Vital & Health Statistics	56,650	56,650	-	-
County Operations - ARPA State and Local Fiscal Recovery Fund	14,719,422	14,719,422	-	-
County Operations - DNA Identification Fund Prop 69	54,000	54,000	-	-
County Operations - DOJ Drug & Alcohol	100,000	30,000	20,000	50,000
County Operations - Stanislaus Family Justice Center	-	-	-	-
CSA - County Childrens Fund	183,816	183,816	-	-
CSA - General Assistance	1,556,751	175,049	-	1,381,702
CSA - Housing and Homeless Services	13,104,847	7,479,889	5,501,651	123,307
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	195,839,303	187,896,036	5,279,848	2,663,419
CSA - Public Economic Assistance	126,821,507	123,093,611	-	3,727,896
District Attorney - Arson Task Force	64,509	64,509	-	-
District Attorney - Auto Insurance Fraud Prosecution	-	-	-	-
District Attorney - Criminal Division Asset Forfeiture	-	-	-	-
District Attorney - Elder Abuse Advocacy & Outreach	151,475	151,475	-	-
District Attorney - Real Estate Fraud	-	-	-	-
District Attorney - Special Operations	1,446,536	1,039,050	214,352	193,134
District Attorney - Stanislaus Family Justice Center	300,000	300,000	-	-
District Attorney - Unserved/Underserved Victim Advocacy and Outreach	117,059	117,059	-	-
District Attorney - Victim Services Program	-	-	-	-
District Attorney - Violence Against Women Program	-	-	-	-
Environmental Resources	10,449,258	7,509,238	2,705,636	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	-

2024 Adopted Budget - Year Two	2024	2024	Use of Fund	Adopted
Fund Type/Budget Unit	Adopted	Adopted	Balance/	Budget
	Budget	Budget	Retained	Net County
	Costs	Revenue	Earnings	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	79,605	38,974	-	40,631
Health Services Agency - Administration	10,888,334	8,888,334	2,000,000	-
Health Services Agency - EMS Discretionary Fund	135,236	82,400	52,836	-
Health Services Agency - IHCP EMS Hospital	411,403	173,040	238,363	-
Health Services Agency - IHCP EMS Physicians	270,031	306,425	(36,394)	-
Health Services Agency - Indigent Health Care	279,644	110,210	169,434	-
Health Services Agency - Public Health	43,569,944	39,390,730	668,411	3,510,803
Health Services Agency - Public Health Vital and Health Statistics	104,260	82,400	21,860	-
Library	24,507,116	15,483,360	4,656,946	4,366,810
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 (OHV) Fund	-	-	-	-
Parks and Recreation - OHV Frank Raines	587,739	543,479	44,260	-
Parks and Recreation - OHV La Grange	304,407	261,936	42,471	-
Planning - Building Permits	3,649,074	3,227,014	422,060	-
Planning - Dangerous Building Abatement	51,500	27,583	23,917	-
Planning - General Plan Maintenance	495,481	228,850	266,631	-
Planning - Housing Programs	3,177,989	3,177,989	-	-
Planning - Special Revenue Grants	8,478,782	8,478,782	-	-
Probation - Corrections Performance Incentive Fund	3,028,918	1,147,728	1,881,190	-
Probation - Juvenile Justice Crime Prevention Act	2,898,878	1,508,713	1,390,165	-
Probation - Juvenile Justice Realignment Block Grant	1,657,725	2,774,736	(1,117,011)	-
Probation - Local Community Corrections	41,543,333	30,477,090	11,066,243	-
Probation - Ward Welfare Fund	82,400	1,200	81,200	-
Probation - Youthful Offender Block Grant	3,601,064	2,507,191	1,093,873	-
Public Works - Administration	3,274,005	3,274,005	-	-
Public Works - Road and Bridge	160,444,950	147,858,050	11,999,900	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 - Court Security	7,742,686	6,218,726	1,065,525	458,435
Sheriff - Driver Training Program	305,007	295,610	9,397	-
Sheriff - Justice Assistance Grant	398,559	398,559	-	-
Sheriff - OES County Fire Service Fund	3,034,140	2,009,092	812,060	212,988
Sheriff - OES Grants	3,015,493	-	3,015,493	-
Sheriff - OES Homeland Security Grants	1,254,728	1,254,728	-	-
Sheriff - Special Investigation Unit (SIU)	194,786	-	194,786	-
Sheriff - SDEA Federal Asset Forfeiture	-	-	-	-
Sheriff - Vehicle Theft Unit	647,884	518,969	128,915	-
University of California Cooperative Extension - Farm & Home Advisors	5,000	-	5,000	-
Workforce Development	18,564,749	18,564,749	-	-
Workforce Development - StanWORKS	7,814,573	7,814,573	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 982,660,925</b>	<b>\$ 884,876,986</b>	<b>\$ 69,856,211</b>	<b>\$ 27,927,728</b>

2024 Adopted Budget - Year Two	2024	2024	Use of Fund	Adopted
Fund Type/Budget Unit	Adopted	Adopted	Balance/	Budget
	Budget	Budget	Retained	Net County
	Costs	Revenue	Earnings	Cost
<b>Capital Projects Funds</b>				
County Capital Projects - Courthouse Construction Fund	\$ 774,142	\$ 160,000	\$ 614,142	\$ -
County Capital Projects - Criminal Justice Facilities Fund	36,774	311,400	(274,626)	-
County Capital Projects - Crows Landing Industrial Business Park Project	2,338,335	217,595	2,120,740	-
<b>Total Capital Projects Funds</b>	<b>\$ 3,149,251</b>	<b>\$ 688,995</b>	<b>\$ 2,460,256</b>	<b>\$ -</b>

Stanislaus County 2024 Adopted Budget – Year two of Budget Period Ending June 30, 2024

Net County Cost Schedule

2024 Adopted Budget - Year Two Fund Type/Budget Unit	2024 Adopted Budget Costs	2024 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>Enterprise Funds</b>				
County Operations - Cannabis Program	\$ 4,432,505	\$ 2,981,446	\$ 1,451,059	\$ -
Environmental Resources - Fink Road Landfill	20,969,979	9,892,606	11,077,373	-
Environmental Resources - Geer Road Landfill	3,387,324	3,387,324	-	-
Health Services Agency - Clinics and Ancillary Services	43,831,951	41,827,517	504,434	1,500,000
Public Works - Local Transit System	-	-	-	-
Sheriff - Jail Commissary / Inmate Welfare	2,606,803	1,822,585	784,218	-
Sheriff - OES Emergency Medical Services	1,391,007	1,264,066	126,941	-
<b>Total Enterprise Funds</b>	<b>\$ 76,619,569</b>	<b>\$ 61,175,544</b>	<b>\$ 13,944,025</b>	<b>\$ 1,500,000</b>

2024 Adopted Budget - Year Two Fund Type/Budget Unit	2024 Adopted Budget Costs	2024 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>Internal Service Funds</b>				
Auditor-Controller - Enterprise Resource Planning	\$ -	\$ -	\$ -	\$ -
County Operations - Deferred Compensation	148,533	166,557	(18,024)	-
County Operations - Dental Self-Insurance	4,547,923	4,119,666	428,257	-
County Operations - General Liability	18,123,968	15,898,601	2,225,367	-
County Operations - Medical Self-Insurance	75,783,690	70,887,659	4,896,031	-
County Operations - Other Employee Benefits	136,457	204,486	(68,029)	-
County Operations - Professional Liability	1,762,545	1,799,456	(36,911)	-
County Operations - Unemployment Insurance	654,245	596,605	57,640	-
County Operations - Vision Care Insurance	801,270	663,650	137,620	-
County Operations - Workers Compensation	6,689,947	6,856,886	(166,939)	-
General Services Agency - Central Services Division	3,352,889	3,307,759	45,130	-
General Services Agency - Facility Maintenance	10,455,948	10,103,948	352,000	-
General Services Agency - Facility Utilities	6,344,000	6,344,000	-	-
General Services Agency - Fleet Services Division	6,523,396	6,396,856	126,540	-
Information Technology Central	17,320,226	16,626,407	693,819	-
Integrated Criminal Justice Information System	-	-	-	-
Public Works - Morgan Shop	6,804,715	5,815,015	989,700	-
<b>Total Internal Service Funds</b>	<b>\$ 159,449,752</b>	<b>\$ 149,787,551</b>	<b>\$ 9,662,201</b>	<b>\$ -</b>
<b>Total All Funds</b>	<b>\$ 1,725,586,219</b>	<b>\$ 1,548,927,651</b>	<b>\$ 147,230,840</b>	<b>\$ 29,427,728</b>

2024 Adopted Budget - Year Two Fund Type/Budget Unit	2024 Adopted Budget Costs	2024 Adopted Budget Revenue	Use of Fund Balance/ Retained Earnings	Adopted Budget Net County Cost
<b>General Fund Contributions to Other Programs (Outside Agencies)</b>				
Law Library	\$ -	\$ -	\$ -	\$ 56,867
Local Area Formation Commission	-	-	-	312,845
North McHenry Sales Tax	-	-	-	4,290,000
Other Contributions (Fire Districts)	-	-	-	2,525,170
Stanislaus Animal Services Agency	-	-	-	2,953,567
Stanislaus Council of Governments	-	-	-	8,132
<b>Total Contributions to Outside Agencies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,146,581</b>
<b>Total County Budget Appropriations</b>	<b>\$ 1,725,586,219</b>	<b>\$ 1,548,927,651</b>	<b>\$ 147,230,840</b>	<b>\$ 39,574,309</b>

## 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
<b>General Fund</b>		\$ 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
<b>Special Revenue Funds</b>					
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
<b>Total Special Revenue Funds</b>		<b>\$ 344,769,976</b>	<b>\$ 861,133,472</b>	<b>\$ (919,222,390)</b>	<b>\$ 286,681,058</b>

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
<b>Capital Projects Funds</b>					
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)	-
<b>Capital Projects Total</b>		<b>\$ 3,406,213</b>	<b>\$ 4,635,245</b>	<b>\$ (4,875,221)</b>	<b>\$ 3,166,237</b>
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
<b>Enterprise Funds</b>					
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
<b>Total Enterprise Funds</b>		<b>\$ 99,853,350</b>	<b>\$ 60,523,217</b>	<b>\$ (73,094,456)</b>	<b>\$ 87,282,111</b>
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2022	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2023
<b>Internal Service Funds</b>					
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
<b>Total Internal Service Funds</b>		<b>\$ 44,472,123</b>	<b>\$ 141,882,335</b>	<b>\$ (154,010,909)</b>	<b>\$ 32,343,549</b>
<b>Total All Funds</b>		<b>\$ 754,486,336</b>	<b>\$ 1,503,405,347</b>	<b>\$ (1,650,678,043)</b>	<b>\$ 607,213,640</b>



## Fund Balance Report – Year Two

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2023	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2024
<b>General Fund</b>		<b>249,176,992</b>	<b>452,398,575</b>	<b>(503,706,722)</b>	<b>197,868,845</b>
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2023	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2024
<b>Special Revenue Funds</b>					
1001	ER Environmental Resources	6,871,096	7,743,622	(10,449,258)	4,165,460
1002	ER Household Hazardous Waste	710,270	993,853	(1,080,776)	623,347
1003	ER Vehicle Registration	414,921	4,244	(73,892)	345,273
1004	ER Source Reduction & Recycling	129,641	1,016,456	(1,016,456)	129,641
1005	ER Disclosure Program	160,476	372,007	(552,452)	(19,969)
1008	ER Used Oil Recycling	66,331	65,458	(65,458)	66,331
1009	ER Environmental Enforcement	31,091	-	(5,759)	25,332
1010	ER Beverage Container Recycling	28,285	30,918	(30,918)	28,285
1012	ER Waste Tire Enforcement Grant	86,000	176,604	(176,604)	86,000
1014	ER Abandoned Vehicle	212,811	65,564	(99,645)	178,730
1016	ER-Code Enforcement Abatement	100,107	-	(21,733)	78,374
1051	AVS Area Agency on Aging	2,482,911	9,283,692	(9,714,942)	2,051,661
1071	Department of Child Support Services	(154,051)	17,433,543	(17,617,549)	(338,057)
1101	PW Road & Bridge	13,605,968	15,490,455	(19,682,890)	9,413,533
1102	PW Road Projects	9,462,430	111,099,595	(111,099,595)	9,462,430
1103	PW AB-2928 Supplemental Maintenance	12,480	-	-	12,480
1104	PW Kaiser Voluntary Funds (Road Infrastructure)	312,591	-	(253,000)	59,591
1105	PW Roads Measure L	15,915,156	11,095,000	(14,481,615)	12,528,541
1106	PW Roads SB1	19,772,861	10,760,000	(14,927,850)	15,605,011
1201	PW Administration	108,507	3,274,005	(3,274,005)	108,507
1206	PL Building Permits Division	3,215,919	3,227,014	(3,649,074)	2,793,859
1291	PL CDBG Urban County	261,970	5,050,000	(5,050,000)	261,970
1292	PL Grants	(2,444,116)	6,606,771	(6,606,771)	(2,444,116)
1317	SCWD (Formerly AW) Stan Work	(302,807)	7,814,573	(7,814,573)	(302,807)
1320	SCWD (Formerly AW) Subfund Clearing Pool	5,188,185	18,564,749	(18,564,749)	5,188,185
1401	HSA Administration	3,225,490	8,888,334	(10,888,334)	1,225,490
1402	HSA Public Health	21,417,722	42,901,533	(43,569,944)	20,749,311
1404	HSA Indigent Health Care	2,583,630	110,210	(279,644)	2,414,196
1405	HSA PH Tobacco Tax Education	(16,160)	-	-	(16,160)
1428	HSA PH Vital and Health Statistics	1,092,058	82,400	(104,260)	1,070,198
1429	HSA EMS - Discretionary	9,496	82,400	(135,236)	(43,340)
1434	HSA IHCP EMS-Hospitals	353,225	173,040	(411,403)	114,862
1435	HSA IHCP EMS-Physicians	41,383	306,425	(270,031)	77,777
1436	HSA PH CDC Base Funding	1,260	-	-	1,260
1438	HSA PH HPP Base Funding	1,755	-	-	1,755
1446	PH Tobacco Educ Prop 56	2,769	-	-	2,769
1501	Behavioral Health & Recovery Services	31,182,609	70,553,390	(69,872,017)	31,863,982
1502	BHRS Substance Use Disorder	4,856,758	25,888,806	(25,888,806)	4,856,758
1503	BHRS Public Guardian	1,206,806	3,773,621	(4,149,064)	831,363
1504	BHRS Managed Care	(233,211)	14,520,257	(14,520,257)	(233,211)
1505	BHRS Stanislaus Recovery Center	3,126,545	7,512,870	(7,512,870)	3,126,545
1507	BHRS Prop 63	17,230,363	72,126,305	(86,225,534)	3,131,134
1601	PROB DJJ Realignment Block Grant	3,313,286	2,774,736	(1,657,725)	4,430,297
1631	CSA Program Services & Support	31,452,020	190,559,455	(195,839,303)	26,172,172
1632	CSA Public Economic Assistance	3,963,557	126,821,507	(126,821,507)	3,963,557
1633	CSA General Assistance	-	1,556,751	(1,556,751)	-
1637	CSA County Children's Fund	237,829	183,816	(183,816)	237,829
1639	CSA Housing and Homeless Services	3,530,503	7,603,196	(13,104,847)	(1,971,148)

Stanislaus County 2024 Adopted Budget – Year One of Budget Period Ending June 30, 2024

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2023	Adopted Budget Revenue	Adopted Budget Costs	Projected 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	23,475	17,129,720	(17,129,720)	23,475
1651	Library	20,035,685	19,850,170	(24,507,116)	15,378,739
1660	OES Water Resources Grant	(2,151)	-	-	(2,151)
1666	OES Governor's Office of Emergency Services Grant	2,022,238	-	(3,015,493)	(993,255)
1670	OES Homeland Security Grant	(1)	1,254,728	(1,254,728)	(1)
1676	ARPA State and Local Fiscal Recovery Fund	(4,902,736)	14,719,422	(14,719,422)	(4,902,736)
1679	PROB Local Community Corrections	32,105,325	30,477,090	(41,543,333)	21,039,082
1686	DA Unserved/Underserved Victim Advocacy and Outreach	(3,171)	117,059	(117,059)	(3,171)
1688	PROB Corrections Performance Incentive Act	3,678,887	1,147,728	(3,028,918)	1,797,697
1694	PKS Regional Water Safety Training Center	6,157	-	-	6,157
1698	PROB Youthful Offender Block Grant (YOBG)	5,039,054	2,507,191	(3,601,064)	3,945,181
1699	DA Stanislaus Family Justice Center	69,577	300,000	(300,000)	69,577
1702	PARKS-Off Highway Vehicle Fund	1,458,784	805,415	(892,146)	1,372,053
1703	SO Cal Id	1,250,446	558,874	(682,967)	1,126,353
1704	DA Violence Against Women	(22,003)	135,030	(135,030)	(22,003)
1706	DA Elder Abuse Program	21,958	151,475	(151,475)	21,958
1707	DA Federal Asset Forfeiture	157	-	-	157
1712	DA Auto Fraud	12,836	215,268	(215,268)	12,836
1714	DA Victim Witness	787,334	437,851	(437,851)	787,334
1715	SO Vehicle Theft	191,608	518,969	(647,884)	62,693
171A	GSA 12th Street Office Bldg	458	79,605	(79,605)	458
171B	GSA 12th St Condominium Resv (former Parking Garage)	97,000	-	-	97,000
1723	CLK Fixed Asset Acquisition	2,478,172	500,000	(1,251,395)	1,726,777
1725	OES County Fire Service	3,102,885	2,222,080	(3,034,140)	2,290,825
1726	CEO Alcohol and Drug Analysis	32,184	80,000	(100,000)	12,184
1727	PARKS-Fish and Wildlife	59,111	1,000	(20,000)	40,111
1728	PARKS-Modesto Reservoir Patrol	65,102	23,000	(23,000)	65,102
172A	ASR State Grants	292,500	-	(118,500)	174,000
1746	PL Dangerous Bldg Abatement fund	40,511	27,583	(51,500)	16,594
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	267,709	1,200	(82,400)	186,509
1766	COOP Farm & Home Advisors Research	40,076	-	(5,000)	35,076
1768	SO Sheriff's Civil Process Fee	1,091,681	189,843	(145,204)	1,136,320
1769	SO Sheriff's Driver Training Program	212,896	295,610	(305,007)	203,499
176A	SO Federal Asset Forfeiture - Justice	125,156	-	(96,023)	29,133
176B	SO Federal Asset Forfeiture - Treasury	4,384	-	(98,763)	(94,379)
176C	SO Court Security	994,972	6,677,161	(7,742,686)	(70,553)
1771	DA Asset Forfeiture	319,824	-	(214,352)	105,472
1776	DA Real Estate Fraud Prosecution	(19,296)	444,035	(444,035)	(19,296)
1777	CEO Prop 69-DNA Identification	22,148	54,000	(54,000)	22,148
177A	DA Enforce Consumer Protection Laws	15,500	-	-	15,500
1780	SO Cal-MMET	708,363	705,490	(867,190)	546,663
1781	AC Tobacco Settlement Securitization	51,367,430	-	-	51,367,430
1782	PL State CalHome Grant Reuse	1,544,452	-	-	1,544,452
1786	CLK Vital and Health Statistics	561,007	56,650	(56,650)	561,007
178D	PL Salida Planning Efforts	441,220	-	-	441,220
178E	PL California Emergencies Solution Housing Grant (CESH)	(8,077)	-	-	(8,077)
1798	PROB JJCPA Programs	5,681,389	1,508,713	(2,898,878)	4,291,224
1799	CEO Justice Assistance Grants (JAG)	-	398,559	(398,559)	-
179A	PL General Plan Maintenance Fees	1,641,932	228,850	(495,481)	1,375,301
179C	AC 2006 Tobacco Securitization	26,393,797	-	-	26,393,797
<b>Total Special Revenue Funds</b>		<b>364,181,502</b>	<b>912,804,714</b>	<b>(982,660,925)</b>	<b>294,325,291</b>

Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2023	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2024
<b>Capital Projects Funds</b>					
2025	CEO Courthouse Construction	1,161,668	160,000	(774,142)	547,526
2026	CEO Criminal Justice Facility	2,094,435	311,400	(36,774)	2,369,061
2210	CEO Crows Landing Industrial Business Park Project	2,627,628	217,595	(2,338,335)	506,888
<b>Total Capital Projects Funds</b>		<b>5,883,730</b>	<b>688,995</b>	<b>(3,149,251)</b>	<b>3,423,474</b>
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2023	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2024
<b>Enterprise Funds</b>					
4021	ER Fink Road Landfill	16,321,352	9,892,606	(20,969,979)	5,243,979
4022	ER Fink Road Landfill Postclosure Reserve	22,668,966	-	-	22,668,966
4031	ER Geer Road Landfill	(1,332,477)	3,387,324	(3,387,324)	(1,332,477)
4032	ER Geer Road Landfill Postclosure Reserve	6,185,732	-	-	6,185,732
4051	HSA Clinic & Ancillary Services	40,052,877	43,327,517	(43,831,951)	39,548,443
4081	SO Inmate Welfare/Commissary	1,183,384	1,822,585	(2,606,803)	399,166
4082	SO Emergency Medical Services	4,080,508	1,264,066	(1,391,007)	3,953,567
4085	CEO Cannabis Program	2,473,971	2,981,446	(4,432,505)	1,022,912
<b>Total Enterprise Funds</b>		<b>91,634,313</b>	<b>62,675,544</b>	<b>(76,619,569)</b>	<b>77,690,288</b>
Fund	Fund Type/Budget Unit	Beginning Fund Balance 7/1/2023	Adopted Budget Revenue	Adopted Budget Costs	Projected Fund Balance 6/30/2024
<b>Internal Service Funds</b>					
5001	GSA Central Services	537,343	3,307,759	(3,352,889)	492,213
5011	DO NOT USE - ITC - Communications (SBT)	440,240	-	-	440,240
5021	GSA Fleet Services	465,059	6,396,856	(6,523,396)	338,519
5022	GSA Fleet Services Vehicle Replacement	3,504	-	-	3,504
5031	Information Technology Central (ITC)	1,803,257	15,770,786	(15,959,688)	1,614,355
5051	General Liability	(3,862,815)	15,898,601	(18,123,968)	(6,088,182)
5061	Professional Liability	930,699	1,799,456	(1,762,545)	967,610
5071	Unemployment Insurance	375,451	596,605	(654,245)	317,811
5081	Workers' Compensation Ins	5,896,733	6,856,886	(6,689,947)	6,063,672
5091	Medical Self-Insurance (Purchased Insurance)	2,816,665	70,887,659	(75,783,690)	(2,079,366)
5093	Other Employee Benefits	154,538	204,486	(136,457)	222,567
5094	CEO Deferred Compensation Program	242,409	166,557	(148,533)	260,433
5101	Dental Insurance	870,682	4,119,666	(4,547,923)	442,425
5111	Vision Insurance	93,249	663,650	(801,270)	(44,371)
5121	PW Morgan Shop Garage	4,536,350	5,815,015	(6,804,715)	3,546,650
5141	CEO I-CJIS Project	493,620	855,621	(1,360,538)	(11,297)
5170	GSA Facility Maintenance	2,169,862	16,447,948	(16,799,948)	1,817,862
5401	Enterprise Resource Planning	1,301,306	-	-	1,301,306
<b>Total Internal Service Funds</b>		<b>19,268,151</b>	<b>149,787,551</b>	<b>(159,449,752)</b>	<b>9,605,950</b>
<b>Grand Total</b>		<b>730,144,688</b>	<b>1,578,355,379</b>	<b>(1,725,586,219)</b>	<b>582,913,848</b>

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 2023 fund balance amounts affecting the July 1, 2023, 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 2023.

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 2024 Adopted Budget Classification of Fund Balance schedule show the beginning balances in the General Fund as of July 1, 2023, prior to any 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, 2023, balance for this category is \$19.4 million and includes balances for Economic Development Bank advances, Teeter receivable, and loans receivable. No changes are anticipated for the Nonspendable category in Fiscal Year 2024 and the June 30, 2024, balance is estimated at \$19.4 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. Included in Restricted Fund Balance is a Tax Loss Reserve of \$7.3 million and \$406,133 in unused funds for a Sheriff Gun Violence Reduction grant. The total beginning fund balance in this category is \$7.8 million. Budgeted for use in the Fiscal Year 2024 Adopted Budget is \$299,985. The Restricted fund balance is anticipated to be \$7.5 million on June 30, 2024.

### 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, 2023, is \$1.9 million and includes amounts for capital acquisition. The Committed fund balance is anticipated to remain at this level throughout Fiscal Year 2024.

### 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, 2023, Assigned fund balance of \$200 million includes \$21.3 million for the General Fund Contingency Reserve Policy and \$18.1 million for the Teeter Plan, \$9.3 million for encumbrances and carryover appropriations from Fiscal Year 2023, \$33 million for budget balancing in Fiscal Year 2024 and future years, \$10 million to support housing, \$15.8 million to address jobs in the Crows Landing Industrial Business Park, \$123,307 for housing and community development using funds secured by Assemblyman Adam Gray, \$10 million for revenue stabilization, \$20 million for year two of the Building and Community Service Investment (BCSI) Strategy, \$8.7 million from the General Fund Benefit of Presumptive Eligible claiming to Coronavirus Relief Funds, \$10 million for American Rescue Plan Act Standard Allowance funds and \$43.7 million in total Other Assignments. Other Assignments represent strategic savings for planned enterprise initiatives and/or exposures and include capital improvement funds, technology upgrades, demolition of aging County buildings, etc.

Budgeted use of Assigned fund balance totals \$41.5 million and includes \$19 million in Budget Balancing for General Fund requests supported in the 2024

Proposed Budget and Adopted Budget; \$2.5 million in 2023 BCSI re-appropriations for Parks and Recreation and \$20 million for a Building and Community Service Investment Strategy. Total Assigned fund balance is projected to be \$158.5 million on June 30, 2024.

### **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, 2023, is \$22.4 million. Budgeted use of unassigned fund balance includes \$500,000 in the Community Development Bank for projects identified by each

board member throughout the year. Unassigned Fund Balance in the General Fund of \$9 million is budgeted for use through the 2024 Adopted Budget. These strategies combine for a total decrease in Unassigned fund balance of \$9.5 million. The projected Unassigned fund balance on June 30, 2024, is estimated to total \$12.9 million, comprised of \$10.7 million for the General Fund (0100), \$742,217 for the Economic Development Bank (0105), a negative \$544,143 for tax loss reserve and \$2.1 million for the Community Development Bank (0107).

In summary, budgeted use of fund balance for the General Fund totals \$51.3 million. After factoring in these changes, the total fund balance is estimated to be \$200.2 million on June 30, 2024.



<b>Fiscal Year 2024 Classification of Fund Balance</b>			
<b>General Fund</b>	<b>Beginning Fund Balance 7/1/23</b>	<b>Budgeted Use of Fund Balance</b>	<b>Projected Fund Balance 6/30/24</b>
<b>Fund Balance - Nonspendable</b>			
Imprest Cash	225,681	-	\$ 225,681
Advances to Other Funds	100,000	-	100,000
Economic Development Advances (105)	942,680	-	942,680
Teeter Receivable	17,069,104	-	17,069,104
Loans Receivable	1,092,816	-	1,092,816
<b>Total Nonspendable</b>	<b>\$ 19,430,281</b>	<b>\$ -</b>	<b>\$ 19,430,281</b>
<b>Fund Balance - Restricted</b>			
SO Gun Violence Reduction Grant Funds	406,133	(299,985)	\$ 106,148
Tax Loss Reserve (106)	\$ 7,349,324	-	7,349,324
<b>Total Restricted</b>	<b>\$ 7,755,457</b>	<b>\$ (299,985)</b>	<b>\$ 7,455,472</b>
<b>Fund Balance - Committed</b>			
Total Committed - Capital Acquisition	1,869,695	-	1,869,695
<b>Total Committed</b>	<b>\$ 1,869,695</b>	<b>\$ -</b>	<b>\$ 1,869,695</b>
<b>Fund Balance - Assigned</b>			
Contingency (General Fund Reserve Policy)	\$ 21,273,000	-	\$ 21,273,000
Teeter Plan	18,134,739	-	18,134,739
Encumbrances (100)	9,322,749	-	9,322,749
Assigned - ARPA LATCF for Crowslanding	100,000	(100,000)	-
Assigned - Community Impact - Housing	10,000,000	-	10,000,000
Assigned - Community Impact - Jobs/CLIBP	15,800,248	-	15,800,248
Assigned - Future Budget Balancing	32,956,127	(9,651,546)	23,304,581
Assigned - Housing and Community Development (Gray)	123,307	(123,307)	-
Assigned - Revenue Stabilization	10,000,000	(898,421)	9,101,579
Total Other Assignments	82,302,699	(30,734,888)	51,567,811
<b>Total Assigned</b>	<b>\$ 200,012,869</b>	<b>\$ (41,508,162)</b>	<b>\$ 158,504,707</b>
<b>Fund Balance - Unassigned</b>			
General Fund (100)	\$ 19,684,839	\$ (9,000,000)	\$ 10,684,839
Economic Development Bank (105)	742,217	-	742,217
Tax Loss Reserve (106)	(544,143)	-	(544,143)
Community Development Bank (107)	2,552,495	(500,000)	2,052,495
<b>Total Unassigned</b>	<b>\$ 22,435,408</b>	<b>\$ (9,500,000)</b>	<b>\$ 12,935,408</b>
<b>Total Fund Balance</b>	<b>\$ 251,503,710</b>	<b>\$ (51,308,147)</b>	<b>\$ 200,195,563</b>

## Discretionary Revenue

The following descriptions use the revenue categories from the County's previous financial management system for ease in comparison to prior-year Discretionary Revenue figures, which will vary

from the breakout in other sections of this document which use the new structure that consolidates many of these categories into fewer segments.

Account Description		Actuals as of 6/30/22	Actuals as of 6/30/23	Adopted Budget FY 2023	Adopted Budget FY 2024
<b><u>Taxes</u></b>					
10000	Property Taxes - Current Secured	\$ 64,964,698	\$ 67,670,382	\$ 67,481,300	\$ 72,102,979
10005	Property Taxes-Unitary	1,534,252	1,622,105	1,560,600	1,898,984
10210	RDA Pass Through Increment	5,906,319	6,834,158	5,792,218	6,874,985
10400	Property Taxes - Current Unsecured	3,259,499	3,437,917	3,366,000	3,815,440
10600	Tax Deeded Land Sale Appropriations	22,601	62,903	-	-
11000	Property Taxes - Prior Unsecured	87,814	136,461	100,000	103,000
11400	Supplemental Property Taxes-Current	924,194	966,018	700,000	721,000
11600	Supplemental Property Taxes-Prior	609,581	1,212,197	300,000	509,000
11800	Sales and Use Taxes	37,212,248	34,537,251	36,191,000	33,559,480
12600	Other Taxes	3,155,479	3,809,227	2,600,000	3,660,000
12630	Other Taxes-Occupancy Tax	1,466,958	1,387,506	1,010,000	1,500,000
12646	Unclaimed Property Tax Refunds	74,281	-	-	-
12650	Other Taxes - Property Transfer	3,353,967	2,476,422	3,035,623	2,626,692
12680	Other Taxes - Aircraft Tax	212,149	264,180	320,000	329,600
12710	Property Tax In-Lieu of Vehicle License Fee	74,366,879	79,437,385	78,238,894	84,499,248
<b>Total Taxes</b>		<b>\$ 197,150,920</b>	<b>\$ 203,854,112</b>	<b>\$ 200,695,635</b>	<b>\$ 212,200,408</b>
<b><u>Licenses, Permits, and Franchises</u></b>					
14000	Franchises	\$ 1,358,327	\$ 1,532,236	\$ 1,100,000	\$ 1,133,000
<b>Total Licenses, Permits, and Franchises</b>		<b>\$ 1,358,327</b>	<b>\$ 1,532,236</b>	<b>\$ 1,100,000</b>	<b>\$ 1,133,000</b>
<b><u>Fines, Forfeitures, and Penalties</u></b>					
15000	Vehicle Code Fines	\$ 1,264	\$ 1,463	\$ -	\$ -
16000	Forfeitures and Penalties	-	129	-	-
16500	Penalties on Delinquent Taxes	3,419,173	3,392,747	\$ 1,250,000	\$ 2,300,000
<b>Total Fines, Forfeitures, and Penalties</b>		<b>\$ 3,420,437</b>	<b>\$ 3,394,339</b>	<b>\$ 1,250,000</b>	<b>\$ 2,300,000</b>
<b><u>Revenue from Use of Money</u></b>					
17000	Interest	\$ 11,136,898	\$ 7,121,250	\$ 5,000,000	\$ 10,432,000
17010	Interest - Other	-	285,775	-	-
18000	Rents and Concessions	453,848	266,671	200,000	388,000
18060	County Center III - SCOE	-	-	1	-
<b>Total Revenue from Use of Money</b>		<b>\$ 11,590,747</b>	<b>\$ 7,673,697</b>	<b>\$ 5,200,001</b>	<b>\$ 10,820,000</b>



Account Description		Actuals as of 6/30/22	Actuals as of 6/30/23	Adopted Budget FY 2023	Adopted Budget FY 2024
<b>Intergovernmental Revenue</b>					
20390	State Motor VLF/In-Lieu Tax Realignment	\$ 537,854	\$ -	\$ -	\$ -
21460	State-Aid Realignment	922,000	922,000	922,000	949,660
24400	State-Homeowners' Property Tax Relief	589,937	571,270	612,000	630,360
24800	State-Public Safety (Prop 172)	62,304,000	64,853,913	65,650,000	62,062,127
25000	State-Other	950,441	2,096,396	1,250,000	1,679,215
25090	St-Open Space Subvention	-	-	-	-
25850	State-Other-Mandated Costs	-	-	-	-
28600	Federal-FHA In-Lieu Tax Apportionment	25,927	26,333	-	-
28800	Federal-Other	26,152	10,087,651	-	50,000
28810	Federal-Other-Entitlement Lands	-	-	-	-
29600	Fed-Other-Refuge Revenue Sharing	-	-	-	-
29700	City Reimbursements	44,297	188,229	-	-
29715	Other Governmental Agencies	-	-	-	-
<b>Total Intergovernmental Revenue</b>		<b>\$ 65,400,608</b>	<b>\$ 78,745,792</b>	<b>\$ 68,434,000</b>	<b>\$ 65,371,362</b>
<b>Charges for Services</b>					
30200	Special Assessments	\$ 2,161,857	\$ 2,429,653	\$ 2,000,000	\$ 2,060,000
36990	SB813 Administration Costs	788,482	1,177,386	707,000	728,210
37250	Outside Agencies	68,556	24,657	24,657	24,657
38021	Government Fund Cost Plan Carry Forward Revenue	968,549	135,554	135,596	135,596
38300	Govt Fund CSF Bldg Rental Rate Rev	-	812,049	-	822,000
39901	Interfund Cost Plan Carry Forward Revenue	35,517	90,650	90,650	90,650
<b>Total Charges for Services</b>		<b>\$ 4,022,961</b>	<b>\$ 4,669,950</b>	<b>\$ 2,957,903</b>	<b>\$ 3,861,113</b>
<b>Miscellaneous Revenue</b>					
40400	Miscellaneous Revenue	\$ 25,571	\$ 34,467	\$ -	\$ -
40410	Unclaimed monies	-	-	-	-
40560	Cancelled Warrants	34,687	101,497	-	-
40590	Donations & Contributions	-	-	-	-
41400	Insurance Reimbursement	1,231,489	-	-	-
41450	Prior Period Revenue	-	(508,962)	-	-
<b>Total Miscellaneous Revenue</b>		<b>\$ 1,291,747</b>	<b>\$ (372,999)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources</b>					
46000	Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
46600	Operating Transfers In	3,947,087	3,256,202	618,111	3,133,374
46612	Transfer-2002 Endowment Drawdown	-	-	1,616,000	-
46613	Transfer-2006 Endowment Drawdown	-	-	808,000	-
<b>Total Other Financing Sources</b>		<b>\$ 3,947,087</b>	<b>\$ 3,256,202</b>	<b>\$ 3,042,111</b>	<b>\$ 3,133,374</b>
85850	Other Operating Transfers Out	\$ -	\$ -	\$ -	\$ -
87000	Intrafund /Interdepartment Transfer	33,560	(23,040,286)	-	-
87002	Intrafund Ag Center Rental	-	71,487	-	64,000
87003	Intrafund Harvest Hall Rental	-	27,394	-	24,500
87981	Intrafund Cost Plan Carry Forward	-	9,915	9,915	9,915
<b>Total Discretionary Revenue</b>		<b>\$ 33,560</b>	<b>\$ (22,931,490)</b>	<b>\$ 9,915</b>	<b>\$ 98,415</b>
17610	Increase (Decrease)-Fair Value of Investments	(25,235,453)	24,215,986	-	-
<b>Total Adjusted Discretionary Revenue</b>		<b>\$ 262,980,942</b>	<b>\$ 304,037,826</b>	<b>\$ 282,689,565</b>	<b>\$ 298,917,672</b>

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 2024 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 2024 Adopted Budget includes estimated Discretionary Revenue of \$298.9 million, which is approximately \$16.2 million, or 5.7%, above the 2023 Adopted Budget level of \$282.7 million and \$5.1 million, or 1.7%, below Fiscal Year 2023 actual revenue receipts.

At the projected \$298.9 million level, Fiscal Year 2024 Discretionary Revenue represents a year-over-

year growth below the ten-year historical growth percentage of 6.4%. This is due to the one-time benefit of the American Rescue Plan Act Standard Allowance for revenue loss recognized in Fiscal Year 2023. Further, the overall forecast of 2.9% above the Proposed Budget level of \$290.5 million is representative of a true-up for what is anticipated growth for property taxes which is updated from 4% at Proposed Budget to 6.41% as reported by the Assessor’s Office for properties in the unincorporated areas.

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

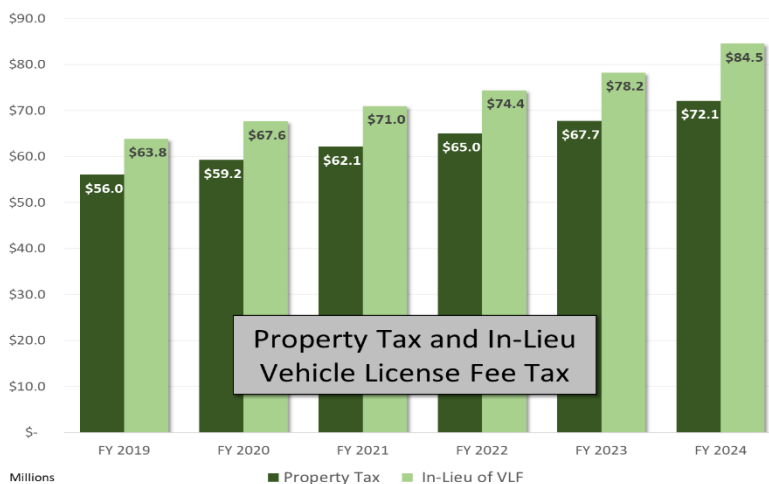
Approximately 92% of all Discretionary Revenue consists of property and sales tax sources. The largest dollar volume comes from property taxes received in-lieu of vehicle license fees (VLF), current secured property taxes, public safety sales tax (Proposition 172), and the 1% local sales and use tax. 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 revenues that are collected by the Treasurer-Tax Collector. This portion varies among tax code areas, depending on the percentage that is allocated for 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 \$72.1 million for Fiscal Year 2024, budgeted



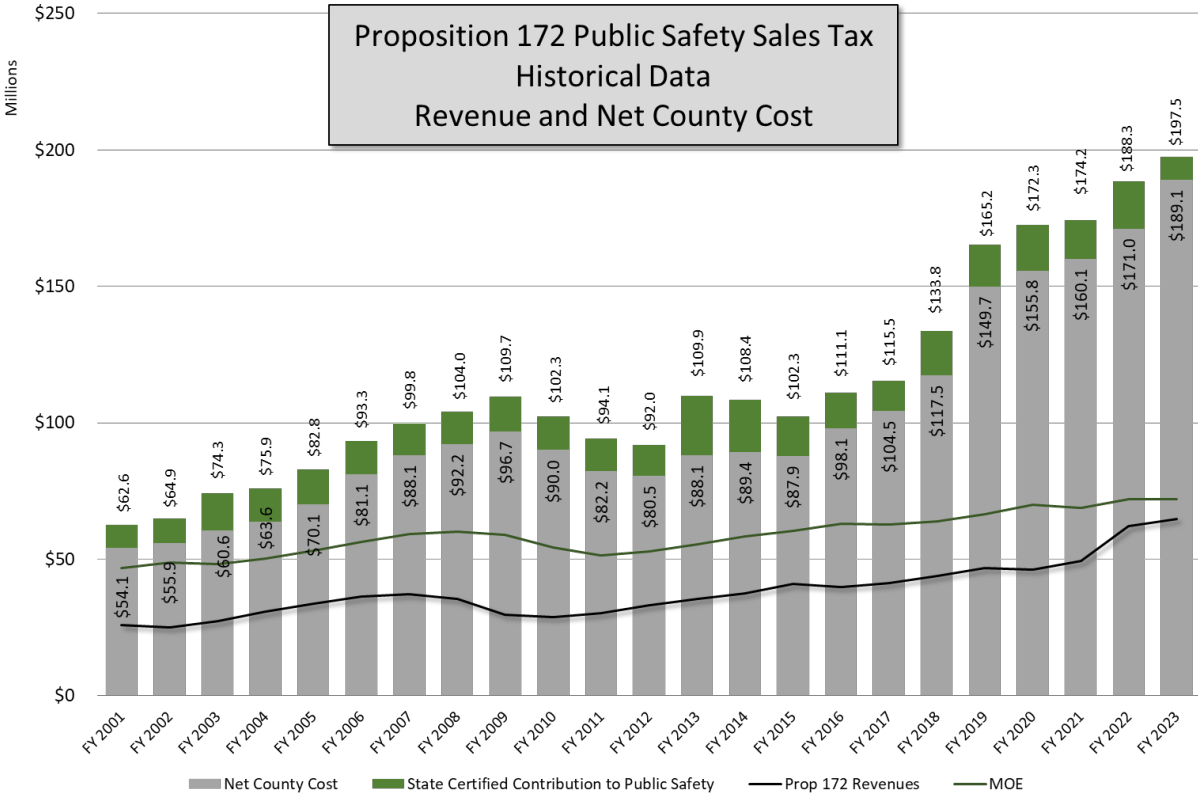
current secured property taxes represent an increase of approximately 6.6% over Fiscal Year 2023 actual receipts. This is in line with the amount of overall growth in the County of 6.6% (6.4% in the unincorporated area) as announced by the Assessor in the Fiscal Year 2024 Assessment Roll released in June of 2023.

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

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



revenue. Today, property tax revenue represents 52.4% of total overall Discretionary Revenue, with \$72.1 million in current secured property tax and \$84.5 million in property tax in-lieu of VLF for a total of \$156.6 million, as projected in the 2024 Adopted Budget.

This preceding chart reflects actual secured property tax revenue received for five years along with that budgeted for Fiscal Year 2024, comparing secured

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 2023, the County received \$64.9 million of Proposition 172 Public Safety Sales Tax revenue. The 2024 Adopted Budget includes \$62.1 million

projected for Proposition 172 Public Safety Sales tax, \$1.7 million below the budgeted amount in the 2024 Proposed Budget. The reduction included in the 2024 Adopted Budget over the Proposed Budget is primarily the result of a reduced share of statewide sales tax pool as more purchases shift from online sales to purchases made in Brick-and-Mortar establishments as well as increasing revenue tied to tourism which is reverting closer to pre-pandemic levels.

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 preceding 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 2023, the County budgeted commitment to public safety through Net County Cost was \$189.1 million, far more than the MOE requirement of \$72.1 million. Per the State criteria, the County’s commitment of resources to public safety totals \$197.5 million, exceeding the MOE requirement to receive Proposition 172 revenue by approximately \$117 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 following table shows the pool rate for Stanislaus County over the past five years along with projections for Fiscal Year 2024. The pool rate for Fiscal Year 2023 was 0.014303, an increase of 0.000021 from the prior year. The pool rate for Fiscal Year 2024 is estimated at 0.013673, reflecting a decrease of 0.000630 and estimated to drawdown. The statewide total of the sales tax pool was \$4.8 billion in Fiscal Year 2023 and is estimated to be \$4.9 billion in Fiscal Year 2024. Small changes in the pool rate can be meaningful in its impact on the revenue allocated at the local level.

Fiscal Year	Stanislaus County Pool Rate	Increase/ (Decrease)
2019	0.013231	(0.000137)
2020	0.013159	(0.000072)
2021	0.013212	0.000053
2022	0.014282	0.001070
2023	0.014303	0.000021
2024 Adopted Budget	0.013673	(0.000630)

**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 has not historically provided 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 by 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.

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 for Fiscal Year 2023. The net ERAF impact to Fire Districts is a loss of \$1.2 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 \$1.4 million. In consideration of this analysis, the 2024 Proposed Budget included \$1.4 million to implement the contribution to independent 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 2024 Adopted Budget includes the recommendation that \$298,917,672 be established in Discretionary Revenue for Fiscal Year 2024. This amount represents an increase of approximately \$16.2 million, or 5.7% above the Fiscal Year 2023 Adopted Budget of \$282.7 million and \$5.1 million or 1.7% below the Fiscal Year 2023 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.

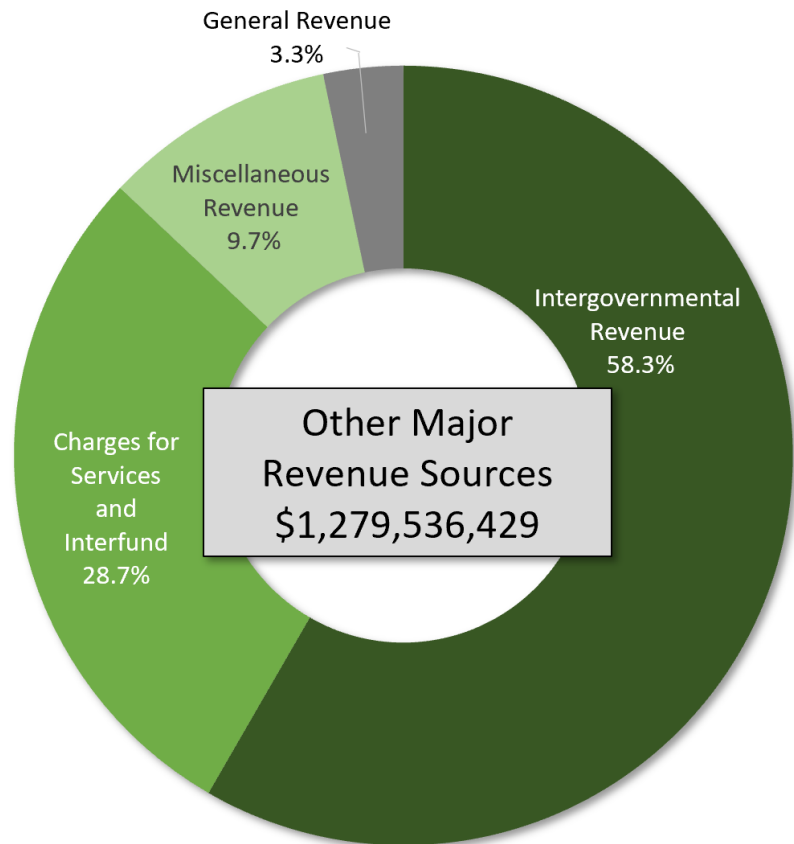
Discretionary Revenue will be continuously analyzed throughout the

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 2024 that reflect the changing economy/spending patterns post COVID-19.



## Other Major Revenue Sources (Non-Discretionary Revenue)

Estimated revenue for Fiscal Year 2024 totals \$1,578,355,379 of which projected Discretionary Revenue represents \$298,818,950 net of abatements, or just below 19%. This leaves a total of \$1,279,536,429 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, 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

(58.3%, \$746,498,968)

The County's largest revenue source is Intergovernmental revenue which 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. Realignment revenue generated from sales tax in support of social services, mental health, and law enforcement programs and allocated based on methodologies legislated in 1991 and 2011, totals \$183.6 million. 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 an 8.8% increase from the 2023 Adopted Budget.

largest of which is an estimated \$79.2 million representing the health, dental, and vision insurance revenue that is collected for participation in the County's medical plan from County departments, COBRA participants, Special Districts, and early retirees. The second largest account reflects departmental charges linked to Mental Health programs for an estimated \$60.2 million. Various charges between County departments are estimated at \$49.9 million, with a variety of other fees making up the remainder of this category.

### Charges for Services and Interfund

(28.7%, \$367,184,995)

This revenue is generated from fees charged by County departments for services rendered, the

### Miscellaneous Revenue

(9.7%, \$123,561,424)

This revenue represents money received from a variety of sources such as legal settlements, rebates and refunds, salvage, reimbursements, donations, and contributions. With the recent restructuring of the chart of accounts related to the new financial platform, the miscellaneous revenue now includes

funding formerly referred to as Other Financing. This is 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.

Total miscellaneous revenue is estimated at \$123.6 million, of which approximately \$71.2 million is for operating transfers in which is mainly from the Vehicle License Fee account, pass-through funding used to support public health, mental health, and social services programs. This category also includes \$29.4 million in County Match funding for departments and local agencies. Other revenue is derived from commissary operations, sales of fixed assets, special events, and various collections.

**General Revenue**

(3.3%, \$42,291,042)

This revenue category was created as part of the chart of accounts restructure and combines revenue generated from taxes; fines, forfeitures, and penalties; licenses, permits, and franchise revenue; and revenue from use of assets into a single revenue category.

General Revenue for 2024 is estimated at \$42.3 million, of which approximately \$22.9 million is from secured property taxes, sales and use taxes that are not included in the Discretionary Revenue budget. The County expects to receive an estimated \$3.3 million in licenses and permits costs and \$3.1 million in interest earned for Fiscal Year 2024. A variety of sources make up the remainder of the revenue projected including construction permits, franchise fees, rents, and concession revenue, among others.



## 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 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.

### 2024 Adopted Budget

Borrowing	Interest Rate	Date of Issuance	Maturity	Original Borrowing	Remaining Balance to Maturity as of June 30, 2023	2024 Debt Obligation Principal	2024 Debt Obligation Interest	Remaining 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	\$ 3,000,000	\$ 520,000	\$ 67,200	\$ 2,480,000
2006 Tobacco Securitization Fund - Turlock Library Expansion	Variable	2/1/2020	7/1/2040	\$ 6,300,000	\$ 5,479,957	\$ 264,419	\$ 85,013	\$ 5,215,538
<b>Total Governmental Activities</b>				<b>\$14,075,000</b>	<b>\$ 8,479,957</b>	<b>\$ 784,419</b>	<b>\$ 152,213</b>	<b>\$ 7,695,538</b>



### Ratios

A number of ratios can be applied to the County's debt service. For Fiscal Year 2024, the County's total gross debt obligation for its General Fund is approximately \$936,632, and total appropriations for the 2024 Adopted Budget are \$1.73 billion. The ratio comparing the annual debt service amount to total budget shows that debt service represents only 0.054% 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 annual debt obligation by the total Discretionary Revenue budget of \$289.9

million. This analysis shows that debt service payments represent 0.313% 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 2024 equaled \$65.7 billion; the County has never come close to approaching this limit. As of June 30, 2023, the County's total debt was \$8.5 million, which is approximately 0.013% of the assessment roll.



## General Fund Long-Range Summary

Item	2024 Adopted Budget	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
<b>Funding Assumptions</b>					
Discretionary Revenue	\$ 298,917,672	\$ 302,700,000	\$ 312,300,000	\$ 322,300,000	\$ 332,700,000
Departmental Revenue	153,480,903	155,000,000	156,600,000	158,100,000	159,700,000
Unassigned Fund Balance	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000
Assigned Fund Balance	41,808,147	54,213,138	40,233,755	44,982,443	51,059,671
<b>Total Funding</b>	<b>\$ 503,706,722</b>	<b>\$ 521,413,138</b>	<b>\$ 518,633,755</b>	<b>\$ 534,882,443</b>	<b>\$ 552,959,671</b>
<b>Expenditure Assumptions</b>					
Base Budget	\$ 378,934,078	\$ 390,300,000	\$ 402,000,000	\$ 414,100,000	\$ 426,500,000
5% Vacancy Rate Factor	(12,745,915)	(13,128,000)	(13,522,000)	(13,928,000)	(14,346,000)
Health Insurance and Retirement	70,917,143	78,099,617	83,925,324	88,677,451	93,701,036
Jail Medical	20,842,204	21,571,681	22,326,690	23,108,123	23,916,907
Less CCP Funding/Base Revenue/ non CCP Revenue (YOBG, JBCT, STOP)	(7,941,741)	(8,188,061)	(8,443,003)	(8,706,868)	(8,979,969)
Adult Detention Expansion Phase III (12 of 33.8 FTE's funded eff 2023)	1,491,793	1,536,547	1,582,643	1,630,123	1,679,026
Less CCP Funding For Phase III	(372,949)	(384,137)	(395,661)	(407,531)	(419,757)
Contingencies (incl Reserve incr)	13,932,246	14,461,287	13,952,080	13,140,647	13,573,012
One-time Projects and Equipment	14,029,818	15,000,000	15,000,000	15,000,000	15,000,000
Debt Service Offset by Rents	(215,800)	(217,448)	(209,820)	(206,528)	(198,860)
Elections Support	1,807,429	1,861,652	1,917,501	1,975,026	2,034,277
Community Development Bank	500,000	500,000	500,000	500,000	500,000
One-Time General Fund Strategic Investments	22,528,415	20,000,000	-	-	-
<b>Total Costs</b>	<b>\$ 503,706,722</b>	<b>\$ 521,413,138</b>	<b>\$ 518,633,755</b>	<b>\$ 534,882,443</b>	<b>\$ 552,959,671</b>
<b>Total (Deficit in Brackets)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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 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 approved for three years beginning in Fiscal Year 2023. This investment leverages 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 higher than historically average staff vacancy rates 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, supports 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 3.3% overall per year over the next five years; the 2024 Adopted Budget Discretionary Revenue projection of \$298.9 million serves as the base for individual revenue sources to be escalated for future year projections. Property tax revenue is estimated to increase 6.41% in 2024, then decline to 4.3% for 2025 to 2028. 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 Fiscal Year 2024. The 2024 Adopted Budget department revenue is estimated at \$153.5 million, increasing by 1% annually from Fiscal Year 2025 to 2028.

### Unassigned Fund Balance

The County Budget is balanced annually with approximately \$9.5 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, 2024, available Unassigned Fund Balance was \$22.4 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 \$41.8 million is dedicated to support budget balancing in Fiscal Year 2024. This includes \$20 million to continue the second of three years support for the BCSI Strategy described above for building and community service investments in parks, libraries, and County facilities and to support the County's Recruitment and Retention strategy. 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 increases to approximately \$54.2 million in Budget Year 2025, which is the last of the three-year BCSI strategy programming.

## Long-Range Expenditure Assumptions

### Base Budget

The 2024 Adopted Budget includes appropriations for authorized and allocated full-time positions inclusive of labor agreements in place as of July 1, 2022, and includes the full year impact of 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 provided 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 \$378.9 million at base, representing approximately 7% growth above the 2023 Adopted Budget and 4.9% above the Proposed Budget of \$361.3 million for Fiscal Year 2024. Succeeding budget years beginning in Budget Year 2025 anticipate annual increases of 3% to closely 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 2024, the value of this reduction is approximately \$12.7 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 16.5%.

### Health Insurance and Retirement

Health Insurance rates adjust on January 1 of each calendar year. Included in the long-range-model is

an average 10% rate increase annually from Fiscal Year 2024 through 2028. Health Insurance rates will be adjusted to align with actual rates through the 2024 Midyear Financial Report, scheduled for presentation to the Board of Supervisors in Spring of 2024.

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 2024 Adopted Budget and subsequent annual projections is per the Actuarial Report Valuation as of June 30, 2022, produced in February 2023 and adopted by the Board of Supervisors in April 2023. Rates for Fiscal Year 2024 increased by 1.3% to a composite rate of 32.9% 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 \$20.8 million in the 2024 Adopted Budget projection, with annual cost-of-doing business escalators projected to grow to a total of \$23.9 million by Budget Year 2028. The Local Community Corrections Partnership (CCP) funds approximately 25% of the Adult Detention expansion and Jail Medical costs, providing a benefit of \$7.1 million in future budget years toward the Jail Medical contract costs. Other revenue funds the Jail Based Competency treatment portion of the jail medical contract as well as expanded Probation and Sheriff mental health services for inmates included in the contract approved by the Board of Supervisors on April 5, 2022. This additional revenue brings approximately \$9.7 million through budget year 2028.

### **Building Community Infrastructure Fund and Community Development Bank**

The Building Community Infrastructure Fund provides a dedicated funding stream for each member of the Board of Supervisors to address community infrastructure projects of priority in their respective districts. This fund was 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, an additional \$500,000 in budget appropriations is included to support the Community Development Fund policy presented to the Board of Supervisors for approval with the 2023 Adopted Budget.

### **Contingencies**

The 2024 Adopted Budget includes \$12.8 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 \$1.1 million has been set aside to fund the anticipated increase in Reserve needed per Board policy. The total funding of \$13.9 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 \$13.1 to \$14.5 million annually.

### **One-Time Projects and Equipment and Building Community Services**

Significant one-time projects and equipment are recommended in Fiscal Year 2024, estimated at

approximately \$36.6 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 second of the three-year investment in the Building Community Services Program, a total of \$20 million in Fiscal Year 2024, 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 \$1.8 and \$2 million per year as factored in the Long-Range Model projections.

### **Debt Service**

The 2024 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. 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 2028 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.

## Capital Improvement Plan

Stanislaus County has recently revised its Capital Improvement Plan (CIP) process beginning in Fiscal Year 2023, with the objective of presenting to the Board of Supervisors a list of planned, major capital improvements individually exceeding \$200,000, over the next five years that can be achieved by the General Services Agency (GSA) and Public Works

departments. Implementation of the new process included the use of eBuilder Enterprise: Capital Improvement Program Management Software, allowing GSA, the department tasked with managing the CIP, to effectively capture and manage projects for the organization. The CIP process includes several annually timed steps, as shown below.

### Late Winter through Spring

- Project updates and new project requests are submitted
- Requests are reviewed for CIP compliance, cost, schedule, etc.
- CIP Committee scores and prioritizes all projects

### Summer

- Prioritized projects presented to Chief Executive Office Senior Leadership
- Prioritized projects are evaluated based on scoring criteria and critical needs
- Proposed CIP prepared

### Fall

- Proposed CIP routed to County Planning and Community Development
- Proposed CIP presented to the Planning Commission
- CIP Committee reviews Planning Department comments, if any, and finalizes CIP
- Final CIP presented to and approved by the Board of Supervisors
- CIP published on the General Services Agency website

### Impact in the County Operating Budget

Capital projects are not accounted for in the budget document. Individual projects are recommended to the Board of Supervisors for approval, at which time the preliminary project budget is identified and appropriated, recognizing revenue for project support or transferring funding from existing department budgets, facilities budgets, and/or from General Fund assigned or unassigned fund balance.

Additional impacts to the annual operating budget may include cost savings generated through modernization, energy efficiency upgrades, and improved building practices. Ongoing costs will be incurred for maintenance, increased square footage overhead, and phased costs for multi-phase projects. These impacts

may be reflected in the Long Range Model, will materialize over time and are captured in individual department budgets and ultimately, the overall County budget.



## What is a Schedule 9?

Auditor-Controller LBU (0100 AC00001)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$145,579	\$142,097	\$152,000	\$156,560	\$126,943	\$(29,617)
Intergovernmental	\$146,570	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,347,343	\$2,393,209	\$3,222,926	\$3,319,620	\$3,521,250	\$201,630
Miscellaneous Revenues	\$148,858	\$115,389	\$121,500	\$125,145	\$124,629	\$(516)
<b>Total Revenue</b>	<b>\$2,788,349</b>	<b>\$2,650,694</b>	<b>\$3,496,426</b>	<b>\$3,601,325</b>	<b>\$3,772,822</b>	<b>\$171,497</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,788,349</b>	<b>\$2,650,694</b>	<b>\$3,496,426</b>	<b>\$3,601,325</b>	<b>\$3,772,822</b>	<b>\$171,497</b>
Salaries and Benefits	\$3,765,175	\$3,799,417	\$4,891,417	\$5,009,910	\$5,559,912	\$550,002
Services and Supplies	\$129,473	\$194,950	\$221,650	\$228,370	\$240,705	\$12,335
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$330,670	\$375,668	\$398,594	\$461,605	\$454,004	\$(7,601)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$83	\$154	\$100	\$100	\$100	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,225,402</b>	<b>\$4,370,189</b>	<b>\$5,511,761</b>	<b>\$5,699,985</b>	<b>\$6,254,721</b>	<b>\$554,736</b>
<b>General Fund Contribution</b>	<b>\$1,437,053</b>	<b>\$1,719,494</b>	<b>\$2,015,335</b>	<b>\$2,098,660</b>	<b>\$2,481,899</b>	<b>\$383,239</b>
<b>Total Allocated Positions</b>			<b>43</b>	<b>43</b>	<b>43</b>	<b>0</b>

### Revenue Classifications

<b>General Revenues</b> - Revenue generated from taxes, fines, forfeitures, penalties, licenses, permits, franchise fees, and the use of assets (e.g., interest revenue)
<b>Intergovernmental</b> - Funds received from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes
<b>Charges for Services and Interfund</b> - Charges to customers or applicants for goods or services provided by the department
<b>Miscellaneous Revenue</b> - Money received from various sources, including legal settlements, rebates, refunds, salvage, reimbursements, donations, and contributions

### Funding Sources

<b>Fund Balance</b> - In a governmental fund (General Fund, Special Revenue Fund, Capital Projects Fund), the residual assets, less liabilities and deferred inflows of resources
<b>Retained Earnings</b> - An equity account reflecting the accumulated earnings of business-type funds (Enterprise Fund and Internal Service Fund)

### Cost Classifications

<b>Salaries and Benefits</b> - Accounts that establish expenditures for employee-related costs
<b>Services and Supplies</b> - Accounts that establish expenditures for the operating expenses of County departments and programs
<b>Other Charges</b> - A payment to an agency, institution, or entity outside the County
<b>Depreciation and Amortization</b> - The portion of the cost of a capital asset, or limited-life or intangible asset, charged as an expense during a particular period
<b>Intercounty Expenditures</b> - Charges or expenditures between budgets, including the County's Cost Allocation Plan charges
<b>Capital Outlays</b> - Land, buildings, vehicles, infrastructure, and assets used in operations that have value past one year (previously identified as Fixed Assets)
<b>Transfers Out</b> - The transfer of expenditures to another budget
<b>Intrafund/Intradepartment</b> - A transfer of central staff costs to the operating units in the same governmental type fund
<b>Appropriations for Contingencies</b> - A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements

### Totals

<b>Total Revenue</b> - Total of all revenue classifications
<b>Total Funding Sources</b> - Total of all funding sources, including total revenue, fund balance, and retained earnings used to balance
<b>Gross Costs</b> - Total of all cost classifications (expenditures)
<b>General Fund Contribution (Net County Cost)</b> - Funding from the County General Fund used to balance and/or meet mandated match requirements
<b>Total Allocated Positions</b> - The number of full-time positions allocated to a department or division

## Supporting a Strong and Safe Community Summary of Budget Appropriations

Page	LBU	2024 Adopted Budget
<b>92</b>	<b>District Attorney</b>	<b>\$28,139,354</b>
	DA00001 Criminal Division	\$26,059,775
	DA00004 Arson Task Force	\$64,509
	DA00003 Enforce Consumer Protection Laws	\$0
	DA00005 Elder Abuse Advocacy & Outreach	\$151,475
	DA00002 Special Operations	\$1,446,536
	DA00012 Stanislaus Family Justice Center	\$300,000
	DA00010 Unserved/Underserved Victim Advocacy Outreach	\$117,059
<b>103</b>	<b>Grand Jury</b>	<b>\$197,988</b>
	GJ00001 Grand Jury	\$197,988
<b>106</b>	<b>Probation</b>	<b>\$97,009,431</b>
	PROB001 Administration	\$4,797,587
	PROB003 Community Corrections Partnership	\$7,548,508
	PROB007 Corrections Performance Incentive Act	\$3,028,918
	PROB002 Field Services	\$19,599,711
	PROB010 Institutional Services	\$8,494,036
	PROB009 Juvenile Commitment Facility	\$3,757,271
	PROB004 Juvenile Justice Crime Prevent Act	\$2,898,878
	PROB005 Juvenile Justice Realignment Block Grant	\$1,657,725
	PROB008 Local Community Corrections	\$41,543,333
	PROB011 Ward Welfare Fund	\$82,400
	PROB006 Youthful Offender Block Grant	\$3,601,064
<b>118</b>	<b>Public Defender</b>	<b>\$17,740,806</b>
	PD00001 Public Defender	\$13,311,386
	PD00002 Indigent Defense	\$4,429,420



Page	LBU	2024 Adopted Budget
<b>124</b>	<b>Sheriff</b>	<b>\$219,167,087</b>
	SO00008 Administration	\$16,873,780
	SO00017 CAL ID Program	\$682,967
	SO00022 CAL-MMET Program	\$867,190
	SO00020 Civil Process Fee	\$145,204
	SO00010 Contract Cities	\$17,292,813
	SO00012 Court Security	\$7,742,686
	SO00003 County Fire Service Fund	\$3,034,140
	SO00011 Detention	\$99,586,854
	SO00021 Driver Training Program	\$305,007
	SO00006 Emergency Medical Services	\$1,391,007
	SO00014 Federal Asset Forfeiture	\$0
	SO00016 Jail Commissary/Inmate Welfare	\$2,606,803
	SO00018 Justice Assistance Grant	\$398,559
	SO00001 Office of Emergency Services/Fire Warden	\$2,912,924
	SO00002 Office of Emergency Services Grants	\$3,015,493
	SO00004 Office of Emergency Services Homeland Security Grants	\$1,254,728
	SO00009 Operations	\$60,214,262
	SO00013 Special Investigation Unit	\$194,786
	SO00019 Vehicle Theft Unit	\$647,884
<b>Supporting a Strong and Safe Community Total</b>		<b>\$362,254,666</b>

## 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, client-centered legal representation seeking to reduce recidivism for indigents who are accused of criminal offenses, appear in juvenile court proceedings, or are involved in statutorily defined civil proceedings.

The **Sheriff's Office** is the primary law enforcement agency for the unincorporated areas of the County and its contract cities, and provides housing for incarcerated adults and security for the Courts. The Office of Emergency Services/Fire Warden moved from the Chief Executive Office in Fiscal Year 2021 and added emergency management services, fire and rescue mutual aid, and Countywide security services under the Sheriff's Office.



## Priority Appropriations and Trends

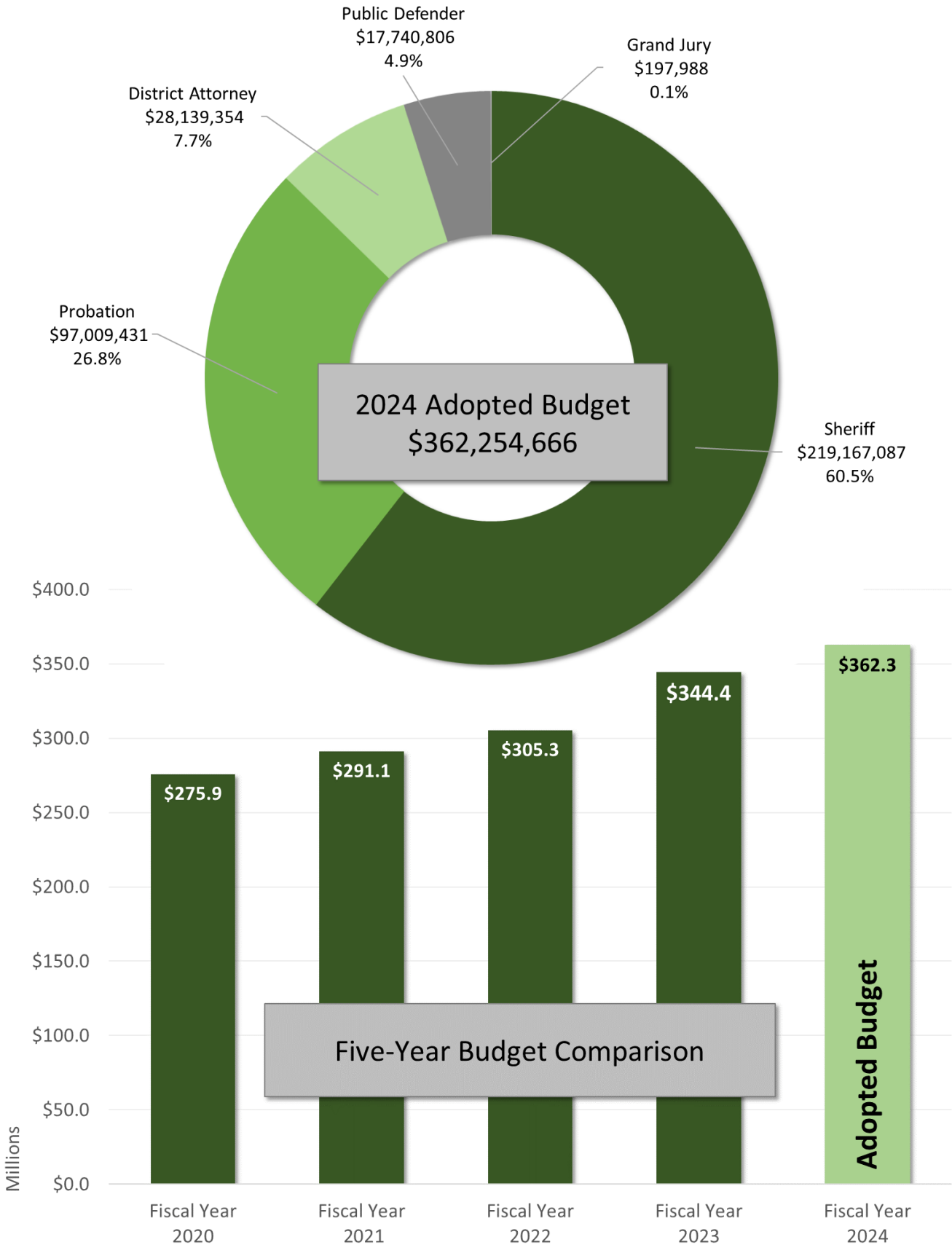
Fiscal Year 2024 appropriations total \$362.3 million for this priority. While the Sheriff, Probation, and District Attorney make up 95% of this priority budget, with the Sheriff making up 60.5%, approximately 39.4% of the total priority area costs are funded with non-General Fund revenue sources, including 2011 State Realignment funds and various State and Federal grants.

Five-year historical trends show a 31.3% increase from Fiscal Year 2020 to Fiscal Year 2024, primarily due to growth in the Sheriff's Office Operations and Detention budgets that support Public Safety Realignment per Assembly Bill 109, signed into law in 2011. This Assembly Bill realigned low-level

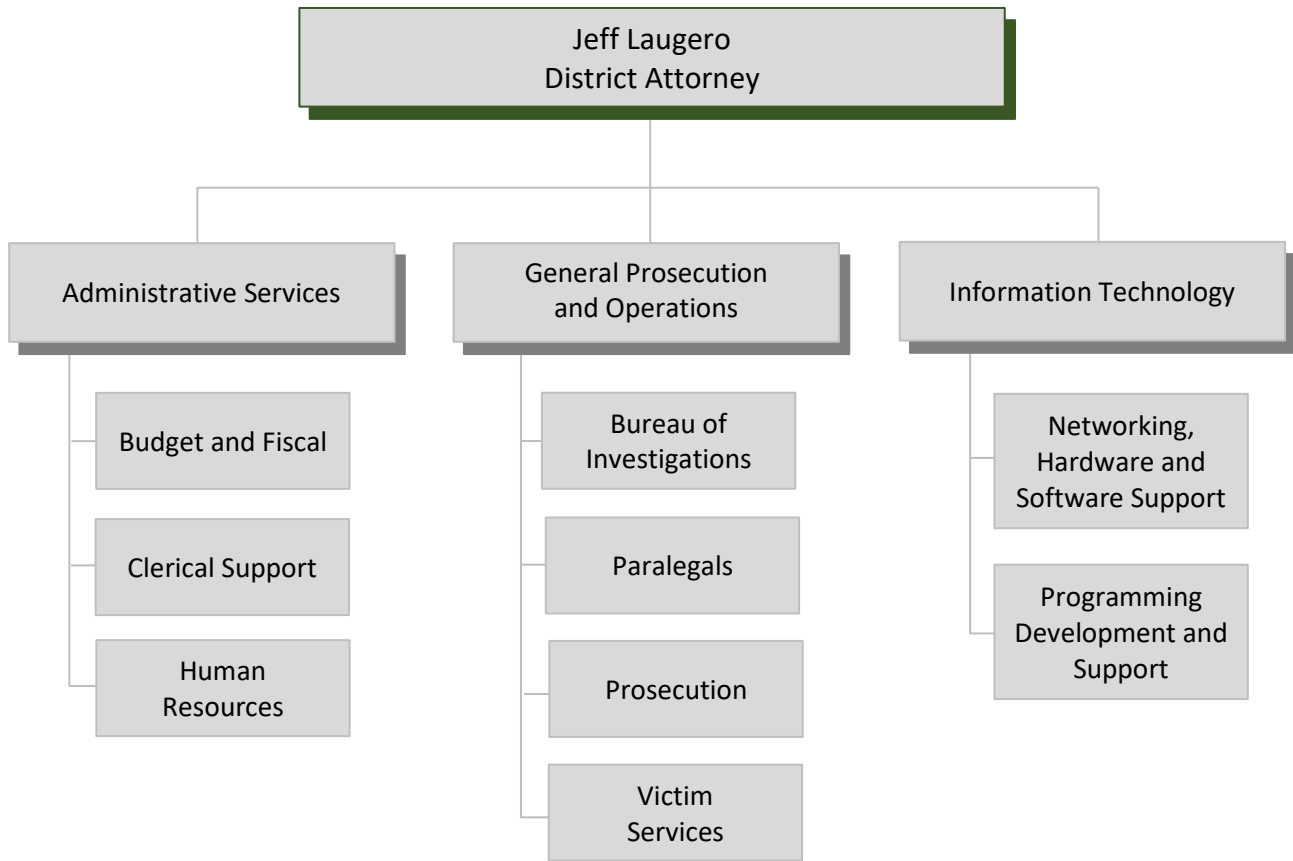
offenders from serving time in State prisons to serving their sentence in County jail facilities. Significant facility expansion occurred to ensure adequate space for inmate detention and programs. Adjustments continue to be necessary to guarantee inmate populations are supported through the criminal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

Furthermore, 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 plan for improved public safety outcomes.





Stanislaus County 2024 Adopted Budget – Year Two of Budget Period Ending June 30, 2024



832 12<sup>th</sup> Street, Suite 300, Modesto, CA 95354 Tel: (209) 525-5550  
[www.stanislaus-da.org](http://www.stanislaus-da.org)

## District Attorney

*We build community by being 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*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$4,035,952	\$3,596,517
<b>Use of Fund Balance/ Retained Earnings</b>	\$22,813	\$214,352
<b>Gross Costs</b>	\$26,973,937	\$28,139,354
<b>General Fund Contributions</b>	<b>\$22,915,172</b>	<b>\$24,328,485</b>
<b>% Funded by General Fund</b>	<b>85%</b>	<b>86%</b>
<b>Total Allocated Positions</b>	<b>155</b>	<b>159</b>

## Department Services and Programs

The primary responsibility of the District Attorney is to see that justice is accomplished within the framework of the United States Constitution, the California Constitution, and the laws of the State of California.

The **Administrative Services** unit provides oversight for Human Resources, Budget and Finance, and Clerical Support. Human Resources is responsible for the Department’s recruitment and hiring, workplace safety, employee relations, payroll, workforce training and development, and maintaining personnel files. The Financial Unit manages the budget, grant accounting and reporting, accounts payable, purchasing cards, fixed assets, and financial reporting. The Clerical Division provides support to prosecutors and investigators through the following units: Intake, Legal Pleadings, Communications, Discovery, Records, Calendar, Investigations, Witness Services, Juvenile, Drug Enforcement, and Child Abduction.

Every year, the District Attorney’s prosecutors in the **General Prosecution and Operations** unit review thousands of cases received from law enforcement agencies to determine whether there is sufficient evidence to file criminal charges. Those with sufficient evidence are filed as either felony or misdemeanor cases in the Superior Court. County prosecutors appear daily in nine adult (and one juvenile) courtrooms on these cases seeing them through pretrial hearings, law and motion, and disposition or trial.

Specialized prosecution units, some funded with grant or other resources, exist to focus on targeted crimes. These include real estate fraud, consumer fraud/environmental protection, special victims, domestic violence, gang crimes and auto insurance

fraud. As in previous years, Consumer Fraud program costs are reflected in the Criminal Division budget, offset by a transfer of all available funding recorded in the Consumer Fraud budget. If the transfer out from the Consumer Fraud budget needs to exceed appropriation level, the Auditor’s Office is authorized to override this object and will assist with posting available revenue at year-end.

The **Bureau of Investigation** supports prosecutors by providing additional investigation and follow up work necessary to prepare criminal cases for prosecution. The District Attorney investigators also assist local law enforcement during homicide investigations, other major operations or when their expertise is requested.

The **Victim Services Unit (VSU)** provides advocacy and supportive services to victims of crime in our community, with a focus on reducing the trauma and insensitive treatment victims may experience in the aftermath of a crime. VSU staff are compassionate individuals, extensively trained to assist victims who may have suffered physical, emotional or financial harm. The Unit provides crisis intervention, emergency assistance, court escort, criminal justice orientation, Marsy’s Law notification, Victims of Crime Application assistance, on-call crime scene response and advocacy, referral information and related support services for victims of crime. Victim Advocates also act as a liaison between the victims and prosecutors to keep victims informed of court procedures and dispositions and to answer any questions and concerns as they arise. Most Victim Services Unit staff are funded by the Victim/Witness Assistance Program. The funds are based on penalties levied against persons convicted of federal crimes. The use of these funds is restricted to the

operation of a Victim/Witness Assistance Center which is mandated to provide direct services to support the basic rights and needs of victims of crime. The Victim Services Unit also receives grant funding for advocacy from the California Governor’s Office of Emergency Services for the following programs: County Victim Services, Elder Abuse, Unserved/Underserved Victims Advocacy and Outreach, and the Violence Against Women Vertical

Prosecution. The **Information Technology** unit, the Department’s in-house information technology team, ensures the stability and security of the department’s network infrastructure, installs and configures new hardware and software, manages data storage, plans and purchases all data and network services, and provides technical support to all staff—including in the courtroom.

## Department Summary<sup>1</sup>

District Attorney	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$261,298	\$94,354	\$3,681	\$0	\$0	\$0
Intergovernmental	\$2,856,213	\$4,205,168	\$2,447,633	\$1,832,459	\$1,964,495	\$132,036
Charges for Services and Interfund	\$1,311,429	\$1,312,948	\$1,583,587	\$1,604,781	\$1,630,939	\$26,158
Miscellaneous Revenues	\$176,898	\$333,278	\$1,051	\$1,083	\$1,083	\$0
<b>Total Revenue</b>	<b>\$4,605,838</b>	<b>\$5,945,748</b>	<b>\$4,035,952</b>	<b>\$3,438,323</b>	<b>\$3,596,517</b>	<b>\$158,194</b>
Use of Fund Balance/ Retained Earnings	\$6,156	(701,757)	\$22,813	\$200,287	\$214,352	\$14,065
<b>Total Funding Sources</b>	<b>\$4,611,994</b>	<b>\$5,243,991</b>	<b>\$4,058,765</b>	<b>\$3,638,610</b>	<b>\$3,810,869</b>	<b>\$172,259</b>
Salaries and Benefits	\$20,910,129	\$22,607,620	\$22,440,069	\$22,144,931	\$22,608,651	\$463,720
Services and Supplies	\$2,034,767	\$2,365,294	\$2,019,605	\$2,100,357	\$2,674,803	\$574,446
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$2,018,671	\$2,483,317	\$2,448,320	\$2,520,713	\$2,723,411	\$202,698
Capital Outlays	\$148,119	\$161,157	\$65,099	\$99,076	\$131,620	\$32,544
Transfers Out	\$165,901	\$162,645	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	(7,235)	\$427	\$844	\$869	\$869	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$25,270,352</b>	<b>\$27,780,459</b>	<b>\$26,973,937</b>	<b>\$26,865,946</b>	<b>\$28,139,354</b>	<b>\$1,273,408</b>
<b>General Fund Contribution</b>	<b>\$20,658,358</b>	<b>\$22,536,468</b>	<b>\$22,915,172</b>	<b>\$23,227,336</b>	<b>\$24,328,485</b>	<b>\$1,101,149</b>
<b>Total Allocated Positions</b>			<b>155</b>	<b>158</b>	<b>159</b>	<b>1</b>

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Proposed Budget

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The approved 2024 Proposed Budget totals \$26.9 million, funded by \$3.4 million in estimated revenue, \$200,287 in the use of department fund balance, and \$23.2 million in Net County Cost. The 2024 Proposed Budget is a \$124,313 decrease in appropriations to the 2024 Spending Plan. The following are highlights from the 2024 Proposed Budget.

**Technical Grant Adjustments** – Technical adjustments are needed to right-size the budgets for grants previously approved in Res. No. 2023-0123, including a decrease of \$424,313 in appropriations and estimated revenue and a technical adjustment adjusting the Spending Plan to decrease the use of fund balance by \$33,757 and increase Net County Cost by the same amount to reflect the County match contribution required by the Violence Against Women Grant.

**Transfer Budget** – A technical adjustment is needed to transfer the \$300,000 budget from County Operations (CO) – Stanislaus Family Justice Center to District Attorney (DA) – Family Justice Center. This budget was transferred in the 2023 Midyear Financial Report and was not reflected in the 2024 Spending Plan.

## 2024 Adopted Budget

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The 2024 Adopted Budget includes appropriations of \$28.1 million, funded by \$3.6 million in estimated revenue, \$214,352 in department fund balance, and \$24.3 million in Net County Cost. This is an increase of \$1.3 million from the 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Criminal Investigator** – An increase in appropriations by \$135,972 in the Criminal budget, funded with Net County Cost, is recommended to support one new block-budgeted Criminal Investigator I/II position including start-up costs. The position will right-size the investigation workload of special victims and domestic violence cases in the department.

**File Storage** – It is recommended to increase appropriations by \$50,000 in the Criminal budget, funded with Net County Cost, to support file storage costs for files that needed to be relocated from the Health Services Agency facility.

**Asset Forfeiture** – It is recommended to increase appropriations by \$199,600 in the Special Operations budget, funded with Asset Forfeiture fund balance of \$199,600, to fund laptops to support remote work, data analysis of the department’s outcomes, and department leadership training. The Criminal Division Asset Forfeiture fund balance as of July 1, 2023, is \$319,824.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$887,836 in appropriations of which a \$202,698 increase adjusts Cost Allocation Plan (CAP) charges per issued rates, a \$652,594 increase adjusts for previously approved Board agenda items, and a \$32,544 increase adjusts Fixed Assets for vehicle replacements. The technical adjustments are funded by a \$158,194 increase in estimated revenue, a \$185,535 decrease in the use of department fund balance, and a \$915,177 increase in Net County Cost. These adjustments are broken down as follows:

*Update CAP Charges* – A \$202,698 increase in appropriations, funded with Net County Cost, in the Criminal budget is recommended to right-size the department’s CAP charges per the issued rates.

*Previously Approved by the Board* – A \$652,594 increase in appropriations, funded with a \$132,036 increase in estimated revenue and a \$520,558 increase in Net County Cost, is recommended to support anticipated Employee Choice Bonus Plan costs approved by the board with the 2023 Adopted Budget, an Attorney Premier software contract approved by the board on June 20, 2023 (Res. No. 2023-0305), an ongoing lease cost approved by the



board on May 2, 2023 (Res. No. 2023-0199), and to reappropriate the County Victim Services Program grant, Elder Abuse Advocacy, and the Unserved/Underserved Victim Advocacy grant approved by the board on March 28, 2023 (Res. No. 2023-0123).

*Other Right-Sizing* – A \$26,158 increase in estimated revenue, a \$185,535 decrease in the use of fund balance, and a \$159,377 increase Net County Cost is recommended to right-size the department’s Real Estate Fraud budget. The approved Spending Plan budget relied on the use of \$185,535 in the use of fund balance, which does not exist. This adjustment recognizes the \$159,377 in ongoing Net County Cost approved in the 2023 Adopted Budget and relies on estimated revenue of \$26,158 to balance the budget. The Department will monitor revenue and identify cost savings that may serve to mitigate any revenue shortfall that may materialize to end the year in a positive fiscal position; historically the Criminal Division has covered any deficit in this budget.

*Vehicle replacement* – An \$32,544 increase in appropriations, funded with Net County Cost, is recommended to replace three vehicles per the General Service Agency Fleet Services replacement guidelines.

**Recommendation:** It is recommended to increase appropriations by \$1.3 million, funded with \$158,194 in estimated revenue, \$14,065 in the use of department fund balance, and \$1.1 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, 2023	Budgeted Use for Fiscal Year 2024
Arson Task Force	\$ 3,954	\$ -
Auto Insurance Fraud Prosecution	12,836	-
Child Abduction	-	-
Consumer Fraud Prosecution Program	15,500	-
Criminal Division Asset Forfeiture	319,824	214,352
Elder Abuse Program	21,958	-
Federal Asset Forfeiture	157	-
Real Estate Fraud Prosecution	(19,296)	-
Stanislaus Family Justice Center	69,577	-
Unserved/Underserved Victim Advocacy and Outreach Program	(3,171)	-
Victim Compensation and Government Claims	-	-
Victim Services	787,334	-
Violence Against Women	(22,003)	-
<b>District Attorney Totals</b>	<b>\$ 1,186,670</b>	<b>\$ 214,352</b>

Real Estate Fraud Prosecution started Fiscal Year 2023 with a negative fund balance of \$20,470. The Department managed to increase fund balance by \$1,174 during Fiscal Year 2023 and will make the appropriate adjustments in Fiscal Year 2024 to ensure the year does not end with a negative fund balance. The negative fund balance in Violence Against Women and Unserved/Underserved Victim Advocacy and Outreach Program reflect a timing issue related to reimbursable grant expenditures and no offsetting revenue posting as of the time of the report.

**Fixed Assets (Capital Outlays) | Vehicles**

The 2024 Adopted Budget includes an increase in Fixed Assets of \$32,544 to replace three vehicles approved by the General Service Agency – Fleet Services replacement policies.

## Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 159 positions, an increase of four positions over the 2023 Adopted Budget allocation. The 2023 Midyear Financial Report included the addition of three positions to start a trainee pilot program to assist with recruitment and retention issues.

**Staffing Recommendation:** It is recommended to add one block-budgeted Criminal Investigator I/II position in the Criminal Division to support the Special Victims/Domestic Violence Unit to address the increased workload of special victims and domestic violence cases.

A request to add a new classification was submitted by the Department and recommended for study in the 2023 Midyear Financial Report. The study has been completed, concluding with a recommendation to add one new classification of Assistant Chief Deputy District Attorney to provide supervision, training, succession planning, and development opportunities. This new classification will be considered unclassified Management for labor relation purposes and the annual salary band will be \$123,607 to \$185,411. It is also recommended to reclassify five block-budgeted Attorney I-V positions to Assistant Chief Deputy District Attorney. In addition, it is recommended to reclassify one block-budgeted Infrastructure Engineer I/II position to Infrastructure Engineer III.

## 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).

### **Enforce Consumer Prosecution Laws** (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.

### **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.

### **Federal Asset Forfeiture** (Special Revenue Fund)

Funds collected and expended from the Federal Asset Forfeiture Process, wherein convicted criminals' property is forfeited.

### **Special Operations** (Special Revenue Fund)

Violence Against Women Program grant awarded through Cal OES funds prosecution of violent crimes against women. Auto Insurance Fraud Prosecution funds salaries and benefits for a Criminal Investigator, training and supplies to support the program. Victim Services Program funds eight Victim Advocate positions, a Legal Clerk, two Victim Services Supervisors, a Victim Services Program Manager, training for staff, outreach programs, and materials. Criminal Division Asset Forfeiture accounts for funds from the prosecution process in cases for which the assets of a convicted criminal are forfeited. Real Estate Fraud receives revenue collected through a \$3 fee assessed on certain real estate recorded documents and funds prosecution and investigation of real estate fraud.

### **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. This budget was transferred from County Operations to the District Attorney with the 2023 Midyear Financial Report.

**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.

The following budgets were moved to the Special Operations budget with the implementation of the County's Enterprise Resource Planning (ERP) system in October 2022.

**Auto Insurance Fraud Prosecution** (Special Revenue Fund)

Funds salaries and benefits for a Criminal Investigator, training and supplies to support the program. This budget was moved to the Special Operations budget with the implementation of the Enterprise Resource Planning system in October 2022.

**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. This budget was moved to the Special Operations budget with the implementation of the Enterprise Resource Planning system in October 2022.

**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. This budget was moved to the Special Operations budget with the implementation of the Enterprise Resource Planning system in October 2022.

**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. This budget was moved to the Special Operations budget with the implementation of the Enterprise Resource Planning system in October 2022.

**Violence Against Women Program** (Special Revenue Fund)

Grant awarded through Cal OES funds prosecution of violent crimes against women. This budget was moved to the Special Operations budget with the implementation of the Enterprise Resource Planning system in October 2022.

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

## Legal Budget Unit (LBU) Schedules<sup>2</sup>

District Attorney (DA) Criminal LBU (0100 DA00001)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$335	\$0	\$3,681	\$0	\$0	\$0
Intergovernmental	\$962,404	\$1,236,546	\$616,814	\$633,069	\$633,069	\$0
Charges for Services and Interfund	\$1,040,524	\$1,146,517	\$1,252,691	\$1,290,272	\$1,290,272	\$0
Miscellaneous Revenues	\$176,623	\$162,645	\$1,051	\$1,083	\$1,083	\$0
<b>Total Revenue</b>	<b>\$2,179,886</b>	<b>\$2,545,708</b>	<b>\$1,874,237</b>	<b>\$1,924,424</b>	<b>\$1,924,424</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,179,886</b>	<b>\$2,545,708</b>	<b>\$1,874,237</b>	<b>\$1,924,424</b>	<b>\$1,924,424</b>	<b>\$0</b>
Salaries and Benefits	\$18,784,626	\$20,436,878	\$20,462,578	\$20,828,271	\$21,250,170	\$421,899
Services and Supplies	\$1,680,388	\$1,709,573	\$1,621,334	\$1,669,974	\$1,954,605	\$284,631
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$2,015,484	\$2,480,358	\$2,446,420	\$2,519,813	\$2,722,511	\$202,698
Capital Outlays	\$148,119	\$56,621	\$65,099	\$99,076	\$131,620	\$32,544
Transfers Out	\$10,445	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(7,235)	\$420	\$844	\$869	\$869	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$22,631,828</b>	<b>\$24,683,850</b>	<b>\$24,596,275</b>	<b>\$25,118,003</b>	<b>\$26,059,775</b>	<b>\$941,772</b>
<b>General Fund Contribution</b>	<b>\$20,451,942</b>	<b>\$22,138,143</b>	<b>\$22,722,038</b>	<b>\$23,193,579</b>	<b>\$24,135,351</b>	<b>\$941,772</b>
<b>Total Allocated Positions</b>			<b>135</b>	<b>138</b>	<b>139</b>	<b>1</b>

DA Arson Task Force LBU (1761 DA00004)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$33,591	\$49,337	\$64,509	\$64,509	\$64,509	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$33,591</b>	<b>\$49,337</b>	<b>\$64,509</b>	<b>\$64,509</b>	<b>\$64,509</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(3,808)	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$29,783</b>	<b>\$49,337</b>	<b>\$64,509</b>	<b>\$64,509</b>	<b>\$64,509</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$29,782	\$49,337	\$64,509	\$64,509	\$64,509	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$29,782</b>	<b>\$49,337</b>	<b>\$64,509</b>	<b>\$64,509</b>	<b>\$64,509</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

DA Elder Abuse Advocacy & Outreach LBU (1706 DA00005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$136,093	\$228,522	\$175,209	\$102,260	\$151,475	\$49,215
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$136,093</b>	<b>\$228,522</b>	<b>\$175,209</b>	<b>\$102,260</b>	<b>\$151,475</b>	<b>\$49,215</b>
Use of Fund Balance/Retained Earnings	\$(163)	\$(4,376)	\$8,491	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$135,930</b>	<b>\$224,146</b>	<b>\$183,700</b>	<b>\$102,260</b>	<b>\$151,475</b>	<b>\$49,215</b>
Salaries and Benefits	\$83,933	\$83,955	\$83,643	\$45,000	\$54,215	\$9,215
Services and Supplies	\$51,997	\$140,191	\$100,057	\$57,260	\$97,260	\$40,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$135,930</b>	<b>\$224,146</b>	<b>\$183,700</b>	<b>\$102,260</b>	<b>\$151,475</b>	<b>\$49,215</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

DA Enforce Consumer Protection Laws LBU (177A DA00003) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$155,365	\$60,345	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$155,365</b>	<b>\$60,345</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$97,300	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$155,365</b>	<b>\$157,645</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$155,365	\$157,645	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$155,365</b>	<b>\$157,645</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DA Federal Asset Forfeiture LBU (1707 DA00006)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(6)	\$9	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$(6)</b>	<b>\$9</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$6	\$(2)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$7	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$7</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DA Special Operations LBU (1712 DA00002)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$105,605	\$34,000	\$0	\$0	\$0	\$0
Intergovernmental	\$1,588,860	\$2,430,609	\$1,531,906	\$698,677	\$762,892	\$64,215
Charges for Services and Interfund	\$237,314	\$117,094	\$266,387	\$250,000	\$276,158	\$26,158
Miscellaneous Revenues	\$276	\$169,744	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,932,054</b>	<b>\$2,751,447</b>	<b>\$1,798,293</b>	<b>\$948,677</b>	<b>\$1,039,050</b>	<b>\$90,373</b>
Use of Fund Balance/Retained Earnings	\$4,546	\$(726,768)	\$14,322	\$200,287	\$214,352	\$14,065
<b>Total Funding Sources</b>	<b>\$1,936,600</b>	<b>\$2,024,679</b>	<b>\$1,812,615</b>	<b>\$1,148,964</b>	<b>\$1,253,402</b>	<b>\$104,438</b>
Salaries and Benefits	\$1,876,821	\$1,916,542	\$1,781,568	\$1,078,707	\$1,092,707	\$14,000
Services and Supplies	\$262,917	\$393,968	\$222,281	\$103,114	\$352,929	\$249,815
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$3,186	\$2,959	\$1,900	\$900	\$900	\$0
Capital Outlays	\$0	\$104,536	\$0	\$0	\$0	\$0
Transfers Out	\$91	\$5,000	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,143,016</b>	<b>\$2,423,004</b>	<b>\$2,005,749</b>	<b>\$1,182,721</b>	<b>\$1,446,536</b>	<b>\$263,815</b>
<b>General Fund Contribution</b>	<b>\$206,416</b>	<b>\$398,326</b>	<b>\$193,134</b>	<b>\$33,757</b>	<b>\$193,134</b>	<b>\$159,377</b>
<b>Total Allocated Positions</b>			<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>

DA Stanislaus Family Justice Center (1699 DA00012) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$155,695	\$0	\$300,000	\$300,000	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$889	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$156,584</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$(69,577)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$87,007</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$25,997	\$0	\$110,000	\$110,000	\$0
Services and Supplies	\$0	\$61,011	\$0	\$190,000	\$190,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$87,007</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DA Unserved/Underserved Victim Advocacy Outreach (1686 DA00010) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$168,856	\$153,796	\$123,704	\$98,453	\$117,059	\$18,606
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$168,856</b>	<b>\$153,796</b>	<b>\$123,704</b>	<b>\$98,453</b>	<b>\$117,059</b>	<b>\$18,606</b>
Use of Fund Balance/Retained Earnings	\$5,575	\$1,666	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$174,431</b>	<b>\$155,462</b>	<b>\$123,704</b>	<b>\$98,453</b>	<b>\$117,059</b>	<b>\$18,606</b>
Salaries and Benefits	\$164,749	\$144,248	\$112,280	\$82,953	\$101,559	\$18,606
Services and Supplies	\$9,681	\$11,214	\$11,424	\$15,500	\$15,500	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$174,431</b>	<b>\$155,462</b>	<b>\$123,704</b>	<b>\$98,453</b>	<b>\$117,059</b>	<b>\$18,606</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

## Grand Jury

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$0	\$0
Use of Fund Balance/ Retained Earnings	\$0	\$0
Gross Costs	\$194,394	\$197,988
<b>General Fund Contributions</b>	<b>\$194,394</b>	<b>\$197,988</b>
% Funded by General Fund	100%	100%
Total Allocated Positions	0	0

## Department Services and Programs

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. 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.

Grand Jury responsibilities are generally divided into civil and criminal divisions. California Penal Code Section 904.6 permits any county to have an additional Grand Jury at the discretion of the Presiding Judge of the Superior Court to create a system comprised of two grand juries, one designated for civil investigations and the other for criminal indictments. In Stanislaus County, there are two separate grand juries.

**Civil Grand Jury** conducts mandatory, discretionary, and citizen complaint investigations. Mandatory

investigations are those the California Penal Code requires the Civil Grand Jury to undertake. The discretionary investigations are those over which the Legislature has given the Civil Grand Jury jurisdiction but has stated is not required by law. The citizen complaint investigations are those complaints within the jurisdiction of the Civil Grand Jury received from a citizen.

The statutes preclude the Civil Grand Jury from considering complaints on matters before the courts, matters that are the subject of litigation, matters involving agencies located outside the County, matters involving privately held companies, and matters involving the fiscal and administrative operations of the Superior Court.

**Criminal Grand Jury**, an alternative to a preliminary hearing, reviews evidence according to a probable cause standard and determines whether there is sufficient evidence for an indictment. Members serve for a maximum of six indictment hearings or one budget year, whichever comes first.



## Department Summary<sup>1</sup>

Grand Jury	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$70	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/ Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$124,729	\$132,039	\$175,374	\$177,980	\$177,980	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$17,921	\$20,101	\$18,699	\$19,678	\$19,678	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$321	\$330	\$330	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$142,650</b>	<b>\$152,140</b>	<b>\$194,394</b>	<b>\$197,988</b>	<b>\$197,988</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$142,580</b>	<b>\$152,140</b>	<b>\$194,394</b>	<b>\$197,988</b>	<b>\$197,988</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$197,988, funded with Net County Cost.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$197,988, funded with Net County Cost. There are no changes from 2024 Proposed Budget.

## Budget Contained within the Department

### Grand Jury (General Fund)

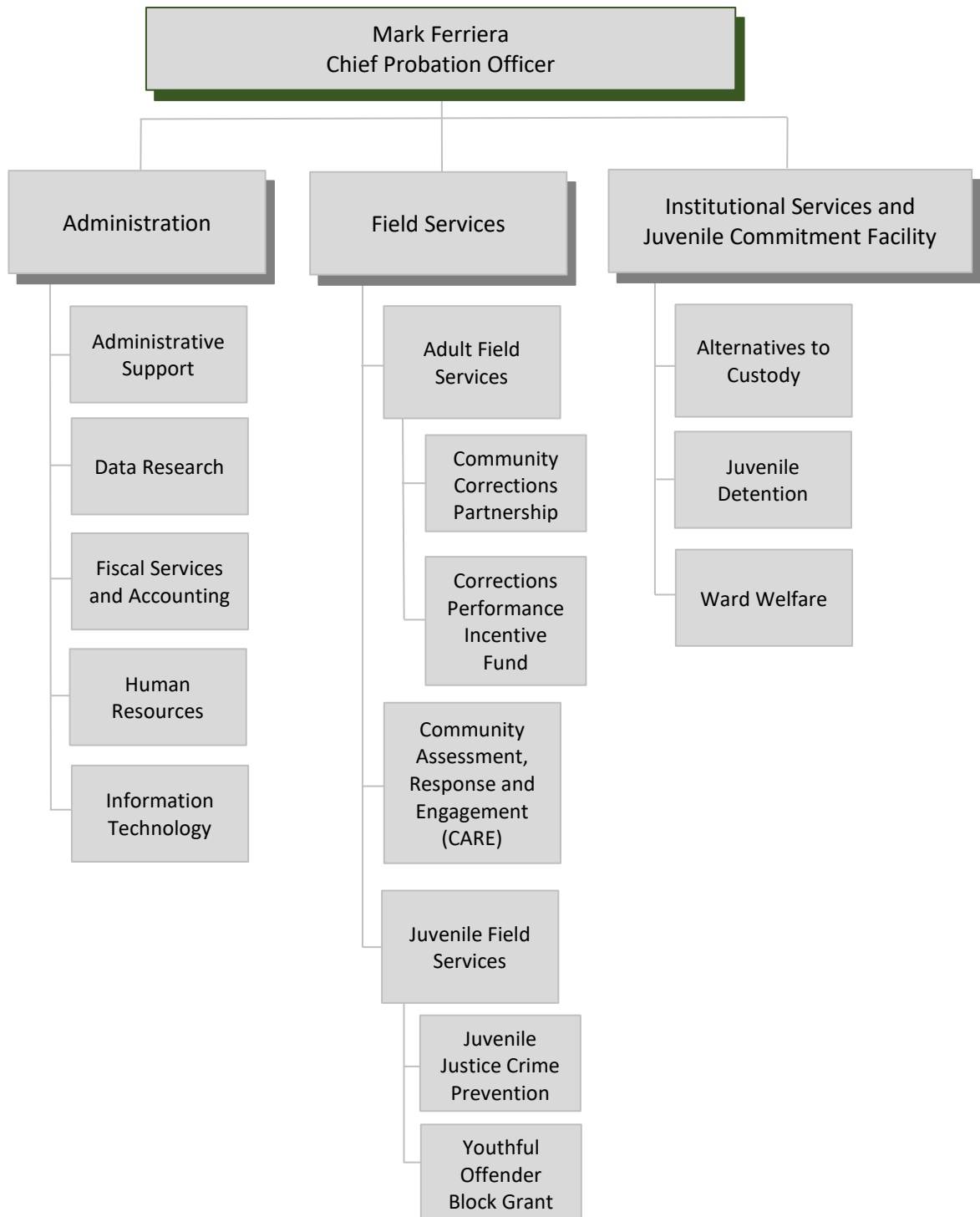
This budget funds Civil Grand Jury and Criminal Grand Jury activities.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## Legal Budget Unit (LBU) Schedule<sup>2</sup>

Grand Jury LBU (0100 GJ00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$70	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$124,729	\$132,039	\$175,374	\$177,980	\$177,980	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$17,921	\$20,101	\$18,699	\$19,678	\$19,678	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$321	\$330	\$330	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$142,650</b>	<b>\$152,140</b>	<b>\$194,394</b>	<b>\$197,988</b>	<b>\$197,988</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$142,580</b>	<b>\$152,140</b>	<b>\$194,394</b>	<b>\$197,988</b>	<b>\$197,988</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



2215 Blue Gum Avenue, Modesto, CA 95358 Tel: (209) 525-5400  
[www.stancounty.com/probation](http://www.stancounty.com/probation)

## Probation

*We build community by providing public safety through accountability and opportunity*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$51,679,616	\$51,828,813
Use of Fund Balance/ Retained Earnings	\$10,774,328	\$14,395,660
Gross Costs	\$90,552,295	\$97,009,431
<b>General Fund Contributions</b>	<b>\$28,098,351</b>	<b>\$30,784,958</b>
% Funded by General Fund	31%	32%
Total Allocated Positions	274	275

### Department Services and Programs

The **Administration** division is responsible for department-wide services. These functional responsibilities include policy development and implementation, staff development, human resources, contracts, collections, information technology support, purchasing, budget and fiscal services, staff training, and safety.

The **Field Services** division includes court sentencing investigations and report preparation, pretrial services, processing of juvenile citations and bookings, and offender supervision. This budget also provides services to the offender to assist in their reintegration into the community. Officers provide intensive supervision to those offenders placed in the community who pose the greatest threat to public safety. Court services provided by the Probation Department are State mandated by Penal Code Section 1203 and Welfare and Institutions Code Sections 281 and 706, while Penal Code Section 1202.8 and Welfare and Institutions Code Section 727 mandate offender supervision services. This division includes several different funding sources, including:

The Juvenile Justice Crime Prevention Act which provides programs designed to reduce juvenile crime; hold minors accountable for their actions; enhance supervision of minors and to prevent minors from entering the criminal justice system; and reduce the incidence of drug use.

Youthful Offender Block Grant was designed to enhance the capacity of the Probation Department

to implement an effective continuum of services to respond to crime and delinquency. It provides resources for the custody and supervision of youthful offenders to age 25.

Corrections Performance Incentive Fund (SB 678) provides financial incentives for county probation departments to implement the best practices identified by experts as critical for reducing recidivism rates and, therefore, the number of revocations of probation to State prison.

Community Corrections Partnership (AB 109) supports custodial and community supervision for non-serious, non-violent, and non-sex offenders, as well as supervision of lower-level adult parolees.

**Institutional Services** encompasses the operational and staffing costs for Juvenile Hall. Juvenile Hall processes 400-550 new bookings per year, in addition to housing youth as they are going through juvenile court proceedings. While detained in Juvenile Hall, youth attend school and have access to medical, mental health, and a variety of rehabilitative programming designed to prevent recidivism.

The 60-bed **Juvenile Commitment Facility** is adjacent to Juvenile Hall and houses post-adjudicated youth only. Youth continue to attend school and have access to medical, mental health, and rehabilitative programming, including a culinary arts vocational program.

## Department Summary<sup>1</sup>

Probation	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	(315,027)	\$560,219	\$11,591	\$11,591	\$11,591	\$0
Intergovernmental	\$38,464,166	\$50,177,566	\$39,469,442	\$42,532,327	\$42,532,327	\$0
Charges for Services and Interfund	\$4,429,554	\$6,302,563	\$10,503,234	\$7,548,508	\$7,548,508	\$0
Miscellaneous Revenues	\$2,667,043	\$1,769,179	\$1,695,349	\$1,736,387	\$1,736,387	\$0
<b>Total Revenue</b>	<b>\$45,245,736</b>	<b>\$58,809,527</b>	<b>\$51,679,616</b>	<b>\$51,828,813</b>	<b>\$51,828,813</b>	<b>\$0</b>
Use of Fund Balance/ Retained Earnings	(7,000,619)	(10,161,311)	\$10,774,328	\$4,484,792	\$14,395,660	\$9,910,868
<b>Total Funding Sources</b>	<b>\$38,245,117</b>	<b>\$48,648,216</b>	<b>\$62,453,944</b>	<b>\$56,313,605</b>	<b>\$66,224,473</b>	<b>\$9,910,868</b>
Salaries and Benefits	\$28,407,287	\$30,194,604	\$34,374,048	\$35,101,604	\$37,240,670	\$2,139,066
Services and Supplies	\$6,956,981	\$6,663,292	\$12,448,072	\$10,995,350	\$11,194,850	\$199,500
Other Charges	\$318,900	\$115,725	\$582,482	\$556,000	\$556,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$24,408,930	\$32,586,813	\$40,225,978	\$34,144,526	\$43,634,472	\$9,489,946
Capital Outlays	\$340,921	\$569,189	\$1,212,039	\$2,631,562	\$2,631,562	\$0
Transfers Out	\$3,932,995	\$1,787,498	\$1,688,526	\$1,729,564	\$1,729,564	\$0
Intrafund/Intradepartment	\$12,854	\$416,569	\$21,150	\$22,313	\$22,313	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$64,378,868</b>	<b>\$72,333,688</b>	<b>\$90,552,295</b>	<b>\$85,180,919</b>	<b>\$97,009,431</b>	<b>\$11,828,512</b>
<b>General Fund Contribution</b>	<b>\$26,133,751</b>	<b>\$23,685,472</b>	<b>\$28,098,351</b>	<b>\$28,867,314</b>	<b>\$30,784,958</b>	<b>\$1,917,644</b>
<b>Total Allocated Positions</b>			<b>274</b>	<b>274</b>	<b>275</b>	<b>1</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$85.2 million, funded by \$51.8 million in estimated revenue, \$4.5 million in the use of department fund balance, and \$28.9 million in Net County Cost. The 2024 Proposed Budget is a \$4.3 million increase in appropriations to the 2024 Spending Plan. The following are highlights from the 2024 Proposed Budget.

**Fixed Assets | Vehicles** – It is recommended to increase appropriations by \$516,000, funded with Net County Cost, to support the replacement of eight vehicles per General Services Agency (GSA) – Fleet Services guidelines.

**Replacements and License Renewals** – The Department will be replacing 30 radios and information technology equipment that has reached the end of its useful life. The Department will also be renewing previously approved software licenses. It is recommended to increase appropriations by \$1.2 million, funded with \$240,000 of fund balance and \$980,381 in Net County Cost to cover these costs.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

**Pre-Trial Court Services** – On June 28, 2022, the Board of Supervisors approved the creation of a pre-trial unit within the Probation Department, along with a Memorandum of Understanding between the Department and the Superior Court of California, County of Stanislaus to conduct pre-trial risk assessments and pre-trial monitoring (Resolution No. 2022-0338). In support of this program, an increase in appropriations of \$1.4 million, funded with estimated revenue from the pre-trial services program, will be used to support the purchase and upfitting of a mobile outreach vehicle. The vehicle will be used to meet clients where they live, allowing them to check-in with pre-trial staff, attend court remotely, and obtain referrals to appropriate services. The funding and revenue will also be used to support the Supervising Probation Officer, Deputy Probation Officer III, and Deputy Probation Officer II also added in the same resolution. The mobile outreach vehicle will be operated by staff funded by the same program.

**Youthful Offender Block Grant** – An increase in appropriations of \$10,000, funded with the use of fund balance, will provide hospice services to in-custody youth.

**Technical Adjustments**

- An increase in appropriations of \$96,434 is recommended in Probation – Corrections Performance Incentive Act, funded with the use of fund balance, to transfer funds to Probation – Field Services in support of the Staff Services Coordinator approved in the 2023 Adopted Budget.
- An increase in appropriations of \$876,171 is recommended in Probation – Department of Juvenile Justice (DJJ) Realignment Block Grant, funded with the use of fund balance, in support of a contract with Leaders in Community Alternatives (LCA) approved in Res. No. 2022-0596 and to support the Juvenile Hall Emergency Security Upgrade approved in Res. No. 2023-0038.
- An increase in appropriations of \$208,779 is recommended, funded with estimated revenue of \$96,434 received from Probation – Corrections Performance Incentive Act and \$112,345 in Net County Cost, to support the Staff Services Coordinator and Data Analyst Manager positions approved in the 2023 Adopted Budget.

**2024 Adopted Budget**

The 2024 Adopted Budget includes appropriations of \$97 million, funded by \$51.8 million in estimated revenue, \$14.4 million in department fund balance, and \$30.8 million in Net County Cost. This is an \$11.8 million increase in appropriations from the 2024 Proposed Budget.

**Adjustments to Proposed Budget**

**Confidential Assistant III** – A \$101,367 increase in appropriations in the Corrections Performance Incentive Fund budget, funded with the use of department fund balance, is recommended to support one new Confidential Assistant III position to maintain and update department policies, schedule and monitor Standard and Training for Corrections (STC) training for sworn staff, manage incoming Public Records Act requests, assist with training and travel authorizations, and manage department contracts. The Department currently has \$3.8 million in fund balance and projects to be able to cover the cost of this position for at least the next two years.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$11.7 million in appropriations of which an increase of \$2 million adjusts salaries per an updated analysis, an increase of \$163,780 adjusts Cost Allocation Plan (CAP) charges per issued rates, and a \$9.5 million increase to adjust for previously approved Board agenda items. The technical adjustments are funded by \$9.8 million in the use of department fund balance and a \$1.9 million increase in Net County Cost. These adjustments are broken down as follows:

*Salary and Benefit Adjustments* – A \$2 million increase in appropriations is recommended to right-size salary and benefit costs in the department per an updated analysis. The recommended adjustment consists of a \$329,517 increase in the Administration budget, a \$283,835 increase in the Corrections Performance Incentive Fund budget, a \$666,097 increase in the Field Services budget, a \$482,256 increase in the Institutional Services budget, and a \$275,994 increase in the Juvenile Commitment Facility budget. These adjustments are funded with a \$283,835 increase in the use of fund balance and a \$1.8 million increase in Net County Cost.

*Update CAP Charges* – A \$163,780 increase in appropriations in the Juvenile Commitment Facility budget, funded with Net County Cost, is recommended to adjust Cost Allocation Plan charges to match issued rates.

*Previously Approved by the Board* – A \$9.5 million increase in appropriations in the Local Community Corrections budget, funded with the use of fund balance, is recommended to support the approved 2024 Community Corrections Partnership funding plan approved by the Board of Supervisors on June 6, 2023 (Res. No. 2023-0277).

**Recommendation:** It is recommended to increase appropriations by \$11.8 million, funded with a \$9.9 million increase in the use of department fund balance and a \$1.9 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, 2023	Budgeted Use for Fiscal Year 2024
Corrections Performance Incentive Fund	\$ 3,678,887	\$ 1,881,190
Juvenile Justice Crime Prevention Act	5,681,389	1,390,165
Juvenile Justice Realignment Block Grant	3,313,286	(1,117,011)
Local Community Corrections	32,105,325	11,066,243
Ward Welfare Fund	267,709	81,200
Youtful Offender Block Grant	5,039,054	1,093,873
<b>Probation Totals</b>	<b>\$ 50,085,650</b>	<b>\$ 14,395,660</b>

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 275 positions, an increase of one position over the 2023 Adopted Budget allocation.

**Staffing Recommendation:** It is recommended to add one Confidential Assistant III position in the Corrections Performance Incentive Fund to maintain up to date policies, and schedule and monitor Standards and Training for Corrections (STC) training compliance for sworn staff. The position will also manage department contracts and incoming Public Records Act requests and assist with travel authorizations.

It is also recommended to block-budget one Manager III position to Manager I/II/III to allow the Department flexibility in filling the position at a lower classification level.

**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 (General 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 and 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 of the Juvenile Hall and the Alternative to Custody Unit, which 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 a continuum of services to respond to crime and delinquency relying on block grant funds from 2011 realignment from State-wide sales tax.

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



## Legal Budget Unit (LBU) Schedules<sup>2</sup>

Probation (PROB) Administration LBU (0100 PROB001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$1,160	\$1,281	\$1,591	\$1,591	\$1,591	\$0
Intergovernmental	\$137,516	\$138,092	\$147,393	\$147,393	\$147,393	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$502,143	\$510,346	\$510,346	\$518,932	\$518,932	\$0
<b>Total Revenue</b>	<b>\$640,819</b>	<b>\$649,719</b>	<b>\$659,330</b>	<b>\$667,916</b>	<b>\$667,916</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$640,819</b>	<b>\$649,719</b>	<b>\$659,330</b>	<b>\$667,916</b>	<b>\$667,916</b>	<b>\$0</b>
Salaries and Benefits	\$3,338,750	\$3,325,953	\$3,302,809	\$3,381,112	\$3,710,629	\$329,517
Services and Supplies	\$310,655	\$377,569	\$405,562	\$417,727	\$417,727	\$0
Other Charges	\$318,900	\$115,725	\$482,482	\$456,000	\$456,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$182,489	\$197,526	\$197,976	\$213,231	\$213,231	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,150,795</b>	<b>\$4,016,774</b>	<b>\$4,388,829</b>	<b>\$4,468,070</b>	<b>\$4,797,587</b>	<b>\$329,517</b>
<b>General Fund Contribution</b>	<b>\$3,509,976</b>	<b>\$3,367,054</b>	<b>\$3,729,499</b>	<b>\$3,800,154</b>	<b>\$4,129,671</b>	<b>\$329,517</b>
<b>Total Allocated Positions</b>			<b>22</b>	<b>22</b>	<b>22</b>	<b>0</b>

PROB Community Corrections Partnership LBU (0100 PROB003) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$4,321,488	\$6,100,089	\$9,775,950	\$7,548,508	\$7,548,508	\$0
Miscellaneous Revenues	\$852,534	\$98,110	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$5,174,022</b>	<b>\$6,198,199</b>	<b>\$9,775,950</b>	<b>\$7,548,508</b>	<b>\$7,548,508</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$5,174,022</b>	<b>\$6,198,199</b>	<b>\$9,775,950</b>	<b>\$7,548,508</b>	<b>\$7,548,508</b>	<b>\$0</b>
Salaries and Benefits	\$3,607,272	\$4,106,100	\$4,848,280	\$4,987,556	\$4,987,556	\$0
Services and Supplies	\$836,457	\$603,135	\$3,171,684	\$966,569	\$966,569	\$0
Other Charges	\$0	\$0	\$100,000	\$100,000	\$100,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$750,653	\$1,124,531	\$1,296,618	\$1,300,238	\$1,300,238	\$0
Capital Outlays	\$0	\$170,289	\$165,223	\$0	\$0	\$0
Transfers Out	\$189,390	\$194,145	\$194,145	\$194,145	\$194,145	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,383,773</b>	<b>\$6,198,199</b>	<b>\$9,775,950</b>	<b>\$7,548,508</b>	<b>\$7,548,508</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$209,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>33</b>	<b>33</b>	<b>33</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

PROB Corrections Performance Incentive Act LBU (1688 PROB007) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(137,129)	\$206,653	\$0	\$0	\$0	\$0
Intergovernmental	\$1,509,616	\$1,707,129	\$1,244,162	\$1,147,728	\$1,147,728	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,372,487</b>	<b>\$1,913,782</b>	<b>\$1,244,162</b>	<b>\$1,147,728</b>	<b>\$1,147,728</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$461,183	\$137,226	\$1,337,023	\$1,495,988	\$1,881,190	\$385,202
<b>Total Funding Sources</b>	<b>\$1,833,670</b>	<b>\$2,051,008</b>	<b>\$2,581,185</b>	<b>\$2,643,716</b>	<b>\$3,028,918</b>	<b>\$385,202</b>
Salaries and Benefits	\$827,559	\$1,212,637	\$1,218,066	\$1,254,744	\$1,639,946	\$385,202
Services and Supplies	\$357,535	\$196,710	\$553,544	\$573,549	\$573,549	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$173,855	\$194,194	\$183,085	\$184,202	\$184,202	\$0
Capital Outlays	\$203,159	\$3,569	\$243,855	\$240,000	\$240,000	\$0
Transfers Out	\$275,193	\$286,201	\$382,635	\$391,221	\$391,221	\$0
Intrafund/Intradepartment	\$0	\$157,697	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,837,300</b>	<b>\$2,051,008</b>	<b>\$2,581,185</b>	<b>\$2,643,716</b>	<b>\$3,028,918</b>	<b>\$385,202</b>
<b>General Fund Contribution</b>	<b>\$3,630</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>5</b>	<b>5</b>	<b>6</b>	<b>1</b>

PROB Field Services LBU (0100 PROB002) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$34,102	\$50,722	\$10,000	\$10,000	\$10,000	\$0
Intergovernmental	\$601,956	\$1,513,151	\$1,145,500	\$2,361,507	\$2,361,507	\$0
Charges for Services and Interfund	\$108,065	\$75,285	\$727,284	\$0	\$0	\$0
Miscellaneous Revenues	\$180,356	\$254,331	\$277,571	\$282,836	\$282,836	\$0
<b>Total Revenue</b>	<b>\$924,479</b>	<b>\$1,893,490</b>	<b>\$2,160,355</b>	<b>\$2,654,343</b>	<b>\$2,654,343</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$924,479</b>	<b>\$1,893,490</b>	<b>\$2,160,355</b>	<b>\$2,654,343</b>	<b>\$2,654,343</b>	<b>\$0</b>
Salaries and Benefits	\$10,688,373	\$11,081,817	\$13,282,731	\$13,469,121	\$14,135,218	\$666,097
Services and Supplies	\$2,130,731	\$1,705,330	\$2,379,588	\$2,143,977	\$2,143,977	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,304,095	\$1,503,884	\$1,512,145	\$1,585,451	\$1,585,451	\$0
Capital Outlays	\$43,546	\$254,622	\$369,998	\$1,712,752	\$1,712,752	\$0
Transfers Out	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$12,854	\$20,255	\$21,150	\$22,313	\$22,313	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$15,179,599</b>	<b>\$14,565,908</b>	<b>\$17,565,612</b>	<b>\$18,933,614</b>	<b>\$19,599,711</b>	<b>\$666,097</b>
<b>General Fund Contribution</b>	<b>\$14,255,119</b>	<b>\$12,672,419</b>	<b>\$15,405,257</b>	<b>\$16,279,271</b>	<b>\$16,945,368</b>	<b>\$666,097</b>
<b>Total Allocated Positions</b>			<b>114</b>	<b>114</b>	<b>114</b>	<b>0</b>

PROB Institutional Services (IS) LBU (0100 PROB010) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$1,604,703	\$1,830,554	\$1,199,599	\$1,199,599	\$1,199,599	\$0
Charges for Services and Interfund	\$0	\$127,189	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$59,185	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,663,888</b>	<b>\$1,957,743</b>	<b>\$1,199,599</b>	<b>\$1,199,599</b>	<b>\$1,199,599</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,663,888</b>	<b>\$1,957,743</b>	<b>\$1,199,599</b>	<b>\$1,199,599</b>	<b>\$1,199,599</b>	<b>\$0</b>
Salaries and Benefits	\$5,974,897	\$6,298,162	\$5,453,077	\$5,571,259	\$6,053,515	\$482,256
Services and Supplies	\$1,025,356	\$952,336	\$1,371,534	\$1,410,038	\$1,410,038	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$709,781	\$939,347	\$982,957	\$1,030,483	\$1,030,483	\$0
Capital Outlays	\$94,216	\$0	\$322,963	\$0	\$0	\$0
Transfers Out	\$1,207,544	\$195,406	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$9,011,794</b>	<b>\$8,385,250</b>	<b>\$8,130,531</b>	<b>\$8,011,780</b>	<b>\$8,494,036</b>	<b>\$482,256</b>
<b>General Fund Contribution</b>	<b>\$7,347,905</b>	<b>\$6,427,507</b>	<b>\$6,930,932</b>	<b>\$6,812,181</b>	<b>\$7,294,437</b>	<b>\$482,256</b>
<b>Total Allocated Positions</b>			<b>45</b>	<b>45</b>	<b>45</b>	<b>0</b>

PROB Juvenile Commitment Facility LBU (0100 PROB009) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$639,976	\$616,255	\$408,370	\$408,370	\$408,370	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,060,466	\$906,232	\$906,232	\$933,419	\$933,419	\$0
<b>Total Revenue</b>	<b>\$1,700,442</b>	<b>\$1,522,487</b>	<b>\$1,314,602</b>	<b>\$1,341,789</b>	<b>\$1,341,789</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,700,442</b>	<b>\$1,522,487</b>	<b>\$1,314,602</b>	<b>\$1,341,789</b>	<b>\$1,341,789</b>	<b>\$0</b>
Salaries and Benefits	\$1,721,730	\$1,971,539	\$2,620,978	\$2,677,080	\$2,953,074	\$275,994
Services and Supplies	\$272,304	\$227,077	\$320,664	\$330,825	\$330,825	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$485,643	\$434,759	\$295,623	\$309,592	\$473,372	\$163,780
Capital Outlays	\$0	\$107,605	\$110,000	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,479,677</b>	<b>\$2,740,980</b>	<b>\$3,347,265</b>	<b>\$3,317,497</b>	<b>\$3,757,271</b>	<b>\$439,774</b>
<b>General Fund Contribution</b>	<b>\$779,235</b>	<b>\$1,218,492</b>	<b>\$2,032,663</b>	<b>\$1,975,708</b>	<b>\$2,415,482</b>	<b>\$439,774</b>
<b>Total Allocated Positions</b>			<b>24</b>	<b>24</b>	<b>24</b>	<b>0</b>

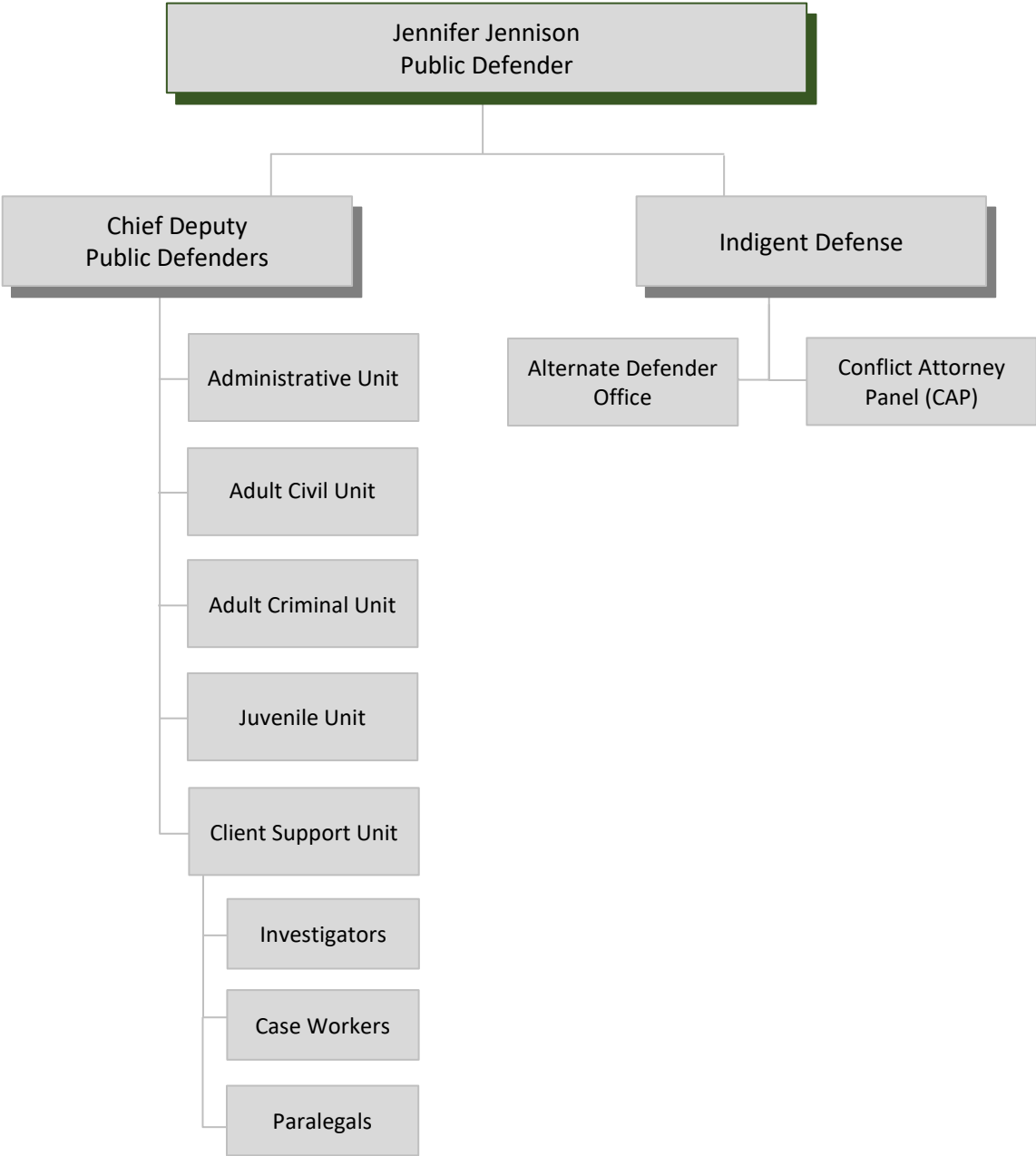
PROB Juvenile Justice Crime Prevent Act LBU (1798 PROB004) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(213,160)	\$301,563	\$0	\$0	\$0	\$0
Intergovernmental	\$2,430,071	\$2,501,058	\$1,508,713	\$1,508,713	\$1,508,713	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,216,911</b>	<b>\$2,802,620</b>	<b>\$1,508,713</b>	<b>\$1,508,713</b>	<b>\$1,508,713</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(242,966)	\$(545,387)	\$1,293,628	\$1,390,165	\$1,390,165	\$0
<b>Total Funding Sources</b>	<b>\$1,973,945</b>	<b>\$2,257,233</b>	<b>\$2,802,341</b>	<b>\$2,898,878</b>	<b>\$2,898,878</b>	<b>\$0</b>
Salaries and Benefits	\$1,306,824	\$1,310,209	\$1,976,394	\$2,038,685	\$2,038,685	\$0
Services and Supplies	\$506,999	\$530,988	\$620,300	\$652,217	\$652,217	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$173,735	\$177,420	\$205,647	\$207,976	\$207,976	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$238,616	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,987,558</b>	<b>\$2,257,233</b>	<b>\$2,802,341</b>	<b>\$2,898,878</b>	<b>\$2,898,878</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$13,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>

PROB Dept Juve Just Realign Block Grant LBU (1601 PROB005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$564,129	\$3,721,880	\$1,674,859	\$2,774,736	\$2,774,736	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$564,129</b>	<b>\$3,721,880</b>	<b>\$1,674,859</b>	<b>\$2,774,736</b>	<b>\$2,774,736</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(187,472)	\$(3,125,814)	\$(925,942)	\$(1,117,011)	\$(1,117,011)	\$0
<b>Total Funding Sources</b>	<b>\$376,657</b>	<b>\$596,066</b>	<b>\$748,917</b>	<b>\$1,657,725</b>	<b>\$1,657,725</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$376,513	\$562,080	\$747,907	\$977,904	\$977,904	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$145	\$883	\$1,010	\$1,011	\$1,011	\$0
Capital Outlays	\$0	\$33,103	\$0	\$678,810	\$678,810	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$376,657</b>	<b>\$596,066</b>	<b>\$748,917</b>	<b>\$1,657,725</b>	<b>\$1,657,725</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PROB Local Community Corrections LBU (1679 PROB008) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$27,936,974	\$34,817,939	\$29,633,655	\$30,477,090	\$30,477,090	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$27,936,974</b>	<b>\$34,817,939</b>	<b>\$29,633,655</b>	<b>\$30,477,090</b>	<b>\$30,477,090</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(6,559,687)	\$(5,983,370)	\$8,001,947	\$1,540,577	\$11,066,243	\$9,525,666
<b>Total Funding Sources</b>	<b>\$21,377,287</b>	<b>\$28,834,569</b>	<b>\$37,635,602</b>	<b>\$32,017,667</b>	<b>\$41,543,333</b>	<b>\$9,525,666</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$784,796	\$856,044	\$2,120,920	\$2,743,115	\$2,942,615	\$199,500
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$20,592,491	\$27,978,525	\$35,514,682	\$29,274,552	\$38,600,718	\$9,326,166
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$21,377,287</b>	<b>\$28,834,569</b>	<b>\$37,635,602</b>	<b>\$32,017,667</b>	<b>\$41,543,333</b>	<b>\$9,525,666</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PROB Ward Welfare Fund LBU (1765 PROB011) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$12,358	\$160	\$1,200	\$1,200	\$1,200	\$0
<b>Total Revenue</b>	<b>\$12,358</b>	<b>\$160</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$37,668	\$13,324	\$81,200	\$81,200	\$81,200	\$0
<b>Total Funding Sources</b>	<b>\$50,026</b>	<b>\$13,484</b>	<b>\$82,400</b>	<b>\$82,400</b>	<b>\$82,400</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$50,027	\$13,484	\$82,400	\$82,400	\$82,400	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$50,027</b>	<b>\$13,484</b>	<b>\$82,400</b>	<b>\$82,400</b>	<b>\$82,400</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$(1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PROB Youthful Offender Block Grant (YOBG) LBU (1698 PROB006) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,039,225	\$3,331,507	\$2,507,191	\$2,507,191	\$2,507,191	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$3,039,225</b>	<b>\$3,331,507</b>	<b>\$2,507,191</b>	<b>\$2,507,191</b>	<b>\$2,507,191</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(509,345)	\$(657,290)	\$986,472	\$1,093,873	\$1,093,873	\$0
<b>Total Funding Sources</b>	<b>\$2,529,880</b>	<b>\$2,674,217</b>	<b>\$3,493,663</b>	<b>\$3,601,064</b>	<b>\$3,601,064</b>	<b>\$0</b>
Salaries and Benefits	\$941,882	\$888,186	\$1,671,713	\$1,722,047	\$1,722,047	\$0
Services and Supplies	\$305,609	\$638,540	\$673,969	\$697,029	\$697,029	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$36,043	\$35,744	\$36,235	\$37,790	\$37,790	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$1,260,868	\$1,111,746	\$1,111,746	\$1,144,198	\$1,144,198	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,544,402</b>	<b>\$2,674,217</b>	<b>\$3,493,663</b>	<b>\$3,601,064</b>	<b>\$3,601,064</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$14,521</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>



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## Public Defender

*We build community by ensuring and promoting justice, reducing recidivism, and providing zealous advocacy through client-centered high-quality legal representation that protects the liberty and constitutional rights of indigent persons accused of crimes*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$4,533,142	\$4,638,254
<b>Use of Fund Balance/ Retained Earnings</b>	\$0	\$0
<b>Gross Costs</b>	\$17,073,851	\$17,740,806
<b>General Fund Contributions</b>	\$12,540,709	\$13,102,552
<b>% Funded by General Fund</b>	73%	74%
<b>Total Allocated Positions</b>	69	78

## Department Services and Programs

The Public Defender provides legal services to indigent persons who are parties to criminal proceedings, certain civil proceedings, and juvenile court proceedings.

The **Adult Criminal Unit** provides legal representation to indigent persons accused of committing a crime or violating conditions of supervision. This Unit provides representation in several specialty courts including Drug Court, Homeless Court, Mental Health Court, and Veterans Treatment Court. These courts are run in a collaborative manner, which means the judge, district attorney, public defender, and probation officer work together to assess the needs of the client and develop a treatment plan designed to help the client. This Unit also responds to requests for a “Fresh Start” from previously convicted successful individuals wishing to “clean their records” to pursue employment, housing, and other important opportunities.

The **Adult Civil Unit** provides legal representation to clients who are the subject of civil commitment proceedings, due to a diagnosed mental disorder or developmental disability. The Public Defender also advocates for those who are the subject of conservatorship proceedings, working to safeguard the due process protections and constitutional rights of these highly vulnerable clients.

The **Juvenile Unit** is responsible for providing zealous representation of children who appear in juvenile court due to allegations that they have broken a law or violated a condition of supervision. Juvenile

advocacy includes collaboration with the court, probation, community-based organizations, and the District Attorney’s Office, to ensure that the needs of these children are met through education, guidance, and treatment consistent with the child’s best interests.

The **Administrative Unit** supports and assists all units in all facets of their respective duties.

The **Client Support Unit** includes investigators, paralegals, and case workers and is critical to the work of the public defender. Investigators support the attorneys in investigating and preparing cases for negotiation and trial. The paralegals prepare hundreds of motions per year to help clients overcome barriers to employment, housing, education, public benefits, and civic participation. Case workers focus on providing a holistic approach to public defender clients by assessing the criminogenic needs of the clients, creating re-entry plans, and supporting advocacy for alternatives to incarceration and rehabilitative services for clients suffering from substance abuse and mental health disorders.

The **Indigent Defense** budget funds legal services when the Public Defender’s Office is unable to represent an indigent individual because of a legal conflict of interest. In these cases, the Alternate Defender’s Office is appointed as counsel. If the Public Defender’s Office and the Alternate Defender’s Office have a legal conflict of interest, independent counsel is appointed through the Conflict Attorney Panel.



## Department Summary<sup>1</sup>

Public Defender	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$859,769	\$1,934,925	\$3,347,342	\$2,824,282	\$3,539,282	\$715,000
Charges for Services and Interfund	\$611,084	\$849,141	\$1,185,800	\$1,222,533	\$1,098,972	(123,561)
Miscellaneous Revenues	\$7,389	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,478,242</b>	<b>\$2,784,066</b>	<b>\$4,533,142</b>	<b>\$4,046,815</b>	<b>\$4,638,254</b>	<b>\$591,439</b>
Use of Fund Balance/ Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,478,242</b>	<b>\$2,784,066</b>	<b>\$4,533,142</b>	<b>\$4,046,815</b>	<b>\$4,638,254</b>	<b>\$591,439</b>
Salaries and Benefits	\$7,738,508	\$9,361,078	\$11,600,612	\$11,885,568	\$13,000,251	\$1,114,683
Services and Supplies	\$4,787,762	\$2,482,150	\$4,087,286	\$3,617,572	\$3,318,178	(299,394)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$604,151	\$865,025	\$1,356,378	\$1,421,053	\$1,374,644	(46,409)
Capital Outlays	\$0	\$9,369	\$28,320	\$0	\$37,000	\$37,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$3,048	\$8,673	\$1,255	\$1,324	\$10,733	\$9,409
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$13,133,468</b>	<b>\$12,726,295</b>	<b>\$17,073,851</b>	<b>\$16,925,517</b>	<b>\$17,740,806</b>	<b>\$815,289</b>
<b>General Fund Contribution</b>	<b>\$11,655,226</b>	<b>\$9,942,229</b>	<b>\$12,540,709</b>	<b>\$12,878,702</b>	<b>\$13,102,552</b>	<b>\$223,850</b>
<b>Total Allocated Positions</b>			<b>69</b>	<b>69</b>	<b>78</b>	<b>9</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$16.9 million, funded by \$4 million in estimated revenue and \$12.9 million in Net County Cost.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$17.7 million, funded with \$4.6 million in estimated revenue, and \$13.1 million in Net County Cost. This is an \$815,289 increase in appropriations from the 2024 Proposed Budget.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

### Adjustments to Proposed Budget

**Reduce Appropriations** – It is recommended to decrease appropriations and estimated revenue in the Public Defender budget by \$153,558 to recognize revenue loss associated with the passage of AB 1869 (2019-2020) which repealed criminal administrative fees.

It is further recommended to reduce appropriations in the Public Defender budget by an additional \$37,000, decreasing the use of Net County Cost. This decrease is recommended to recognize a decrease in anticipated need due to budget performance over the three-year period ending June 30, 2023. This reduction will be used to offset the increased need for a new vehicle.

An additional reduction in appropriations is recommended in the Indigent Defense budget by \$175,336, resulting in the decreased use of Net County Cost, to recognize anticipated savings associated with the implementation of the Alternate Defender’s Office model. This reduction will be used to offset the increased need for appropriations to support an Accounting Technician and Manager.

**Staffing Budget Adjustments** – It is recommended to increase appropriations in the Public Defender budget by \$223,850, funded with Net County Cost, to support one new Chief Deputy Public Defender position. This request will help right-size the supervisor-to-staff ratio to align with the District Attorney’s Office and County Counsel. The recommended adjustment is only for three-fourths of a year and has an ongoing, annual impact of \$292,467.

It is recommended to increase appropriations in the Indigent Defense budget by \$205,333, funded with \$29,997 in Community Corrections Partnership (CCP) revenue and \$175,336 in Net County Cost to support one new Accounting Technician position, one new block-budgeted Manager I/II position, and one new block-budgeted Attorney I-V position. The Accounting Technician position will provide increased support for grants and separation of duties enforced by the County’s new Enterprise Resource Planning system. The block-budgeted Manager I/II position will support the CCP funded Homeboy-inspired program at twenty-five percent, with the remaining portion of the time managing the Alternate Defender’s Office Conflict Attorney Panel. The new block-budgeted Attorney IV position is intended to assume cases currently held by the Chief Deputy Public Defender (Chief), which will allow the Chief to provide better support for the deputy public defenders by focusing on training and employee development.

All three Indigent Defense positions will use anticipated Net County Cost savings, along with CCP revenue for the manager position, to support the ongoing costs of the positions. The full, annual Net County Cost of the three positions is \$529,411.

**Fixed Asset (Capital Outlays) | Vehicle** – Increase appropriations by \$37,000, funded with Net County Cost, to add a vehicle to support two social workers, a client support specialist, and a project manager for the Community Corrections Partnership (CCP) funded Homeboy-inspired program and Edward Byrne Memorial Justice Assistance Grant (JAG) program.

**JAG Grant** – It is recommended to increase appropriations by \$715,000, funded with increased grant revenue, to reappropriate the Edward Byrne Memorial Justice Assistance Grant (JAG) program approved by the Board of Supervisors on June 20, 2023 (Res. No. 2023-0287).

**Recommendation:** It is recommended to increase appropriations by \$815,289, funded with \$591,439 in estimated revenue and an increase of \$223,850 in Net County Cost.

### Fixed Assets (Capital Outlays) | Vehicles

The 2024 Adopted Budget includes an increase in Fixed Assets of \$37,000 to add a vehicle to support two social workers, a client support specialist, and a project manager for the Community Corrections Partnership (CCP) funded Homeboy-inspired program and Edward Byrne Memorial Justice Assistance Grant (JAG) program.

### Staffing Allocation

The 2024 Adopted Budget includes a department staffing allocation of 78 positions, an increase of nine positions over the 2023 Adopted Budget allocation. On June 20, 2023 (Res. No. 2023-0287), five positions were added to support the Justice Assistance Grant (JAG) Program.

**Staffing Recommendation:** It is recommended to add one Chief Deputy Public Defender position to address supervisory span of control. It is also recommended to add three new positions to the Indigent Defense fund as follows: one Accounting Technician position will assume all accounting processes for the department; one block-budgeted Manager I/II position to support the Conflict Attorney Panel (CAP) administration and the Homeboy program. One block-budgeted Attorney I-V position will take the misdemeanor caseload from the Chief Deputy Public Defender in the Alternate Defender's Office and assist with caseload management, which will allow the Chief Deputy Public Defender to provide better support to staff.

In addition, it is recommended to add one new classification of Assistant Chief Deputy Public Defender to provide supervision, training, succession planning, and development opportunities. This new classification will be considered unclassified Management for labor relation purposes and the annual salary band will be \$123,607 to \$185,411. It is also recommended to reclassify three block-budgeted Attorney I-V positions to Assistant Chief Deputy Public Defender.

Lastly, it is recommended to study the request to add a new classification of Assistant Public Defender.

### 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.

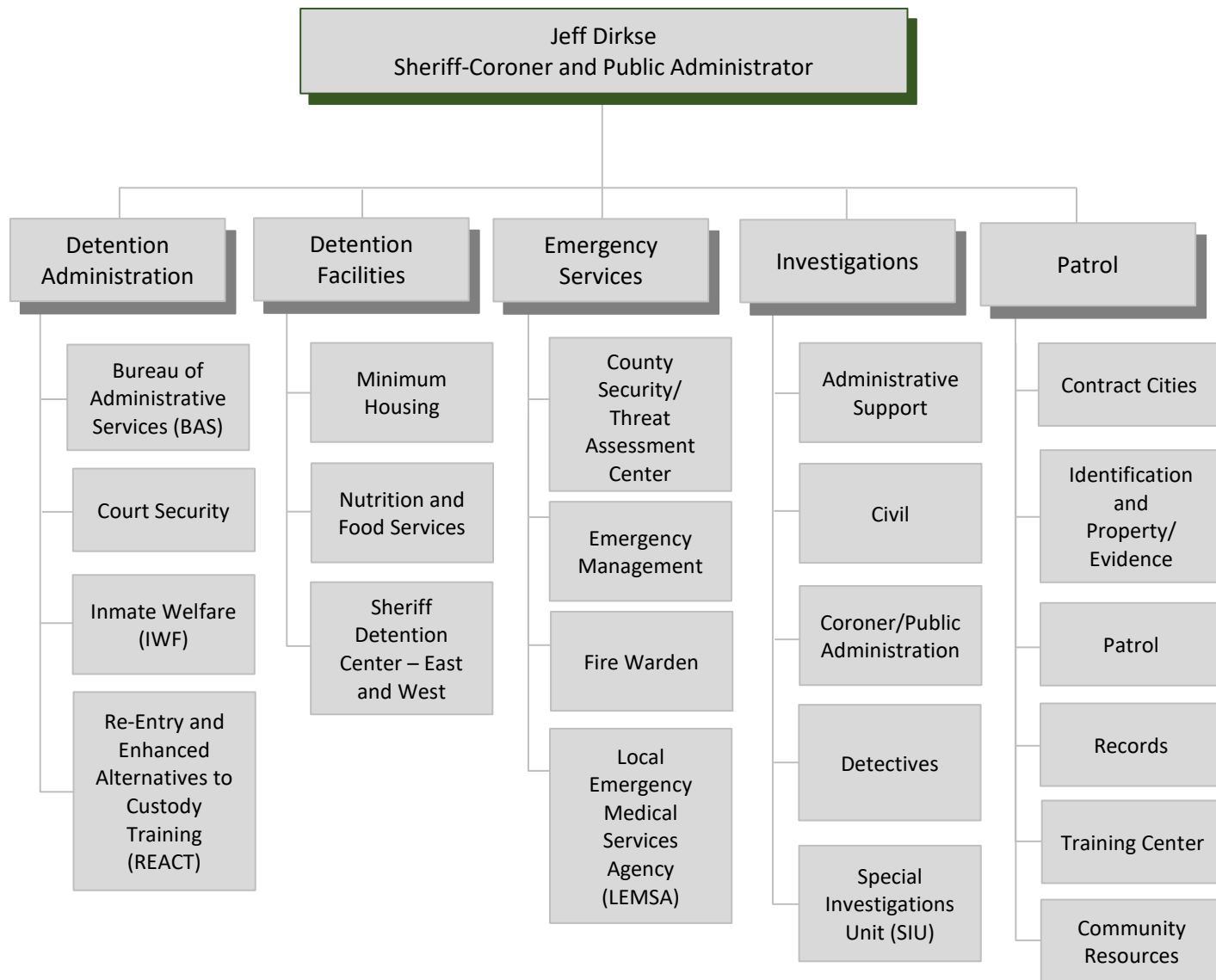
Individual schedules for each of these budgets are detailed as follows.

## Legal Budget Unit (LBU) Schedules<sup>2</sup>

Public Defender (PD) LBU (0100 PD00001)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$859,769	\$1,934,925	\$3,319,022	\$2,824,282	\$3,539,282	\$715,000
Charges for Services and Interfund	\$521,084	\$759,141	\$1,095,800	\$1,132,533	\$978,975	\$(153,558)
Miscellaneous Revenues	\$7,389	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,388,242</b>	<b>\$2,694,066</b>	<b>\$4,414,822</b>	<b>\$3,956,815</b>	<b>\$4,518,257</b>	<b>\$561,442</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,388,242</b>	<b>\$2,694,066</b>	<b>\$4,414,822</b>	<b>\$3,956,815</b>	<b>\$4,518,257</b>	<b>\$561,442</b>
Salaries and Benefits	\$7,738,508	\$7,947,400	\$10,191,376	\$10,442,714	\$11,365,564	\$922,850
Services and Supplies	\$394,051	\$1,022,430	\$1,329,312	\$774,881	\$637,323	\$(137,558)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$604,151	\$863,648	\$1,247,923	\$1,307,175	\$1,260,766	\$(46,409)
Capital Outlays	\$0	\$0	\$0	\$0	\$37,000	\$37,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$3,048	\$8,673	\$1,255	\$1,324	\$10,733	\$9,409
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$8,739,757</b>	<b>\$9,842,151</b>	<b>\$12,769,866</b>	<b>\$12,526,094</b>	<b>\$13,311,386</b>	<b>\$785,292</b>
<b>General Fund Contribution</b>	<b>\$7,351,515</b>	<b>\$7,148,085</b>	<b>\$8,355,044</b>	<b>\$8,569,279</b>	<b>\$8,793,129</b>	<b>\$223,850</b>
<b>Total Allocated Positions</b>			<b>61</b>	<b>61</b>	<b>67</b>	<b>6</b>

PD Indigent Defense LBU (0100 PD00002)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$28,320	\$0	\$0	\$0
Charges for Services and Interfund	\$90,000	\$90,000	\$90,000	\$90,000	\$119,997	\$29,997
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$118,320</b>	<b>\$90,000</b>	<b>\$119,997</b>	<b>\$29,997</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$118,320</b>	<b>\$90,000</b>	<b>\$119,997</b>	<b>\$29,997</b>
Salaries and Benefits	\$0	\$1,413,678	\$1,409,236	\$1,442,854	\$1,634,687	\$191,833
Services and Supplies	\$4,393,711	\$1,459,720	\$2,757,974	\$2,842,691	\$2,680,855	\$(161,836)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$1,377	\$108,455	\$113,878	\$113,878	\$0
Capital Outlays	\$0	\$9,369	\$28,320	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,393,711</b>	<b>\$2,884,144</b>	<b>\$4,303,985</b>	<b>\$4,399,423</b>	<b>\$4,429,420</b>	<b>\$29,997</b>
<b>General Fund Contribution</b>	<b>\$4,303,711</b>	<b>\$2,794,144</b>	<b>\$4,185,665</b>	<b>\$4,309,423</b>	<b>\$4,309,423</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>8</b>	<b>8</b>	<b>11</b>	<b>3</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



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## Sheriff

*We build community by building trust,  
reducing crime, and promoting safety  
through enforcement, prevention,  
and education*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$62,303,378	\$61,692,449
<b>Use of Fund Balance/ Retained Earnings</b>	\$6,991,397	\$6,378,489
<b>Gross Costs</b>	\$209,594,531	\$219,167,087
<b>General Fund Contributions</b>	<b>\$140,299,756</b>	<b>\$151,096,149</b>
<b>% Funded by General Fund</b>	<b>67%</b>	<b>69%</b>
<b>Total Allocated Positions</b>	<b>846</b>	<b>853</b>

### Department Services and Programs

The **Detention Administration** division of the Sheriff’s Office provides administrative support for the Detention Facilities, staff training as well as programming and court management oversight for inmates. The division opened the Re-Entry and Enhanced Alternative to Custody Training (REACT) Center that was funded by Senate Bill 1022 (SB 1022) Project in Fiscal Year 2018. This facility has 288 transitional jail beds and a programming services center to prepare inmates for re-entry into the community. The opening of REACT has allowed the Sheriff’s Office to close the Men’s Jail and convert it into a Court Holding Facility in downtown Modesto. The Sheriff’s Office also provides security to the Superior Court of Stanislaus County. The Detention Administration division administers programs for alternatives to incarceration that consist of the Alternative Work Program, Home Detention and Work Furlough. The Detention Administration division is also responsible for the Inmate Welfare and Cal ID programs.

The **Detention Facilities** division of the Sheriff’s Office provides housing for incarcerated adults in Stanislaus County. This housing provides for the care, custody and safe control of incarcerated adults and is provided within the custodial facilities of Sheriff Detention Center – East and West and Minimum Housing Units 1 and 2. In March of 2017, the Detention division opened a 552 bed Adult Detention Facility that was funded by the Public Safety and Offender Rehabilitation Service Act, Assembly Bill 900 (AB 900). Having all the detention facilities in one location has been a goal of the County since the 1980’s and is a major accomplishment. This division also provides records management for the custodial facilities.

The **Emergency Services** division of the Sheriff’s Office provides emergency management, mutual aid, county security and fire services throughout the County. As the Operational Area Coordinator (OAC) for the County, the Office of Emergency Services (OES) is responsible for fulfilling local government and Operational Area State mandates identified in the California Code of Regulations, establishing the Standardized Emergency Management System (SEMS). These responsibilities include maintaining a functional Emergency Operations Center (EOC) for the Operational Area (OA), the coordination of emergency activities that exceed the day-to-day level, and the coordination of mutual aid requests as well as communication between local government and the State. The Fire Warden is the liaison between local fire agencies and the County; provides staff aid to fire districts with financial issues including development impacts, revenue projections, budget analysis, fees and assessments, and represents County Fire agencies on various local and State committees and workgroups. The County Security Program and Stanislaus Threat Assessment Center (STAC) provide direct support for potential threats to County operations which could impact the safety and security of County staff and customers as well as the citizens of the County. This includes staff training and the assessment of County facilities, security-related incident management, cybersecurity, and other threats throughout the County. This division also houses the Local Emergency Medical Services Agency which administers local EMS responsibilities within the County.

The **Investigations** division of the Sheriff’s Office provides for the management, policy direction and oversight of all functions of the Sheriff’s Office. It is

also responsible for timely and accurate civil services to the Citizens of Stanislaus County. The Investigations division also includes the Major Crimes, General Crimes, Special Victims and Marijuana Enforcement Team. The Investigations division oversees the Vehicle Theft Unit (StanCATT), California Multi-jurisdictional Methamphetamine Enforcement Taskforce (Cal-MMET), Special Investigations Unit (SIU), Civil Process Fees and Justice Assistance Grant (JAG), along with their corresponding budgets.

The **Patrol** division of the Sheriff’s Office provides law enforcement services in the unincorporated

areas of Stanislaus County, including but not limited to the communities of Denair, Del Rio, Empire, Keyes, Knights Ferry and Salida. This division also provides contracted law enforcement services for the cities of Riverbank, Patterson, Waterford, and Hughson. This division is also responsible for the records management of the department. There are also many specialty units that are included as part of the Operations budget as well as Records, Property and Evidence, Identification Unit, Training Center, and the Emergency Vehicle Operations Center (EVOC) budget.

### Department Summary<sup>1</sup>

Sheriff	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$2,025,905	\$2,858,844	\$2,153,537	\$2,217,649	\$2,217,649	\$0
Intergovernmental	\$39,378,272	\$16,915,918	\$14,808,497	\$14,695,750	\$16,078,914	\$1,383,164
Charges for Services and Interfund	\$32,544,775	\$39,819,348	\$43,218,981	\$37,153,503	\$41,270,644	\$4,117,141
Miscellaneous Revenues	\$2,846,954	\$5,836,297	\$2,122,363	\$2,091,242	\$2,125,242	\$34,000
<b>Total Revenue</b>	<b>\$76,795,906</b>	<b>\$65,430,407</b>	<b>\$62,303,378</b>	<b>\$56,158,144</b>	<b>\$61,692,449</b>	<b>\$5,534,305</b>
Use of Fund Balance/ Retained Earnings	\$671,233	(2,535,581)	\$6,991,397	\$5,735,111	\$6,378,489	\$643,378
<b>Total Funding Sources</b>	<b>\$77,467,139</b>	<b>\$62,894,826</b>	<b>\$69,294,775</b>	<b>\$61,893,255</b>	<b>\$68,070,938</b>	<b>\$6,177,683</b>
Salaries and Benefits	\$121,528,980	\$138,546,860	\$127,440,917	\$130,036,441	\$143,705,975	\$13,669,534
Services and Supplies	\$39,952,407	\$44,648,884	\$50,624,440	\$47,167,497	\$48,817,803	\$1,650,306
Other Charges	\$257,653	\$266,721	\$250,000	\$581,477	\$681,477	\$100,000
Depreciation and Amortization	\$4,097	\$0	\$6,244	\$6,244	\$6,244	\$0
Intercounty Expenditures	\$14,611,611	\$17,747,462	\$18,455,716	\$19,383,617	\$18,843,492	(540,125)
Capital Outlays	\$6,471,903	\$5,384,462	\$7,503,511	\$4,073,698	\$6,946,663	\$2,872,965
Transfers Out	\$3,433,647	\$3,081,037	\$106,555	\$67,082	\$67,082	\$0
Intrafund/Intradepartment	\$11,818	(25,214,716)	\$7,148	\$7,490	\$98,351	\$90,861
Appropriations for Contingencies	\$0	\$0	\$5,200,000	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$186,272,116</b>	<b>\$184,460,711</b>	<b>\$209,594,531</b>	<b>\$201,323,546</b>	<b>\$219,167,087</b>	<b>\$17,843,541</b>
<b>General Fund Contribution</b>	<b>\$108,804,977</b>	<b>\$121,565,885</b>	<b>\$140,299,756</b>	<b>\$139,430,291</b>	<b>\$151,096,149</b>	<b>\$11,665,858</b>
<b>Total Allocated Positions</b>	<b>0</b>	<b>0</b>	<b>846</b>	<b>850</b>	<b>853</b>	<b>3</b>

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$201.3 million, funded with \$56.2 million in estimated revenue, \$5.7 million in the use of department fund balance, and \$139.4 million in Net County Cost. The 2024 Proposed Budget is a \$8.4 million increase in appropriations to the 2024 Spending Plan. The following are highlights from the 2024 Proposed Budget.

**Reappropriate Grant Funds** – Technical adjustments are recommended for the following budgets to reappropriate previously approved grant funds.

- Increase appropriations by \$398,559, funded with estimated revenue, in Sheriff – Justice Assistance Grant (Res. Nos. 2021-0454, 2021-0579, and 2022-0615) to cover a portion of a Deputy Probation Officer supporting the domestic violence program, health, and wellness program for Sheriff’s Office law enforcement staff, and funding expansion of the License Plate Readers system and safety equipment for the Modesto Police Department.
- Increase appropriations by \$3 million, funded with the use of fund balance, in Sheriff – Office of Emergency Services Grants (Res. No. 2019-0713) to support communication towers in Riverbank and Knights Ferry.
- Increase appropriations by \$655,601, funded with estimated revenue, in Sheriff – Office of Emergency Services Homeland Security Grants (Res. Nos. 2021-0430 and 2022-0181) to provide equipment and training for local first responders, emergency management planning and training, technology to enhance cybersecurity, and to support public health needs.
- Increase appropriations estimated revenue by \$270,746 in Sheriff – Operations (Res. No. 2022-0632) in support of the Stanislaus Taskforce Against Human Trafficking.
- Increase appropriations by \$299,985 in Sheriff – Operations (Res. No. 2023-0021) to support activities related to the seizure of weapons and ammunition from persons who are prohibited from possessing them. The full grant award in the amount of \$568,604 was received in full in January 2023 and will be restricted for purposes of funding these appropriations via Net County Cost.

**Fixed Assets | Vehicles** – Increase appropriations by \$3.2 million, funded with Net County Cost, to replace one vehicle in Sheriff – Detention and 39 vehicles in Sheriff – Operations that qualify for replacement per GSA – Fleet Services replacement guidelines.

**Information Technology Equipment Replacement** – Increase appropriations by \$437,000, funded by Net County Cost, to support the replacement of information technology equipment that has reached the end of its useful life.

**Combine Adult Detention Expansion with Detention** – Adult Detention Expansion was combined with Detention in the 2023 Adopted Budget. An adjustment is recommended to update the Spending Plan for the 2024 Budget Year moving \$22.5 million in appropriations, \$7.3 million in estimated revenue, and \$15.2 million in Net County Cost from Sheriff – Adult Detention Expansion to Sheriff - Detention.

**Proposition (Prop) 172 Policy Adjustment** – Consistent with the County’s policy on the distribution of Proposition (Prop) 172 revenue, an increase in appropriations of \$132,872, funded with Net County Cost, is recommended in Sheriff – Office of Emergency Services/Fire Warden for the benefit of local volunteer fire districts.



## 2024 Adopted Budget

The 2024 Adopted Budget totals \$219.2 million, funded by \$61.7 million in estimated revenue, \$6.4 million in the use of department fund balance, and \$151.1 million in Net County Cost. This is a \$17.8 million increase in appropriations from the 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Overtime** – A \$1.2 million ongoing increase in appropriations in the Detention budget, and a \$1.1 million ongoing increase in the Operations budget, funded with Net County Cost, is recommended to increase the Department’s overtime budget.

**Fiscal Year 2023 Adjustment** – A one-time \$555,964 decrease in appropriations in the Detention budget, and a one-time \$486,740 decrease in appropriations in the Operations budget, both benefitting Net County Cost, is recommended to account for the Department exceeding appropriations in Fiscal Year 2023.

**Equipment** – A \$310,000 increase in appropriations in the Operations budget, funded with Net County Cost, is recommended to replace equipment for the Special Weapons and Tactics (SWAT) team, bomb team, and identification team to include night vision goggles, infrared designators, rifle rated shields, body armor, rifles, bomb suit replacements, cameras, and new less lethal shotguns.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$16.3 million in appropriations of which an increase of \$12 million adjusts salaries per an updated analysis, a decrease of \$273,840 adjusts Cost Allocation Plan (CAP) charges per issued rates, an increase of \$4.5 million adjusts for previously approved Board agenda items as detailed further below, and an increase of \$56,250 in Fixed Assets adjusts for the replacement of a vehicle as detailed further below. The technical adjustments are funded by \$5.5 million in estimated revenue, a \$643,378 increase in use of department fund balance, and a \$10.1 million increase in Net County Cost.

*Salary and Benefit Adjustments* – A \$12 million increase in appropriations is recommended to adjust salaries and benefits per an updated analysis. The increase consists of a \$1.2 million increase in the Administration budget, a \$1.8 million increase in the Contract Cities budget, a \$643,378 increase in the Court Security budget, a \$4.5 million increase in the Detention budget, a \$33,196 decrease in the Office of Emergency Services/Fire Warden budget, and a \$3.9 million increase in the Operations budget. The adjustments are funded with a \$1.8 million increase in estimated revenue, a \$643,378 increase in the use of department fund balance, and a \$9.5 million increase in Net County Cost.

*Update CAP Charges* – A \$273,840 decrease in appropriations is recommended to align Cost Allocation Plan charges with issued rates. The decrease consists of a \$149,351 decrease in the Administration budget, a \$3,684 decrease in the Contract Cities budget, a \$6,025 increase in the Court Security budget, a \$532,046 decrease in the Detention budget, a \$32,043 increase in the Office of Emergency Services/Fire Warden budget, and a \$373,173 increase in the Operations budget. The adjustments result in a \$3,684 decrease in estimated revenue and a \$270,156 decrease in Net County Cost.

*Previously Approved by the Board* – A \$4.5 million increase in appropriations, funded with the \$3.7 million in estimated revenue and \$811,285 in Net County Cost is recommended to support the following:

- Ongoing Public Records Act request tracking software, costs to maintain and support the Department’s website, Correctional Emergency Response Team (CERT) supplies and training, annual software license and lease of handheld and stationary Leica scanners, Axon body worn camera redaction and performance software licenses, and towing costs of recreational vehicles as approved in the 2023 Adopted Budget.
- Ongoing costs for Microsoft Subscription Services approved by the Board of Supervisors on May 23, 2023 (Res. No. 2023-0249).

- Homeland Security Grants approved on October 22, 2019 (Res. No. 2019-0638) and May 23, 2023 (Res. No. 2023-0240), California Highway Patrol Cannabis Grant approved on July 11, 2023 (Res. No. 2023-0360), and Proposition 64 grant approved on June 20, 2023 (Res. No. 2023-0288).
- County Fair contract approved on June 20, 2023 (Res. No. 2023-0307) and Community Corrections Partnership (CCP) funded vocational training program expansion program approved in the CCP funding plan on June 6, 2023 (Res. No. 2023-0277).

*Vehicle Replacement* – A \$56,250 increase in appropriations, funded with \$34,000 in estimated insurance revenue, and \$22,250 in Net County Cost is recommended to replace a totaled department training vehicle.

**Recommendation:** It is recommended to increase appropriations by \$17.8 million, funded with \$5.5 million in estimated revenue, \$643,378 in the use of fund balance, and \$11.7 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, 2023	Budgeted Use for Fiscal Year 2024
CAL-ID Program	\$ 1,250,446	\$ 124,093
Cal-MMET	708,363	161,700
Civil Process Fee	1,091,681	(44,639)
County Fire Service Fund	3,102,885	812,060
Court Security	994,972	1,065,525
Driver's Training Program	212,896	9,397
Emergency Medical Services	4,080,508	126,941
Federal Asset Forfeiture	-	-
Jail Commissary/Inmate Welfare	1,183,384	784,218
Justice Assistance Grants	-	-
OES Grants	2,022,238	3,015,493
OES Homeland Security	(1)	-
OES Water Resources Grant	(2,151)	-
SDEA Federal Asset Forfeiture	129,540	194,786
Vehicle Theft	191,608	128,915
<b>Sheriff Total</b>	<b>\$ 14,966,369</b>	<b>\$ 6,378,489</b>

OES Grants and SDEA Federal Asset Forfeiture use of fund balance is reflective of the 2024 Spending Plan. The available fund balance was not known until after year-end close and will be adjusted in a future cycle to align with available fund balance. The use of Court Security fund balance will be monitored by the department to ensure the year ends in a positive fiscal position.

**Fixed Assets (Capital Outlays) | Vehicles**

The 2024 Adopted Budget includes an increase in Fixed Assets of \$2.9 million for the following:

- **Administration** – An increase in Fixed Assets of \$56,250 is recommended to support the replacement of a training vehicle that was totaled.

- **Operations** – An increase in Fixed Assets of \$57,000 to reappropriate the California Highway Patrol Cannabis grant approved on July 11, 2023 (Res. No. 2023-0360) and \$175,500 to reappropriate the Proposition 64 grant approved on June 20, 2023 (Res. No. 2023-0288) are recommended.
- **OES Homeland Security** – An increase in Fixed Assets of \$284,215 is recommended to reappropriate the Homeland Security Grants approved on October 22, 2019 (Res. No. 2019-0638) and May 23, 2023 (Res. No. 2023-0240).
- **Detention** – An increase in Fixed Assets of \$2.3 million is recommended to support the vocational training program approved by the Board of Supervisors in the CCP funding plan on June 6, 2023 (Res. No. 2023-0277).

### Staffing Allocation

The 2024 Adopted Budget includes a department staffing allocation of 853 positions, an increase of seven positions over the 2023 Adopted Budget allocation. On November 29, 2022 (Res. No. 2022-0632), two positions were added to support the Stanislaus Taskforce Against Human Trafficking (STAHT). On January 10, 2023 (Res. No. 2023-0021), two positions were added to support the Gun Violence Reduction Program. On June 20, 2023 (Res. No. 2023-0288), three positions were added to support the Marijuana Enforcement Team (MET).

**Staffing Recommendation:** It is recommended to study the request to add one Assistant Director position, a new classification of Supervising Deputy Coroner, and a Crime Analyst Technician series.

## 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 was combined with the Detention budget unit.*

The County migrated to a new financial management system in October 2022. As a result of this migration, and based on the new system configuration, negative cash balances were created in many General Fund budgets based on prior years' activities to allow the department to run balance sheet statements. The balances are purely technical in nature, as the balances reflect the departments' activity in the General Fund, and have no material impact on existing budgets. To close out the Adult Detention Expansion budget, which was combined with the Detention budget in the 2023 Adopted Budget, the negative cash balance needed to be cleared in the budget. A \$25.5 million technical adjustment was made by the Auditor Controller's Office in the Intrafund/Intradepartment object level to reallocate the negative cash balance in Fiscal Year 2023. This adjustment does not reflect an expense abatement, but a reallocation of the negative cash balance.

### 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 which funded the 552-bed Adult Detention facility funded by Assembly Bill 900.

**Driver Training Program** (Special Revenue Fund)

Funds the Stanislaus County Sheriff's Office 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 approved by the Board of Supervisors on February 1, 2022 (Res. No. 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.

**Special Investigations Unit (SIU) (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. This budget was previously named SDEA Federal Asset Forfeiture. The budget name was changed with the implementation of the new Enterprise Resource Planning system in October 2022.

**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<sup>2</sup>**

Sheriff Administration LBU (0100 SO00008) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$315,591	\$377,220	\$306,834	\$316,039	\$316,039	\$0
Intergovernmental	\$2,922,816	\$127,177	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$300,718	\$318,877	\$392,043	\$403,805	\$403,805	\$0
Miscellaneous Revenues	\$54,788	\$36,076	\$28,832	\$29,697	\$63,697	\$34,000
<b>Total Revenue</b>	<b>\$3,593,912</b>	<b>\$859,349</b>	<b>\$727,709</b>	<b>\$749,541</b>	<b>\$783,541</b>	<b>\$34,000</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$3,593,912</b>	<b>\$859,349</b>	<b>\$727,709</b>	<b>\$749,541</b>	<b>\$783,541</b>	<b>\$34,000</b>
Salaries and Benefits	\$10,851,839	\$12,383,084	\$11,300,736	\$11,580,542	\$12,738,020	\$1,157,478
Services and Supplies	\$1,589,384	\$2,779,200	\$2,699,238	\$2,047,212	\$2,597,319	\$550,107
Other Charges	\$151	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,208,450	\$1,357,008	\$1,540,446	\$1,640,032	\$1,486,219	\$(153,813)
Capital Outlays	\$159,283	\$59,313	\$59,313	\$0	\$56,250	\$56,250
Transfers Out	\$715,621	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(6,121)	\$(1,348)	\$(8,356)	\$(8,490)	\$(4,028)	\$4,462
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$14,518,607</b>	<b>\$16,577,257</b>	<b>\$15,591,377</b>	<b>\$15,259,296</b>	<b>\$16,873,780</b>	<b>\$1,614,484</b>
<b>General Fund Contribution</b>	<b>\$10,924,695</b>	<b>\$15,717,907</b>	<b>\$14,863,668</b>	<b>\$14,509,755</b>	<b>\$16,090,239</b>	<b>\$1,580,484</b>
<b>Total Allocated Positions</b>			<b>96</b>	<b>96</b>	<b>96</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

Sheriff Adult Detention Expansion LBU (0100 SO00015) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$2,463,750	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$4,399,343	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,313	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$6,864,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$6,864,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$11,790,612	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$6,857,224	\$0	\$0	\$0	\$0	\$0
Other Charges	\$172	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$940,637	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$29,826	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(25,472,017)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$19,618,472</b>	<b>\$(25,472,017)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$12,754,065</b>	<b>\$(25,472,017)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff Cal ID Program LBU (1703 SO00017) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(48,987)	\$67,891	\$16,477	\$16,477	\$16,477	\$0
Intergovernmental	\$512,772	\$507,806	\$526,599	\$542,397	\$542,397	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$275	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$464,060</b>	<b>\$575,697</b>	<b>\$543,076</b>	<b>\$558,874</b>	<b>\$558,874</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(239,510)	\$(73,863)	\$697,127	\$124,093	\$124,093	\$0
<b>Total Funding Sources</b>	<b>\$224,550</b>	<b>\$501,834</b>	<b>\$1,240,203</b>	<b>\$682,967</b>	<b>\$682,967</b>	<b>\$0</b>
Salaries and Benefits	\$165,868	\$186,987	\$171,362	\$175,611	\$175,611	\$0
Services and Supplies	\$48,123	\$196,899	\$559,891	\$487,342	\$487,342	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$11,808	\$19,333	\$19,157	\$20,014	\$20,014	\$0
Capital Outlays	\$0	\$45,147	\$489,793	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$53,468	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$225,800</b>	<b>\$501,834</b>	<b>\$1,240,203</b>	<b>\$682,967</b>	<b>\$682,967</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Sheriff Civil Process Fee LBU (1768 SO00020)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$131,675	\$166,205	\$184,314	\$189,843	\$189,843	\$0
Miscellaneous Revenues	\$548	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$132,223</b>	<b>\$166,205</b>	<b>\$184,314</b>	<b>\$189,843</b>	<b>\$189,843</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(41,369)	\$(24,582)	\$(43,332)	\$(44,639)	\$(44,639)	\$0
<b>Total Funding Sources</b>	<b>\$90,854</b>	<b>\$141,623</b>	<b>\$140,982</b>	<b>\$145,204</b>	<b>\$145,204</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$90,669	\$41,556	\$140,702	\$144,924	\$144,924	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$184	\$67	\$280	\$280	\$280	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$100,000	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$90,854</b>	<b>\$141,623</b>	<b>\$140,982</b>	<b>\$145,204</b>	<b>\$145,204</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff Cal MMET Program LBU (1780 SO00022)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$28,048	\$70,307	\$0	\$0	\$0	\$0
Intergovernmental	\$705,786	\$705,490	\$705,490	\$705,490	\$705,490	\$0
Charges for Services and Interfund	\$185	\$3,398	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$551	\$891	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$734,569</b>	<b>\$780,087</b>	<b>\$705,490</b>	<b>\$705,490</b>	<b>\$705,490</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(256,301)	\$(243,304)	\$140,327	\$161,700	\$161,700	\$0
<b>Total Funding Sources</b>	<b>\$478,268</b>	<b>\$536,783</b>	<b>\$845,817</b>	<b>\$867,190</b>	<b>\$867,190</b>	<b>\$0</b>
Salaries and Benefits	\$259,534	\$299,276	\$617,457	\$631,643	\$631,643	\$0
Services and Supplies	\$28,001	\$23,381	\$30,867	\$31,793	\$31,793	\$0
Other Charges	\$0	\$105	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$192,608	\$214,022	\$197,493	\$203,754	\$203,754	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$480,144</b>	<b>\$536,783</b>	<b>\$845,817</b>	<b>\$867,190</b>	<b>\$867,190</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$1,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

Sheriff Contract Cities LBU (0100 SO00010)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$45	\$15	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$13,850,870	\$15,247,549	\$15,596,667	\$15,491,602	\$17,292,813	\$1,801,211
Miscellaneous Revenues	\$11,351	\$15	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$13,862,267</b>	<b>\$15,247,579</b>	<b>\$15,596,667</b>	<b>\$15,491,602</b>	<b>\$17,292,813</b>	<b>\$1,801,211</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$13,862,267</b>	<b>\$15,247,579</b>	<b>\$15,596,667</b>	<b>\$15,491,602</b>	<b>\$17,292,813</b>	<b>\$1,801,211</b>
Salaries and Benefits	\$11,687,103	\$12,412,575	\$12,538,763	\$12,633,941	\$14,438,836	\$1,804,895
Services and Supplies	\$1,217,388	\$1,340,899	\$1,468,310	\$1,440,414	\$1,493,921	\$53,507
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$390,058	\$502,986	\$519,628	\$546,585	\$489,394	\$(57,191)
Capital Outlays	\$0	\$168,177	\$236,625	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$640,334	\$823,076	\$833,341	\$870,662	\$870,662	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$13,934,883</b>	<b>\$15,247,713</b>	<b>\$15,596,667</b>	<b>\$15,491,602</b>	<b>\$17,292,813</b>	<b>\$1,801,211</b>
<b>General Fund Contribution</b>	<b>\$72,616</b>	<b>\$135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>75</b>	<b>75</b>	<b>75</b>	<b>0</b>

Sheriff Court Security LBU (176C SO00012)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$6,031,799	\$5,981,978	\$6,037,598	\$6,218,726	\$6,218,726	\$0
Charges for Services and Interfund	\$0	\$3,717	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$3,216	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$6,035,015</b>	<b>\$5,985,695</b>	<b>\$6,037,598</b>	<b>\$6,218,726</b>	<b>\$6,218,726</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$136,731	\$842,865	\$452,772	\$422,147	\$1,065,525	\$643,378
<b>Total Funding Sources</b>	<b>\$6,171,746</b>	<b>\$6,828,560</b>	<b>\$6,490,370</b>	<b>\$6,640,873</b>	<b>\$7,284,251</b>	<b>\$643,378</b>
Salaries and Benefits	\$6,195,901	\$6,800,556	\$6,467,512	\$6,617,329	\$7,260,707	\$643,378
Services and Supplies	\$31,761	\$28,005	\$22,858	\$23,544	\$23,544	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$358,934	\$460,077	\$431,664	\$452,410	\$458,435	\$6,025
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$6,586,595</b>	<b>\$7,288,637</b>	<b>\$6,922,034</b>	<b>\$7,093,283</b>	<b>\$7,742,686</b>	<b>\$649,403</b>
<b>General Fund Contribution</b>	<b>\$414,849</b>	<b>\$460,077</b>	<b>\$431,664</b>	<b>\$452,410</b>	<b>\$458,435</b>	<b>\$6,025</b>
<b>Total Allocated Positions</b>			<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>



Sheriff Detention LBU (0100 SO00011)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,743,620	\$5,546,107	\$3,489,820	\$3,594,514	\$3,594,514	\$0
Charges for Services and Interfund	\$8,959,500	\$17,985,135	\$21,192,470	\$16,073,634	\$18,373,634	\$2,300,000
Miscellaneous Revenues	\$124,352	\$129,043	\$66,454	\$68,448	\$68,448	\$0
<b>Total Revenue</b>	<b>\$12,827,472</b>	<b>\$23,660,285</b>	<b>\$24,748,744</b>	<b>\$19,736,596</b>	<b>\$22,036,596</b>	<b>\$2,300,000</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$12,827,472</b>	<b>\$23,660,285</b>	<b>\$24,748,744</b>	<b>\$19,736,596</b>	<b>\$22,036,596</b>	<b>\$2,300,000</b>
Salaries and Benefits	\$41,559,635	\$59,710,954	\$54,278,681	\$55,823,811	\$61,010,681	\$5,186,870
Services and Supplies	\$16,684,955	\$25,626,260	\$27,230,343	\$27,134,601	\$27,186,101	\$51,500
Other Charges	\$5,452	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$5,801,291	\$8,608,026	\$9,099,551	\$9,548,935	\$9,016,889	\$(532,046)
Capital Outlays	\$545,288	\$486,204	\$687,097	\$70,000	\$2,370,000	\$2,300,000
Transfers Out	\$1,584,100	\$2,900,000	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(522)	\$(27,407)	\$3,090	\$3,183	\$3,183	\$0
Appropriations for Contingencies	\$0	\$0	\$5,200,000	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$66,180,199</b>	<b>\$97,304,038</b>	<b>\$96,498,762</b>	<b>\$92,580,530</b>	<b>\$99,586,854</b>	<b>\$7,006,324</b>
<b>General Fund Contribution</b>	<b>\$53,352,727</b>	<b>\$73,643,752</b>	<b>\$71,750,018</b>	<b>\$72,843,934</b>	<b>\$77,550,258</b>	<b>\$4,706,324</b>
<b>Total Allocated Positions</b>			<b>384</b>	<b>384</b>	<b>384</b>	<b>0</b>

Sheriff Driver Training Program LBU (1769 SO00021)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$231,480	\$271,502	\$287,000	\$295,610	\$295,610	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$231,480</b>	<b>\$271,502</b>	<b>\$287,000</b>	<b>\$295,610</b>	<b>\$295,610</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(22,450)	\$(25,418)	\$96,159	\$9,397	\$9,397	\$0
<b>Total Funding Sources</b>	<b>\$209,030</b>	<b>\$246,084</b>	<b>\$383,159</b>	<b>\$305,007</b>	<b>\$305,007</b>	<b>\$0</b>
Salaries and Benefits	\$95,836	\$120,555	\$187,252	\$192,870	\$192,870	\$0
Services and Supplies	\$7,527	\$12,086	\$20,605	\$11,785	\$11,785	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$83,811	\$82,346	\$95,770	\$100,352	\$100,352	\$0
Capital Outlays	\$21,856	\$31,096	\$79,532	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$209,030</b>	<b>\$246,084</b>	<b>\$383,159</b>	<b>\$305,007</b>	<b>\$305,007</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff Federal Asset Forfeiture LBU (176A SO00014) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(9,895)	\$12,266	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$(9,895)</b>	<b>\$12,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$9,895	\$(794)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$11,472</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$11,473	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$11,473</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff Jail Commissary/Inmate Welfare LBU (4081 SO00016) Enterprise Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(68,463)	\$95,392	\$12,500	\$12,875	\$12,875	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$2,137,159	\$2,015,832	\$1,757,000	\$1,809,710	\$1,809,710	\$0
<b>Total Revenue</b>	<b>\$2,068,696</b>	<b>\$2,111,224</b>	<b>\$1,769,500</b>	<b>\$1,822,585</b>	<b>\$1,822,585</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$91,038	\$385,022	\$764,627	\$784,218	\$784,218	\$0
<b>Total Funding Sources</b>	<b>\$2,159,734</b>	<b>\$2,496,246</b>	<b>\$2,534,127</b>	<b>\$2,606,803</b>	<b>\$2,606,803</b>	<b>\$0</b>
Salaries and Benefits	\$322,668	\$488,623	\$484,988	\$497,334	\$497,334	\$0
Services and Supplies	\$1,753,892	\$1,836,404	\$1,947,744	\$2,003,703	\$2,003,703	\$0
Other Charges	\$471	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$4,097	\$0	\$6,244	\$6,244	\$6,244	\$0
Intercounty Expenditures	\$83,481	\$93,524	\$95,151	\$99,522	\$99,522	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$77,696	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,164,610</b>	<b>\$2,496,246</b>	<b>\$2,534,127</b>	<b>\$2,606,803</b>	<b>\$2,606,803</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$4,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>

Sheriff Justice Assistance Grant (JAG) LBU (1799 SO00018) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$176,833	\$132,470	\$332,306	\$398,559	\$398,559	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$176,833</b>	<b>\$132,470</b>	<b>\$332,306</b>	<b>\$398,559</b>	<b>\$398,559</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$176,833</b>	<b>\$132,470</b>	<b>\$332,306</b>	<b>\$398,559</b>	<b>\$398,559</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$172,474	\$65,047	\$265,982	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$331,477	\$331,477	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$4,359	\$67,423	\$66,324	\$67,082	\$67,082	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$176,833</b>	<b>\$132,470</b>	<b>\$332,306</b>	<b>\$398,559</b>	<b>\$398,559</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff OES County Fire Service Fund LBU (1725 SO00003) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$1,885,833	\$2,034,500	\$1,742,500	\$1,794,775	\$1,794,775	\$0
Intergovernmental	\$28,602	\$14,089	\$15,375	\$15,836	\$15,836	\$0
Charges for Services and Interfund	\$198,278	\$257,080	\$192,700	\$198,481	\$198,481	\$0
Miscellaneous Revenues	\$48,225	\$180	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,160,937</b>	<b>\$2,305,849</b>	<b>\$1,950,575</b>	<b>\$2,009,092</b>	<b>\$2,009,092</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(143,173)	\$150,883	\$871,489	\$812,060	\$812,060	\$0
<b>Total Funding Sources</b>	<b>\$2,017,764</b>	<b>\$2,456,732</b>	<b>\$2,822,064</b>	<b>\$2,821,152</b>	<b>\$2,821,152</b>	<b>\$0</b>
Salaries and Benefits	\$1,070,074	\$1,190,100	\$1,476,751	\$1,512,412	\$1,512,412	\$0
Services and Supplies	\$704,791	\$932,444	\$1,116,784	\$1,071,356	\$1,071,356	\$0
Other Charges	\$250,000	\$258,840	\$250,000	\$250,000	\$250,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$215,001	\$220,784	\$191,517	\$200,372	\$200,372	\$0
Capital Outlays	\$0	\$67,553	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,239,865</b>	<b>\$2,669,720</b>	<b>\$3,035,052</b>	<b>\$3,034,140</b>	<b>\$3,034,140</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$222,101</b>	<b>\$212,988</b>	<b>\$212,988</b>	<b>\$212,988</b>	<b>\$212,988</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>

Sheriff OES Emergency Medical Services LBU (4082 SO00006) Enterprise Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(1,466)	\$10,880	\$41,919	\$43,177	\$43,177	\$0
Intergovernmental	\$0	\$0	\$56,000	\$57,680	\$57,680	\$0
Charges for Services and Interfund	\$565,173	\$1,598,248	\$963,082	\$991,974	\$991,974	\$0
Miscellaneous Revenues	\$0	\$3,440,459	\$166,248	\$171,235	\$171,235	\$0
<b>Total Revenue</b>	<b>\$563,707</b>	<b>\$5,049,588</b>	<b>\$1,227,249</b>	<b>\$1,264,066</b>	<b>\$1,264,066</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(270,154)	\$(3,808,902)	\$478,404	\$126,941	\$126,941	\$0
<b>Total Funding Sources</b>	<b>\$293,553</b>	<b>\$1,240,686</b>	<b>\$1,705,653</b>	<b>\$1,391,007</b>	<b>\$1,391,007</b>	<b>\$0</b>
Salaries and Benefits	\$11,849	\$646,609	\$846,653	\$867,077	\$867,077	\$0
Services and Supplies	\$239,947	\$361,639	\$574,250	\$392,430	\$392,430	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,409	\$78,036	\$131,500	\$131,500	\$131,500	\$0
Capital Outlays	\$96,713	\$152,949	\$153,250	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$1,452	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$349,918</b>	<b>\$1,240,685</b>	<b>\$1,705,653</b>	<b>\$1,391,007</b>	<b>\$1,391,007</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$56,365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>

Sheriff OES Grants LBU (1666 SO00002) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(126,367)	\$164,871	\$0	\$0	\$0	\$0
Intergovernmental	\$102,364	\$40,842	\$120,693	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$34,769	\$13,614	\$40,231	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$10,766</b>	<b>\$219,326</b>	<b>\$160,924</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$1,432,587	\$138,767	\$3,219,804	\$3,015,493	\$3,015,493	\$0
<b>Total Funding Sources</b>	<b>\$1,443,353</b>	<b>\$358,093</b>	<b>\$3,380,728</b>	<b>\$3,015,493</b>	<b>\$3,015,493</b>	<b>\$0</b>
Salaries and Benefits	\$6,642	\$3,093	\$43,449	\$0	\$0	\$0
Services and Supplies	\$562,553	\$214,866	\$2,985,325	\$2,663,539	\$2,663,539	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$874,158	\$0	\$351,954	\$351,954	\$351,954	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$140,134	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,443,353</b>	<b>\$358,093</b>	<b>\$3,380,728</b>	<b>\$3,015,493</b>	<b>\$3,015,493</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff OES Homeland Security Grants LBU (1670 \$000004) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$686,394	\$445,855	\$1,100,193	\$655,601	\$1,254,728	\$599,127
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$413	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$686,807</b>	<b>\$445,855</b>	<b>\$1,100,193</b>	<b>\$655,601</b>	<b>\$1,254,728</b>	<b>\$599,127</b>
Use of Fund Balance/Retained Earnings	\$(229,361)	\$(983)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$457,446</b>	<b>\$444,872</b>	<b>\$1,100,193</b>	<b>\$655,601</b>	<b>\$1,254,728</b>	<b>\$599,127</b>
Salaries and Benefits	\$23,847	\$31,906	\$58,942	\$28,300	\$58,256	\$29,956
Services and Supplies	\$235,680	\$146,283	\$335,616	\$123,557	\$308,513	\$184,956
Other Charges	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$197,920	\$266,683	\$705,635	\$503,744	\$787,959	\$284,215
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$457,446</b>	<b>\$444,872</b>	<b>\$1,100,193</b>	<b>\$655,601</b>	<b>\$1,254,728</b>	<b>\$599,127</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff OES / Fire Warden LBU (0100 \$000001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$550,360	\$445,462	\$351,218	\$330,237	\$330,237	\$0
Charges for Services and Interfund	\$9,067	\$9,313	\$18,753	\$19,315	\$19,315	\$0
Miscellaneous Revenues	\$177,247	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$736,675</b>	<b>\$454,775</b>	<b>\$369,971</b>	<b>\$349,552</b>	<b>\$349,552</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$736,675</b>	<b>\$454,775</b>	<b>\$369,971</b>	<b>\$349,552</b>	<b>\$349,552</b>	<b>\$0</b>
Salaries and Benefits	\$1,151,959	\$1,388,763	\$1,276,236	\$1,308,466	\$1,275,270	\$(33,196)
Services and Supplies	\$980,042	\$1,270,787	\$1,261,242	\$1,301,853	\$1,301,853	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$341,318	\$311,012	\$283,477	\$303,311	\$335,354	\$32,043
Capital Outlays	\$35,572	\$153,129	\$182,225	\$0	\$0	\$0
Transfers Out	\$34,769	\$13,614	\$40,231	\$0	\$0	\$0
Intrafund/Intradepartment	\$159	\$114	\$424	\$447	\$447	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,543,819</b>	<b>\$3,137,418</b>	<b>\$3,043,835</b>	<b>\$2,914,077</b>	<b>\$2,912,924</b>	<b>\$(1,153)</b>
<b>General Fund Contribution</b>	<b>\$1,807,145</b>	<b>\$2,682,643</b>	<b>\$2,673,864</b>	<b>\$2,564,525</b>	<b>\$2,563,372</b>	<b>\$(1,153)</b>
<b>Total Allocated Positions</b>			<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>

Sheriff OES Water Resources LBU (1660 SO00005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$784	\$(791)	\$0	\$0	\$0	\$0
Intergovernmental	\$14,783	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$15,567</b>	<b>\$(791)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(15,567)	\$28	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$(763)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(762)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$(762)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff Operations LBU (0100 SO00009) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$50,782	\$24,639	\$33,307	\$34,306	\$34,306	\$0
Intergovernmental	\$20,925,766	\$2,461,147	\$1,569,352	\$1,657,741	\$2,441,778	\$784,037
Charges for Services and Interfund	\$3,898,486	\$3,958,325	\$4,391,952	\$3,489,239	\$3,505,169	\$15,930
Miscellaneous Revenues	\$245,086	\$200,187	\$63,598	\$12,152	\$12,152	\$0
<b>Total Revenue</b>	<b>\$25,120,120</b>	<b>\$6,644,298</b>	<b>\$6,058,209</b>	<b>\$5,193,438</b>	<b>\$5,993,405</b>	<b>\$799,967</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$25,120,120</b>	<b>\$6,644,298</b>	<b>\$6,058,209</b>	<b>\$5,193,438</b>	<b>\$5,993,405</b>	<b>\$799,967</b>
Salaries and Benefits	\$36,119,131	\$42,799,053	\$37,467,510	\$37,936,781	\$42,816,934	\$4,880,153
Services and Supplies	\$8,461,170	\$9,493,141	\$9,617,250	\$7,931,590	\$8,741,826	\$810,236
Other Charges	\$1,407	\$7,777	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$4,745,649	\$5,531,110	\$5,604,267	\$5,882,058	\$6,046,915	\$164,857
Capital Outlays	\$4,511,288	\$3,954,211	\$4,558,087	\$3,148,000	\$3,380,500	\$232,500
Transfers Out	\$1,094,797	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(622,032)	\$(820,593)	\$(821,351)	\$(858,312)	\$(771,913)	\$86,399
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$54,311,410</b>	<b>\$60,964,697</b>	<b>\$56,425,763</b>	<b>\$54,040,117</b>	<b>\$60,214,262</b>	<b>\$6,174,145</b>
<b>General Fund Contribution</b>	<b>\$29,191,290</b>	<b>\$54,320,399</b>	<b>\$50,367,554</b>	<b>\$48,846,679</b>	<b>\$54,220,857</b>	<b>\$5,374,178</b>
<b>Total Allocated Positions</b>			<b>214</b>	<b>218</b>	<b>221</b>	<b>3</b>

Sheriff Special Investigation Unit (SIU) LBU (176A SO00013) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$1,653	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$2,679	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,679</b>	<b>\$1,653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$144,387	\$137,916	\$189,153	\$194,786	\$194,786	\$0
<b>Total Funding Sources</b>	<b>\$147,066</b>	<b>\$139,569</b>	<b>\$189,153</b>	<b>\$194,786</b>	<b>\$194,786</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$145,929	\$138,282	\$187,789	\$193,422	\$193,422	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,137	\$1,287	\$1,364	\$1,364	\$1,364	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$147,066</b>	<b>\$139,568</b>	<b>\$189,153</b>	<b>\$194,786</b>	<b>\$194,786</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sheriff Vehicle Theft Unit LBU (1715 SO00019) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$512,628	\$507,494	\$503,853	\$518,969	\$518,969	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$4,980	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$517,608</b>	<b>\$507,494</b>	<b>\$503,853</b>	<b>\$518,969</b>	<b>\$518,969</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$74,480	\$(13,216)	\$124,867	\$128,915	\$128,915	\$0
<b>Total Funding Sources</b>	<b>\$592,088</b>	<b>\$494,278</b>	<b>\$628,720</b>	<b>\$647,884</b>	<b>\$647,884</b>	<b>\$0</b>
Salaries and Benefits	\$216,481	\$84,727	\$224,625	\$230,324	\$230,324	\$0
Services and Supplies	\$140,897	\$141,705	\$159,644	\$164,432	\$164,432	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$235,835	\$267,846	\$244,451	\$253,128	\$253,128	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$593,213</b>	<b>\$494,278</b>	<b>\$628,720</b>	<b>\$647,884</b>	<b>\$647,884</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$1,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

## Supporting a Healthy Community Summary of Budget Appropriations

Page	LBU	2024 Adopted Budget
<b>147</b>	<b>Aging and Veterans Services</b>	<b>\$12,145,484</b>
	AVS0001 Area Agency On Aging	\$9,714,942
	AVS0003 Stanislaus Veterans Center (Special Revenue, Discontinued)	\$0
	AVS0004 Stanislaus Veterans Center (General Fund)	\$1,148,259
	AVS0002 Veterans Services	\$1,282,283
<b>156</b>	<b>Behavioral Health and Recovery Services</b>	<b>\$208,168,548</b>
	BHRS001 Behavioral Health and Recovery Services	\$69,872,017
	BHRS002 Managed Care	\$14,520,257
	BHRS006 Mental Health Services Act	\$86,225,534
	BHRS004 Public Guardian	\$4,149,064
	BHRS005 Stanislaus Recovery Center	\$7,512,870
	BHRS003 Substance Use Disorder	\$25,888,806
<b>171</b>	<b>Child Support Services</b>	<b>\$17,617,549</b>
	DCSS001 Child Support Services	\$17,617,549
<b>176</b>	<b>Community Services Agency</b>	<b>\$356,969,605</b>
	CSA0001 Program Services And Support	\$195,839,303
	CSA0005 County Children Fund	\$183,816
	CSA0004 General Assistance	\$1,556,751
	CSA0002 Homeless And Housing	\$13,104,847
	CSA0008 IHSS Provider Wages	\$17,129,720
	CSA0006 IHSS Public Authority - Administration	\$1,026,326
	CSA0007 IHSS Public Authority - Benefits	\$1,307,335
	CSA0003 Public Economic Assistance	\$126,821,507
<b>188</b>	<b>Health Services Agency</b>	<b>\$99,490,803</b>
	HSA0003 Administration	\$10,888,334
	HSA0008 Clinics And Ancillary Services	\$43,831,951
	HSA0001 Emergency Medical Services Discretionary Fund	\$135,236
	HSA0005 IHCP-Emergency Medical Services Hospital	\$411,403
	HSA0006 IHCP-Emergency Medical Services Physicians	\$270,031
	HSA0007 Indigent Health Care Program	\$279,644
	HSA0004 Public Health	\$43,569,944
	HSA0002 Public Health - Vital and Health Statistics	\$104,260
<b>Supporting a Healthy Community Total</b>		<b>\$694,391,989</b>



## Supporting a Healthy Community

### Introduction

Departments assigned to the Board of Supervisors' priority **Supporting a Healthy Community**, support the physical, mental, emotional, spiritual, and financial health and well-being of families through 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)** promotes access to health care for individuals and families and 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

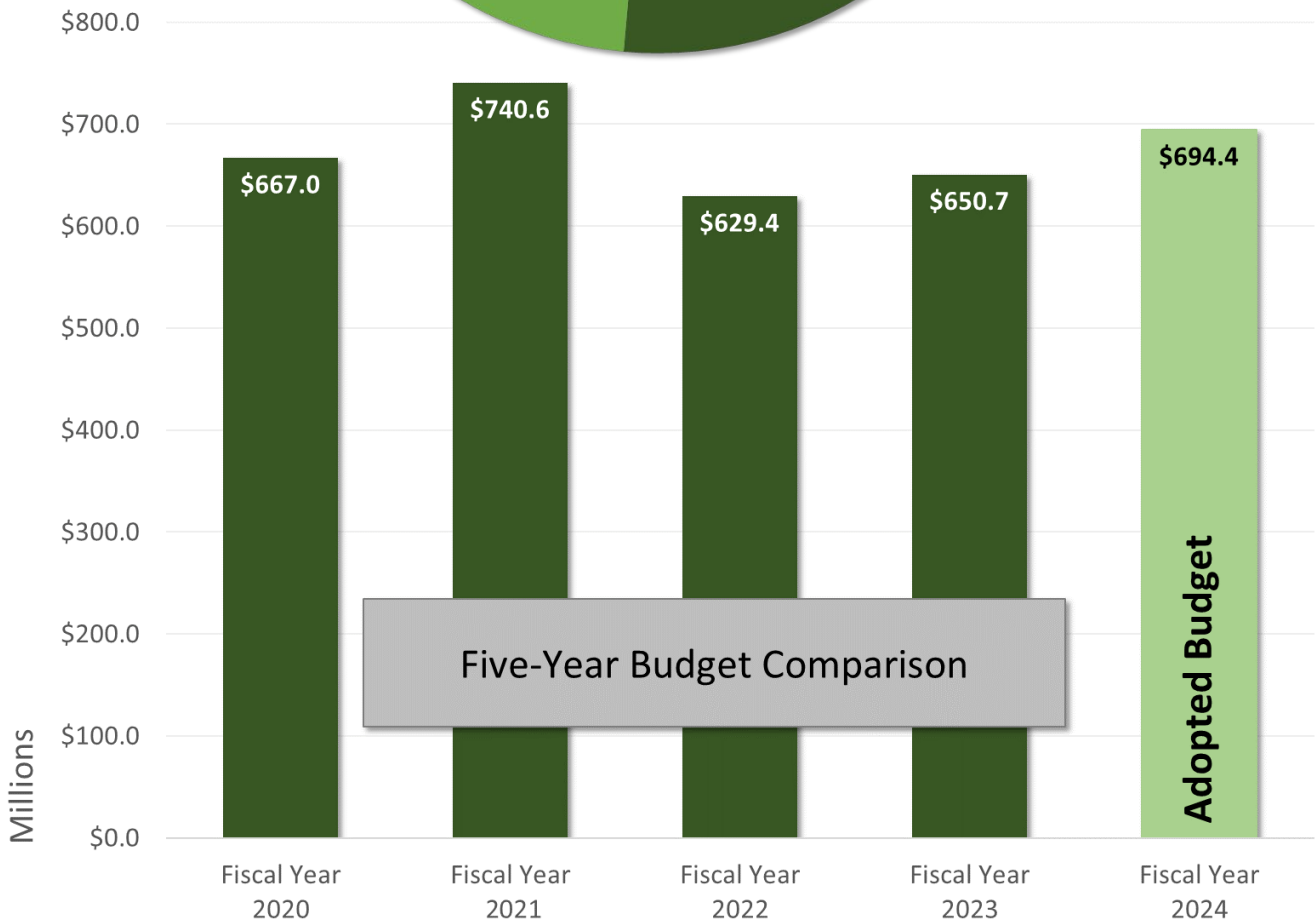
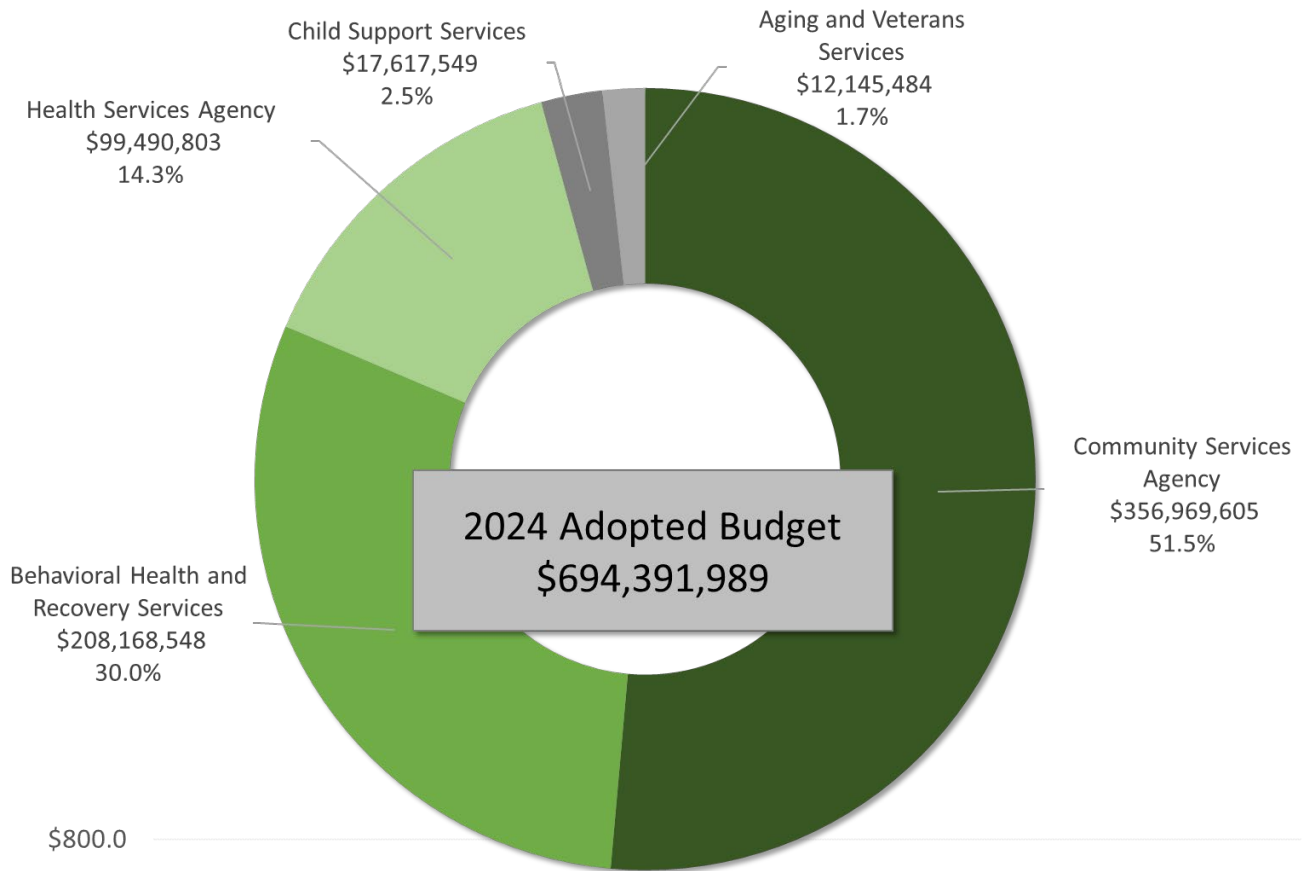
Aggregate Fiscal Year 2024 appropriations for departments *Supporting a Healthy Community* total \$694.4million, representing an increase of \$43.7 million over the 2023 Adopted Budget amount of \$650.7 million.

The main driver for the increase in appropriations in this priority is an overall increase in the CSA budget of \$32 million. This is due to a \$14.2 million increase in the Public Economic Assistance budget to accommodate increased CalWORKS and Foster Care assistance program caseloads resulting from the end of COVID-19 related stimulus and assistance payments, high inflation, less restrictive eligibility requirements, and cost-of-living adjustments. The remaining \$17.8 million is primarily due to technical adjustments to right size the budget.

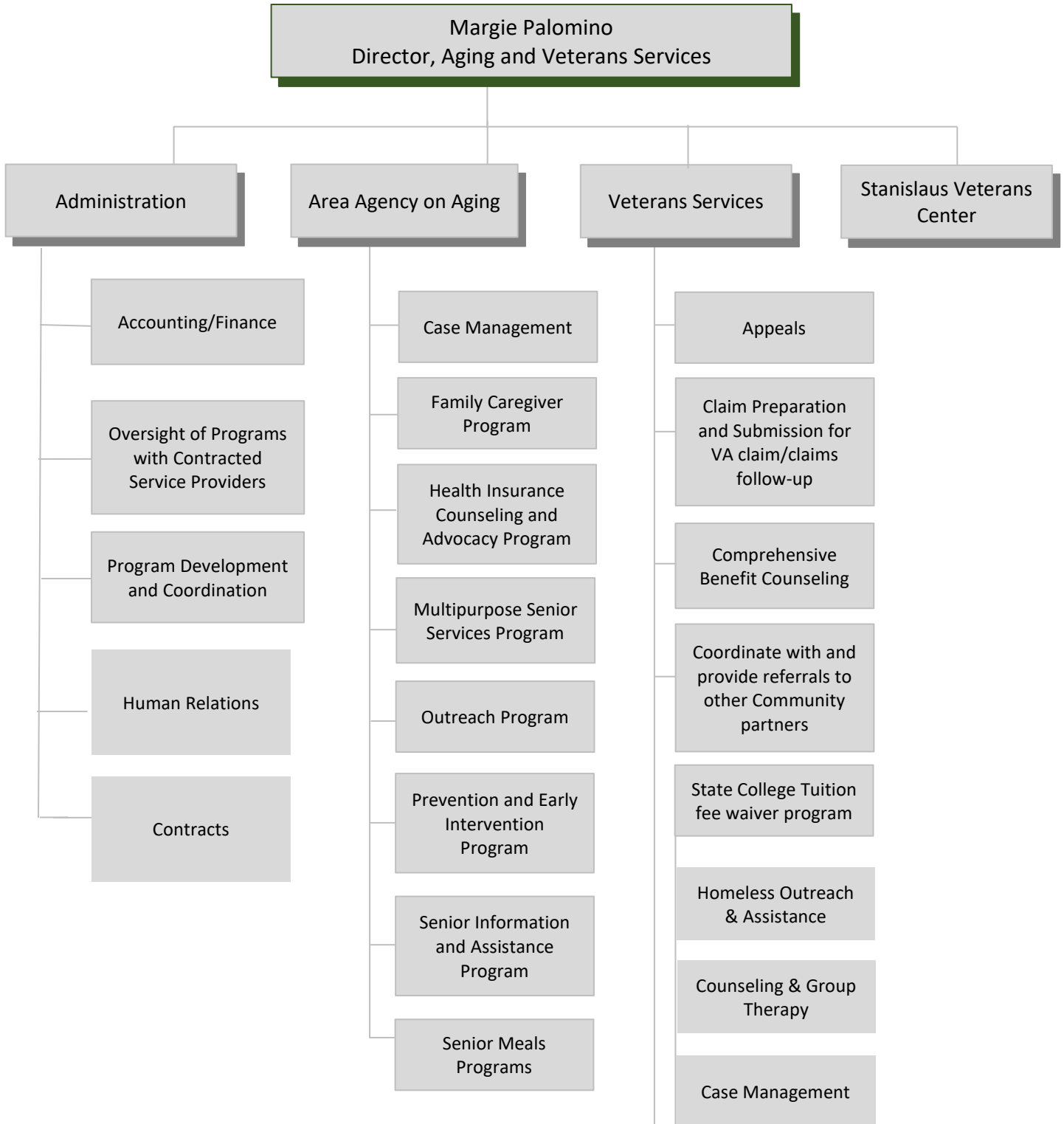
In addition, the BHRS budget increased by a total of \$11 million due to support for the new Community Assistance, Recovery and Empowerment (CARE) Court, Scenic Site improvements for the One Stop Shop for Behavioral Health supportive services, to support the new Electronic Health Record, and for the addition of a net 30 new positions to support mandated services.

The five-year average annual increase is 2% through Fiscal Year 2024. 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 In-Home Supportive Services (IHSS) Provider Wages budget.





Stanislaus County 2024 Adopted Budget – Year Two of Budget Period Ending June 30, 2024



## Aging and Veterans Services

*We build community by helping seniors and veterans obtain the services and benefits they need to live secure, healthy, and independent lives*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$7,634,691	\$9,486,025
<b>Use of Fund Balance/ Retained Earnings</b>	\$408,280	\$431,250
<b>Gross Costs</b>	\$10,068,964	\$12,145,484
<b>General Fund Contributions</b>	<b>\$2,025,993</b>	<b>\$2,228,209</b>
<b>% Funded by General Fund</b>	<b>20%</b>	<b>18%</b>
<b>Total Allocated Positions</b>	<b>29</b>	<b>34</b>

## Department Services and Programs

Aging and Veterans Services houses two primary divisions; Veterans Services to support veterans and the Area Agency on Aging to support older individuals in the community. These divisions are supported by the Administration branch.

The **Administration** division provides oversight of departmental programs with contracted service providers. The finance team manages the Department’s fiscal and budget responsibilities, including payroll, contracts, purchasing, accounts payable and receivable, and cost and revenue projections. Additionally, the division is responsible for the overall leadership function and human resources activities.

The **Area Agency on Aging (AAA)**, in accordance with the Older Americans Act (OAA), serves as a visible and effective advocate for older individuals and provides local leadership in accomplishing State and Federal program goals. The AAA plans and coordinates older adult services in Stanislaus County, providing those services either directly or through contracts to approximately 14,000 older adults and informal caregivers. In accordance with OAA guidelines, the AAA staff must give priority to those older adults who are low income, frail, a minority, and/or at risk of losing their independence. The services and programs are free, with voluntary contributions accepted.

Programs funded by the OAA include:

*Senior Information and Assistance* – Connecting older adults to various services and programs.

*Outreach* – Public information at community events.

*Family Caregiver Support Program* – Respite for informal and unpaid family caregivers.

*Case Management* – Assists older adults on a short-term basis who do not qualify for the Multipurpose Senior Services Program.

*Congregate and Home-Delivered Meals* – 12 sites throughout the County and meal delivery to home-bound older adults.

*Legal Assistance* – Consumer legal and benefit issues, advocacy, and referrals.

*Long-Term Care Ombudsman* – Help for older adults in care facilities.

*Elder Abuse Prevention* – Education to prevent elder abuse.

*Homemaker* – Light housekeeping twice per month.

*Health Promotion* – Fall prevention and exercise programs.

State-funded programs include:

*Multipurpose Senior Services Program (MSSP)* - Case management for older adults on full Medi-Cal.

*Program to Encourage Active Rewarding Lives (PEARLS)* - Community-based treatment program to reduce depression in physically impaired and socially isolated older adults.

*Health Insurance Counseling and Advocacy Program (HICAP)* - Counseling for Medicare recipients.

*Dignity at Home Fall Prevention Program* - Fall prevention, information, assessments, and equipment, to promote safety for older adults.

The AAA will continue to be involved with and expand numerous partnerships and collaborations with community organizations and other County departments. A key partnership with Behavioral Health and Recovery Services has provided older adults who are experiencing depression with several options to handle life-altering issues through Prevention and Early Intervention programs including *Project Hope Program* which provides one-on-one counseling and other services in their home. *Project Hope* is funded through the State Mental Health Services Act.

The Senior Coalition of Stanislaus County includes AAA staff and staff from multiple agencies, striving to foster greater collaboration as older adults need a variety of care. The volunteer Stanislaus Senior Foundation includes members of the AAA staff. The Foundation has provided the means for many older adults to have emergency needs met at critical times. Additionally, the AAA, in partnership with the Healthy Aging Association, will offer the Annual Healthy Aging and Fall Prevention Summit in October.

**Veterans Services** division houses the County Veterans Services Officer (VSO), who assists veterans and their qualified dependents in obtaining Federal, State, and local benefits and provides counseling on these benefits, claim preparation and submission, claim follow-up, and initiation and development of appeals (when appropriate). Another crucial service provided to veterans is the College Fee Waiver Program. These services are provided to qualified veterans whose dependents are attending colleges or universities in the California State University system.

The California Department of Veterans Affairs (VA) certified Veterans Representatives can assist

veterans, widows of veterans, children of deceased or disabled veterans, and parents of deceased veterans to access benefits including but not limited to service-related injuries or illnesses, referral to VA medical care, vocational rehabilitation, financial assistance for at home care or in-care facilities, pension for war-era veterans, death benefits, and allowances for dependents. All claims' services, assistance, and advocacy are provided free of charge.

Information and referral services to link veterans to other County and community services are also provided. These include programs such as education benefits, VA and Cal-Vet home loans, alcohol and drug dependency treatment, and Post Traumatic Stress Disorder counseling. The goal of these services is to maximize Federal/State benefits and reimbursements in support of veterans in need. The County Veterans Services Office brings maximum return to the County for the funds expended in providing services to the veteran population. In addition to this revenue being spent in local businesses, the California Department of Finance estimates that approximately 16¢ of every award dollar represents new local tax revenue.

The Department continues to support and develop the Homeless Outreach and Assistance program by providing short term case management for homeless and underserved veteran populations with a focus on permanent supportive housing solutions. The VSO partners with the Access Center and the Sheriff's Department to engage homeless and transient veterans living on the street. The efforts of this partnership have resulted in the housing and stabilization of over 60 veterans since 2017. While street outreach has proven to be a necessary endeavor to provide services to veterans it is far more time consuming than in-office visits. To continue to serve these veterans and to participate in new partnerships with the Sheriff's Office and police departments of Turlock and Oakdale, the VSO staff are seeking new funding opportunities/grants to hire additional staff to implement the Homeless Outreach and Provider Engagement (HOPE) Initiative.

## Department Summary<sup>1</sup>

Aging And Veterans Services (AVS)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	(31,191)	\$160,342	\$60,000	\$28,853	\$28,853	\$0
Intergovernmental	\$4,488,510	\$6,081,725	\$6,718,796	\$6,993,299	\$8,591,803	\$1,598,504
Charges for Services and Interfund	\$683,895	\$692,132	\$683,895	\$700,369	\$700,369	\$0
Miscellaneous Revenues	\$130,817	\$890,399	\$172,000	\$173,500	\$165,000	(8,500)
<b>Total Revenue</b>	<b>\$5,272,032</b>	<b>\$7,824,598</b>	<b>\$7,634,691</b>	<b>\$7,896,021</b>	<b>\$9,486,025</b>	<b>\$1,590,004</b>
Use of Fund Balance/ Retained Earnings	(59,157)	(408,344)	\$408,280	\$431,250	\$431,250	\$0
<b>Total Funding Sources</b>	<b>\$5,212,875</b>	<b>\$7,416,254</b>	<b>\$8,042,971</b>	<b>\$8,327,271</b>	<b>\$9,917,275</b>	<b>\$1,590,004</b>
Salaries and Benefits	\$3,204,772	\$3,781,294	\$4,004,316	\$4,208,855	\$4,937,279	\$728,424
Services and Supplies	\$914,658	\$1,134,292	\$2,192,583	\$2,198,986	\$2,190,486	(8,500)
Other Charges	\$1,913,741	\$2,771,501	\$2,714,833	\$3,145,300	\$3,966,789	\$821,489
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$631,665	\$691,736	\$734,196	\$708,369	\$785,982	\$77,613
Capital Outlays	\$46,516	\$225,727	\$423,036	\$200,948	\$264,948	\$64,000
Transfers Out	\$0	\$773,658	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	(819,305)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$6,711,352</b>	<b>\$8,558,902</b>	<b>\$10,068,964</b>	<b>\$10,462,458</b>	<b>\$12,145,484</b>	<b>\$1,683,026</b>
<b>General Fund Contribution</b>	<b>\$1,498,478</b>	<b>\$1,142,648</b>	<b>\$2,025,993</b>	<b>\$2,135,187</b>	<b>\$2,228,209</b>	<b>\$93,022</b>
<b>Total Allocated Positions</b>			<b>29</b>	<b>29</b>	<b>34</b>	<b>5</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$10.5 million, funded by \$7.9 million in estimated revenue, the use of \$431,250 in fund balance, and \$2.1 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

### Area Agency on Aging

**Reappropriate Grant Funds** – Technical adjustments to the Spending Plan are recommended to reappropriate previously approved grant funds.

- Increase appropriations and estimated revenue by \$266,653 for the projected remaining balance of Older Adults Recovery and Resilience (OARR) funds approved with the 2023 Adopted Budget. These funds support Fall Prevention, Family Caregiving, Senior Legal Services, and Intergenerational Senior Meals. The full grant amount is \$1.1 million, and these funds must be used by September 30, 2024.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

- Increase appropriations and estimated revenue by \$317,387 for the Home and Community Based Services Senior Nutrition Infrastructure funding approved with the 2023 Adopted Budget. These funds support purchasing, upgrading, or refurbishing of infrastructure for the production and distribution of congregate or home-delivered meals. This includes \$104,948 in Fixed Asset appropriations for one hot/cold storage box for a food delivery vehicle that has been delayed and equipment, repairs, and maintenance at congregate meal sites. The full grant amount is \$760,004, and these funds must be used by September 30, 2024.
- Increase appropriations and estimated revenue by \$801,483 for the Modernizing Older California's Act funding for the provision of senior services, of which \$15,000 is being appropriated for Fixed Assets for equipment approved with 2023 Midyear Financial Report. The full grant amount is \$2.7 million, and funds expire March 31, 2029.

**Fixed Assets | Vehicles** – Transfer \$50,000 in appropriations from Services and Supplies into Fixed Assets to replace a van for the senior meals program approved with 2023 Proposed Budget but has been delayed. In addition, an increase in Fixed Assets of \$31,000 will fund a replacement vehicle that is used for the Multi-Purpose Senior Services program case management staff funded by use of Fund Balance.

**Office Furniture** – Increase appropriations by \$20,000 for office furniture, equipment, and supplies, funded by use of fund balance.

**Vacated Space by MOVE Stanislaus** – As detailed in 2023 Midyear Financial Report, MOVE Stanislaus vacated leased office space in the Stanislaus Veterans Center which is now occupied by the Area Agency on Aging (AAA) and the Stanislaus Veterans Center, with the costs split between the two budgets (Res. No. 2022-0573). Technical adjustments to the Spending Plan are being made to increase appropriations by \$16,474 in AAA funded by the use of Department fund balance. In addition, technical adjustments decreasing revenue are being made in the Stanislaus Veterans Center budget, funded by the utilization of a General Fund assignment totaling \$748,947, as directed by the Board. The General Fund assignment represents the Special Revenue fund balance prior to the fund type being changed to General Fund with the 2023 Proposed Budget.

**Mental Health Counselor Budget Unit Transfer** – Technical adjustments of \$93,600 are being made to the Spending Plan to transfer the Mental Health consultant contract from the Stanislaus Veterans Center budget to the Veterans Services budget, as approved in 2023 Midyear Financial Report.

**Employee Recruitment and Retention Strategy** – A technical adjustment increasing appropriations by \$48,232, funded by Net County Cost, is needed in the Veterans Services budget to fund the 5% salary increases and the increase in health insurance costs effective January 1, 2023, as approved in the 2023 Midyear Financial Report.

## 2024 Adopted Budget

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The 2024 Adopted Budget includes appropriations of \$12.1 million, funded by \$9.5 million in estimated revenue, \$431,250 in use of departmental fund balance, and \$2.2 million in Net County Cost. This is an increase of \$1.7 million from 2024 Proposed Budget.

### Adjustments to Proposed Budget

**New Digital Connections Program** – Increase appropriations and estimated revenue by \$19,758 in the Area Agency on Aging (AAA) budget unit for the new California Department of Aging (CDA) Digital Connections Program to provide digital literacy support and training for seniors and register eligible seniors for the Federal Affordable



Connectivity Program to ensure they have access to affordable internet. The funding must be used by September 30, 2024.

**New Block Budgeted Accountant I/II Position for Grant Management** – This position will be responsible for fiscal reporting related to three new grant programs and is funded by the Program to Encourage Active Rewarding Lives (PEARLS) and Modernizing Older Californian Act Nutrition grant funding through June 2026. The Department budget has increased from \$4.3 million in Fiscal Year 2019 to \$12.1 million as of 2024 Adopted Budget, or 181%, with only one accountant monitoring over 44 different funding streams; therefore, it is recommended to increase appropriations and estimated revenue by \$50,495 in the AAA budget unit for half the cost of the full-time position. Funding for the other half of the cost of the position will be covered by contract services currently included in Proposed Budget that are no longer needed with the new full-time position. The total annual cost of the position is \$100,990.

**New Veterans Services Representative Position** – Increase appropriations and Net County Cost by \$91,705 in the Veterans Services budget unit for one new Veterans Service Representative (VSR) position will support increased benefits claims as a result of new legislative changes making more veterans eligible for benefits, to support additional office hours virtually and in rural areas of the County, and to enhance customer service by reducing the backlog of claims resulting in timely follow up and claim closure within a year to secure subvention funding. While initially funded by Net County Cost it is anticipated that subvention funding will partially offset costs (\$40,000) in the future.

**End of MOVE Veterans Bus Ticket Program** – The MOVE Stanislaus (MOVE) bus ticket transportation agreement with the Department has ended. Veterans will now be referred to MOVE and receive transportation services directly from MOVE; therefore, it is recommended to reduce appropriations and estimated revenue by \$8,500 in the Veterans Services budget unit.

**Technical Adjustments**– Adjustments to right-size the 2024 Adopted Budget total \$1.5 million in appropriations of which a decrease of \$6,189 adjusts salaries per an updated analysis, an increase of \$7,506 adjusts Cost Allocation Plan (CAP) charges per the issued rates, an increase of \$767,660 appropriates previously approved agenda items, and \$760,591 in other right-sizing. The technical adjustments are funded by \$1.5 million in estimated revenue and a \$1,317 increase in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$21,288 for the Stanislaus Veterans Center and a decrease of \$24,477 in appropriations for Veterans Services resulting in a net decrease of \$6,189 in Net County Cost.

*CAP Charge Adjustments* – Adjustments include a decrease of \$613 for the Stanislaus Veterans Center and an increase of \$8,119 in appropriations for Veterans Services resulting in a net increase of \$7,506 in Net County Cost.

*Previously Approved Board Items* – Adjustments to the AAA budget unit include an increase in appropriations and estimated revenue of \$538,801 to support the Program to Encourage Active, Rewarding Lives for Seniors (PEARLS) which includes \$474,801 for three positions and \$64,000 for two vehicles (Res. No. 2023-0308), an increase in appropriations and estimated revenue by \$112,808 for the California Department of Aging (CDA) Area Plan contract (Res. No. 2023-0299), an increase in appropriations and estimated revenue by \$111,393 for the CDA Supplemental Nutrition Assistance Program-Education contract (Res. No. 2022-0599), an increase in appropriations and estimated revenue by \$5,069 for the CDA Medicare Improvements for Patients and Providers Act contract (Res. No. 2023-0377), and a decrease in appropriations and estimated revenue by \$411 for the Health Insurance Counseling & Advocacy Program contract (Res. No. 2021-0259).

*Other Right-Sizing* – Increase appropriations and estimated revenue by \$760,591 to appropriate American Rescue Plan Act funds (Res. No. 2021-0259) to be used for Supportive Services, Congregate Nutrition, Home Delivered

Meals, Preventive Services, Family Caregiver, and Ombudsman. The funds expire 9/30/24 and existing match will be used so there is no impact to County General Fund.

**Recommendation:** It is recommended to increase appropriations by \$1.7 million, funded by a \$1.6 million increase in estimated revenue, and a \$93,022 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, 2023	Budgeted Use for Fiscal Year 2024
Area Agency on Aging	\$ 2,482,911	\$ 431,250
<b>Aging and Veterans Services Total</b>	<b>\$ 2,482,911</b>	<b>\$ 431,250</b>

**Fixed Assets (Capital Outlays) | Vehicles**

2024 Adopted Budget includes an increase in Fixed Asset appropriations 64,000 for two vehicles to support the PEARLS grant (Res. No. 2023-0308).

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 34 positions, an increase of five positions over the 2023 Adopted Budget allocation. On June 20, 2023 (Res. No. 2023-0308), three positions were added to support the Program to Encourage Active, Rewarding Lives (PEARLS) Program.

**Staffing Recommendation:** It is recommended to add one block-budgeted Accountant I/II position to provide fiscal support related to the PEARLS program and new contract services.

It is also recommended to add one Veterans Services Representative position to maintain service levels and reduce caseloads due to the increased number of benefits claims and backlog. The position will also increase outreach efforts by providing additional office hours in rural areas of the county.

In addition, it is recommended to study one Manager III position, three Social Worker III positions, and one Social Worker IV position to determine if their current duties and responsibilities are in alignment with their current classification designations.

**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. Fund type changed from Special Revenue to General Fund in Fiscal Year 2022.

**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 <sup>2</sup>

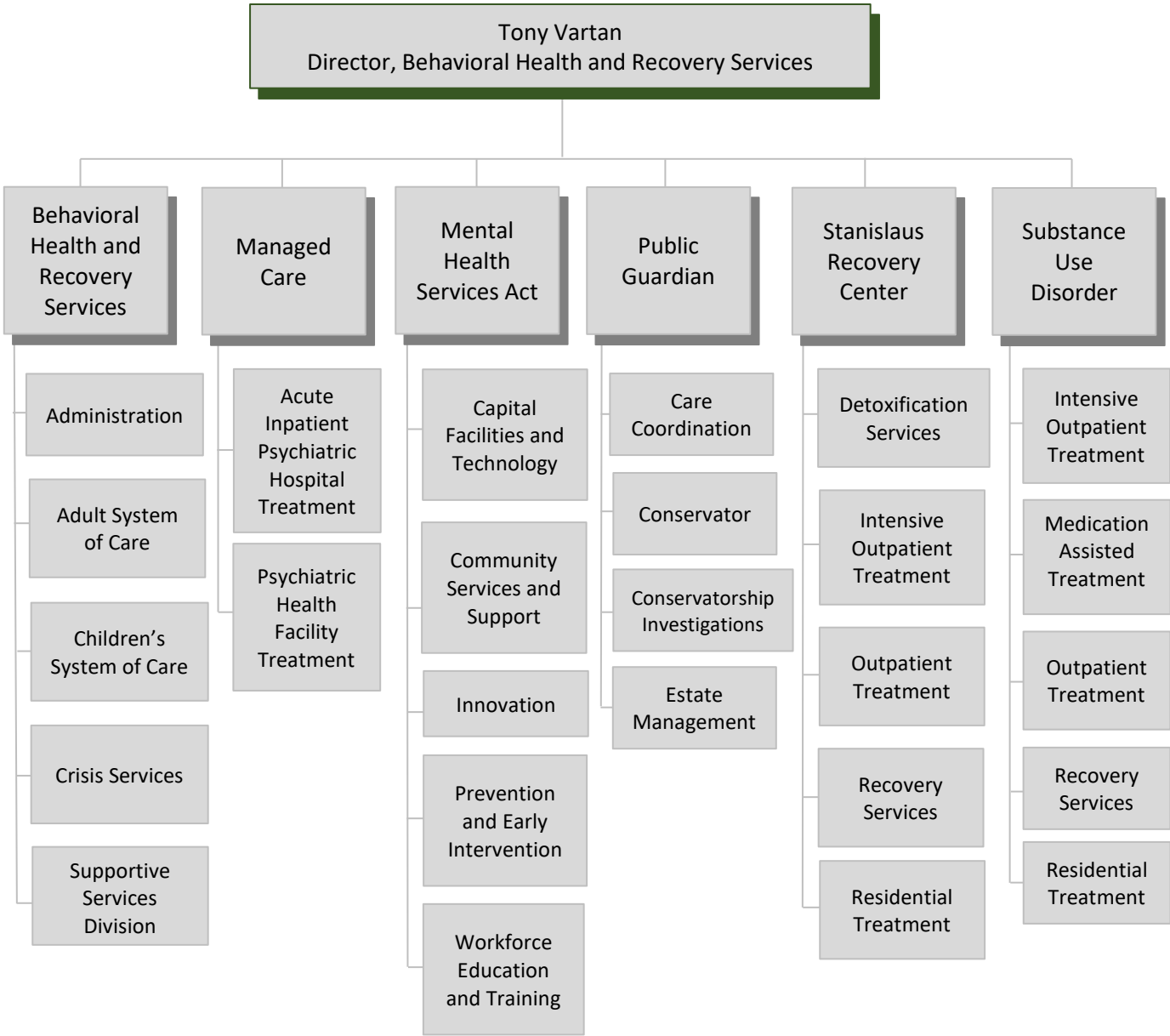
Aging and Veterans Services (AVS) Area Agency on Aging LBU (1051 AVS0001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(93,721)	\$115,228	\$0	\$0	\$0	\$0
Intergovernmental	\$4,144,507	\$5,647,101	\$6,328,224	\$6,602,727	\$8,201,231	\$1,598,504
Charges for Services and Interfund	\$374,400	\$374,400	\$374,400	\$374,400	\$374,400	\$0
Miscellaneous Revenues	\$128,377	\$114,686	\$165,000	\$165,000	\$165,000	\$0
<b>Total Revenue</b>	<b>\$4,553,563</b>	<b>\$6,251,414</b>	<b>\$6,867,624</b>	<b>\$7,142,127</b>	<b>\$8,740,631</b>	<b>\$1,598,504</b>
Use of Fund Balance/Retained Earnings	\$(200,909)	\$(266,592)	\$408,280	\$431,250	\$431,250	\$0
<b>Total Funding Sources</b>	<b>\$4,352,654</b>	<b>\$5,984,822</b>	<b>\$7,275,904</b>	<b>\$7,573,377</b>	<b>\$9,171,881</b>	<b>\$1,598,504</b>
Salaries and Benefits	\$2,328,654	\$2,659,172	\$2,893,980	\$3,003,264	\$3,646,172	\$642,908
Services and Supplies	\$186,499	\$312,524	\$1,363,984	\$1,268,190	\$1,268,190	\$0
Other Charges	\$1,913,741	\$2,771,501	\$2,714,833	\$3,145,300	\$3,966,789	\$821,489
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$426,676	\$503,768	\$460,659	\$498,736	\$568,843	\$70,107
Capital Outlays	\$46,516	\$184,814	\$385,509	\$200,948	\$264,948	\$64,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$96,104	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,902,086</b>	<b>\$6,527,883</b>	<b>\$7,818,965</b>	<b>\$8,116,438</b>	<b>\$9,714,942</b>	<b>\$1,598,504</b>
<b>General Fund Contribution</b>	<b>\$549,433</b>	<b>\$543,061</b>	<b>\$543,061</b>	<b>\$543,061</b>	<b>\$543,061</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>21</b>	<b>21</b>	<b>25</b>	<b>4</b>

AVS Stanislaus Veterans Center LBU (0100 AVS0004) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$45,114	\$60,000	\$28,853	\$28,853	\$0
Intergovernmental	\$0	\$80,000	\$80,000	\$80,000	\$80,000	\$0
Charges for Services and Interfund	\$0	\$317,732	\$309,495	\$325,969	\$325,969	\$0
Miscellaneous Revenues	\$0	\$773,658	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$1,216,504</b>	<b>\$449,495</b>	<b>\$434,822</b>	<b>\$434,822</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$1,216,504</b>	<b>\$449,495</b>	<b>\$434,822</b>	<b>\$434,822</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$212,757	\$219,578	\$214,477	\$235,765	\$21,288
Services and Supplies	\$0	\$729,451	\$775,515	\$778,729	\$778,729	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$120,760	\$201,866	\$134,378	\$133,765	\$(613)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$1,062,968</b>	<b>\$1,196,959</b>	<b>\$1,127,584</b>	<b>\$1,148,259</b>	<b>\$20,675</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$(153,535)</b>	<b>\$747,464</b>	<b>\$692,762</b>	<b>\$713,437</b>	<b>\$20,675</b>
<b>Total Allocated Positions</b>			<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

AVS Stanislaus Veterans Center LBU (1665 AVS0003) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$62,530	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$80,000	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$309,495	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$452,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$141,752	\$(141,752)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$593,777</b>	<b>\$(141,752)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$90,857	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$683,147	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$145,137	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$773,658	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(915,409)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$919,140</b>	<b>\$(141,752)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$325,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

AVS Veterans Services LBU (0100 AVS0002) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$264,003	\$354,624	\$310,572	\$310,572	\$310,572	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$2,441	\$2,056	\$7,000	\$8,500	\$0	\$(8,500)
<b>Total Revenue</b>	<b>\$266,444</b>	<b>\$356,680</b>	<b>\$317,572</b>	<b>\$319,072</b>	<b>\$310,572</b>	<b>\$(8,500)</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$266,444</b>	<b>\$356,680</b>	<b>\$317,572</b>	<b>\$319,072</b>	<b>\$310,572</b>	<b>\$(8,500)</b>
Salaries and Benefits	\$785,261	\$909,365	\$890,758	\$991,114	\$1,055,342	\$64,228
Services and Supplies	\$45,013	\$92,317	\$53,084	\$152,067	\$143,567	\$(8,500)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$59,852	\$67,207	\$71,671	\$75,255	\$83,374	\$8,119
Capital Outlays	\$0	\$40,913	\$37,527	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$890,126</b>	<b>\$1,109,802</b>	<b>\$1,053,040</b>	<b>\$1,218,436</b>	<b>\$1,282,283</b>	<b>\$63,847</b>
<b>General Fund Contribution</b>	<b>\$623,682</b>	<b>\$753,122</b>	<b>\$735,468</b>	<b>\$899,364</b>	<b>\$971,711</b>	<b>\$72,347</b>
<b>Total Allocated Positions</b>			<b>7</b>	<b>7</b>	<b>8</b>	<b>1</b>



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## Behavioral Health and Recovery Services

*We build community by providing and managing effective prevention and behavioral health services that promote the community’s capacity to achieve wellness, resilience, and recovery outcomes*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
Total Revenue	\$177,099,571	\$190,109,922
Use of Fund Balance/ Retained Earnings	\$15,782,310	\$13,793,299
Gross Costs	\$197,147,208	\$208,168,548
<b>General Fund Contributions</b>	<b>\$4,265,327</b>	<b>\$4,265,327</b>
% Funded by General Fund	2%	2%
Total Allocated Positions	492	558

## Department Services and Programs

Behavioral Health and Recovery Services (BHRS) provides integrated mental health services to adults and older adults with serious mental illness and children and youth experiencing serious emotional disturbance. Additionally, the Department provides outpatient and residential alcohol and drug treatment and prevention services and serves as Stanislaus County’s Public Guardian.

The **Behavioral Health and Recovery Services (BHRS)** division provides comprehensive psychiatric, mental health and rehabilitation services including medication, individual, group and family counseling, case coordination, assessment, and referral to other agencies and community partners depending upon the severity of the client’s condition and the level of care needed. Mental health services are provided in two systems of care: the Children’s System of Care and the Adult System of Care.

Known as the mental health division, this departmental branch also performs crisis services. It also includes the Supportive Services Division, which provides a variety of supportive services, including housing, employment, peer and family support, and advocacy. Mental health division services are highly integrated with other County departments, such as the Community Services Agency, Probation, and Sheriff’s Department. The division also provides the central fiscal and administrative support for the entire Department and is responsible for finance, budget preparation and administration, Medi-Cal billing and revenue collection, contracts administration, personnel administration and management, risk management services, quality improvement activities, facilities management, data management, training, performance measurement,

medical records maintenance, oversight to specialty mental health services, service authorization, utilization management, and Medi-Cal contract compliance.

The **Managed Care** division provides oversight of mental health treatment services provided in acute psychiatric hospitals and psychiatric health facilities.

The **Mental Health Services Act (MHSA)** division serves programs funded through California’s Proposition 63 (2004), which levies an additional 1% tax on incomes of \$1 million or greater. These programs provide expanded services to individuals with serious mental illness. Community Services and Support (CSS) is the largest component of MHSA and is focused on community collaboration, cultural competence, client, and family driven services, and systems, wellness, integrated service experiences for clients and families, employment, and housing. CSS targets unserved and underserved populations. Another component of MHSA is Prevention and Early Intervention, which provides services that promote wellness, foster health, and prevent suffering that can result from untreated mental illness. Other components of MHSA are Innovations, Capital Facilities and Technological Needs, and Workforce Education and Training.

The **Public Guardian** division has been designated by the County Board of Supervisors to serve as probate conservator for those who are unable to properly manage their financial affairs. When no family member is available or willing to act on the individual’s behalf, the Public Guardian will take control of the individual’s affairs. The Public Guardian also acts as conservator under the

Lanterman-Petris-Short (LPS) Act for persons gravely disabled as a result of a mental disorder. These individuals may require placement in a State mental institution or other facility for psychiatric treatment. The Public Guardian division manages property and/or provides for the personal care needs of the disabled individual, performs investigations to determine whether individuals should be placed on conservatorship, and once conserved, coordinates their care.

The **Stanislaus Recovery Center (SRC)** division includes a residential rehabilitation center that provides services to persons with alcohol and/or substance abuse issues and/or a co-occurring mental health diagnosis and substance use disorder. SRC provides residential treatment, outpatient services, detoxification services, outpatient treatment

services, intensive outpatient treatment, and recovery services.

**Substance Use Disorder** provides specialized alcohol and drug treatment and prevention services, including medication-assisted treatment, such as narcotic replacement therapy (e.g., Methadone), detoxification, and maintenance therapy. The division also provides residential, outpatient, intensive outpatient, and recovery services through several contracted partners. The division provides treatment in conjunction with the adult drug court program, as well as to persons incarcerated in jail facilities. Treatment is also provided for clients diagnosed with a substance use disorder and/or a co-occurring substance use disorder and mental health condition. The division also provides alcohol and drug prevention services to the County’s youth population.



## Department Summary<sup>1</sup>

Behavioral Health & Recovery Services (BHRS)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	(1,471,261)	\$3,108,114	\$762,429	\$766,176	\$766,176	\$0
Intergovernmental	\$95,649,288	\$88,092,168	\$108,316,851	\$117,932,535	\$119,204,511	\$1,271,976
Charges for Services and Interfund	\$51,592,794	\$58,765,085	\$67,698,953	\$69,817,897	\$69,817,897	\$0
Miscellaneous Revenues	\$2,379,330	\$3,769,036	\$321,338	\$321,338	\$321,338	\$0
<b>Total Revenue</b>	<b>\$148,150,151</b>	<b>\$153,734,404</b>	<b>\$177,099,571</b>	<b>\$188,837,946</b>	<b>\$190,109,922</b>	<b>\$1,271,976</b>
Use of Fund Balance/ Retained Earnings	(21,936,782)	\$5,747,194	\$15,782,310	\$14,274,292	\$13,793,299	(480,993)
<b>Total Funding Sources</b>	<b>\$126,213,369</b>	<b>\$159,481,598</b>	<b>\$192,881,881</b>	<b>\$203,112,238</b>	<b>\$203,903,221</b>	<b>\$790,983</b>
Salaries and Benefits	\$45,790,043	\$54,231,630	\$68,505,069	\$76,819,579	\$77,263,236	\$443,657
Services and Supplies	\$74,517,384	\$92,837,529	\$113,618,573	\$113,796,454	\$114,143,779	\$347,325
Other Charges	\$6,647,702	\$5,327,373	\$6,488,759	\$6,742,128	\$6,742,128	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$5,161,734	\$5,771,472	\$5,328,686	\$5,703,183	\$5,703,183	\$0
Capital Outlays	\$0	\$1,904,918	\$3,109,350	\$4,196,731	\$4,196,731	\$0
Transfers Out	\$170,574	\$1,590,880	\$116,011	\$119,491	\$119,491	\$0
Intrafund/Intradepartment	\$0	\$2,083,122	(19,240)	(1)	\$0	\$1
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$132,287,436</b>	<b>\$163,746,923</b>	<b>\$197,147,208</b>	<b>\$207,377,565</b>	<b>\$208,168,548</b>	<b>\$790,983</b>
<b>General Fund Contribution</b>	<b>\$6,074,067</b>	<b>\$4,265,326</b>	<b>\$4,265,327</b>	<b>\$4,265,327</b>	<b>\$4,265,327</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>492</b>	<b>542</b>	<b>558</b>	<b>16</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$207.4 million, funded by \$188.8 million in estimated revenue, the use of \$14.3 million in fund balance, and \$4.3 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Staffing Support for Mental Health Plan Mandates** – As part of Assembly Bill 133, California Department of Health Care Services (DHCS) has increased responsibilities for Mental Health Plans (MHP), which BHRS serves as for the County, including requirements to fully implement California Advancing and Innovating Medi-Cal (CalAIM) standards and mandates around service access, service delivery, and care coordination. To meet this mandate as of July 1, 2023, the Department is requesting to increase appropriations by \$1.1 million funded by an increase in estimated revenue of \$951,010 and the use of \$132,809 in fund balance to support eight new positions in the BHRS budget, funded by Medi-Cal Federal Financial Participation (FFP), Realignment revenue and the Department’s internal Cost Allocation Plan (CAP). These positions include:

- Five block-budgeted Behavioral Health Specialist I/II positions for treatment teams in the Adult and Children’s Systems of Care to perform engagement, assessments, timely access, and linking individuals to



additional services with the managed care plans, including Enhanced Care Management and Community Supports when an individual is eligible for these services.

- One block-budgeted Manager I/II/III position for the Fiscal and Administrative Services division to support CalAIM payment reform and additional historic funding from DHCS and grants.
- One Accountant III position for the Fiscal and Administrative Services Division to support CalAIM payment reform, Community Assistance, Recovery, and Empowerment (CARE) Court, and additional historic funding from DHCS and grants.
- One Accounting Technician position to support CalAIM payment reform, new employee reimbursement process, CARE Court, and additional historic funding from DHCS and grants.

**Quality Outpatient Treatment and Expanded Mobile Crisis Services** – Based on the Core Treatment Model (CTM), teams have approximately 200 Assertive Community Treatment level clients who require multiple contacts per week and longer engagement of service utilization. Peer support staff caseloads are above capacity, and they are not able to support any other clients in need. In addition, the Department has had difficulty in recruiting and maintaining two part-time staff for Peer Support to individuals contacted through the Community Crisis Mobile Unit (CCMU) Team. It is recommended to increase appropriations and estimated revenue by \$299,184 to make the following staff adjustments in the BHRS budget, funded by Medi-Cal FFP and Realignment revenue:

- Add one block-budgeted Clinical Services Technician I/II position to provide recovery and peer support services.
- Due to the consolidation of the Access Line with the Behavioral Health Crisis and Support Line, the Department had two block-budgeted Clinical Services Technician I/II positions that were to be deleted. The Department has identified a need to utilize these positions. To maintain position control, it is recommended to delete the two positions related to the Access Line and add two block-budgeted Clinical Services Technician I/II positions to support outpatient treatment and to expand mobile crisis response to reduce caseloads to a manageable level.

**Workforce Development and Training** – The Department is expanding the Workforce Development and Training division to support CTM teams on new CalAIM initiatives and to develop and implement a comprehensive Workforce Development and Training Plan (WD&T). The WDTP will include a wide variety of evidence-based practices, which will allow staff and contracted partners to provide high-quality treatment and supportive services intended to increase client functioning and decrease impairment, and to develop a robust performance measurement system. It is recommended to increase appropriations and estimated revenue by \$628,446 for the following positions, funded through the Department’s internal Cost Allocation Plan (CAP):

- Add one Staff Services Coordinator position to assist the Manager with direct supervision, staff development, training, performance evaluation of Director of Volunteer services, contracted clinical supervisors, and internship programs.
- Add one Behavioral Health Coordinator position to serve as the Substance Use Disorder training supervisor.
- Add one Staff Services Analyst position to monitor workforce training performance and develop performance outcomes.
- Add two Behavioral Health Specialist I/II positions to serve as trainers to support the Mental Health and Substance Use Disorder Systems of Care.
- Delete one block-budgeted Mental Health Clinician I/II position and add one block-budgeted Behavioral Health Specialist I/II position to resolve an underfill.
- Transfer one Staff Services Coordinator position from the Stanislaus Recovery Center budget unit to support workforce development and training.

**Classification Corrections** – The Department is experiencing significant impacts related to regulatory changes enacted by DHCS under the CalAIM initiative. To address the requirement for increased audits and treatment plan documentation, and challenges recruiting for clinical positions to perform an administrative duty, it is recommended to decrease appropriations and estimated Medi-Cal FFP revenue by \$41,653 due to the following technical requests:

- Delete one vacant, block-budgeted Mental Health Clinician I/II position and add one Staff Services Analyst position.
- Delete three vacant, block-budgeted Mental Health Clinician I/II positions and add three Mental Health Clinician III positions.

**Vehicle Leases** – Increase appropriations and estimated revenue by \$49,200 to lease four new vehicles; two will be used by BHRS Information Technology (IT) to transport equipment to BHRS locations throughout the County and two will be used by the CCMU to respond to clients in the community experiencing behavioral health crises and to support law enforcement.

### **Mental Health Services**

**Staffing Support for Mental Health Plan Mandates** – Similar to the request in BHRS, as part of Assembly Bill 133, DHCS has increased responsibilities for the MHP, including requirements to fully implement CalAIM to implement new standards and mandates around service access, service delivery, and care coordination. To meet this mandate as of July 1, 2023, it is recommended to increase appropriations and estimated revenue by \$930,430, funded by Medi-Cal FFP, Mental Health Services Act (MHSA) revenue, and the Department’s internal CAP for the following positions:

- Add four block-budgeted Behavioral Health Specialist I/II positions to assist with service delivery, monitoring, tracking, and reporting required to meet these additional CalAIM requirements and support BHRS’ compliance with increasing regulatory demands.
- Add one block-budgeted Behavioral Health Specialist I/II position to the Turlock Behavioral Health Services Team to support a wellness level of care in the south and west County regions.
- Add one block-budgeted Behavioral Health Specialist I/II position to the Behavioral Health Outreach and Engagement program to support the Behavioral Health Quality Improvement Program Performance Improvement Project to ensure clients who visit the emergency room receive follow-up for Substance Use Disorder and Mental Illness.
- Add one Mental Health Coordinator to the Adult Assessment and Care Coordination Team.

**Updated MHSA Three-Year Plan for Prevention Services** – The MHSA stakeholder community has provided input on the need to increase Prevention and Early Intervention (PEI) services in unserved and underserved areas of the County. The MHSA Three-Year Plan Update will be brought to the Board of Supervisors for consideration on June 20, 2023, and it is a requirement that the Department’s Three-Year Plan and Budget align. It is recommended to increase appropriations and estimated MHSA revenue by \$963,073 to support the following:

- Add one Staff Services Analyst position with an annual cost of \$132,073 to provide increased education to the community on access to general mental health including ways to improve, foster mental and emotional well-being, and be able to identify and understand behavioral health services and access points. This is funded by estimated MHSA revenue.
- Increase appropriations and estimated MHSA revenue by \$831,000 for the provision increasing MHSA community outreach programs:
  - \$219,000 for PEI Contracts to support the Promotores/Community Behavioral Health Outreach Workers.

- \$512,000 for the provision of increasing Community Based Cultural and Ethnic Engagement for the unserved and underserved population.
- \$100,000 to create a new Suicide Prevention Coalition program.

**Loan Repayment and Internship Programs** – Increase appropriations by \$1.1 million to provide \$200,000 in match funding for the Workforce Education and Training Central Regional Partnership loan repayment and other retention programs and \$900,000 to expand training and technical assistance programs and the development of a new paid internship program. These programs will be funded by MHSAs fund balance. As of February 28, 2023, MHSAs fund balance was \$20.4 million, with Fiscal Year 2023 use of fund balance estimated at \$15.5 million.

**New Electronic Health Record** – To support implementation of services and payment reform under CalAIM, the Department needs to implement a new Electronic Health Record (HER) and technological improvements. An increase in appropriations of \$1.4 million funded by \$901,511 in MHSAs revenue and \$526,489 in fund balance will cover the software subscription fees for the new EHR in the amount of \$928,000 and \$500,000 for infrastructure upgrades to improve network uptime, increase security to protect the network, and to continue a hardware refresh to improve connectivity and ensure access.

**Family, Peer, and Community Support** – To strengthen the Core Treatment Model under the Family, Peer, and Community Support initiative, it is recommended to increase appropriations and estimated MHSAs revenue by \$660,221 to fund the following positions:

- Add one block-budgeted Clinical Services Technician I/II position to address peer support services caseloads that are over the caseload capacity; current caseloads are 1:40.
- Add one Behavioral Health Coordinator to provide supervision of peer and family supportive services due to a ratio of caseloads over staffing capacity of 1:14.
- Add one Behavioral Health Specialist I/II position to provide a variety of skilled case management services to individuals and their families in the Housing Supportive Services program. The capacity of new housing units will be increased by 28 units by May 1, 2023.
- Add one Manager I/II/III to assist with leadership and administrative duties due to increased peer support caseloads and expanded housing projects.

**Vehicle Leases** – An increase in appropriations and estimated revenue of \$28,800 is recommended to lease two new vehicles.

- One new vehicle lease will support the WD&T division to transport supplies (audio/video equipment), training materials, setup materials, and staff to provide off-site training at various program sites throughout the County.
- The Department will replace a vehicle for an Adult Behavioral Health Services Team (BHST), which was totaled in an accident in 2022. This BHST has the widest catchment area to serve daily and provides crisis intervention and support and intensive outpatient mental health services to communities located in the west and east sides of the County. The vehicle is needed to transport clients to treatment.

**Building Administrative Infrastructure and Capabilities Initiative** – An increase in appropriations of \$4.3 million for structures and improvements is recommended, funded by MHSAs fund balance. Included in this recommendation are the following:

- \$482,000 to develop a BHRS Master Facility Plan.
- \$3 million to fund site improvements at 800 Scenic Dr. for the One Stop Shop for the Supportive Services Facility Project, approved by the Board of Supervisors on January 24, 2023 (Resolution #2023-0040).
- Technical adjustments to right-size the budget including an increase of \$39,000 in Services and Supplies and an increase of \$742,000 for the internal cost allocations.

**Stanislaus Recovery Center** – Add one Behavioral Health Coordinator position to oversee the Substance Use Disorder (SUD) Outpatient treatment program offset by the transfer out of one Staff Services Coordinator position into the BHRS budget unit to support the WD&T program. There is no material fiscal impact.

#### **Substance Use Disorder**

**Quality Assurance and Regulatory Compliance** – Increase appropriations and estimated Medi-Cal FPP and 2011 Realignment revenue by \$124,456 to add one Behavioral Health Specialist I/II to support compliance with new requirements for the Drug MediCal Organized Delivery System (DMC-ODS) plans, including new CalAIM Standard Terms and Conditions and ongoing regulatory guidance notices. This position will assist with the monitoring, tracking, and reporting required to meet these additional CalAIM requirements and support DMC-ODS compliance with increasing regulatory demands.

**Substance Abuse Block Grant Performance Goals** – Increase appropriations and estimated revenue by \$32,243 to delete one Clinical Services Technician I/II position and add one Staff Services Analyst position to meet community prevention services needs and perform Substance Abuse Block Grant (SABG) performance goals. The Department will provide large group facilitation and coordination of SUD prevention presentations to youth, community members, and boards, in addition to data analysis and outcome measurement duties with a heavy focus on data around overdose and poisonings deaths while working in conjunction with the Stanislaus County Coroner’s Office and the Health Services Agency Epidemiologist. The duties for this position align with the responsibilities of a Staff Services Analyst rather than a Clinical Services Technician. This position is funded with SABG funding.

**Classification Corrections** – Similar to the correction made in the BHRS budget unit, the Department is experiencing significant impacts related to regulatory changes enacted by DHCS under the CalAIM initiative. To address the requirement for increased audits and treatment plan documentation, and challenges recruiting for clinical positions to perform administrative duty, the following staffing adjustments are recommended. There is no material fiscal impact.

- Delete one Mental Health Clinician I/II vacant position and add one Staff Services Analyst.
- Delete one Mental Health Clinician I/II vacant position and add one Mental Health Clinician III position.

#### **Technical Adjustments**

- The Community Assistance, Recovery, and Empowerment (CARE) Act was established under Senate Bill (SB) 1338 (Chapter 319, Statutes of 2022). BHRS is one of seven counties in Cohort 1 that will be implementing CARE Court by October 1, 2023. There are 15 staff positions associated with this program that were approved in Board Res. No. 2023-0167. An increase in appropriations and estimated revenue of \$3.4 million is recommended in the BHRS budget unit for CARE Court Cohort 1 implementation funding.
- A decrease in appropriations and estimated revenue of \$427,285 in the Managed Care budget unit will remove escalators from the Spending Plan to align with the 2023 Adopted Budget.
- A decrease in appropriations and estimated revenue of \$626,718 in the Mental Health Services Act budget unit will remove contract services from the budget for the Adult Residential Facility program; the Department is providing the service.
- An increase in appropriations and estimated revenue of \$1.6 million in the Substance Use Disorder budget unit will reappropriate previously approved Board actions to expand capacity at Valley Recovery Resources (Res. No. 2023-0108) and transfer Genesis clients to Aegis (Res. No. 2023-0040).
- Four technical adjustments will net to a decrease in appropriations of \$722,783 and revenue of \$711,234, resulting in a \$11,549 decrease in use of fund balance, reflecting adjustments in the Department Cost Allocation Plan in the following budget units: BHRS (\$864,841), Public Guardian (\$11,549), Stanislaus Recovery Center (\$12,518) and Substance Use Disorder (\$141,089).

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$208.2 million, funded by \$190.1 million in estimated revenue, \$13.8 million in use of departmental fund balance, and \$4.3 million in Net County Cost. This is an increase of \$790,983 from 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Access, Crisis, and Medication Services Manager IV Position** – The position will have oversight of the Department’s Access, Crisis, and Support line, 24/7 crisis emergency services, including several mobile crisis response units, the new Medi-Cal mandate to provide the 988 Suicide and Crisis Lifeline, suicide prevention services, Family Urgent Response System, and the regional crisis continuum for both adults and children. The total annual cost of the position is \$220,938 and will be split evenly between the Behavioral Health and Recovery Services (BHRS) and Mental Health Services Act (MHSA) budgets, \$110,469 per budget unit, with the position allocated in the BHRS budget. The position will be funded with a combination of Medi-Cal Administrative revenue, 2011 Realignment, and the use of Mental Health Services Act (MHSA) fund balance.

**Chief of Education, Partnership, and Engagement Manager IV Position** – The position will plan, lead, direct, develop, and manage policies, leadership staff, strategic initiatives, resources, and partnerships for the following divisions: Workforce Development and Training, Mental Health Services Act Policy and Planning, Behavioral Health Equity, and Prevention Services. This position will assist with span of control concerns; currently 10 managers are directly reporting to the Assistant Director. This position will have oversight over seven new grants the Department has received over the past nine months, and there are more grant applications in process. The annual cost of the position is \$222,720, funded by the use of MHSA fund balance; the position will be allocated in the MHSA budget unit.

**New Electronic Health Record Subscription** – Increase appropriations and estimated revenue by \$213,755 for the Substance Use Disorder portion of the subscription fees for the new Electronic Health Record funded by 2011 Realignment base allocation increase.

**Technical Adjustments** – Adjustments to right-size the 2024 Adopted Budget total \$133,570 in appropriations and revenue to adjust for a previously approved Board agenda items and an increase of \$814,182 to adjust 1991 and 2011 Realignment base allocations per the Governors’ May Revise of the Fiscal Year 2023-24 budget resulting in a \$814,182 decrease in the use of departmental fund balance.

*Previously Approved Board Items* – Increase appropriations and estimated revenue by \$133,570 for the Embedded Neighborhood Mental Health Team (Res. No. 2023-0245).

*Other right-sizing* – Increase projected 1991 (\$351,993) and 2011 (\$462,189) Realignment base allocation based on the Governors May Revise Fiscal Year 2023-24 budget resulting in a decreased use of fund balance.

**Recommendation:** Increase appropriations by \$790,983, funded by \$1.3 million in estimated revenue, resulting in a \$480,993 decrease in the use of departmental fund balance.

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

Legal Budget Unit	Available Fund Balance/ Retained Earnings as of July 1, 2023	Budgeted Use for Fiscal Year 2024
Behavioral Health and Recovery Services	\$ 31,182,609	\$ (681,373)
Managed Care	\$ (233,211)	\$ -
Mental Health Services Act	\$ 17,230,363	\$ 14,099,229
Public Guardian	\$ 1,206,806	\$ 375,443
Stanislaus Recovery Center	\$ 3,126,545	
Substance Use Disorder	\$ 4,856,758	
<b>Behavioral Health and Recovery Services Total</b>	<b>\$ 57,369,870</b>	<b>\$ 13,793,299</b>

The negative fund balance in Managed Care is a year-end accounting timing issue. The fund does not maintain a fund balance as any operating deficit is absorbed by the Behavioral Health and Recovery Services positive fund balance. The Department is preparing a Fiscal Year 2023 year-end post-close entry to recognize the final Realignment allocation and transfer of fund balance from the Behavioral Health and Recovery Services budget unit.

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 558 positions, an increase of 66 positions over the 2023 Adopted Budget allocation. On January 24, 2023 (Res. No. 2023-0037), four positions were added to support additional responsibilities and requirements under CalAIM, implementation of the CARE Court program. The 2023 Midyear Financial Report included a net addition of one position to support operations. On April 18, 2023 (Res. No. 2023-0167), 14 positions were added to create a new Behavioral Health Services Team (BHST) to implement the CARE Act program and one position to support recruitment functions. On May 2, 2023 (Res. No. 2023-0213), two positions were added to lead the Integrated Care Center (ICC) planning and implementation. The 2024 Proposed Budget included a net addition of 28 positions to support a variety of new mandates. On July 18, 2023 (Res. No. 2023-0374), 14 positions were added to implement the Forensic Services expansion by creating a new Behavioral Health Services Team (BHST).

**Staffing Recommendation:** It is recommended to add one Manager IV position in BHRS to serve as the Chief of Access, Crisis, and Medication Services division and one Manager IV position in MHSA to serve as the Chief of Education, Partnership and Engagement. It is also recommended to reclassify downward four block-budgeted Psychiatric Nurse I/II positions to block-budgeted Mental Health Clinician I/II.

**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 conservatees 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<sup>1</sup>

Behavioral Health and Recovery Services (BHRS) LBU (1501 BHRS001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(834,153)	\$1,398,327	\$69,060	\$71,132	\$71,132	\$0
Intergovernmental	\$33,742,314	\$36,633,234	\$40,491,925	\$45,075,277	\$45,999,928	\$924,651
Charges for Services and Interfund	\$20,826,287	\$18,333,888	\$22,693,805	\$23,513,810	\$23,513,810	\$0
Miscellaneous Revenues	\$2,291,866	\$2,234,466	\$321,338	\$321,338	\$321,338	\$0
<b>Total Revenue</b>	<b>\$56,026,314</b>	<b>\$58,599,915</b>	<b>\$63,576,128</b>	<b>\$68,981,557</b>	<b>\$69,906,208</b>	<b>\$924,651</b>
Use of Fund Balance/Retained Earnings	\$(15,992,074)	\$(9,117,951)	\$0	\$132,809	\$(681,373)	\$(814,182)
<b>Total Funding Sources</b>	<b>\$40,034,240</b>	<b>\$49,481,964</b>	<b>\$63,576,128</b>	<b>\$69,114,366</b>	<b>\$69,224,835</b>	<b>\$110,469</b>
Salaries and Benefits	\$24,602,642	\$28,633,581	\$36,029,281	\$41,438,667	\$41,549,135	\$110,468
Services and Supplies	\$22,182,191	\$26,780,285	\$34,689,143	\$35,238,232	\$35,238,232	\$0
Other Charges	\$843,076	\$765,330	\$1,311,715	\$1,705,523	\$1,705,523	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$2,592,244	\$2,886,817	\$2,467,259	\$2,826,278	\$2,826,278	\$0
Capital Outlays	\$0	\$11,725	\$179,350	\$184,731	\$184,731	\$0
Transfers Out	\$60,567	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(7,875,592)	\$(8,948,592)	\$(10,453,438)	\$(11,631,883)	\$(11,631,882)	\$1
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$42,405,128</b>	<b>\$50,129,147</b>	<b>\$64,223,310</b>	<b>\$69,761,548</b>	<b>\$69,872,017</b>	<b>\$110,469</b>
<b>General Fund Contribution</b>	<b>\$2,370,888</b>	<b>\$647,182</b>	<b>\$647,182</b>	<b>\$647,182</b>	<b>\$647,182</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>263</b>	<b>296</b>	<b>311</b>	<b>15</b>

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information



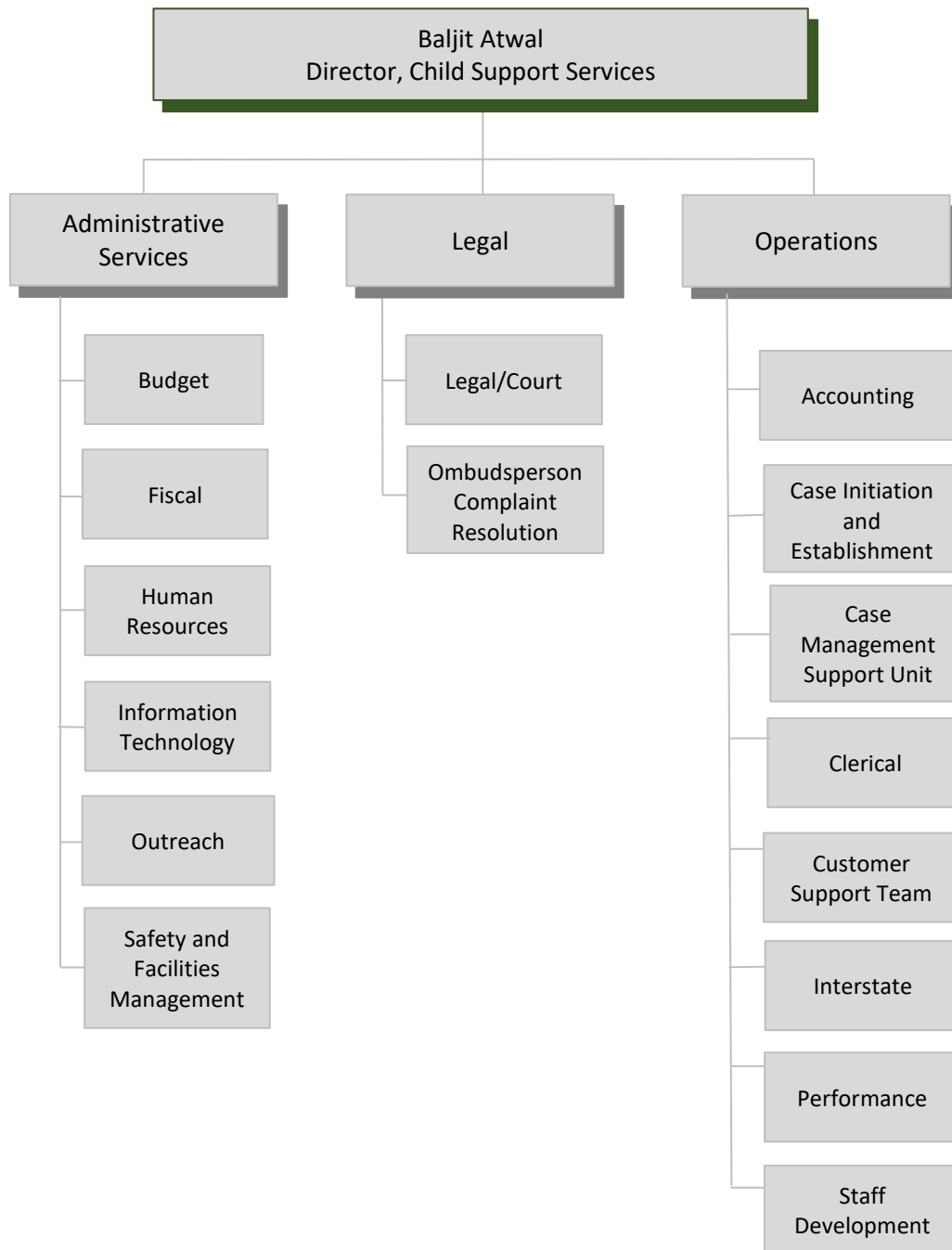
BHRS Managed Care LBU (1504 BHRS002)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$359,013	\$421,857	\$430,099	\$430,099	\$430,099	\$0
Intergovernmental	\$11,171,020	\$10,526,418	\$10,390,738	\$10,398,818	\$10,398,818	\$0
Charges for Services and Interfund	\$2,569,132	\$2,660,160	\$3,691,340	\$3,691,340	\$3,691,340	\$0
Miscellaneous Revenues	\$60,567	\$14,745	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$14,159,732</b>	<b>\$13,623,179</b>	<b>\$14,512,177</b>	<b>\$14,520,257</b>	<b>\$14,520,257</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$20,719	\$212,492	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$14,180,451</b>	<b>\$13,835,671</b>	<b>\$14,512,177</b>	<b>\$14,520,257</b>	<b>\$14,520,257</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$8,506,837	\$9,746,763	\$9,723,269	\$9,723,269	\$9,723,269	\$0
Other Charges	\$5,419,864	\$3,819,549	\$4,519,550	\$4,519,550	\$4,519,550	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercountry Expenditures	\$181	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$253,569	\$269,358	\$269,358	\$277,438	\$277,438	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$14,180,451</b>	<b>\$13,835,671</b>	<b>\$14,512,177</b>	<b>\$14,520,257</b>	<b>\$14,520,257</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

BHRS Mental Health Services Act LBU (1507 BHRS006)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(1,381,957)	\$1,783,498	\$207,400	\$207,400	\$207,400	\$0
Intergovernmental	\$41,010,030	\$27,131,659	\$44,911,298	\$49,234,954	\$49,368,524	\$133,570
Charges for Services and Interfund	\$13,805,070	\$16,840,685	\$22,648,387	\$22,550,381	\$22,550,381	\$0
Miscellaneous Revenues	\$19,935	\$(7,202)	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$53,453,077</b>	<b>\$45,748,639</b>	<b>\$67,767,085</b>	<b>\$71,992,735</b>	<b>\$72,126,305</b>	<b>\$133,570</b>
Use of Fund Balance/Retained Earnings	\$(4,467,509)	\$20,816,081	\$15,511,972	\$13,766,040	\$14,099,229	\$333,189
<b>Total Funding Sources</b>	<b>\$48,985,568</b>	<b>\$66,564,720</b>	<b>\$83,279,057</b>	<b>\$85,758,775</b>	<b>\$86,225,534</b>	<b>\$466,759</b>
Salaries and Benefits	\$11,602,392	\$14,549,952	\$18,169,552	\$20,488,788	\$20,821,977	\$333,189
Services and Supplies	\$30,696,687	\$40,580,647	\$53,305,598	\$51,416,826	\$51,550,396	\$133,570
Other Charges	\$89,068	\$106,058	\$154,480	\$187,915	\$187,915	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercountry Expenditures	\$1,334,890	\$1,568,484	\$1,403,589	\$1,375,332	\$1,375,332	\$0
Capital Outlays	\$0	\$1,514,904	\$2,930,000	\$4,012,000	\$4,012,000	\$0
Transfers Out	\$110,008	\$89,965	\$116,011	\$119,491	\$119,491	\$0
Intrafund/Intradepartment	\$5,196,814	\$8,154,710	\$7,199,827	\$8,158,423	\$8,158,423	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$49,029,858</b>	<b>\$66,564,720</b>	<b>\$83,279,057</b>	<b>\$85,758,775</b>	<b>\$86,225,534</b>	<b>\$466,759</b>
<b>General Fund Contribution</b>	<b>\$44,290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>118</b>	<b>131</b>	<b>132</b>	<b>1</b>

BHRS Public Guardian LBU (1503 BHRS004)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$4	\$20	\$515	\$530	\$530	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$167,290	\$408,904	\$150,432	\$154,946	\$154,946	\$0
Miscellaneous Revenues	\$1,813	\$26,097	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$169,106</b>	<b>\$435,022</b>	<b>\$150,947</b>	<b>\$155,476</b>	<b>\$155,476</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(472,296)	\$(332,575)	\$270,338	\$375,443	\$375,443	\$0
<b>Total Funding Sources</b>	<b>\$(303,190)</b>	<b>\$102,447</b>	<b>\$421,285</b>	<b>\$530,919</b>	<b>\$530,919</b>	<b>\$0</b>
Salaries and Benefits	\$2,248,168	\$2,526,714	\$2,904,305	\$2,991,435	\$2,991,435	\$0
Services and Supplies	\$453,578	\$479,813	\$360,707	\$371,528	\$371,528	\$0
Other Charges	\$26,311	\$33,373	\$30,000	\$30,900	\$30,900	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$258,031	\$298,532	\$330,947	\$340,875	\$340,875	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$348,192	\$382,158	\$413,471	\$414,326	\$414,326	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,334,280</b>	<b>\$3,720,590</b>	<b>\$4,039,430</b>	<b>\$4,149,064</b>	<b>\$4,149,064</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$3,637,470</b>	<b>\$3,618,144</b>	<b>\$3,618,145</b>	<b>\$3,618,145</b>	<b>\$3,618,145</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>24</b>	<b>24</b>	<b>24</b>	<b>0</b>

BHRS Stanislaus Recovery Center LBU (1505 BHRS005)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(63,173)	\$105,336	\$21,288	\$21,926	\$21,926	\$0
Intergovernmental	\$1,649,740	\$2,844,481	\$2,664,105	\$2,756,546	\$2,756,546	\$0
Charges for Services and Interfund	\$3,965,707	\$5,861,162	\$4,596,502	\$4,734,398	\$4,734,398	\$0
Miscellaneous Revenues	\$3,053	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$5,555,328</b>	<b>\$8,810,979</b>	<b>\$7,281,895</b>	<b>\$7,512,870</b>	<b>\$7,512,870</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(876,288)	\$(1,538,525)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$4,679,040</b>	<b>\$7,272,454</b>	<b>\$7,281,895</b>	<b>\$7,512,870</b>	<b>\$7,512,870</b>	<b>\$0</b>
Salaries and Benefits	\$3,359,596	\$3,909,106	\$5,243,059	\$5,400,350	\$5,400,350	\$0
Services and Supplies	\$889,962	\$1,056,159	\$1,385,510	\$1,427,075	\$1,427,075	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$432,187	\$458,431	\$563,821	\$580,736	\$580,736	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$1,500,915	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$4,345	\$347,842	\$89,505	\$104,709	\$104,709	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,686,089</b>	<b>\$7,272,453</b>	<b>\$7,281,895</b>	<b>\$7,512,870</b>	<b>\$7,512,870</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$7,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>40</b>	<b>40</b>	<b>40</b>	<b>0</b>

BHRS Substance Use Disorder LBU (1502 BHRS003)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$449,005	\$(600,925)	\$34,067	\$35,089	\$35,089	\$0
Intergovernmental	\$8,076,183	\$10,956,377	\$9,858,785	\$10,466,940	\$10,680,695	\$213,755
Charges for Services and Interfund	\$10,259,309	\$14,660,287	\$13,918,487	\$15,173,022	\$15,173,022	\$0
Miscellaneous Revenues	\$2,097	\$1,500,930	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$18,786,594</b>	<b>\$26,516,670</b>	<b>\$23,811,339</b>	<b>\$25,675,051</b>	<b>\$25,888,806</b>	<b>\$213,755</b>
Use of Fund Balance/Retained Earnings	\$(149,334)	\$(4,292,328)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$18,637,260</b>	<b>\$22,224,342</b>	<b>\$23,811,339</b>	<b>\$25,675,051</b>	<b>\$25,888,806</b>	<b>\$213,755</b>
Salaries and Benefits	\$3,977,245	\$4,612,277	\$6,158,872	\$6,500,339	\$6,500,339	\$0
Services and Supplies	\$11,788,128	\$14,193,863	\$14,154,346	\$15,619,524	\$15,833,279	\$213,755
Other Charges	\$269,383	\$603,061	\$473,014	\$298,240	\$298,240	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$544,201	\$559,208	\$563,070	\$579,962	\$579,962	\$0
Capital Outlays	\$0	\$378,289	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$2,072,673	\$1,877,645	\$2,462,037	\$2,676,986	\$2,676,986	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$18,651,630</b>	<b>\$22,224,342</b>	<b>\$23,811,339</b>	<b>\$25,675,051</b>	<b>\$25,888,806</b>	<b>\$213,755</b>
<b>General Fund Contribution</b>	<b>\$14,370</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>47</b>	<b>51</b>	<b>51</b>	<b>0</b>



251 East Hackett Road, Modesto, CA 95358 Tel: (866) 901-3212

[www.stanocdcss.org](http://www.stanocdcss.org)

## Child Support Services

*We build community by promoting 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*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$17,423,543	\$17,433,543
<b>Use of Fund Balance/ Retained Earnings</b>	\$0	\$184,006
<b>Gross Costs</b>	\$17,423,543	\$17,617,549
<b>General Fund Contributions</b>	<b>\$0</b>	<b>\$0</b>
<b>% Funded by General Fund</b>	<b>0%</b>	<b>0%</b>
<b>Total Allocated Positions</b>	<b>147</b>	<b>148</b>

## Department Services and Programs

The Department of Child Support Services (DCSS) collects and distributes child support; locates parents and employers; establishes parentage; establishes and enforces child support and medical support orders; provides legal representation of the County in child support matters and child support services for cases when a parent resides out of State.

The **Administrative Services** division provides central administrative support for the Department and is responsible for finance and budget preparation and administration; expenditure claim processing for State and Federal funding; accounts payable; payroll processing; contract administration; personnel administration, information technology administration; staff development and training; safety and injury management; and management and long-range workforce planning. This division is also responsible for facilities maintenance and equipment management.

The **Legal** division oversees all legal actions filed and all legal work completed by DCSS. These actions include establishing parentage judgments, enforcing court and medical orders for child support, and modifying existing orders as needed. The Legal unit ensures that DCSS complies with State and Federal regulations and statutes governing the child support program and ensures the rights of parents of Stanislaus County are protected and enforced with the highest degree of fairness and due process.

The Legal unit directs and provides guidance for every legal enforcement action in a variety of forums to ensure the children of Stanislaus County have the

financial support they need. This includes enforcing support orders from other states and countries and enforcing support orders through legal action in family law, Workers’ Compensation, personal injury, and bankruptcy cases. The Legal unit also includes the Ombudsperson and Complaint Resolution staff. These staff work with customers who are not satisfied with the assistance they receive from the Department. They work to explain the rights and responsibilities of each customer and endeavor to resolve issues before they become formal complaints. If a complaint is filed, Complaint Resolution staff independently investigate and review customers’ cases to provide a resolution in writing.

The **Operations** division collects child support; locates parents and employers; establishes parentage; and enforces these orders while applying Federal and State guidelines and regulations. Operations staff work closely with customers to educate them about regulations and documents to achieve a common vision wherein children can rely on their parents for the financial, medical, and emotional support they need. Customers include parents, employers, attorneys, and other County and State agencies. Operations staff is responsible for determining the next applicable action on case files which may include modifying support orders, serving Income Withholding Orders, filing liens, processing incoming mail and documents, and sending legal documents to court.

## Department Summary<sup>1</sup>

Department of Child Support Services (DCSS)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	(11,349)	\$43,005	\$15,000	\$25,000	\$25,000	\$0
Intergovernmental	\$14,308,881	\$14,980,405	\$17,408,543	\$17,408,543	\$17,408,543	\$0
Charges for Services and Interfund	\$8,695	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$4,911	(17,176)	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$14,311,139</b>	<b>\$15,006,234</b>	<b>\$17,423,543</b>	<b>\$17,433,543</b>	<b>\$17,433,543</b>	<b>\$0</b>
Use of Fund Balance/ Retained Earnings	\$178,223	\$505,674	\$0	\$184,006	\$184,006	\$0
<b>Total Funding Sources</b>	<b>\$14,489,362</b>	<b>\$15,511,908</b>	<b>\$17,423,543</b>	<b>\$17,617,549</b>	<b>\$17,617,549</b>	<b>\$0</b>
Salaries and Benefits	\$12,390,778	\$13,102,994	\$14,916,213	\$15,131,409	\$15,131,409	\$0
Services and Supplies	\$951,133	\$952,566	\$1,074,176	\$978,195	\$978,195	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,154,187	\$1,436,570	\$1,433,154	\$1,507,945	\$1,507,945	\$0
Capital Outlays	\$165,753	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$19,778	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$14,661,851</b>	<b>\$15,511,907</b>	<b>\$17,423,543</b>	<b>\$17,617,549</b>	<b>\$17,617,549</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$172,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>147</b>	<b>148</b>	<b>148</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$17.6 million funded by \$17.4 million in estimated revenue and \$184,006 in use of fund balance. The following are highlights from the 2024 Proposed Budget.

**Staffing** – Add one Staff Services Analyst position, budgeted at 10 months due to recruitment time, for staff training and development to assist with retention and recruitment efforts. The annual cost of the position is \$118,000 and will be partially offset by the deletion of one Account Clerk III position and the use of department fund balance.

### Technical Adjustments

- A technical adjustment increasing appropriations by \$154,712 is needed for a cost-of-living increase of 3% that was not applied to the 2024 Spending Plan due to flat funding from the State. This will be partially

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

offset by an increase of \$10,000 in interest revenue and the remaining \$144,712 will be funded by the use of Department fund balance.

- A technical adjustment decreasing appropriations by \$44,017 is needed to right size to current projections and to balance the budget with flat funding.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$17.6 million, funded by \$17.4 million in estimated revenue and the use of \$184,006 in fund balance. This is consistent with that included in the 2024 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, 2023	Budgeted Use for Fiscal Year 2024
Child Support Services	\$ (154,051)	\$ 184,006
<b>Child Support Services Total</b>	<b>\$ (154,051)</b>	<b>\$ 184,006</b>

The negative fund balance is due to a timing issue related to expenditure claims for reimbursement of program costs. The department receives an advance of 1/12<sup>th</sup>, or \$1,450,712, of the total annual Federal and State allocation monthly. On a quarterly basis, the total expenditures are compared to the total advances for that quarter and are adjusted for any prior quarter true-up savings/deficits. The average expenditure claims for third quarter (Jan-Mar) of the Federal Fiscal Year were below the monthly advance due to the department’s delay in processing payables as new staff was onboarded resulting in a decreased amount in the June advance. The payables were processed and captured in the fourth quarter claim (Apr-June). The Department anticipates a full reimbursement in September which will bring the fund balance to a positive amount and will be able to cover the budgeted use of fund balance for Fiscal Year 2024.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 148 positions, an increase of one position over the 2023 Adopted Budget allocation. The 2023 Midyear Financial Report included the addition of one position to support the Department’s HR operations.

## 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.

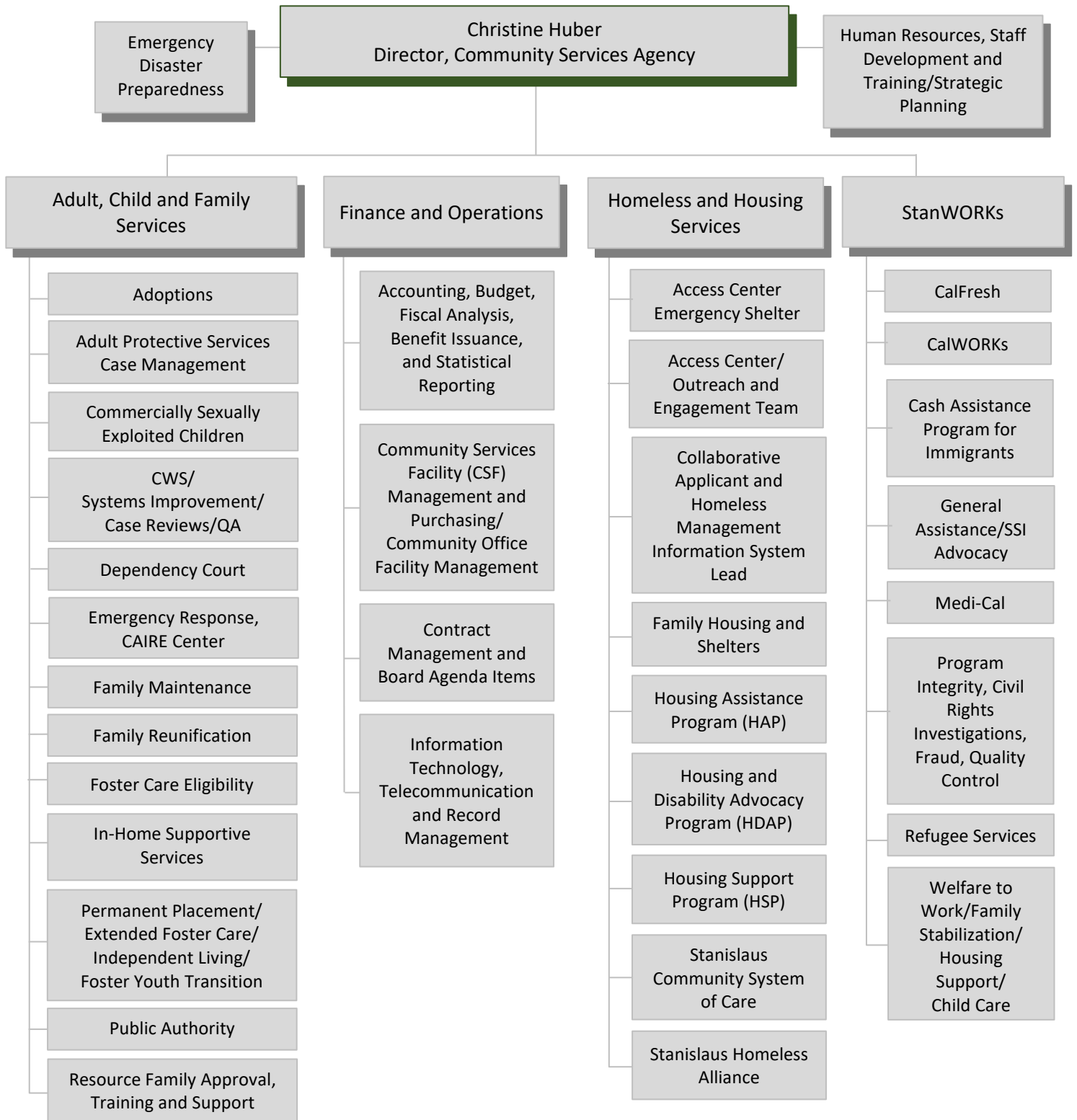
Individual schedule for this budget is detailed as follows.

**Legal Budget Unit (LBU) Schedules<sup>2</sup>**

Department of Child Support Services LBU (1071 DCSS001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(11,349)	\$43,005	\$15,000	\$25,000	\$25,000	\$0
Intergovernmental	\$14,308,881	\$14,980,405	\$17,408,543	\$17,408,543	\$17,408,543	\$0
Charges for Services and Interfund	\$8,695	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$4,911	\$(17,176)	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$14,311,139</b>	<b>\$15,006,234</b>	<b>\$17,423,543</b>	<b>\$17,433,543</b>	<b>\$17,433,543</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$178,223	\$505,674	\$0	\$184,006	\$184,006	\$0
<b>Total Funding Sources</b>	<b>\$14,489,362</b>	<b>\$15,511,908</b>	<b>\$17,423,543</b>	<b>\$17,617,549</b>	<b>\$17,617,549</b>	<b>\$0</b>
Salaries and Benefits	\$12,390,778	\$13,102,994	\$14,916,213	\$15,131,409	\$15,131,409	\$0
Services and Supplies	\$951,133	\$952,566	\$1,074,176	\$978,195	\$978,195	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,154,187	\$1,436,570	\$1,433,154	\$1,507,945	\$1,507,945	\$0
Capital Outlays	\$165,753	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$19,778	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$14,661,851</b>	<b>\$15,511,907</b>	<b>\$17,423,543</b>	<b>\$17,617,549</b>	<b>\$17,617,549</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$172,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>147</b>	<b>148</b>	<b>148</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.





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Stanislaus County 2024 Adopted Budget – Year Two of Budget Period Ending June 30, 2024

## Community Services Agency

*We build community by protecting children and adults and assisting families towards independence and self-sufficiency*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$302,899,559	\$332,722,951
<b>Use of Fund Balance/ Retained Earnings</b>	\$8,757,629	\$10,781,499
<b>Gross Costs</b>	\$324,999,036	\$356,969,605
<b>General Fund Contributions</b>	<b>\$13,341,848</b>	<b>\$13,465,155</b>
<b>% Funded by General Fund</b>	<b>4%</b>	<b>4%</b>
<b>Total Allocated Positions</b>	<b>1,172</b>	<b>1,176</b>

### Department Services and Programs

The Community Services Agency (CSA) operates social welfare programs that provide assistance, direct-client services, and support for the benefit of the community.

The **Adult, Child, and Family Services** (ACFSD) Division includes Adult Services and Child and Family Services (CFS) programs. CFS provides services to protect the community’s most vulnerable children, those who are victims of abuse and neglect. Programs include Child Welfare Services (CWS) Emergency Response, Family Maintenance, Dependency Court Services, Family Reunification, Permanent Placement, After 18 Youth Program, Resource Family Approval, and Adoptions. CFS also oversees financial assistance programs for resource families caring for foster youth and non-minor dependents.

One CFS priority is to provide supports to the child/youth and their family so they can safely live together. If that is not possible, services are tailored toward the child/youth regarding placement with the goal of returning the child/youth home or to facilitate placement with a permanent family through adoption or guardianship. CFS extends support to young adults aged 18 to 21 should they choose to remain dependents. The Non-Minor Dependent must be working towards independence, which includes going to college, reducing barriers for employment, or working with the goal of transitioning to adulthood successfully.

Child abuse and neglect prevention is an important element of CFS. The Child Abuse Prevention Council

(CAPC) is a multidisciplinary team that coordinates community efforts to prevent child abuse. CAPC supports the Countywide Strengthening Families Initiative for child abuse/neglect prevention agencies and financially supports emergency shelter services for runaway youth.

Adult Services Programs provide a safety net for elders and dependent adults in the community through the Adult Protective Services (APS) and In-Home Supportive Services (IHSS) programs. The APS program investigates reports of abuse, neglect, and exploitation of elders and dependent adults and services are focused on stopping the abuse and then helping the individual develop a plan to remain in a safe environment. Types of abuse include physical, sexual, abandonment, abduction, isolation, financial, and neglect, by self or others. America’s population is growing older and living longer; the impact on APS is being evaluated now, including concerns regarding the increase of Alzheimer’s disease in an aging population and the lack of caregivers in general.

The IHSS and Public Authority are mandated entitlement programs that provide services to approximately 7,554 disabled, frail, and/or elderly individuals per month, allowing these individuals to remain safely in their homes rather than alternative and costly long-term care facilities. The Public Authority is a public entity that operates separately from the County, pursuant to Welfare and Institutions Code (WIC) Section 12301.6 and Stanislaus County Ordinance (C.S. 905), exercising public and essential governmental functions with all powers needed to carry out the provider components

of IHSS wages and the provision of dental and vision coverage.

The **Finance and Operations** Division is responsible for budget and fiscal management, contract management, information technology, purchasing, and facility management to ensure services are delivered in a professional, cost-effective, efficient, and cohesive manner while focusing on exceptional customer service. Human Resources provides day-to-day executive management and direction, payroll, recruitment, staff engagement, training, and strategic planning.

The **Homeless and Housing Services** division was established in 2019 to coordinate the administration of housing and homeless programs. The new division integrates all existing CSA housing and homeless programs, contracts, and supportive services. It also oversees designated Countywide homeless and housing projects with the goal of addressing homelessness with coordinated, compassionate, and high-quality services. The division includes administrative responsibilities related to the Access Center and Emergency Shelter (ACES), Access Center/Outreach and Engagement Team, the 9<sup>th</sup> Street Family Shelter, the Empire Cold Weather Shelter, a year-round Housing Support program, the Stanislaus Homeless Alliance, and the Stanislaus Community System of Care. In addition, this division serves as the Collaborative Applicant and the Homeless Management Information System Lead on behalf of the Stanislaus Community System of Care (CSOC).

The **StanWORKs** Division provides access to essential basic needs to support families with children to move towards independence and self-sufficiency, at seven County community offices:

- CalFresh (Food Stamps) is a nutrition program that supplements low-income families and individual food budgets to ensure they are getting adequate nutrition.
- Medi-Cal is a health care program for needy residents of California, intended to protect and improve the health of all California Residents.
- Public Assistance is provided through several programs. The California Work Opportunity and

Responsibility to Kids (CalWORKs) program is California's version of the Federal Temporary Assistance to Needy Families program (TANF). CalWORKs provides time-limited cash benefits to families with children when one or both parents are absent, disabled, deceased, or unemployed; Cash Assistance Program for Immigrants provides cash benefits to aged, blind, and disabled non-citizens who are ineligible for Social Security Insurance/Social Security Program solely due to their immigration status; Refugee Cash Assistance is provided for eight months to needy refugees without children who would otherwise be eligible for cash assistance; and General Assistance is provided to those who have no other means of support who meet eligibility requirements.

- Program Integrity, Hearings, Civil Rights, Investigations, Fraud, and Quality Control are administered within StanWORKs to assure compliance and consistency with all Federal, State, and local requirements.
- Welfare To Work is a program developed to assist CalWORKs (cash-aid) customers in obtaining or preparing for employment. The program provides services including education, training, and supportive services such as transportation, work attire, and childcare.
- Child Care is a subsidized program provided to support families in the CalWORKs Welfare to Work program. The purpose of the program is to help a family transition smoothly from the immediate, short-term childcare needed as the parent starts work or work activities to the stable, long-term childcare necessary for the family to become self-sufficient.
- Family Stabilization assists families in overcoming self-sufficiency barriers such as substance abuse and mental health issues through supportive services.
- Housing Support is an additional resource for families who are homeless or in jeopardy of losing their housing.
- Responsible for care and shelter during a local emergency in Stanislaus County in collaboration with American Red Cross. CSA provides shelter oversight and staffing during the emergency.

## Department Summary<sup>1</sup>

Community Services Agency	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$215,358	\$200,522	\$313,597	\$191,363	\$198,247	\$6,884
Intergovernmental	\$235,453,083	\$275,069,152	\$271,033,721	\$272,397,185	\$300,256,992	\$27,859,807
Charges for Services and Interfund	\$2,136,535	\$1,712,788	\$3,134,571	\$3,330,504	\$3,035,211	(295,293)
Miscellaneous Revenues	\$31,149,613	\$28,089,738	\$28,417,670	\$28,576,814	\$29,232,501	\$655,687
<b>Total Revenue</b>	<b>\$268,954,589</b>	<b>\$305,072,199</b>	<b>\$302,899,559</b>	<b>\$304,495,866</b>	<b>\$332,722,951</b>	<b>\$28,227,085</b>
Use of Fund Balance/ Retained Earnings	(7,690,349)	(8,831,284)	\$8,757,629	\$10,178,071	\$10,781,499	\$603,428
<b>Total Funding Sources</b>	<b>\$261,264,240</b>	<b>\$296,240,915</b>	<b>\$311,657,188</b>	<b>\$314,673,937</b>	<b>\$343,504,450</b>	<b>\$28,830,513</b>
Salaries and Benefits	\$98,835,760	\$102,822,204	\$113,904,101	\$117,296,888	\$123,341,539	\$6,044,651
Services and Supplies	\$22,339,577	\$31,593,470	\$42,075,862	\$41,420,918	\$53,189,790	\$11,768,872
Other Charges	\$128,648,234	\$148,628,875	\$140,289,882	\$140,578,788	\$178,211,307	\$37,632,519
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$21,728,721	\$22,981,538	\$27,719,191	\$27,719,191	\$976,969	(26,742,222)
Capital Outlays	\$600,389	\$1,063,599	\$1,010,000	\$1,000,000	\$1,250,000	\$250,000
Transfers Out	\$0	\$123	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$272,152,681</b>	<b>\$307,089,809</b>	<b>\$324,999,036</b>	<b>\$328,015,785</b>	<b>\$356,969,605</b>	<b>\$28,953,820</b>
<b>General Fund Contribution</b>	<b>\$10,888,441</b>	<b>\$10,848,894</b>	<b>\$13,341,848</b>	<b>\$13,341,848</b>	<b>\$13,465,155</b>	<b>\$123,307</b>
<b>Total Allocated Positions</b>			<b>1,172</b>	<b>1,176</b>	<b>1,176</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget 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. The following are highlights from the 2024 Proposed Budget.

**Staffing** – It is recommended to reclassify one vacant Administrative Clerk III position to Accounting Technician to align with departmental needs, along with the anticipated job duties of the position, with the appropriate classification. In response to a request for a classification, study submitted off-cycle in Fiscal Year 2022, it is recommended to reclassify six block-budgeted Software Administrator I/II positions to block-budgeted Software Engineer I/II and one Software Administrator III to Software Engineer III.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$357 million, funded by \$332.7 million in estimated revenue \$10.8 million in use of departmental fund balance, and \$13.5 million in Net County Cost. This is an increase of \$29 million from the 2024 Proposed Budget.

### Adjustments to Proposed Budget

**CalWORKs and Foster Care Assistance Programs** – Increase appropriations and estimated revenue by \$14.2 million in the Public Economic Assistance budget unit due to increased Cal WORKS and Foster Care assistance program caseloads and increased average assistance costs resulting from the end of COVID-19 related stimulus and assistance payments, high inflation, less restrictive eligibility requirements, and cost of living adjustments.

**Electronic Data Processing Costs** – Increase appropriations and estimated revenue by \$1.5 million to right-size Electronic Data Processing costs for software purchases/renewals (\$456,229), StanWORKS Tech/Computer Refresh (\$963,900), and Cost Allocation Plan Charges for Oracle Cloud, Adobe, and Creative Cloud (\$30,134). Funded by State and Federal Revenue.

**Staff Development** – Increase appropriations and estimated revenue by \$153,687 in the Program Services and Support budget unit to support staff development costs including \$157,070 for a contract with Modesto Junior College for a StanWORKS specific course to enhance staff skills and enable them to promote within the division. The training is funded by CalWORKs, Medi-Cal, and CalFresh program funding. This recommendation also includes a reduction of \$3,383 for Victims of Crimes Act Funding for staff training.

**Training Room Upgrade Projects** – Increase fixed asset appropriations and estimated revenue by \$250,000 in the Program Services and Support budget unit for a planned audio/visual upgrade project for the CSA Large Training Room and Cafeteria Training Room. Funded by State and Federal Revenue.

**New Child Abuse Prevention Council (CAPC) Parent Advisory Subcommittee** – Increase appropriations and estimated revenue by \$7,325 in the County Children’s Fund to support the new CAPC parent advisory subcommittee that will provide feedback, information, and community education to address the needs of local at-risk youth served by CAPC. This request is funded by County certified copy collections and yearly kids license plate fund distribution.

**Technical Adjustments** – Adjustments to right-size Adopted Budget total \$12.9 million in appropriations of which an increase of \$6.1 million adjusts salaries updated analysis, a decrease of \$1.7 million adjusts for previously approved Board agenda items, and an increase of \$8.5 million is for other right-sizing associated with State program allocations and multi-year grant funding. The technical adjustments are funded by \$12.2 million in estimated revenue, a \$603,428 increase in use of department fund balance, and a \$123,307 increase in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$6.1 million in Program Services and Support funded by Federal and State revenue.

*Previously Approved Board Items* – Adjustments to the Housing and Homeless budget unit include a decrease in use of fund balance by \$123,307 funded by Net County Cost, held in the General Fund Housing and Community Development Assignment, to support the Access Center and Emergency Shelter (ACES) operational Costs as approved by the Board (Res. No. 2023-0315). Adjustments to the Program Services and Support budget unit include an increase in appropriations and estimated revenue of \$604,502 to re-appropriate the Access to Technology Grant to support older adults (Res. No 2022-0654). Lastly, there is a net decrease in appropriations

and estimated revenue of \$2.3 million to right-size CalWORKs Child Care Programs including an increase of \$18,000 for annual audit fees and an increase of \$2.4 million for Child Care Program - Stage 1 provider payments and a decrease of \$4.8 million due to CSA relinquishing the administration of Stage 2 and 3 of the Child Care Program (Res. No. 2023-0057).

*Other right-sizing* – Adjustments to the Program Services and Support budget unit include an increase in appropriations and estimated revenue of \$5.7 million to right-size to State Allocations for Children's Programs and appropriate \$3.2 million for the Families First and Prevention Services Block Grant (Res. No. 2023-0108). An increase in appropriations and estimated revenue of \$1.5 million right-sizes to State allocations for StanWORKS Programs and re-appropriating the Farmworker Resource Center Grant (Res. No. 2022-0702). An increase in appropriations and estimated revenue of \$640,114 right-sizes American Rescue Plan Act Grant funding to equal the full contracted amount for navigation and case management services (Res. No. 2022-0089) and an increase of \$14,588 in appropriations and estimated revenue is for expenses related to the Veterans' Center space that were not included in the Proposed Budget (\$78,000), increased utility costs across various CSA locations (\$5,206) and to remove Access Center operational costs erroneously included in Proposed Budget (\$68,618). Lastly, there is a decrease in appropriations and estimated revenue of \$25,803 right-size to the State allocation for the California Statewide Automated Welfare System (CalSAWS) consortium expenditures for travel costs; the Regional Manager for CalSAWS, a CSA employee, travels between counties to maintain the business side of the Consortium.

**Recommendation:** It is recommended to increase appropriations by \$29 million, increase estimated revenue by \$28.2 million, increase the use of fund balance by \$603,428, and increase Net County Cost by \$123,307.

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, 2023	Budgeted Use for Fiscal Year 2024
Program Services and Support	\$ 31,452,020	\$ 5,279,848
County Children's Fund	\$ 237,829	
Housing and Homeless Services	\$ 3,530,503	\$ 5,501,651
Public Economic Assistance	\$ 3,963,557	
In-Home Supportive Services Provider Wages	\$ 23,475	\$ -
<b>Community Services Agency Totals</b>	<b>\$ 39,207,384</b>	<b>\$ 10,781,499</b>

The Housing and Homeless Services budget unit is currently budgeted to spend \$2 million more than the beginning fund balance as of July 1, 2023. The Department is in process of analyzing revenue and appropriations for Fiscal Year 2023 as well as post-close activity. If necessary, a budget adjustment to reduce use of fund balance will be made with the 2024 Midyear Financial Report.

**Fixed Assets (Capital Outlays) | Vehicles**

2024 Adopted Budget includes an increase in Fixed Asset appropriations of \$250,000 for a planned audio/visual upgrade project for the CSA Large Training Room and Cafeteria Training Room.

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 1,176 positions, an increase of four positions over the 2023 Adopted Budget allocation. On January 10, 2023 (Res. No. 2023-0021), one time-limited Manager IV position was added to act as a county consultant Subject Matter Expert for the Child Welfare Services

California Automated Response and Engagement System (CWS-CARES) Project. The 2023 Midyear Financial Report included the addition of two position to support the Department’s HR division and one position to support the Contracts Administration Unit.

## **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 and Housing** (Special Revenue Fund)

Funds the housing and homeless services in Stanislaus County. Projects contained within the fund are the Access Center and 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<sup>2</sup>

Community Services Agency (CSA) Program Services and Support LBU (1631 CSA0001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$216,479	\$200,522	\$313,597	\$191,363	\$198,247	\$6,884
Intergovernmental	\$143,013,100	\$156,747,211	\$166,374,208	\$168,490,795	\$182,142,877	\$13,652,082
Charges for Services and Interfund	\$1,860,047	\$1,511,310	\$2,827,526	\$3,023,459	\$2,720,841	\$(302,618)
Miscellaneous Revenues	\$1,132,665	\$2,954,737	\$1,848,975	\$2,186,863	\$2,834,071	\$647,208
<b>Total Revenue</b>	<b>\$146,222,291</b>	<b>\$161,413,779</b>	<b>\$171,364,306</b>	<b>\$173,892,480</b>	<b>\$187,896,036</b>	<b>\$14,003,556</b>
Use of Fund Balance/Retained Earnings	\$(5,417,265)	\$(7,220,511)	\$5,302,023	\$4,553,113	\$5,279,848	\$726,735
<b>Total Funding Sources</b>	<b>\$140,805,026</b>	<b>\$154,193,268</b>	<b>\$176,666,329</b>	<b>\$178,445,593</b>	<b>\$193,175,884</b>	<b>\$14,730,291</b>
Salaries and Benefits	\$98,835,760	\$102,822,617	\$113,904,101	\$117,296,888	\$123,341,539	\$6,044,651
Services and Supplies	\$17,711,741	\$23,689,685	\$29,184,125	\$27,570,602	\$39,322,149	\$11,751,547
Other Charges	\$6,541,893	\$6,977,300	\$8,499,300	\$8,499,300	\$31,925,615	\$23,426,315
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$20,901,484	\$22,081,539	\$26,742,222	\$26,742,222	\$0	\$(26,742,222)
Capital Outlays	\$600,389	\$1,063,599	\$1,000,000	\$1,000,000	\$1,250,000	\$250,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$144,591,268</b>	<b>\$156,634,741</b>	<b>\$179,329,748</b>	<b>\$181,109,012</b>	<b>\$195,839,303</b>	<b>\$14,730,291</b>
<b>General Fund Contribution</b>	<b>\$3,786,242</b>	<b>\$2,441,472</b>	<b>\$2,663,419</b>	<b>\$2,663,419</b>	<b>\$2,663,419</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>1,172</b>	<b>1,176</b>	<b>1,176</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



CSA County Children Fund LBU (1637 CSA0005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$12,591	\$11,683	\$12,813	\$12,813	\$12,813	\$0
Charges for Services and Interfund	\$150,205	\$117,685	\$163,678	\$163,678	\$171,003	\$7,325
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$162,796</b>	<b>\$129,368</b>	<b>\$176,491</b>	<b>\$176,491</b>	<b>\$183,816</b>	<b>\$7,325</b>
Use of Fund Balance/Retained Earnings	\$(8,980)	\$24,448	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$153,816</b>	<b>\$153,816</b>	<b>\$176,491</b>	<b>\$176,491</b>	<b>\$183,816</b>	<b>\$7,325</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$153,816	\$153,816	\$166,491	\$166,491	\$183,816	\$17,325
Other Charges	\$0	\$0	\$10,000	\$10,000	\$0	\$(10,000)
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$153,816</b>	<b>\$153,816</b>	<b>\$176,491</b>	<b>\$176,491</b>	<b>\$183,816</b>	<b>\$7,325</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CSA General Assistance LBU (1633 CSA0004) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$126,283	\$83,792	\$143,367	\$143,367	\$143,367	\$0
Miscellaneous Revenues	\$64,272	\$224,282	\$31,682	\$31,682	\$31,682	\$0
<b>Total Revenue</b>	<b>\$190,555</b>	<b>\$308,074</b>	<b>\$175,049</b>	<b>\$175,049</b>	<b>\$175,049</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$190,555</b>	<b>\$308,074</b>	<b>\$175,049</b>	<b>\$175,049</b>	<b>\$175,049</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$1,307,723	\$1,431,080	\$1,556,751	\$1,556,751	\$1,556,751	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,307,723</b>	<b>\$1,431,080</b>	<b>\$1,556,751</b>	<b>\$1,556,751</b>	<b>\$1,556,751</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$1,117,167</b>	<b>\$1,123,006</b>	<b>\$1,381,702</b>	<b>\$1,381,702</b>	<b>\$1,381,702</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CSA Homeless And Housing LBU (1639 CSA0002)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(1,121)	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$5,765,086	\$7,446,445	\$8,328,175	\$7,270,878	\$7,270,878	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$878,429	\$401,297	\$372,487	\$209,011	\$209,011	\$0
<b>Total Revenue</b>	<b>\$6,642,394</b>	<b>\$7,847,742</b>	<b>\$8,700,662</b>	<b>\$7,479,889</b>	<b>\$7,479,889</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(2,434,044)	\$(22,681)	\$3,455,606	\$5,624,958	\$5,501,651	\$(123,307)
<b>Total Funding Sources</b>	<b>\$4,208,350</b>	<b>\$7,825,061</b>	<b>\$12,156,268</b>	<b>\$13,104,847</b>	<b>\$12,981,540</b>	<b>\$(123,307)</b>
Salaries and Benefits	\$0	\$(413)	\$0	\$0	\$0	\$0
Services and Supplies	\$3,692,287	\$6,926,938	\$11,479,939	\$12,438,518	\$12,438,518	\$0
Other Charges	\$488,851	\$878,477	\$664,219	\$664,219	\$664,219	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$27,212	\$19,936	\$2,110	\$2,110	\$2,110	\$0
Capital Outlays	\$0	\$0	\$10,000	\$0	\$0	\$0
Transfers Out	\$0	\$123	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,208,350</b>	<b>\$7,825,061</b>	<b>\$12,156,268</b>	<b>\$13,104,847</b>	<b>\$13,104,847</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123,307</b>	<b>\$123,307</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CSA IHSS Provider Wages LBU (1642 CSA0008)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$10,145,475	\$9,994,597	\$9,791,883	\$10,093,342	\$10,093,342	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,605,079	\$1,605,078	\$1,578,423	\$1,565,870	\$1,565,870	\$0
<b>Total Revenue</b>	<b>\$11,750,554</b>	<b>\$11,599,675</b>	<b>\$11,370,306</b>	<b>\$11,659,212</b>	<b>\$11,659,212</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(23,475)	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$11,727,079</b>	<b>\$11,599,675</b>	<b>\$11,370,306</b>	<b>\$11,659,212</b>	<b>\$11,659,212</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$16,220,891	\$17,070,183	\$16,840,814	\$17,129,720	\$17,129,720	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$16,220,891</b>	<b>\$17,070,183</b>	<b>\$16,840,814</b>	<b>\$17,129,720</b>	<b>\$17,129,720</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$4,493,812</b>	<b>\$5,470,508</b>	<b>\$5,470,508</b>	<b>\$5,470,508</b>	<b>\$5,470,508</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CSA IHSS PA/Benefits LBU (1641 CSA0007)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$764,642	\$831,540	\$904,887	\$904,887	\$904,887	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$4,837	\$9,418	\$304,125	\$304,125	\$304,125	\$0
<b>Total Revenue</b>	<b>\$769,479</b>	<b>\$840,958</b>	<b>\$1,209,012</b>	<b>\$1,209,012</b>	<b>\$1,209,012</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$769,479</b>	<b>\$840,958</b>	<b>\$1,209,012</b>	<b>\$1,209,012</b>	<b>\$1,209,012</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$758,669	\$796,306	\$1,193,840	\$1,193,840	\$1,193,840	\$0
Other Charges	\$109,133	\$142,975	\$113,495	\$113,495	\$113,495	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$867,802</b>	<b>\$939,281</b>	<b>\$1,307,335</b>	<b>\$1,307,335</b>	<b>\$1,307,335</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$98,323</b>	<b>\$98,323</b>	<b>\$98,323</b>	<b>\$98,323</b>	<b>\$98,323</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CSA IHSS PA/Administration LBU (1640 CSA0006)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$823,090	\$906,787	\$1,026,326	\$1,026,326	\$1,026,326	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$823,090</b>	<b>\$906,787</b>	<b>\$1,026,326</b>	<b>\$1,026,326</b>	<b>\$1,026,326</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$823,090</b>	<b>\$906,787</b>	<b>\$1,026,326</b>	<b>\$1,026,326</b>	<b>\$1,026,326</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$23,064	\$26,725	\$51,467	\$51,467	\$51,467	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$800,026	\$880,063	\$974,859	\$974,859	\$974,859	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$823,090</b>	<b>\$906,787</b>	<b>\$1,026,326</b>	<b>\$1,026,326</b>	<b>\$1,026,326</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CSA Public Economic Assistance LBU (1632 CSA0003) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$74,929,100	\$99,130,890	\$84,595,429	\$84,598,144	\$98,805,869	\$14,207,725
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$27,464,332	\$22,894,926	\$24,281,978	\$24,279,263	\$24,287,742	\$8,479
<b>Total Revenue</b>	<b>\$102,393,432</b>	<b>\$122,025,816</b>	<b>\$108,877,407</b>	<b>\$108,877,407</b>	<b>\$123,093,611</b>	<b>\$14,216,204</b>
Use of Fund Balance/Retained Earnings	\$193,415	\$(1,612,540)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$102,586,847</b>	<b>\$120,413,276</b>	<b>\$108,877,407</b>	<b>\$108,877,407</b>	<b>\$123,093,611</b>	<b>\$14,216,204</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$103,979,743	\$122,128,860	\$112,605,303	\$112,605,303	\$126,821,507	\$14,216,204
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$103,979,743</b>	<b>\$122,128,860</b>	<b>\$112,605,303</b>	<b>\$112,605,303</b>	<b>\$126,821,507</b>	<b>\$14,216,204</b>
<b>General Fund Contribution</b>	<b>\$1,392,896</b>	<b>\$1,715,585</b>	<b>\$3,727,896</b>	<b>\$3,727,896</b>	<b>\$3,727,896</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Related Links

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 In-Home Supportive Services, 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/>



917 Oakdale Road, Modesto, CA 95353 Tel: (209) 558-7000  
[www.schsa.org](http://www.schsa.org)

## Health Services Agency

*We build community by promoting health and wellness through service and collaboration for all people in Stanislaus County*

### Department Services and Programs

The Health Services Agency (HSA) **Administration** Division provides oversight and support for the Agency’s Ambulatory Clinics, Indigent Health Care, and Public Health Division services. The overhead functions included in this budget unit are Administration, Central Business Office, Central Scheduling Unit, Environmental Services, Finance, Human Resources/Safety, Information Technology, Materials Management, and Health Coverage and Quality Services.

The **Clinics and Ancillary Services** Division provides primary care, specialty care, and certain ancillary services that support such care, primarily occupational and physical therapy services. The provision of these services is intended to reach underserved and uninsured individuals, Medi-Cal recipients, and the County Indigent Adult population. Primary Care Clinic services are currently provided at three Federally Qualified Health Center Look-Alike medical office locations positioned throughout the County. The Valley Family Medicine Residency Program of Modesto, which is accredited by the Accreditation Council for Graduate Medical Education and receives graduate medical education funding from the Centers for Medicare and Medicaid Services, provides family medicine residency physician training.

**Public Health Services** has the responsibility of assessing, measuring, reporting, and monitoring the health status of the community. The outcome of community assessments and input as it relates to Ten Essential Public Health Services determines how the division targets its focus for health improvement, as outlined on HSA’s website. The majority of these Public Health services are categorical programs funded by State and Federal sources. However, all

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$87,606,436	\$90,861,056
<b>Use of Fund Balance/ Retained Earnings</b>	\$8,025,549	\$3,618,944
<b>Gross Costs</b>	\$101,060,653	\$99,490,803
<b>General Fund Contributions</b>	\$5,428,668	\$5,010,803
<b>% Funded by General Fund</b>	5%	5%
<b>Total Allocated Positions</b>	463	469

employees are trained in emergency preparedness and are the first line of defense against health threats, natural disaster, terrorism, and/or manmade events. Public Health employees fill dual roles – categorical programs and disaster response.

The Public Health Services division is responsible for delivering services and programs which help to protect and improve the lives of County residents. It is Public Health’s responsibility to prevent illnesses and injury, promote healthy lifestyles and behaviors, and to protect the community from health threats.

Under California Health and Safety Code, coupled with their guidance and direction, Public Health establishes and operates an array of public health programs focused on population health. These programs include the prevention and control of communicable diseases throughout the community, rapid response to threats through the provision of emergency training and response and conducting health promotion activities throughout the County. The Public Health delivery system encompasses a range of interventions and services geared toward improving health outcomes for Stanislaus County. Although many of the programs receive categorical funding, collectively the Department strives to ensure that all residents have the opportunity to be healthy, are safe from health threats, and are able to access the services that will help to protect, promote, and preserve their health and overall well-being.

The Public Health Vital and Health Statistics office of Vital Records reviews and registers all births, deaths, and fetal deaths that occur in Stanislaus County in accordance with State guidelines. All original certificates are transmitted weekly to the State

Office of Vital Records (OVR). Certified copies are available upon request. The information that is collected from these records provides valuable health and research data, allowing health authorities

a means of studying and evaluating health programs; provides information to government agencies for research; and provides information for population estimates and maternal and child health activities.

### Department Summary<sup>1</sup>

Health Services Agency (HSA)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	(1,190,978)	\$3,037,470	\$970,716	\$987,711	\$987,711	\$0
Intergovernmental	\$28,075,160	\$28,433,412	\$36,405,471	\$32,753,097	\$33,653,097	\$900,000
Charges for Services and Interfund	\$27,360,182	\$42,710,667	\$30,548,556	\$31,602,228	\$31,935,659	\$333,431
Miscellaneous Revenues	\$26,077,137	\$6,472,294	\$19,681,693	\$24,234,589	\$24,284,589	\$50,000
<b>Total Revenue</b>	<b>\$80,321,501</b>	<b>\$80,653,843</b>	<b>\$87,606,436</b>	<b>\$89,577,625</b>	<b>\$90,861,056</b>	<b>\$1,283,431</b>
Use of Fund Balance/ Retained Earnings	(8,843,718)	(3,150,701)	\$8,025,549	\$2,297,129	\$3,618,944	\$1,321,815
<b>Total Funding Sources</b>	<b>\$71,477,783</b>	<b>\$77,503,142</b>	<b>\$95,631,985</b>	<b>\$91,874,754</b>	<b>\$94,480,000</b>	<b>\$2,605,246</b>
Salaries and Benefits	\$41,373,888	\$45,069,582	\$52,400,207	\$55,192,860	\$56,417,284	\$1,224,424
Services and Supplies	\$22,927,631	\$23,135,517	\$33,410,217	\$25,722,897	\$27,097,397	\$1,374,500
Other Charges	\$500	\$1,664	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$241,522	\$0	\$295,643	\$298,647	\$298,647	\$0
Intercounty Expenditures	\$10,397,407	\$11,455,884	\$12,735,111	\$13,514,031	\$13,460,353	(53,678)
Capital Outlays	\$130,649	\$712,945	\$1,760,127	\$1,723,704	\$1,783,704	\$60,000
Transfers Out	\$2,705,248	\$774,860	\$419,348	\$433,419	\$433,419	\$0
Intrafund/Intradepartment	\$1,173	\$1,781,358	\$40,000	(1)	(1)	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$77,778,017</b>	<b>\$82,931,810</b>	<b>\$101,060,653</b>	<b>\$96,885,557</b>	<b>\$99,490,803</b>	<b>\$2,605,246</b>
<b>General Fund Contribution</b>	<b>\$6,300,233</b>	<b>\$5,428,667</b>	<b>\$5,428,668</b>	<b>\$5,010,803</b>	<b>\$5,010,803</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>463</b>	<b>467</b>	<b>469</b>	<b>2</b>

### 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$96.9 million, funded by \$89.6 million in estimated revenue, the use of \$2.3 million in fund balance, and \$5 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

The recommendations for the Health Services Agency (HSA) will increase appropriations by \$6.3 million, funded by \$4.5 million in estimated revenue, resulting in a \$2.2 million increase in the use of Department fund balance and decrease of \$417,865 in Net County Cost.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## Administration

**New Positions** – An increase in appropriations of \$373,806 is recommended for the addition of three new positions, funded by the Department Cost Allocation Plan (CAP) and partially offset by the deletion of three positions.

- Add one Account Clerk III position to the Central Business Office to ensure continuity of operations, efficiency, and completion of daily duties including but not limited to processing deposits, posting to Oracle Cloud, and filing.
- Add one Confidential Assistant III position to Human Relations to support the agency's need to be compliant with the Health Resources and Services Administration (HRSA) regulatory requirements to maintain the Federal Qualified Health Center look-alike designation by ensuring that recertification guidelines are met and documented.
- Add one IT Business Analyst position to the Information Technology division to provide efficient support, response, quality, and turnaround time, with respect to the telecommunications needs of the Agency. This is being offset by the deletion of one block-budgeted Software Administrator I/II position.
- Delete three vacant, block-budgeted Stock Delivery Clerk I/II positions.

**Storage Due to Scenic Demolition** – An increase in appropriations of \$100,000 is recommended for storage of items being relocated from the Scenic Location due to the impending demolition, funded by the Department CAP as detailed in the technical adjustments section below.

**Clinics and Ancillary Services** – An increase in appropriations of \$375,000 is recommended to cover Paradise Medical Office and Family and Pediatric Health Center building repairs, maintenance, replacement of office furniture, barriers, additional lease space, and other one-time expenses associated with the Scenic campus demolition. This will be funded by a \$1.1 million increase in Voluntary Rate Range Program (VRRP) Inter-Governmental Transfer revenue, resulting in a \$338,492 decrease in the use of Department fund balance and \$417,865 decrease in Net County Cost.

## Public Health

**Emergency Response Truck** – An increase in appropriations and estimated revenue of \$80,000 will support one emergency response truck (Ford F-250) to be reimbursed under the Public Health Emergency Preparedness Grant and Office of Emergency Services Homeland Security Grant.

**New Positions** – Increase appropriations and estimated revenue by \$471,813 for the addition of a net two positions.

- Add two Staff Services Coordinator positions to support increased Women Infant and Children (WIC) cases and to address span of control concerns funded by the WIC State allocation.
- Add one block-budgeted Software Engineer I/II funded by Epidemiology and Laboratory Capacity (ELC) Expansion grant funds to serve as the website developer and designer, managing the agency's web presence and digital operations that are public facing.
  - The Software Engineer II position would typically reside in the IT division in the Administration budget unit; however, since this position will work specifically under the ELC grant the position will reside in Public Health until the grant funding expires, at which time it will be transferred back to Administration.
- Delete one Account Clerk III position to offset the addition of the Account Clerk III in the Administration budget unit.

**California Strengthening Public Health Initiative Grant** – Increase appropriations and estimated revenue by \$188,077 to add one Health Educator position to the Public Health, Health Equity Unit, and to partially pay for an existing Manager III who will support the grant. In addition, this will cover operating supplies, and indirect costs



funded by a new California Strengthening Public Health Initiative (CASPHI) multi-year grant award. The Health Educator will assist with development, implementation, and carrying out various trainings, workshops, and engagement for both the Department and the community.

**Future of Public Health Grant** – An increase in appropriations and estimated revenue of \$600,000 will fund a Public Health computer upgrade project funded by the Future of Public Health (FoPH) Grant.

### Technical Adjustments

- Three technical adjustments netting to an increase in appropriations and estimated revenue of \$189,522 will reflect adjustments in the Department CAP related to the approval of the Account Clerk III, the Confidential Assistant III, the IT Business Analyst, and storage costs related to the Scenic Location demolition in the following budget units: Administration, Clinics and Ancillary Services, and Public Health.
- Increase appropriations and the use of department fund balance by \$2 million in the Administration budget for the estimated use of State donated Personal Protective Equipment inventory to be used in Budget Year 2024; previously approved by the Board in the 2022 Midyear Financial Report.
- Increase appropriations and estimated revenue by \$990,000 in the Clinics and Ancillary Services budget for the estimated remaining balance of Health Resources and Services Administration (HRSA) American Rescue Plan (ARP) multi-year grant revenues approved in the 2022 Adopted Budget that will be available in Budget Year 2024 to establish, expand, and sustain the health care workforce to prevent, prepare for, and respond to COVID-19, and to carry out other health workforce related activities, including modifying, enhancing, and expanding health care services and infrastructure.
- The Department will reappropriate \$52,836 in the Emergency Medical Services (EMS) Discretionary budget for inter-agency transfers to the Sheriff's Office/Office of Emergency Services due to the Memorandum of Understanding delays for Emergency Medical Services in Fiscal Year 2023, funded by the use of Department fund balance.
- Reappropriate \$203,331 in the EMS Hospitals budget due to contract delays in Fiscal Year 2023, funded by the use of Department fund balance.
- Decrease appropriations by \$31,955 in the EMS Physicians' budget to adjust for the expected use of fund balance in Budget Year 2024.
- Increase appropriations by \$734,255 and estimated revenue by \$431,513 in the Public Health budget resulting in a \$302,742 increase in the use of department fund balance for adjustments to various grants that were previously approved by the Board.
  - Decrease estimated revenue by \$600,000 and subcontractor appropriations by \$297,258 associated with the Road to Resilience program that ended in Fiscal Year 2022 and was included in the Spending Plan. The net impact will be an additional use of \$302,742 in fund balance.
  - Increase appropriations and estimated revenue by \$932,763 for the California Home Visiting Program Expansion grant that goes through Budget Year 2028 (Res. No. 2023-0079).
  - Increase appropriations and estimated revenue by \$48,750 for the new National Association of County and City Health Officials (NACCHO) - Emergency Disability Planning grant (Res. No. 2023-0100).
  - Increase appropriations and estimated revenue by \$50,000 for the new NACCHO – Medical Reserve Corps Respond, Innovate, Sustain, and Equip Grant (Res. No. 2023-0032).
- An increase in 1991 Realignment revenue of \$458,754 in the Public Health budget will more accurately align with vehicle license fees revenue received in Fiscal Year 2023, reducing the use of department fund balance.
- It is recommended to block budget three Epidemiologist II positions to Epidemiologist I/II to align the classification with the revised minimum qualifications and allow for career development opportunities.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$99.5 million, funded by \$91 million in estimated revenue, \$3.6 million in the use of departmental fund balance, and \$5 million in Net County Cost. This is a net increase of \$2.6 million in appropriations from 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Replacement Van** - Increase fixed asset appropriations by \$60,000 in the Administration budget unit for the purchase of a replacement van that was involved in a collision and deemed beyond repair by the General Services Agency, funded by \$50,000 in estimated revenue and \$10,000 in use of fund balance.

**Physical Rehabilitation Clinic Physical and Occupational Therapists** – Physical and Occupational Therapists have been difficult positions to fill for years. The Childrens Services – Medical Therapy Unit (MTU) has ten full time positions allocated for Physical/Occupational (P/O) Therapists, of which seven are filled, and the remaining three positions have been recruited for and the Department hasn't been able to fill. There are four contract employees filling that gap. Additionally, there are eight contract employees providing P/O therapy services through the Physical Rehabilitation Clinic. While the department has partially resolved the issue with board approved new positions for the MTU, the Department hasn't yet requested positions for the Physical Rehabilitation Clinic. Therefore, it is recommended to add four new positions in Clinics and Ancillary Services to support the Physical Rehabilitation Clinic as follows: one Chief Physical/Occupational position, one block-budgeted Physical/Occupational Therapist I/II, one Physical Therapy Assistant/Certified Occupational Therapy Assistant position, and one Therapist Aid position. No budget adjustments are needed as appropriations for the contract employees are already included in 2024 Proposed Budget.

**Mental Health Clinician I/II to Support the Maternal Child Adolescent Health Program** – The Department has one vacant block-budgeted Mental Health Clinician (MHC) I/II position in Clinics and Ancillary Services that is being deleted and one block-budgeted MHC I/II position is being added to Public Health to meet the Maternal Child Adolescent Health program scope of work related to Maternal Mental Health. This request is revenue generating per billable hours through Medi-Cal reimbursements; no budget adjustments are needed as the impacts are immaterial.

**Delete Two Nurse Positions** –The Department is requesting to delete one vacant block-budgeted Public Health Nurse I/II position and one vacant block-budgeted Staff Nurse I/II position from the Public Health budget unit. The requests to delete these positions is based on the operational needs changing and funding resources; no budget adjustment is needed as the impact is immaterial.

**Technical Adjustments** – Adjustments to right-size Adopted Budget total \$2.5 million in appropriations of which an increase of \$1.2 million adjusts salaries per updated analysis, a decrease of \$387,109 adjusts Cost Allocation Plan (CAP) charges per the issued rates, an increase of \$1.4 million adjusts for previously approved Board agenda items, and an increase of \$333,431 adjusts for other right-sizing. The technical adjustments are funded by \$1.2 million in estimated revenue and a \$1.3 million increase in use of department fund balance. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$613,036 in Administration, an increase of \$447,817 in Clinics and Ancillary Services, and an increase of \$163,571 in Public Health all funded by an increase in use of fund balance.

*CAP Charge Adjustments* – Adjustments include an increase of \$18,177 in Administration, a decrease of \$127,844 in Clinics and Ancillary Services, and a decrease of \$277,442 in Public Health all resulting in a net decrease of \$387,109 in use of fund balance.

*Previously Approved Board Items* – Adjustments include an increase in appropriations and estimated revenue by \$900,000 to re-appropriate the California Advancing and Innovating Medi-Cal (CalAIM) Providing Access and Transforming Health (PATH) Capacity and Infrastructure Transition, Expansion, and Development (CITED) Initiative (Res. No. 2023-0069) and an increase in appropriations and estimated revenue of \$474,500 to re-appropriate the Whole Person Care Program to develop an integrated system of services and supports youth ages, 13-24 years old, in crisis and/or experiencing housing insecurity or homelessness (Res. No. 2020-0020).

*Other right-sizing* – Adjustments to the Department’s Cost Allocation Plan are needed to allocate costs between Administration, Clinics and Ancillary Services, and Public Health for the purchase of the replacement van, salary and benefit adjustments, and CAP charge adjustments. The net adjustments by budget unit include:

- Administration – Decrease appropriations by \$307,782 and an increase in estimated revenue by \$333,431 resulting in a decrease of \$641,213 in use of fund balance.
- Clinics and Ancillary Services – Increase appropriations and use of fund balance by \$ 333,431.
- Public Health – Increase appropriations and use of fund balance by \$307,782.

**Recommendation:** It is recommended to increase appropriations by \$2.6 million, with a \$1.3 million increase in estimated revenue resulting in a \$1.3 million increase in the use of departmental 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, 2023	Budgeted Use for Fiscal Year 2024
Administration	\$ 3,225,490	\$ 2,000,000
Clinics and Ancillary Services	\$ 40,052,877	\$ 504,434
Emergency Medical Services Discretionary	\$ 9,496	\$ 52,836
IHCP - Emergency Medical Services Hospital	\$ 353,225	\$ 238,363
IHCP - Emergency Medical Services Physicians	\$ 41,383	\$ (36,394)
Indigent Health Care Program	\$ 2,583,630	\$ 169,434
Public Health	\$ 21,417,722	\$ 668,411
Public Health Vital and Health Statistics	\$ 1,092,058	\$ 21,860
<b>Health Services Agency Total</b>	<b>\$ 68,775,881</b>	<b>\$ 3,618,944</b>

The Emergency Medical Services Discretionary budget unit shows more use in fund balance than was available as of July 1, 2023, due to timing of an estimated transfer of \$52,836 to the Sheriff Department, Office of Emergency Services, for services provided in Fiscal Year 2023. Initially the Department anticipated making the transfer in Fiscal Year 2024 however, the actual transfer was made in Fiscal Year 2023 resulting in the fund balance of \$9,496. The Department will make a budget adjustment to reduce use of fund balance at an upcoming budget cycle.

**Fixed Assets (Capital Outlays) | Vehicles**

2024 Adopted Budget includes a total increase in Fixed Asset appropriations of \$60,000 for the replacement van in the Administration budget unit.

## Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 469 positions, an increase of six positions over the 2023 Adopted Budget allocation. The 2023 Midyear Financial Report included the addition of two positions to support medical staff at the Paradise Medical Office. The 2024 Proposed Budget included a net addition two positions to support Public Health and Administration.

**Staffing Recommendation:** It is recommended to add four new positions in Clinics and Ancillary Services to supports the needs of the Physical Rehabilitation Clinic as follows: one Chief Physical/Occupational position, one block-budgeted Physical/Occupational Therapist I/II, one Physical Therapy Assistant/Certified Occupational Therapy Assistant position, and one Therapist Aid position.

It is also recommended to add one Mental Health Clinician I/II in Public Health to meet the Maternal Child Adolescent Health (MCAH) scope of work related to Maternal Mental Health (MMH). This position will provide community access to care specializing in perinatal mental health.

In addition, it is recommended to delete one vacant block-budgeted Mental Health Clinician I/II position in Clinic and Ancillary Services and delete two vacant positions in Public Health (one block-budgeted Public Health Nurse I/II position and one block-budgeted Staff Nurse I/II position).

## 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 20,000 unique patients, or approximately 85,000 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, urgent care, physical and occupational therapy and limited Specialty 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<sup>2</sup>**

Health Services Agency (HSA) Administration LBU (1401 HSA0003) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$375	\$440	\$100	\$100	\$100	\$0
Intergovernmental	\$171,151	\$408,115	\$142,484	\$146,759	\$1,046,759	\$900,000
Charges for Services and Interfund	\$5,078,438	\$5,988,631	\$7,023,128	\$7,382,294	\$7,715,725	\$333,431
Miscellaneous Revenues	\$11,058,881	\$123,559	\$71,801	\$75,750	\$125,750	\$50,000
<b>Total Revenue</b>	<b>\$16,308,845</b>	<b>\$6,520,745</b>	<b>\$7,237,513</b>	<b>\$7,604,903</b>	<b>\$8,888,334</b>	<b>\$1,283,431</b>
Use of Fund Balance/Retained Earnings	\$(7,855,707)	\$5,924,051	\$7,669,713	\$2,000,000	\$2,000,000	\$0
<b>Total Funding Sources</b>	<b>\$8,453,138</b>	<b>\$12,444,796</b>	<b>\$14,907,226</b>	<b>\$9,604,903</b>	<b>\$10,888,334</b>	<b>\$1,283,431</b>
Salaries and Benefits	\$8,060,753	\$8,406,313	\$8,705,813	\$9,274,653	\$9,887,689	\$613,036
Services and Supplies	\$4,497,492	\$7,936,332	\$10,159,194	\$4,576,224	\$5,476,224	\$900,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$2,641,346	\$2,404,263	\$2,787,704	\$2,971,991	\$2,990,168	\$18,177
Capital Outlays	\$94,632	\$40,982	\$421,792	\$434,446	\$494,446	\$60,000
Transfers Out	\$23	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(6,769,546)	\$(6,343,094)	\$(7,167,277)	\$(7,652,411)	\$(7,960,193)	\$(307,782)
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$8,524,701</b>	<b>\$12,444,796</b>	<b>\$14,907,226</b>	<b>\$9,604,903</b>	<b>\$10,888,334</b>	<b>\$1,283,431</b>
<b>General Fund Contribution</b>	<b>\$71,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>79</b>	<b>78</b>	<b>78</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

HSA Clinic And Ancillary (C&A) Services LBU (4051 HSA0008) Enterprise Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(1,641,120)	\$2,375,002	\$404,116	\$404,116	\$404,116	\$0
Intergovernmental	\$1,851,753	\$2,116,313	\$3,142,368	\$1,111,200	\$1,111,200	\$0
Charges for Services and Interfund	\$20,427,813	\$34,392,437	\$21,507,160	\$22,152,373	\$22,152,373	\$0
Miscellaneous Revenues	\$8,910,897	\$491,653	\$14,221,584	\$18,159,828	\$18,159,828	\$0
<b>Total Revenue</b>	<b>\$29,549,343</b>	<b>\$39,375,405</b>	<b>\$39,275,228</b>	<b>\$41,827,517</b>	<b>\$41,827,517</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(2,617,522)	\$(4,248,888)	\$0	\$(148,970)	\$504,434	\$653,404
<b>Total Funding Sources</b>	<b>\$26,931,821</b>	<b>\$35,126,517</b>	<b>\$39,275,228</b>	<b>\$41,678,547</b>	<b>\$42,331,951</b>	<b>\$653,404</b>
Salaries and Benefits	\$11,736,860	\$15,214,212	\$17,288,622	\$18,118,121	\$18,565,938	\$447,817
Services and Supplies	\$10,882,554	\$12,097,203	\$14,235,548	\$14,680,007	\$14,680,007	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$241,522	\$0	\$295,643	\$298,647	\$298,647	\$0
Intercounty Expenditures	\$6,435,465	\$7,441,023	\$8,430,945	\$8,910,624	\$9,116,211	\$205,587
Capital Outlays	\$0	\$414,202	\$942,335	\$1,171,148	\$1,171,148	\$0
Transfers Out	\$131,115	\$15,415	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$1,862,326	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$29,427,516</b>	<b>\$37,044,382</b>	<b>\$41,193,093</b>	<b>\$43,178,547</b>	<b>\$43,831,951</b>	<b>\$653,404</b>
<b>General Fund Contribution</b>	<b>\$2,495,694</b>	<b>\$1,917,865</b>	<b>\$1,917,865</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>181</b>	<b>183</b>	<b>186</b>	<b>3</b>

HSA EMS Discretionary Fund LBU (1429 HSA0001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$57,001	\$71,276	\$80,000	\$82,400	\$82,400	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$57,001</b>	<b>\$71,276</b>	<b>\$80,000</b>	<b>\$82,400</b>	<b>\$82,400</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$17,474	\$(15,017)	\$(12,000)	\$52,836	\$52,836	\$0
<b>Total Funding Sources</b>	<b>\$74,475</b>	<b>\$56,259</b>	<b>\$68,000</b>	<b>\$135,236</b>	<b>\$135,236</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$94,340	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,135	\$55,730	\$68,000	\$135,236	\$135,236	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$529	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$95,475</b>	<b>\$56,259</b>	<b>\$68,000</b>	<b>\$135,236</b>	<b>\$135,236</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$21,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

HSA Indigent Health Care Program (IHCP) LBU (1404 HSA0007) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$28,956	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$194,009	\$234,013	\$107,000	\$110,210	\$110,210	\$0
Miscellaneous Revenues	\$0	\$(2,063)	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$194,009</b>	<b>\$260,907</b>	<b>\$107,000</b>	<b>\$110,210</b>	<b>\$110,210</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(111,044)	\$(144,086)	\$203,055	\$169,434	\$169,434	\$0
<b>Total Funding Sources</b>	<b>\$82,965</b>	<b>\$116,821</b>	<b>\$310,055</b>	<b>\$279,644</b>	<b>\$279,644</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$615	\$0	\$202,900	\$208,987	\$208,987	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$9,796	\$155	\$155	\$157	\$157	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$68,419	\$116,666	\$67,000	\$70,500	\$70,500	\$0
Intrafund/Intradepartment	\$4,137	\$0	\$40,000	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$82,966</b>	<b>\$116,821</b>	<b>\$310,055</b>	<b>\$279,644</b>	<b>\$279,644</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

HSA Indigent Health Care Prog (IHCP) EMS Hosp LBU (1434 HSA0005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$134,600	\$201,839	\$168,000	\$173,040	\$173,040	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$134,600</b>	<b>\$201,839</b>	<b>\$168,000</b>	<b>\$173,040</b>	<b>\$173,040</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(7,651)	\$(53,380)	\$238,581	\$238,363	\$238,363	\$0
<b>Total Funding Sources</b>	<b>\$126,949</b>	<b>\$148,459</b>	<b>\$406,581</b>	<b>\$411,403</b>	<b>\$411,403</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$125,280	\$127,751	\$404,202	\$408,953	\$408,953	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,669	\$1,073	\$2,379	\$2,450	\$2,450	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$19,635	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$126,949</b>	<b>\$148,459</b>	<b>\$406,581</b>	<b>\$411,403</b>	<b>\$411,403</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

HSA Indigent Health Care Prog (IHCP) EMS Phys LBU (1435 HSA0006)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$256,836	\$314,143	\$297,500	\$306,425	\$306,425	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$256,836</b>	<b>\$314,143</b>	<b>\$297,500</b>	<b>\$306,425</b>	<b>\$306,425</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$119,666	\$(41,551)	\$14,284	\$(36,394)	\$(36,394)	\$0
<b>Total Funding Sources</b>	<b>\$376,502</b>	<b>\$272,592</b>	<b>\$311,784</b>	<b>\$270,031</b>	<b>\$270,031</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$372,631	\$266,599	\$307,835	\$265,964	\$265,964	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$3,872	\$2,490	\$3,949	\$4,067	\$4,067	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$3,503	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$376,502</b>	<b>\$272,592</b>	<b>\$311,784</b>	<b>\$270,031</b>	<b>\$270,031</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

HSA Public Health (PH) LBU (1402 HSA0004)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$1,331	\$45,652	\$21,000	\$21,630	\$21,630	\$0
Intergovernmental	\$26,052,257	\$25,908,985	\$33,120,619	\$31,495,138	\$31,495,138	\$0
Charges for Services and Interfund	\$1,571,167	\$2,004,817	\$1,831,268	\$1,874,951	\$1,874,951	\$0
Miscellaneous Revenues	\$6,107,358	\$5,859,144	\$5,388,308	\$5,999,011	\$5,999,011	\$0
<b>Total Revenue</b>	<b>\$33,732,112</b>	<b>\$33,818,597</b>	<b>\$40,361,195</b>	<b>\$39,390,730</b>	<b>\$39,390,730</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$1,680,588	\$(4,485,530)	\$(109,307)	\$0	\$668,411	\$668,411
<b>Total Funding Sources</b>	<b>\$35,412,700</b>	<b>\$29,333,067</b>	<b>\$40,251,888</b>	<b>\$39,390,730</b>	<b>\$40,059,141</b>	<b>\$668,411</b>
Salaries and Benefits	\$21,576,275	\$21,449,057	\$26,405,772	\$27,800,086	\$27,963,657	\$163,571
Services and Supplies	\$6,954,719	\$2,707,632	\$8,100,538	\$5,582,762	\$6,057,262	\$474,500
Other Charges	\$500	\$1,664	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,304,125	\$1,551,149	\$1,441,979	\$1,489,506	\$1,212,064	\$(277,442)
Capital Outlays	\$36,017	\$257,761	\$396,000	\$118,110	\$118,110	\$0
Transfers Out	\$2,486,460	\$638,149	\$251,125	\$258,659	\$258,659	\$0
Intrafund/Intradepartment	\$6,766,582	\$6,238,459	\$7,167,277	\$7,652,410	\$7,960,192	\$307,782
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$39,124,677</b>	<b>\$32,843,871</b>	<b>\$43,762,691</b>	<b>\$42,901,533</b>	<b>\$43,569,944</b>	<b>\$668,411</b>
<b>General Fund Contribution</b>	<b>\$3,711,976</b>	<b>\$3,510,804</b>	<b>\$3,510,803</b>	<b>\$3,510,803</b>	<b>\$3,510,803</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>203</b>	<b>206</b>	<b>205</b>	<b>-1</b>



HSA Public Health (PH) Vital & Health Stats LBU (1428 HSA0002) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$162	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$88,755	\$90,769	\$80,000	\$82,400	\$82,400	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$88,755</b>	<b>\$90,931</b>	<b>\$80,000</b>	<b>\$82,400</b>	<b>\$82,400</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(69,522)	\$(86,300)	\$21,223	\$21,860	\$21,860	\$0
<b>Total Funding Sources</b>	<b>\$19,233</b>	<b>\$4,631</b>	<b>\$101,223</b>	<b>\$104,260</b>	<b>\$104,260</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$19,232	\$4,631	\$101,223	\$104,260	\$104,260	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$19,232</b>	<b>\$4,631</b>	<b>\$101,223</b>	<b>\$104,260</b>	<b>\$104,260</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Developing a High-Performing Economy Summary of Budget Appropriations**

<b>Page</b>	<b>LBU</b>	<b>2024 Adopted Budget</b>
<b>205</b>	<b>Agricultural Commissioner</b>	<b>\$7,166,432</b>
	AG00001 Agricultural Commissioner	\$7,166,432
<b>211</b>	<b>University of California Cooperative Extension</b>	<b>\$1,014,142</b>
	UC00001 University of California Cooperative Extension	\$1,009,142
	UC00002 UC COOP – Farm and Home Advisors Research Trust	\$5,000
<b>217</b>	<b>Workforce Development</b>	<b>\$26,379,322</b>
	WD00001 Workforce Development	\$18,564,749
	WD00002 Workforce Development - Welfare to Work	\$7,814,573
<b>Developing a High-Performing Economy Total</b>		<b>\$34,559,896</b>

## Developing a High-Performing Economy

### Introduction

Departments contained within this priority area support the Board of Supervisors’ priority ***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 and promote an attractive regional environment. Key goals include creating a path to economic self-sufficiency, upskilling the local workforce, increasing economic diversity, and increasing the efficiency, profitability, and competitiveness of the local agricultural industry.

One in eight jobs is directly tied to agriculture or the related food manufacturing sector. This priority area is focused on determining the needs of businesses to develop a skilled workforce that strengthens the local economy and provides for a better 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 promotes agricultural efficiencies through education, technology, and innovation. protects the well-being of agriculture, agri-business, and the community through a variety of inspection service 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 to address local problems and support the continued economic viability of the agricultural industry, a safe and secure food supply, clean air and water, and healthy communities.

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

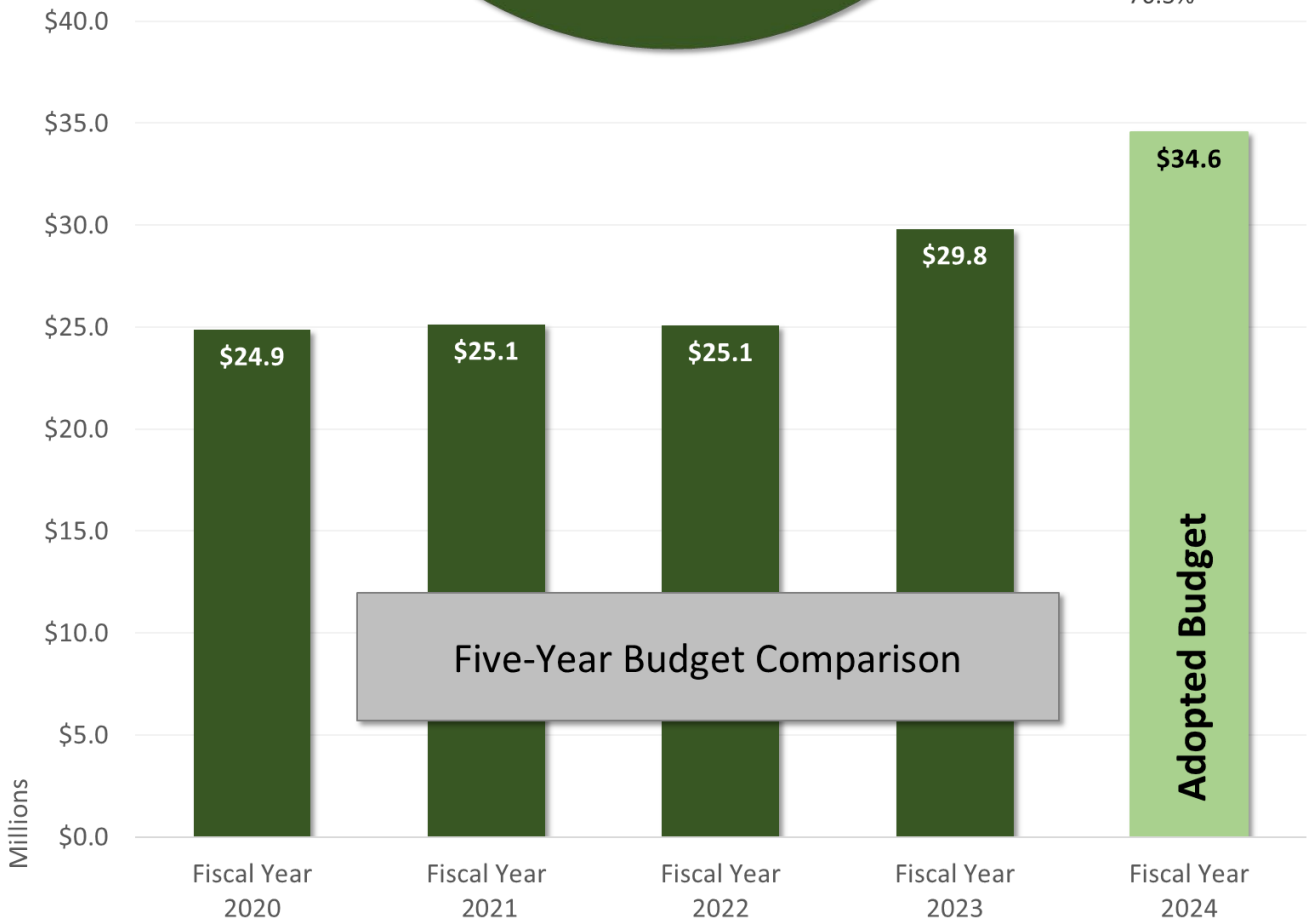
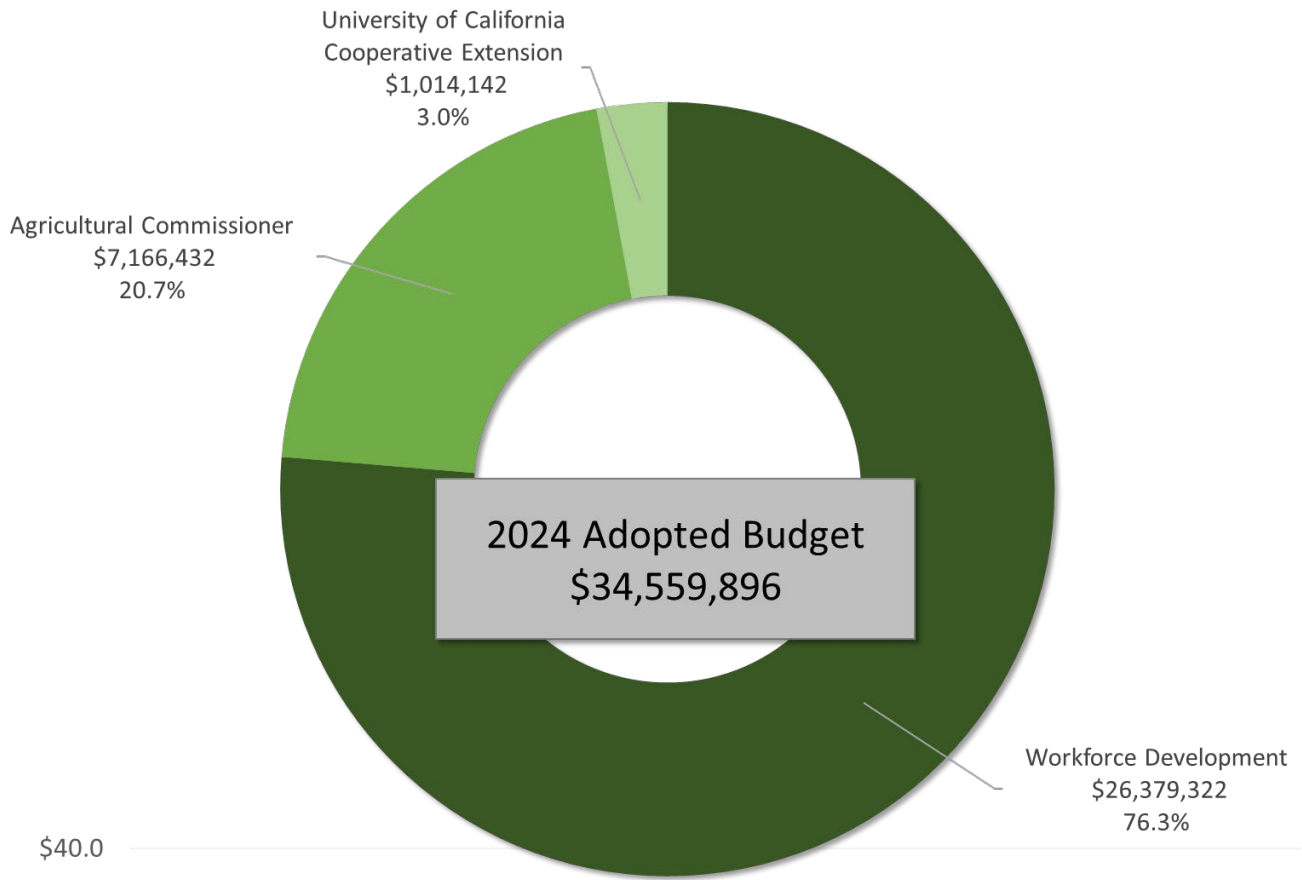


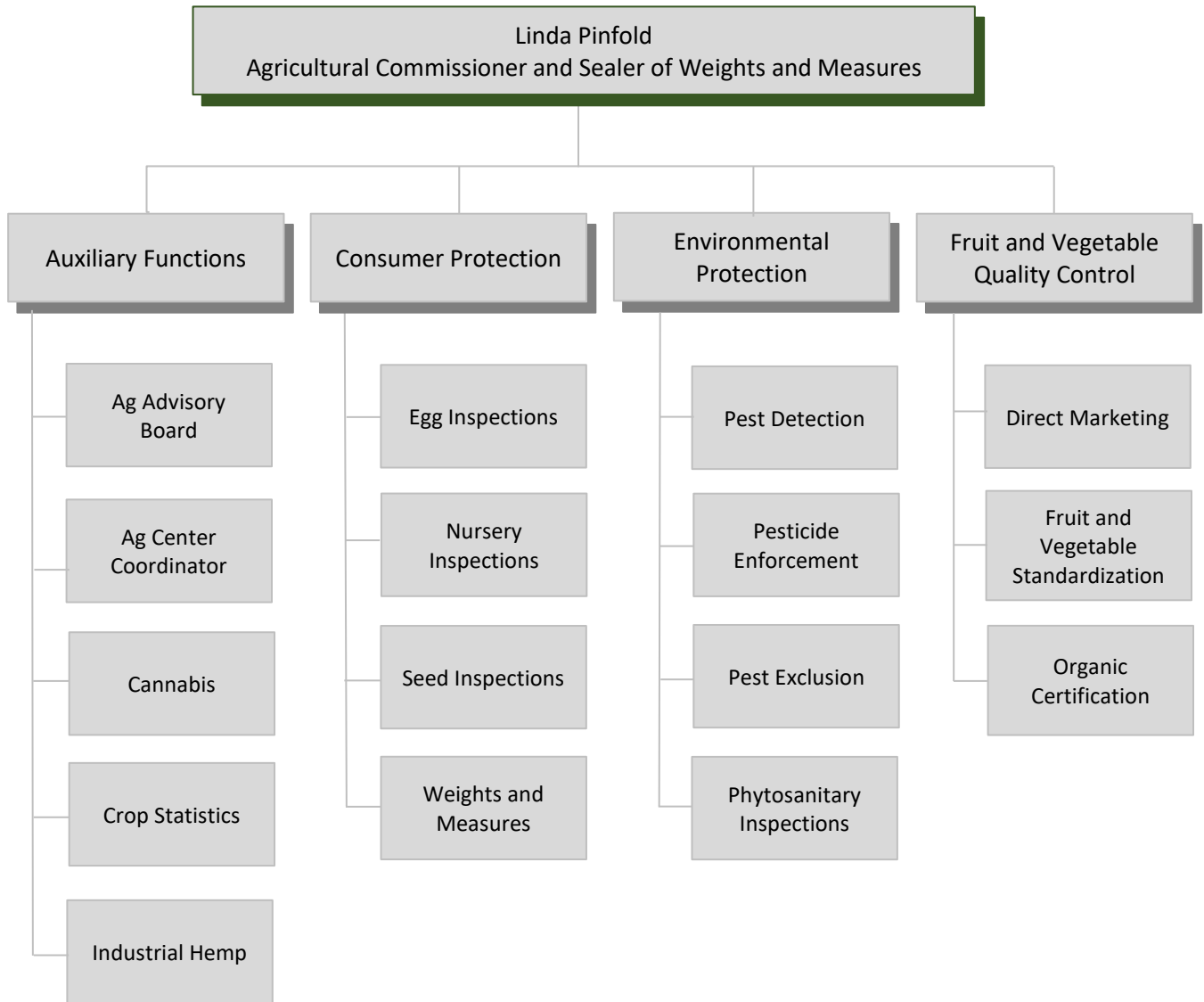
## Priority Appropriations and Trends

Fiscal Year 2024 appropriations total \$34.6 million for the Board priority of *Developing a High-Performing Economy*. Workforce Development comprises approximately 76.3% of this priority budget with the Agricultural Commissioner making up 20.7%. 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 60% 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 increased steadily over the last three years primarily due to increased funding levels supporting the departments represented here. For Fiscal Year 2024, appropriations have increased by \$4.8 million compared with the 2023 Adopted Budget. In Fiscal Year 2023, appropriations increased by \$4.7 million due primarily to State funds received by Workforce Development to provide new regional programs that support the *Stanislaus 2030 Investment Blueprint* and build a skilled workforce. Over the last five years, the average appropriations for this priority have been \$27.9 million.







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## Agricultural Commissioner

*We build community by supporting and protecting the well-being of agriculture, business, and the environment*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$4,210,502	\$4,322,772
<b>Use of Fund Balance/ Retained Earnings</b>	\$0	\$0
<b>Gross Costs</b>	\$6,535,873	\$7,166,432
<b>General Fund Contributions</b>	\$2,325,371	\$2,843,660
<b>% Funded by General Fund</b>	36%	40%
<b>Total Allocated Positions</b>	42	42

## Department Services and Programs

The Department supports and protects agriculture, business, and the community through four core responsibilities: Auxiliary Functions, Consumer Protection, Environmental Protection, Fruit and Vegetable Quality Control.

**Auxiliary Functions** is responsible for publishing an annual report providing a statistical description of the County’s agricultural production, as required by California Food and Agricultural Code Section 2279. The Department oversees the rental of meeting rooms in the Harvest Hall building and the Agricultural Commissioner sits as a permanent member of the Stanislaus County Agricultural Advisory Board. The Department performs site inspections of cannabis cultivators to ensure compliance with State licensing requirements. The Department also issues County registrations to allow growing of Industrial Hemp and collects samples prior to harvest to ensure compliance with applicable laws and regulations.

**Consumer Protection** programs are in place to ensure that consumers are provided with quality products and to ensure there is equity in the marketplace. Weights and Measures inspects approximately 9,000 devices for accuracy annually; these include gas pumps, taximeters, vehicle scales, livestock scales, jewelry scales, liquefied petroleum gas meters, and grocery store check-out lane scales. Weights and Measures also inspects petroleum products and petroleum price signs and responds to price scanner complaints as well as checking packaging for content and that the required information is present. The Department also performs egg inspection services to ensure that the

eggs being sold meet both quality and food safety requirements.

Seed and nursery inspections are in place to ensure that seed is properly labeled and is not a source of noxious weeds and that nursery stock intended for farm planting is not inferior, defective, or pest-infested thus meeting State requirements for nursery stock to be eligible for sale and planting in California.

**Environmental Protection** programs include pest detection and exclusion programs. Pest detection activities include the placement of insect traps throughout the County to establish a first line of defense against harmful exotic pests. Pest exclusion inspections of incoming shipments at United Parcel Service (UPS), Federal Express, garden centers, and local nurseries are in place to protect local agriculture from harmful pests. Early detection is essential in protecting agricultural production and to ensure export paths remain open for agricultural producers. Phytosanitary Inspections are performed on agricultural export shipments to ensure they meet all requirements of the country of destination in which case a Phytosanitary Certificate is issued. Phytosanitary Inspections are completed under the auspices of the United States Department of Food and Agriculture.

Another vital Environmental Protection program is Pesticide Enforcement. Working in conjunction with the California Department of Pesticide Regulation, the Department monitors the purchase, storage, and use of pesticides to ensure adherence to label requirements that protect workers and the environment.

The Department uses a relatively new program, *BeeWhere*, to register beekeepers and to track location of bee colonies in the County. This program helps growers to identify any bee colonies within one mile of a pesticide application that might be toxic to bees and notify beekeepers to reduce any potential exposure thus providing extra protection for the pollinators.

**Fruit and Vegetable Quality Control** programs are in place to standardize the quality of agricultural products being grown and sold in the County. The Fruit and Vegetable Standardization program

provides inspection services at the production and retail level to assure that fruits and vegetables meet quality standards. Direct Marketing inspections and certifications for both the operators of the County’s farmers markets and the producers who supply product to the County’s farmers’ markets ensure that food available at farmers markets meets minimum quality and safety standards. Lastly, the Department provides Organic Certification verification services for organic registration applicants and conducts retail inspections to assure organic regulation compliance.

### Department Summary<sup>1</sup>

Agricultural Commissioner	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$484,240	\$478,703	\$462,600	\$462,600	\$462,600	\$0
Intergovernmental	\$3,089,331	\$3,029,496	\$2,880,353	\$2,937,609	\$2,943,819	\$6,210
Charges for Services and Interfund	\$962,057	\$977,821	\$867,549	\$891,653	\$916,353	\$24,700
Miscellaneous Revenues	\$7,361	\$120	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$4,542,989</b>	<b>\$4,486,140</b>	<b>\$4,210,502</b>	<b>\$4,291,862</b>	<b>\$4,322,772</b>	<b>\$30,910</b>
Use of Fund Balance/ Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$4,542,989</b>	<b>\$4,486,140</b>	<b>\$4,210,502</b>	<b>\$4,291,862</b>	<b>\$4,322,772</b>	<b>\$30,910</b>
Salaries and Benefits	\$4,722,530	\$5,158,251	\$5,070,942	\$5,195,358	\$5,471,038	\$275,680
Services and Supplies	\$310,153	\$326,242	\$395,258	\$399,581	\$421,440	\$21,859
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$661,130	\$786,636	\$781,735	\$823,653	\$898,073	\$74,420
Capital Outlays	\$115,165	\$179,950	\$189,057	\$167,000	\$277,000	\$110,000
Transfers Out	\$76,000	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$83,485	\$99,193	\$98,881	\$98,881	\$98,881	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,968,464</b>	<b>\$6,550,273</b>	<b>\$6,535,873</b>	<b>\$6,684,473</b>	<b>\$7,166,432</b>	<b>\$481,959</b>
<b>General Fund Contribution</b>	<b>\$1,425,475</b>	<b>\$2,064,133</b>	<b>\$2,325,371</b>	<b>\$2,392,611</b>	<b>\$2,843,660</b>	<b>\$451,049</b>
<b>Total Allocated Positions</b>			<b>42</b>	<b>42</b>	<b>42</b>	<b>0</b>

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.



## 2024 Proposed Budget

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The approved 2024 Proposed Budget totals \$6.7 million, funded by \$4.3 million in estimated revenue, the use of and \$2.4 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Technical Adjustment** – An increase in appropriations of \$142,000 is recommended, funded by Net County Cost, for the Agricultural Inspector IV position approved with the 2023 Adopted Budget.

**Fixed Assets (Capital Outlays) | Vehicles** – An increase of \$167,000 in Fixed Assets is recommended, funded by Net County Cost, to replace six vehicles to support the Department in conducting agricultural, weights, and measures inspections.

## 2024 Adopted Budget

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The 2024 Adopted Budget includes appropriations of \$7.2 million, funded by \$4.3 million in estimated revenue, and \$2.8 million in Net County Cost. This is an increase of \$481,959 in appropriations from the 2024 Proposed Budget, funded by \$30,910 in estimated revenue and a \$451,049 increase in use of Net County Cost.

### Adjustments to Proposed Budget

**Replace Laptop Computers** - Increase appropriations by \$7,000, funded by Net County Cost, to replace laptop computers for administering the California Department of Food and Agriculture (CDFA) online State licensing exams. The current laptops were purchased in 2012 and are starting to fail with impacts on the examination process. The online state licensing exams support recruitment efforts in filling positions and provide opportunities for career advancement by completing certifications.

**Replace Light System** - Increase appropriations by \$35,000, funded by Net County Cost, to replace the light system in the Inspectors work areas due to safety concerns, validated by Risk Management. Replacement parts are no longer available.

**Replace Manual Roll-up Doors** - Increase appropriations by \$50,000, funded by Net County Cost, for the replacement of two manual roll-up doors with a fully automated power-driven system to address safety and Americans with Disabilities Act (ADA) compliance concerns. General Services Agency – Facilities Maintenance will cover the other \$50,000 as total project cost is estimated at \$100,000.

**Security Proximity Card Locks** - Increase appropriations by \$25,000 to install additional security proximity card entry locks at the employee breakroom and restroom entry points in the Stanislaus Building in response to the Sheriff safety assessment, funded by Net County Cost. The proximity card entry locks would provide added security for the staff.

**Technical Adjustments** – Technical adjustments total \$364,959 in appropriations of which an increase of \$275,680 adjusts salaries per an updated analysis, an increase of \$74,420 adjusts Cost Allocation Plan (CAP) charges per the issued rates, an increase of \$14,859 adjusts for other right-sizing. The technical adjustments are funded by \$30,910 in estimated revenue for Agricultural Services and a \$334,049 increase in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$275,680 in appropriations to support the Department’s existing staff and program services levels. This request includes the 5% vacancy reduction, to be funded by increased Net County Cost contribution.

*CAP Charge Adjustments* – Adjustments include an increase of \$74,420 for CAP charges, this includes \$28,000 charged by the Department of Public Works for cost allocation associated with the long-standing project implementation of National Pollutant Discharge Elimination System (NPDES) Phase II Storm Water Program.

*Other / Right-Sizing* – Adjustments include an increase in appropriations of \$9,340 due to the rising costs of agricultural supplies, and \$5,519 due to increased communication costs. Adjustments include an increase of \$30,910 in estimated revenue for California Department of Food and Agriculture various inspection services.

**Recommendation:** It is recommended to increase appropriations by \$481,959, funded by a \$30,910 increase in estimated revenue and a \$451,049 increase in Net County Cost.

**Fixed Assets (Capital Outlays) | Vehicles**

The 2024 Adopted Budget includes an increase in Fixed Asset appropriations of \$110,000 for the following:

- \$35,000 to replace the light system in the Inspectors’ work areas, \$50,000 for the replacement of two manual roll-up doors with a fully automated power-driven system, and \$25,000 to install additional security proximity card entry locks in the Stanislaus Building.

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 42 positions, consistent with the 2023 Adopted Budget allocation.

**Budget Contained within the Department**

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**Agricultural Commissioner (General Fund)**

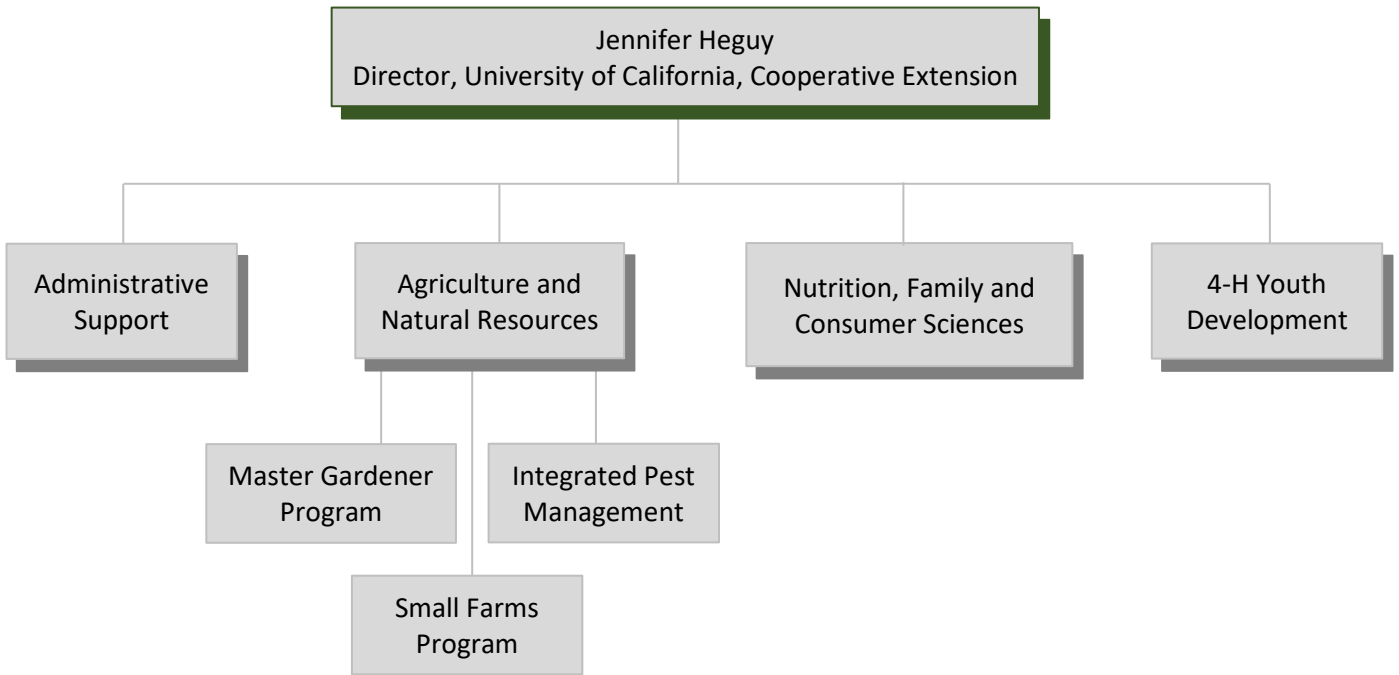
This budget funds the Departments’ core programs and services including Environmental Protection, Fruit and Vegetable Quality Control, Consumer Protection, auxiliary functions such as crop statistics, and administrative costs.

Individual schedule for this budget is detailed as follows.

**Legal Budget Unit (LBU) Schedule<sup>2</sup>**

Agricultural Commissioner LBU (0100 AG00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$484,240	\$478,703	\$462,600	\$462,600	\$462,600	\$0
Intergovernmental	\$3,089,331	\$3,029,496	\$2,880,353	\$2,937,609	\$2,943,819	\$6,210
Charges for Services and Interfund	\$962,057	\$977,821	\$867,549	\$891,653	\$916,353	\$24,700
Miscellaneous Revenues	\$7,361	\$120	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$4,542,989</b>	<b>\$4,486,140</b>	<b>\$4,210,502</b>	<b>\$4,291,862</b>	<b>\$4,322,772</b>	<b>\$30,910</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$4,542,989</b>	<b>\$4,486,140</b>	<b>\$4,210,502</b>	<b>\$4,291,862</b>	<b>\$4,322,772</b>	<b>\$30,910</b>
Salaries and Benefits	\$4,722,530	\$5,158,251	\$5,070,942	\$5,195,358	\$5,471,038	\$275,680
Services and Supplies	\$310,153	\$326,242	\$395,258	\$399,581	\$421,440	\$21,859
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$661,130	\$786,636	\$781,735	\$823,653	\$898,073	\$74,420
Capital Outlays	\$115,165	\$179,950	\$189,057	\$167,000	\$277,000	\$110,000
Transfers Out	\$76,000	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$83,485	\$99,193	\$98,881	\$98,881	\$98,881	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,968,464</b>	<b>\$6,550,273</b>	<b>\$6,535,873</b>	<b>\$6,684,473</b>	<b>\$7,166,432</b>	<b>\$481,959</b>
<b>General Fund Contribution</b>	<b>\$1,425,475</b>	<b>\$2,064,133</b>	<b>\$2,325,371</b>	<b>\$2,392,611</b>	<b>\$2,843,660</b>	<b>\$451,049</b>
<b>Total Allocated Positions</b>			<b>42</b>	<b>42</b>	<b>42</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



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<http://cestanislaus.ucanr.edu/>

## University of California, Cooperative Extension

*We build community by developing and delivering 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.*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$0	\$0
Use of Fund Balance/ Retained Earnings	\$5,000	\$5,000
Gross Costs	\$976,538	\$1,014,142
<b>General Fund Contributions</b>	<b>\$971,538</b>	<b>\$1,009,142</b>
% Funded by General Fund	99%	100%
Total Allocated Positions	7	7

### Department Services and Programs

The University of California (UC) Cooperative Extension in Stanislaus County is part of a statewide system of off-campus education, based on a three-way partnership between the Stanislaus County Board of Supervisors, the University of California, and the United States Department of Agriculture. UC Cooperative Extension brings the resources of the University of California to County residents by conducting high priority, applied research, and educational programs. Information is delivered in several ways, including in the classroom and in-field workshops, one-on-one consultations, online education, and client-directed publications.

The University of California provides approximately 52% of Cooperative Extension’s program funding, with 25 UC employees (six advisors reporting directly in Stanislaus County, three cross-county advisors, two Emeriti, and 16 paraprofessionals) working throughout the County. Stanislaus County provides approximately 16% of the total program funding, including seven full-time staff responsible for field and clerical support, community education, and administration of County and UC funds. County funding also provides the Department’s operational expenses, including facilities and vehicles to support program delivery. External grants represent the remaining 32% of the program funding.

Eight advisors and two emeriti are responsible for programs in **Agriculture and Natural Resources**. Most of the agricultural research is conducted in field

trials in cooperation with local producers and growers. Advisors support their own applied research and educational projects with extramural funds through grants from public agencies, grower associations/foundations, as well as funds from private donors. Grant funds are used to hire research assistants and to purchase computers, lab and field supplies, and specialized equipment critical to conducting research. The programs are supported by three full-time research staff and four part-time student assistants.

The **UC Master Gardener** program was initiated in 2019 and is coordinated by a full-time Master Gardener Coordinator. Forty-eight University-trained volunteers extend research-based information on home horticulture, pest management, and sustainable landscape practices to the residents of Stanislaus County. The program’s goal is to preserve and encourage healthy environments through education in sustainable gardening, green waste reduction, and water conservation.

The **Small Farms** program, coordinated by a staff research associate, provides outreach and technical assistance to small-scale, diversified, and socially disadvantaged farmers who typically do not participate in traditional commodity-based extension programs. The program works in collaboration with UC professionals and local non-

profits to extend information in areas such as food safety and climate smart agriculture.

The **Nutrition, Family, and Consumer Sciences** program is carried out by a coordinator and five education specialists with Family-Centered and Youth Programs providing programming on healthy nutrition and on-site gardening. The UC CalFresh Nutrition Education Program is funded through a joint agreement among the U.S. Department of Agriculture Food and Nutrition Services, the California Department of Social Services CalFresh and Nutrition Branch, and the UC Cooperative Extension. The grant is administered throughout Stanislaus and Merced counties.

The **4-H Youth Development** program is administered by the Statewide 4-H Office, one regional supervisor, and one education specialist, with additional administrative support from County front office staff. The Stanislaus County 4-H program supports one of the largest club-based 4-H programs in California.

**The Farm and Home Advisors Trust Fund** (Retained Earnings) is a compilation of donations from private individuals and companies in support of UC Cooperative Extension’s efforts.

### Department Summary<sup>1</sup>

UC Cooperative	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$4,756	\$4,144	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$4,756</b>	<b>\$4,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$2,387	\$0	\$5,000	\$5,000	\$5,000	\$0
<b>Total Funding Sources</b>	<b>\$7,143</b>	<b>\$4,144</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
Salaries and Benefits	\$559,439	\$616,560	\$729,475	\$751,359	\$752,256	\$897
Services and Supplies	\$32,718	\$26,065	\$41,859	\$42,965	\$42,965	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$180,279	\$204,464	\$205,204	\$211,360	\$218,921	\$7,561
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$82,000	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$15	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$854,436</b>	<b>\$847,103</b>	<b>\$976,538</b>	<b>\$1,005,684</b>	<b>\$1,014,142</b>	<b>\$8,458</b>
<b>General Fund Contribution</b>	<b>\$847,293</b>	<b>\$842,959</b>	<b>\$971,538</b>	<b>\$1,000,684</b>	<b>\$1,009,142</b>	<b>\$8,458</b>
<b>Total Allocated Positions</b>			<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$1 million funded by \$5,000 in department fund balance and \$1 million in Net County Cost.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$1 million, funded by \$5,000 in department fund balance and \$1 million in Net County Cost. This is consistent with that included in the 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Technical Adjustments** – Technical adjustments total a \$8,458 increase in appropriations to adjust Cost Allocation Plan (CAP) charges per the issued rates, funded by Net County Cost.

**Recommendation:** It is recommended to increase appropriations by \$8,458, funded by an 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, 2023	Budgeted Use for Fiscal Year 2024
UC Cooperative Extension - Farm & Home Advisors	\$ 40,076	\$ 5,000
<b>UC Cooperative Extension Total</b>	<b>\$ 40,076</b>	<b>\$ 5,000</b>

### Fixed Assets (Capital Outlays) | Vehicles

The 2024 Adopted Budget does not include any department requests for Fixed Assets (Capital Outlays).

### Staffing Allocation

The 2024 Adopted Budget includes a department staffing allocation of seven positions, consistent with the 2023 Adopted Budget.

## 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 – 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.

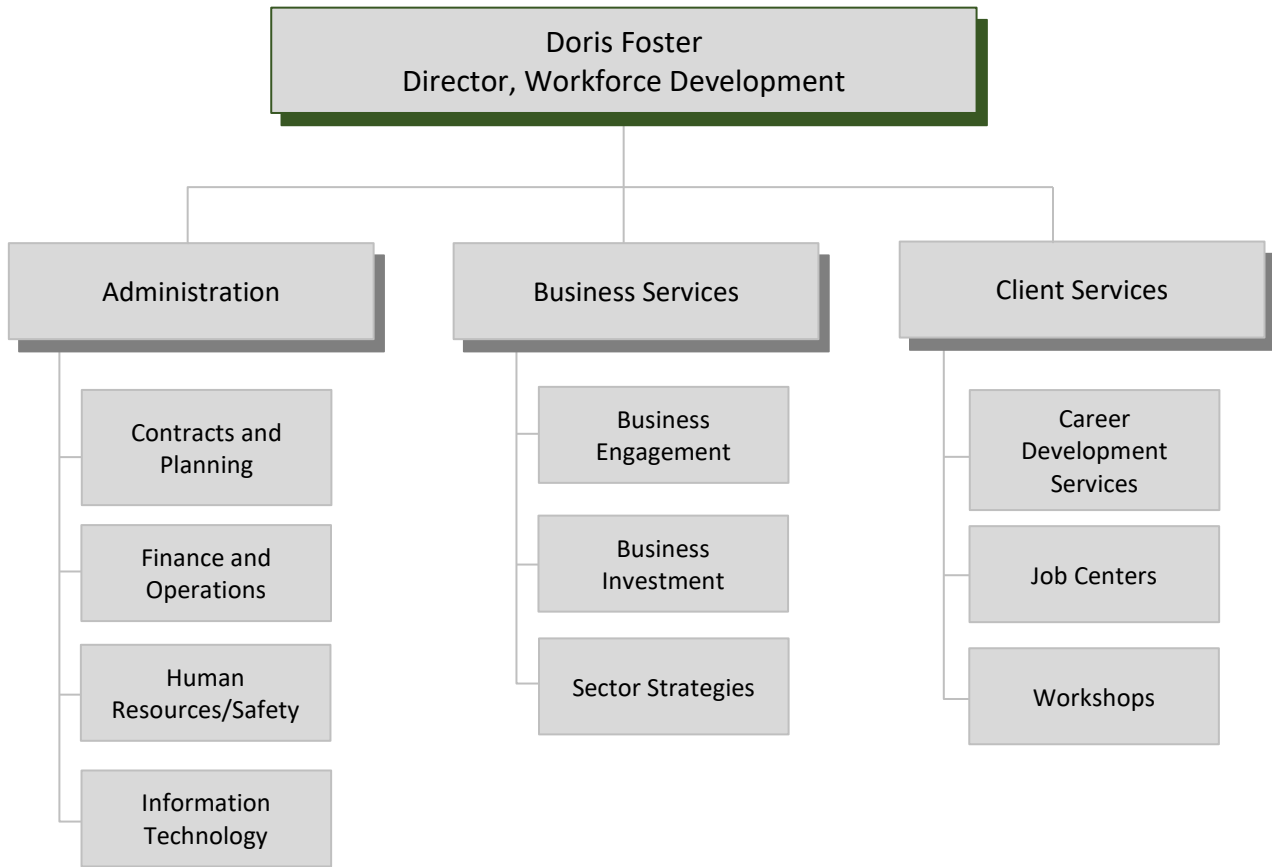
**Legal Budget Unit (LBU) Schedules<sup>2</sup>**

University of California Cooperative Extension (UC COOP) LBU (0100 UC00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$4,756	\$4,144	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$4,756</b>	<b>\$4,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$4,756</b>	<b>\$4,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$559,439	\$616,560	\$729,475	\$751,359	\$752,256	\$897
Services and Supplies	\$30,331	\$26,065	\$36,859	\$37,965	\$37,965	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$180,279	\$204,464	\$205,204	\$211,360	\$218,921	\$7,561
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$82,000	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$15	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$852,049</b>	<b>\$847,103</b>	<b>\$971,538</b>	<b>\$1,000,684</b>	<b>\$1,009,142</b>	<b>\$8,458</b>
<b>General Fund Contribution</b>	<b>\$847,293</b>	<b>\$842,959</b>	<b>\$971,538</b>	<b>\$1,000,684</b>	<b>\$1,009,142</b>	<b>\$8,458</b>
<b>Total Allocated Positions</b>			<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



UC Coop Farm And Home Advisors Research Trust (1766 UC00002) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$2,387	\$0	\$5,000	\$5,000	\$5,000	\$0
<b>Total Funding Sources</b>	<b>\$2,387</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$2,387	\$0	\$5,000	\$5,000	\$5,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,387</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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## Workforce Development

*We build community by working 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*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$22,097,296	\$26,379,322
<b>Use of Fund Balance/ Retained Earnings</b>	\$199,161	\$0
<b>Gross Costs</b>	\$22,296,457	\$26,379,322
<b>General Fund Contributions</b>	\$0	\$0
<b>% Funded by General Fund</b>	0%	0%
<b>Total Allocated Positions</b>	92	93

## Department Services and Programs

**Administration**, which includes the Human Resources/Safety, Facilities, Finance/Operations, Contracts & Planning, Marketing, and Information Technology divisions, supports the day-to-day program activities of the Department. Support activities include accounting, audits, employee and participant payroll processing, State reporting, grant billing, budgeting, contract/grant management/monitoring, legislative analysis and implementation, equipment management, data imaging, website management and inventory control.

The **Business Services** division markets resources available to employers through Workforce Development. These include services such as identifying and hiring qualified candidates, aligning training opportunities to meet the needs of employers and jobseekers, and working with employers to identify work-based learning opportunities. These services will lead to client self-sufficiency and provide businesses with qualified job candidates. In addition, Business Services assists employers with labor market information, referrals to resources and job fairs to ensure the clients receive employment. Services available to employers include on-the-job training, transitional jobs,

customized trainings, and incumbent worker training. Additionally, the Department conducts a Sector Strategy initiative to enhance services provided to local businesses and assists in filling the skills gap in the local area with a specific focus on the healthcare, agriculture, manufacturing, construction, and logistics/warehousing sectors, as well as the underserved businesses.

The **Client Services** division provides a wide range of employment and training services to Adults, Dislocated Workers, Welfare to Work recipients and Youth in the community through various programs at four Job Centers located across the County. Client Service staff provide job search assistance to the public, workshops to assist with résumé development, interviewing skills, and job retention. For those needing more assistance in finding employment, Client Services provides intensive career counseling, work experience, as well as referrals to vocational training programs. Workforce Development continues to develop innovative programs and direct resources to serve specialized populations such as veterans, homeless individuals, English second language learners, disabled individuals and the previously incarcerated.

## Department Summary<sup>1</sup>

Workforce Development	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$8,035,235	\$8,187,910	\$14,132,723	\$14,331,884	\$16,929,606	\$2,597,722
Charges for Services and Interfund	\$6,328,982	\$6,703,785	\$7,964,573	\$7,964,573	\$9,449,716	\$1,485,143
Miscellaneous Revenues	\$17,340	\$7,407	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$14,381,556</b>	<b>\$14,899,102</b>	<b>\$22,097,296</b>	<b>\$22,296,457</b>	<b>\$26,379,322</b>	<b>\$4,082,865</b>
Use of Fund Balance/ Retained Earnings	(322,364)	\$1,067,434	\$199,161	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$14,059,192</b>	<b>\$15,966,536</b>	<b>\$22,296,457</b>	<b>\$22,296,457</b>	<b>\$26,379,322</b>	<b>\$4,082,865</b>
Salaries and Benefits	\$8,097,169	\$8,304,659	\$12,740,200	\$12,740,200	\$9,387,310	(3,352,890)
Services and Supplies	\$5,401,865	\$6,933,762	\$8,876,847	\$8,876,847	\$16,245,137	\$7,368,290
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$652,108	\$728,115	\$679,410	\$679,410	\$707,308	\$27,898
Capital Outlays	\$0	\$0	\$0	\$0	\$39,567	\$39,567
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$14,151,141</b>	<b>\$15,966,535</b>	<b>\$22,296,457</b>	<b>\$22,296,457</b>	<b>\$26,379,322</b>	<b>\$4,082,865</b>
<b>General Fund Contribution</b>	<b>\$91,949</b>	<b>\$(1)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>	<b>0</b>	<b>0</b>	<b>92</b>	<b>92</b>	<b>93</b>	<b>1</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$22.3 million, funded by \$22.3 million in estimated revenue.

- The Department did not have any adjustments above base budget in the 2024 Proposed Budget.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$26.4 million, funded by \$26.4 million in estimated revenue. This is an increase of \$4.1 million from the 2024 Proposed Budget.

### Adjustments to Proposed Budget

The recommendations for Workforce Development will increase appropriations and estimated revenue by \$4.1 million funded by State and Federal revenue.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

**New Vehicle** – The 2024 Adopted Budget includes an increase in appropriations by \$39,567 in Fixed Assets with \$35,000 for a new vehicle and \$4,567 for ADA equipment, funded by department revenue.

**New Staff Services Coordinator Position** – It is recommended to add one new Staff Services Coordinator position to create and develop sector strategy meetings for the in-demand sectors in Stanislaus County, services previously provided by Opportunity Stanislaus. The Workforce Innovation and Opportunity Act (WIOA) funds that are no longer contracted out will be used to fund the position. There are no material budget impacts.

**Technical Adjustments** – Technical adjustments total \$4.1 million in appropriations of which an increase of \$1.6 million adjusts for previously approved Board agenda items, and an increase of \$3.4 million for other right-sizing. The technical adjustments are funded by \$4.1 million in estimated revenue. Technical adjustments are detailed as follows:

*Previously Approved Board Items* – Adjustments include an increase in appropriations and estimated revenue in the amount of \$1.2 million for programming that supports Stanislaus 2030 and builds a strong workforce through a contract with Central Valley Opportunity Center for the Farm Worker Program (Res. No. 2023-0132). Additionally, adjustments include an increase in appropriations and estimated revenue in the amount of \$365,695 for training and equipment from the Governor’s Discretionary funding supported by the California Department of Corrections to reduce recidivism by ensuring the re-entry population is trained and equipped to accept employment (Res. No. 2023-0296).

*Other / Right-Sizing* – Increase appropriations and estimated revenue by \$3.3 million for regional programs focused on in-demand occupations through apprenticeships. Stanislaus County is the lead for the region that oversees eight counties in the San Joaquin Valley and Associated Counties Regional Planning Unit. This is supported by State funding for staffing and contract services. Adjustments also include an increase in appropriations and estimated revenue in the amount of \$88,154 for Workforce Innovation and Opportunity Act (WIOA) funding. Additionally, adjustments include a decrease in appropriations and estimated revenue in the amount of \$948,263 due to right-sizing remaining grant funds. The decrease is due to use of grant funding that covers two fiscal year cycles; this revenue is generated from State ongoing formula funds for California for All Youth.

**Recommendation:** It is recommended to increase appropriations and estimated revenue by \$4.1 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, 2023	Budgeted Use for Fiscal Year 2024
Workforce Development	\$ 5,188,185	.
Workforce Development - Welfare to Work	(302,807)	-
<b>Workforce Development Total</b>	<b>\$ 4,885,378</b>	<b>\$ -</b>

The negative fund balance in Workforce Development – StanWORKS is a year-end accounting timing issue. The fund does not maintain a fund balance. The error is a result of the new financial management system which will be corrected to no longer reflect a negative balance.

### Fixed Assets (Capital Outlays) | Vehicles

2024 Adopted Budget includes an increase in Fixed Asset appropriations of \$39,567 for the following:

- \$35,000 for a new vehicle and \$4,567 for ADA equipment to support the increase in hiring and outreach events. This vehicle will be large enough to transport pop-up tents, tables, chairs, and promotional items. Due to the increase in hiring and outreach events, the SCWD van is not always available for multiple events.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 93 positions, an increase of one position over the 2023 Adopted Budget allocation.

**Staffing Recommendation** – It is recommended to add one new Staff Services Coordinator position to create and develop sector strategy meetings for the in-demand sectors of Stanislaus County in support of priorities outlined in the Stanislaus 2030 Investment Blueprint.

## Budgets Contained within the Department

### Workforce Development (Special Revenue Fund)

This budget funds employment training services to the community through various programs funded by Federal and State contracts and grants, such as California for All, California Department of Aging, Workforce Innovation and Opportunity Act (WIOA), and Inter Agency Programs (Probation, Sheriff, Child Support, and Stanislaus 2030). 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 – Welfare to Work (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<sup>2</sup>**

Workforce Development Program Services LBU (1320 WD00001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$8,035,235	\$8,187,910	\$14,132,723	\$14,331,884	\$16,929,606	\$2,597,722
Charges for Services and Interfund	\$594,609	\$1,128,161	\$150,000	\$150,000	\$1,635,143	\$1,485,143
Miscellaneous Revenues	\$13,990	\$7,407	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$8,643,833</b>	<b>\$9,323,477</b>	<b>\$14,282,723</b>	<b>\$14,481,884</b>	<b>\$18,564,749</b>	<b>\$4,082,865</b>
Use of Fund Balance/Retained Earnings	\$(319,015)	\$754,232	\$199,161	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$8,324,818</b>	<b>\$10,077,709</b>	<b>\$14,481,884</b>	<b>\$14,481,884</b>	<b>\$18,564,749</b>	<b>\$4,082,865</b>
Salaries and Benefits	\$4,999,621	\$4,878,876	\$7,471,061	\$7,471,061	\$5,744,304	\$(1,726,757)
Services and Supplies	\$3,090,521	\$4,826,551	\$6,671,886	\$6,671,886	\$12,479,692	\$5,807,806
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$307,483	\$372,282	\$338,937	\$338,937	\$323,253	\$(15,684)
Capital Outlays	\$0	\$0	\$0	\$0	\$17,500	\$17,500
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$8,397,625</b>	<b>\$10,077,709</b>	<b>\$14,481,884</b>	<b>\$14,481,884</b>	<b>\$18,564,749</b>	<b>\$4,082,865</b>
<b>General Fund Contribution</b>	<b>\$72,807</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>92</b>	<b>92</b>	<b>93</b>	<b>1</b>

WD Welfare To Work LBU (1317 WD00002) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$5,734,373	\$5,575,625	\$7,814,573	\$7,814,573	\$7,814,573	\$0
Miscellaneous Revenues	\$3,349	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$5,737,723</b>	<b>\$5,575,625</b>	<b>\$7,814,573</b>	<b>\$7,814,573</b>	<b>\$7,814,573</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(3,349)	\$313,202	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$5,734,374</b>	<b>\$5,888,827</b>	<b>\$7,814,573</b>	<b>\$7,814,573</b>	<b>\$7,814,573</b>	<b>\$0</b>
Salaries and Benefits	\$3,097,547	\$3,425,783	\$5,269,139	\$5,269,139	\$3,643,006	\$(1,626,133)
Services and Supplies	\$2,311,344	\$2,107,212	\$2,204,961	\$2,204,961	\$3,765,445	\$1,560,484
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$344,625	\$355,832	\$340,473	\$340,473	\$384,055	\$43,582
Capital Outlays	\$0	\$0	\$0	\$0	\$22,067	\$22,067
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,753,516</b>	<b>\$5,888,826</b>	<b>\$7,814,573</b>	<b>\$7,814,573</b>	<b>\$7,814,573</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$19,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

**Promoting Lifelong Learning Summary of Budget Appropriations**

Page	LBU	2024 Adopted Budget
<b>227</b>	<b>Library</b>	<b>\$24,507,116</b>
	LIB0001 Library	\$24,507,116
<b>Promoting Lifelong Learning Total</b>		<b>\$24,507,116</b>



## Promoting Lifelong Learning

### Introduction

The **Library** supports the Board of Supervisors' priority of **Promoting Lifelong Learning**, with the primary focus on providing materials, resources, programs, and spaces to promote lifelong learning and personal development. 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. 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, representing approximately 89% of the Library's total revenue to support Library operations in Fiscal Year 2024. 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

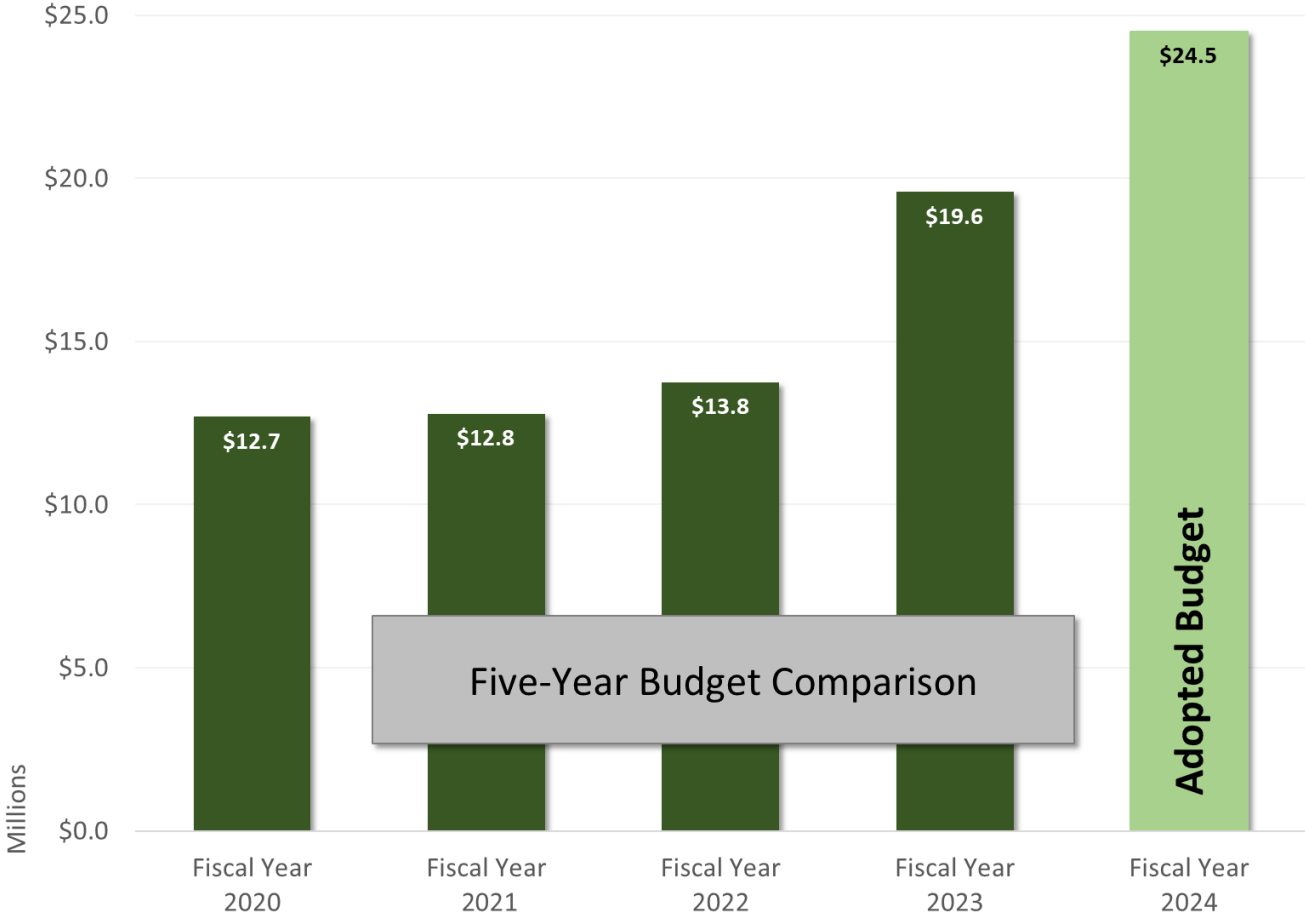
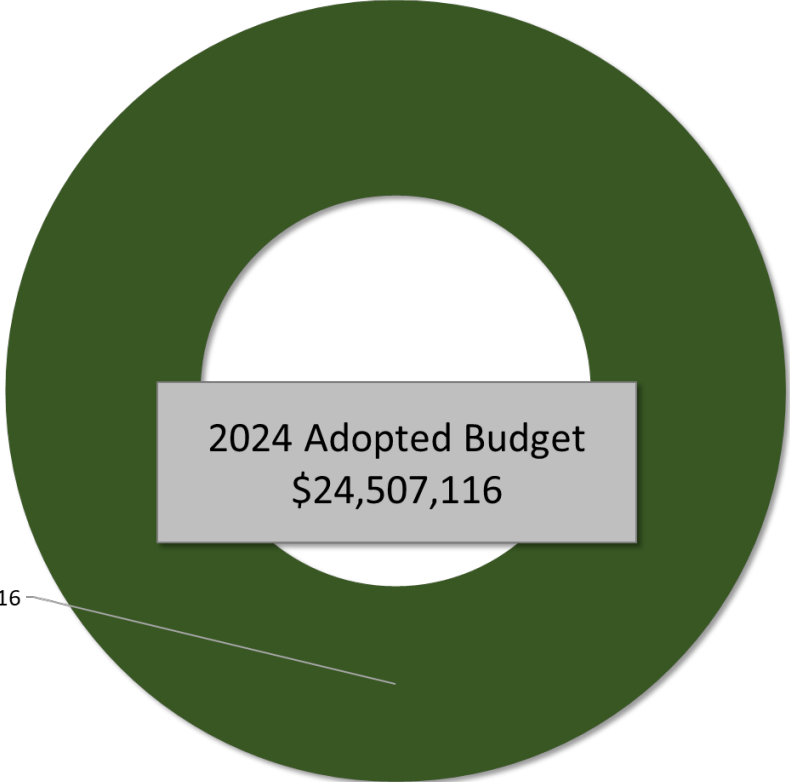
Fiscal Year 2024 appropriations total \$24.5 million for the priority *Promoting Lifelong Learning*. The 2024 Adopted Budget reflects an increase of \$4.9 million over Fiscal Year 2023. As part of the 2023



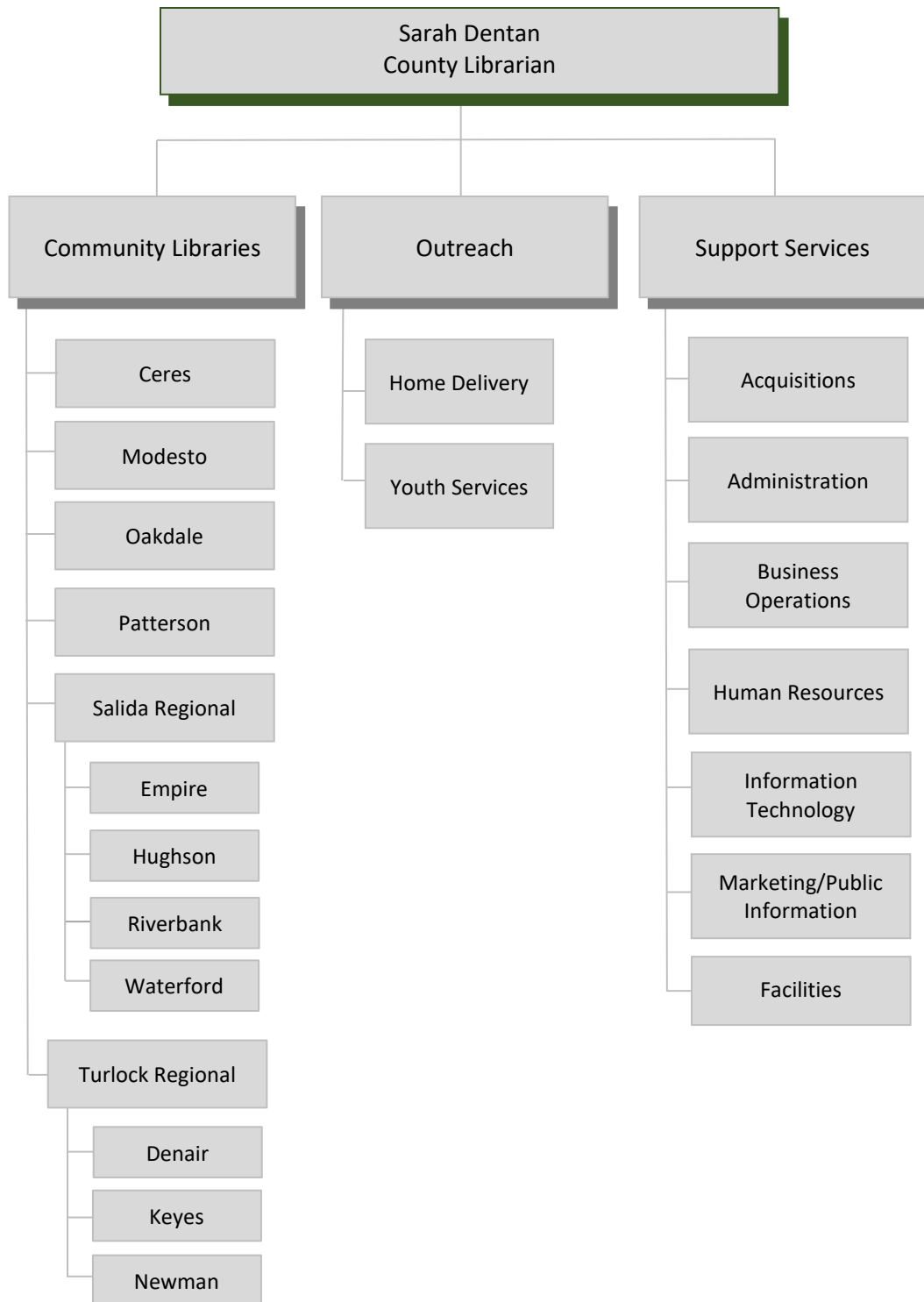
Proposed Budget, a one-time \$60 million Building Community Services Investment (BCSI) strategy, to be implemented over three years, was introduced. Of this amount, \$10 million was allocated to enhance

County libraries. Fiscal Year 2024 includes \$7 million of BCSI, with \$3.5 million carried over from Fiscal Year 2023 and \$3.5 million for Fiscal Year 2024. This investment will go toward targeted one-time investments in infrastructure which directly contribute to the local quality of life, community wellness, and lifelong learning; strategic facility planning; and contracted support to plan and deliver identified projects.

In a five-year comparison of appropriations, the Library averaged \$13.1 million between Fiscal Years 2020 and 2022; during Fiscal Years 2023 and 2024 the appropriations average \$22 million. The increase of \$7.8 million from Fiscal Year 2022 to Fiscal Year 2023 is due largely to the BCSI funding, and an increase in Net County Cost and decrease in use of fund balance by \$375,000, restoring the General Fund annual contribution to the Fiscal Year 2009 level of \$863,000 to provide long-term financial stability for Library operations.



Stanislaus County 2024 Adopted Budget – Year Two of Budget Period Ending June 30, 2024



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

## Library

*We build community by engaging all members of the community and offer access to information, knowledge, and the tools for innovation and personal development*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$14,437,817	\$15,483,360
Use of Fund Balance/ Retained Earnings	\$530,404	\$4,656,946
Gross Costs	\$19,585,031	\$24,507,116
<b>General Fund Contributions</b>	<b>\$4,616,810</b>	<b>\$4,366,810</b>
% Funded by General Fund	24%	18%
Total Allocated Positions	72	74

### Department Services and Programs

The Stanislaus County Library System includes 13 community libraries providing educational and recreational resources and services, enlightening and empowering residents. Materials are available in physical and virtual formats. The Library also offers basic literacy services to adults and families, workforce readiness programs, resources for veterans and their families, and outreach services beyond the physical walls of the libraries.

**Community Libraries** provide customers access to resources in 13 communities throughout the County. Services include literacy tutoring, print resources for checkout, public computers and high-speed wireless access, reference and reader's advisory assistance provided by knowledgeable staff, and passport services at Modesto, Turlock and Salida libraries. The Library's commitment to lifelong learning is reflected in broad collections of materials, developmentally appropriate early literacy programming, STEAM (Science, Technology, Engineering, Arts and Mathematics) programming for all ages, and engaging programs related to arts and literature. High speed wireless and wireless printing is available at all community libraries, and hotspots and other technology are available for checkout.

Library customers enjoy 24/7 access to resources and services using any web-enabled device. In addition to e-books, audiobooks, magazines and newspapers, customers can stream music, movies, and television. Additional digital resources include car repair manuals, test preparation resources, and databases supporting academic and personal interests. Services available remotely include on-demand tutoring for all grade levels, and self-paced technology and professional development courses.

A successful partnership with Learning Quest provides adult and family literacy services throughout the County. Early literacy programs and resources at the Library include developmentally appropriate story times, the take-home program 1,000 Books Before Kindergarten, and an expanded children's print collection. Library staff trained in early and emergent literacy support parents and caregivers as their children's first and best teachers. The Library encourages reading for all ages through programs including book clubs, author talks, personalized reading recommendations, and the Summer Reading Challenge for children, teens, and adults.

Library **Outreach** staff provides innovative literacy services outside the walls of the library, bringing books and literacy services to young people and families in the community. Pop-up Libraries serve youth at the Juvenile Justice Center and families in Grayson. Home delivery services deliver books to residents who are unable to visit the library, delivered by staff, by volunteers, and by mail, helping to keep them engaged and informed.

**Support Services** include the selection, acquisition, and cataloging of library materials including e-resources; the administration of Department facilities, operations, policies, procedures, and safety; finance and budget, purchasing, payroll, accounting services, and branch deliveries; and personnel and administrative office management. Support Services also provide library information data systems and technology, help desk, web page maintenance, internet, and Wi-Fi access; and communications, marketing, and public relations.

## Department Summary<sup>1</sup>

Library	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$15,029,618	\$14,785,969	\$13,400,500	\$14,500,360	\$14,500,360	\$0
Intergovernmental	\$857,072	\$543,507	\$429,667	\$400,000	\$400,000	\$0
Charges for Services and Interfund	\$355,759	\$336,263	\$302,400	\$255,000	\$255,000	\$0
Miscellaneous Revenues	\$338,424	\$352,728	\$305,250	\$328,000	\$328,000	\$0
<b>Total Revenue</b>	<b>\$16,580,873</b>	<b>\$16,018,467</b>	<b>\$14,437,817</b>	<b>\$15,483,360</b>	<b>\$15,483,360</b>	<b>\$0</b>
Use of Fund Balance/ Retained Earnings	(3,698,676)	(6,400,106)	\$530,404	\$2,803,289	\$4,656,946	\$1,853,657
<b>Total Funding Sources</b>	<b>\$12,882,197</b>	<b>\$9,618,361</b>	<b>\$14,968,221</b>	<b>\$18,286,649</b>	<b>\$20,140,306</b>	<b>\$1,853,657</b>
Salaries and Benefits	\$7,304,272	\$7,838,664	\$8,147,253	\$7,998,961	\$9,188,921	\$1,189,960
Services and Supplies	\$3,203,109	\$3,546,886	\$8,439,102	\$7,795,332	\$8,145,137	\$349,805
Other Charges	\$15,337	\$15,196	\$14,800	\$8,000	\$8,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$2,019,255	\$2,443,057	\$2,249,166	\$2,362,656	\$2,665,468	\$302,812
Capital Outlays	\$527,586	\$25,844	\$290,000	\$4,043,800	\$4,054,880	\$11,080
Transfers Out	\$392,343	\$365,525	\$444,710	\$444,710	\$444,710	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$13,461,901</b>	<b>\$14,235,171</b>	<b>\$19,585,031</b>	<b>\$22,653,459</b>	<b>\$24,507,116</b>	<b>\$1,853,657</b>
<b>General Fund Contribution</b>	<b>\$579,704</b>	<b>\$4,616,810</b>	<b>\$4,616,810</b>	<b>\$4,366,810</b>	<b>\$4,366,810</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>72</b>	<b>74</b>	<b>74</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$22.7 million in appropriations, \$15.5 million in estimated revenue, \$2.8 million in use of fund balance, and \$4.4 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Building Community Services Investment** – A \$3.5 million increase in appropriations, funded with the use of fund balance, is recommended to reappropriate Fiscal Year 2023 appropriations in Building Community Services Investment (BCSI) approved in the 2023 Adopted Budget to support facilities projects. An additional \$3.5 million increase, funded by Net County Cost, is recommended for Budget Year 2024 BCSI, year two of this three-year commitment. The Library is in the process of obtaining architectural designs and cost estimates to support multiple BCSI facility projects throughout the County.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## Library

- Increase estimated revenue by \$1.1 million, decreasing the use of fund balance, to align with updated sales tax revenue projections from HdL Consultants.
- Increase appropriations by \$250,000, funded with the use of fund balance, to support program access to the Modesto Children’s Museum, as approved by Board Resolution No. 2022-0179 on April 26, 2022.
- Increase appropriations by \$84,320 for annual software support and office equipment, funded with the use of Department fund balance.
- Increase appropriations by \$259,589 for programming and equipment department-wide, funded with the use of Department fund balance.

**Fixed Assets | Vehicles** – Increase appropriations by \$453,800 for network infrastructure, surveillance cameras, and self-check kiosks funded with the use of Department fund balance.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$24.5 million, funded by \$15.5 million in estimated revenue, \$4.7 million in the use of department fund balance and \$4.4 million in Net County Cost. This is an increase in appropriations of \$1.9 million from approved 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Two Replacement Cargo Vans** – Adjustments include an increase in appropriations of \$136,000 for the purchase of two replacement cargo vans needed to transfer books, supplies, furniture and equipment throughout the Library’s 13 locations. The current cargo vans are 10 years old with over 100K miles.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$1.7 million in appropriations of which an increase of \$808,868 adjusts salaries per an updated analysis, an increase of \$302,812 adjusts Cost Allocation Plan (CAP) charges per the issued rates, an increase of \$381,092 adjusts for previously approved Board agenda items, and an increase of \$349,805 for self-check kiosks with a decrease of \$174,120 in Fixed Assets to transfer to Services and Supplies, and an increase of \$49,200 for a network cabling upgrade. Technical adjustments are funded by a \$1.7 million increase in use of fund balance:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$808,868 in appropriations to maintain existing service levels for full-time staffing allocations.

*CAP Charge Adjustments* – Adjustments include an increase of \$302,812 in appropriations for CAP charges.

*Previously Approved Board Items* – Adjustments include an increase of \$381,082 for extra-help staffing to support expansion of Library open hours (Res. No. 2023-0376).

*Other / Right-Sizing* – Adjustments include a request to transfer \$174,120 in appropriations from Fixed Assets into Services and Supplies for the purchase of self-check kiosks, and an increase in appropriations of \$175,685 for prior years unexpended donations and grants. An additional adjustment request of \$49,200 in appropriations is for a network cabling upgrade. The Library initially budgeted \$160,800 in the 2024 Proposed Budget; the project was awarded at \$210,000.

**Recommendation:** It is recommended to increase appropriations by \$1.9 million, funded by an increase of \$1.9 million in the use of departmental 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, 2023	Budgeted Use for Fiscal Year 2024
Library	\$ 20,035,685	\$ 4,656,946
<b>Library Total</b>	<b>\$ 20,035,685</b>	<b>\$ 4,656,946</b>

### Fixed Assets (Capital Outlays) | Vehicles

The 2024 Adopted Budget includes a net increase in Fixed Asset appropriations of \$11,080 for the following:

- \$136,000 for the purchase of two replacement cargo vans needed to transfer books, supplies, furniture, and equipment throughout the Library's 13 locations.
- A \$174,120 decrease in appropriations from Fixed Asset Equipment to transfer into Services and Supplies for the purchase of self-check kiosks.
- \$49,200 for a network cabling upgrade.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 74 positions, an increase of two positions from the 2023 Adopted Budget allocation. The 2023 Midyear Financial Report included a net addition of two positions to improve efficiencies and support Library operations.

## 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<sup>2</sup>

LIBRARY LBU (1651 LIB0001)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$15,029,618	\$14,785,969	\$13,400,500	\$14,500,360	\$14,500,360	\$0
Intergovernmental	\$857,072	\$543,507	\$429,667	\$400,000	\$400,000	\$0
Charges for Services and Interfund	\$355,759	\$336,263	\$302,400	\$255,000	\$255,000	\$0
Miscellaneous Revenues	\$338,424	\$352,728	\$305,250	\$328,000	\$328,000	\$0
<b>Total Revenue</b>	<b>\$16,580,873</b>	<b>\$16,018,467</b>	<b>\$14,437,817</b>	<b>\$15,483,360</b>	<b>\$15,483,360</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(3,698,676)	\$(6,400,106)	\$530,404	\$2,803,289	\$4,656,946	\$1,853,657
<b>Total Funding Sources</b>	<b>\$12,882,197</b>	<b>\$9,618,361</b>	<b>\$14,968,221</b>	<b>\$18,286,649</b>	<b>\$20,140,306</b>	<b>\$1,853,657</b>
Salaries and Benefits	\$7,304,272	\$7,838,664	\$8,147,253	\$7,998,961	\$9,188,921	\$1,189,960
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Intercounty Expenditures	\$2,019,255	\$2,443,057	\$2,249,166	\$2,362,656	\$2,665,468	\$302,812
Capital Outlays	\$527,586	\$25,844	\$290,000	\$4,043,800	\$4,054,880	\$11,080
Transfers Out	\$392,343	\$365,525	\$444,710	\$444,710	\$444,710	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$13,461,901</b>	<b>\$14,235,171</b>	<b>\$19,585,031</b>	<b>\$22,653,459</b>	<b>\$24,507,116</b>	<b>\$1,853,657</b>
<b>General Fund Contribution</b>	<b>\$579,704</b>	<b>\$4,616,810</b>	<b>\$4,616,810</b>	<b>\$4,366,810</b>	<b>\$4,366,810</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>72</b>	<b>74</b>	<b>74</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

## Delivering Efficient Public Services Summary of Budget Appropriations

Page	LBU	2024 Adopted Budget
<b>238</b>	<b>Assessor</b>	<b>\$9,618,676</b>
	ASR0001 Assessor	\$9,500,176
	ASR0002 Assessor State Grants	\$118,500
<b>244</b>	<b>Auditor-Controller</b>	<b>\$6,254,721</b>
	AC00001 Auditor-Controller	\$6,254,721
	AC00004 Enterprise Resource Planning	\$0
<b>250</b>	<b>Board of Supervisors</b>	<b>\$2,146,624</b>
	BOS0001 Board of Supervisors	\$2,146,624
<b>254</b>	<b>Chief Executive Office</b>	<b>\$9,693,400</b>
	CEO0001 Administration	\$9,693,400
<b>258</b>	<b>CEO-Human Relations</b>	<b>\$7,682,924</b>
	HR00001 Human Relations	\$7,682,924
<b>264</b>	<b>Clerk-Recorder</b>	<b>\$11,696,260</b>
	CLK0001 Recorder	\$4,095,009
	CLK0002 Elections	\$6,293,206
	CLK0004 Modernization	\$1,251,395
	CLK0005 Vital and Health Statistics	\$56,650
<b>271</b>	<b>County Counsel</b>	<b>\$5,436,773</b>
	CC00001 County Counsel	\$5,436,773
<b>277</b>	<b>County Operations</b>	<b>\$233,634,446</b>
	CO00006 Airport	\$257,500
	CO00008 Appropriations For Contingencies	\$12,843,245
	CO00030 ARPA State and Local Fiscal Recovery Fund	\$14,719,422
	CO00028 Cannabis Program	\$4,432,505
	CO00005 Capital Improvement Financing Authority	\$71,000
	CO00002 Community Development Fund	\$500,000
	CO00010 County Court Funding	\$6,135,436
	CO00026 Courthouse Construction Fund	\$774,142
	CO00027 Criminal Justice Facilities Fund	\$36,774
	CO00007 Crows Landing Air Facility	\$0

CO00025	Crows Landing Industrial Business Project	\$2,338,335
CO00009	Debt Service	\$849,200
CO00023	Deferred Compensation	\$148,533
CO00022	Dental	\$4,547,923
CO00014	Department of Justice Drug and Alcohol	\$100,000
CO00031	DNA Identification Fund Prop 69	\$54,000
CO00001	Economic Development Bank	\$0
CO00029	ERAP Emergency Rental Assistance Program	\$0
CO00003	Focus On Prevention	\$1,100,000
CO00011	General Fund Contributions	\$39,574,309
CO00012	General Fund Match Vehicle License Fee	\$41,200,000
CO00016	General Liability	\$18,123,968
CO00020	Medical Self-Insurance	\$75,783,690
CO00021	Other Employee Benefits	\$136,457
CO00017	Professional Liability	\$1,762,545
CO00018	Unemployment	\$654,245
CO00024	Vision Care	\$801,270
CO00019	Workers Compensaton	\$6,689,947
<b>303</b>	<b>General Services Agency</b>	<b>\$45,717,092</b>
GS00001	Administration	\$1,164,265
GS00007	10Th Street Place	\$859,289
GS00008	12Th Street Office Building	\$79,605
GS00006	Capital Facilities	\$16,937,700
GS00002	Central Services Division	\$3,352,889
GS00003	Facilities Maintenance Division	\$10,455,948
GS00005	Facility Utilities	\$6,344,000
GS00004	Fleet Services Division	\$6,523,396
<b>317</b>	<b>Information Technology Central</b>	<b>\$17,320,226</b>
ITC0001	Information Technology Central	\$17,320,226
<b>322</b>	<b>Treasurer-Tax Collector</b>	<b>\$4,809,251</b>
TTC0001	Administration/Taxes	\$1,956,505
TTC0002	Revenue Recovery	\$1,836,261
TTC0003	Treasury Division	\$1,016,485
<b>Delivering Efficient Public Services Total</b>		<b>\$354,010,393</b>

## Delivering Efficient Public Services

### Introduction

Within this section, the departments align with the Board of Supervisors' emphasis on **Delivering Efficient Public Services**, yielding advantages for our residents and businesses. These entities cater to the community while also extending essential services to local agencies and other County departments. They enhance engagement and transparency in County governmental services and programs, ensuring secure and dependable facilities, systems, and operations that facilitate business for both customers and employees. Moreover, they enhance operational efficiency through the integration of contemporary technology and best practices. Additionally, these departments prioritize the recruitment and retention of individuals who are dedicated to government service.

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 administration. Providing services online has vastly improved the way the County interacts with the public. Access to Countywide information and

services are now widely available online at [www.stancounty.com](http://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, ensures 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, risk management, and performance visioning. While 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/Registrar of Voters** 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** 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

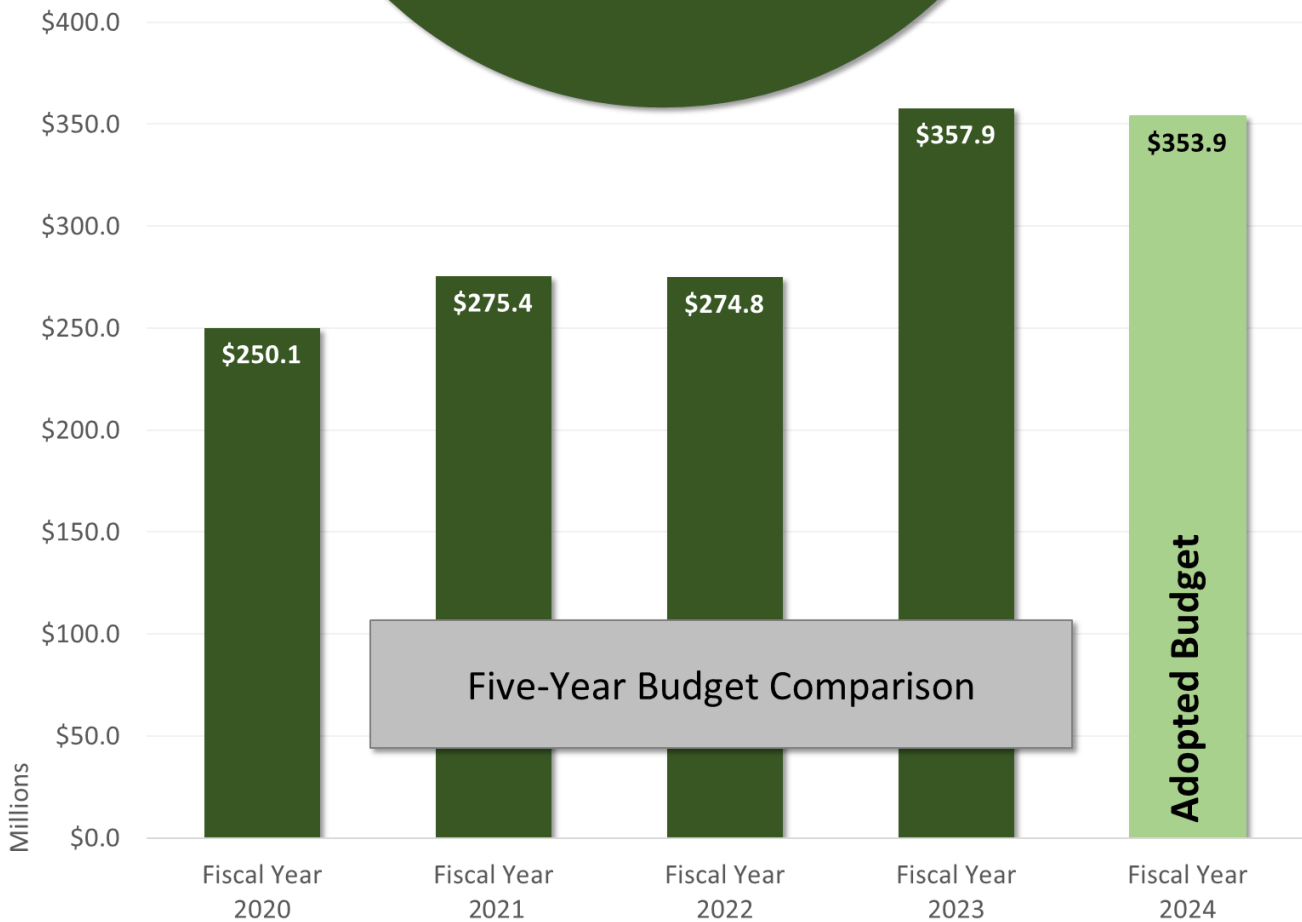
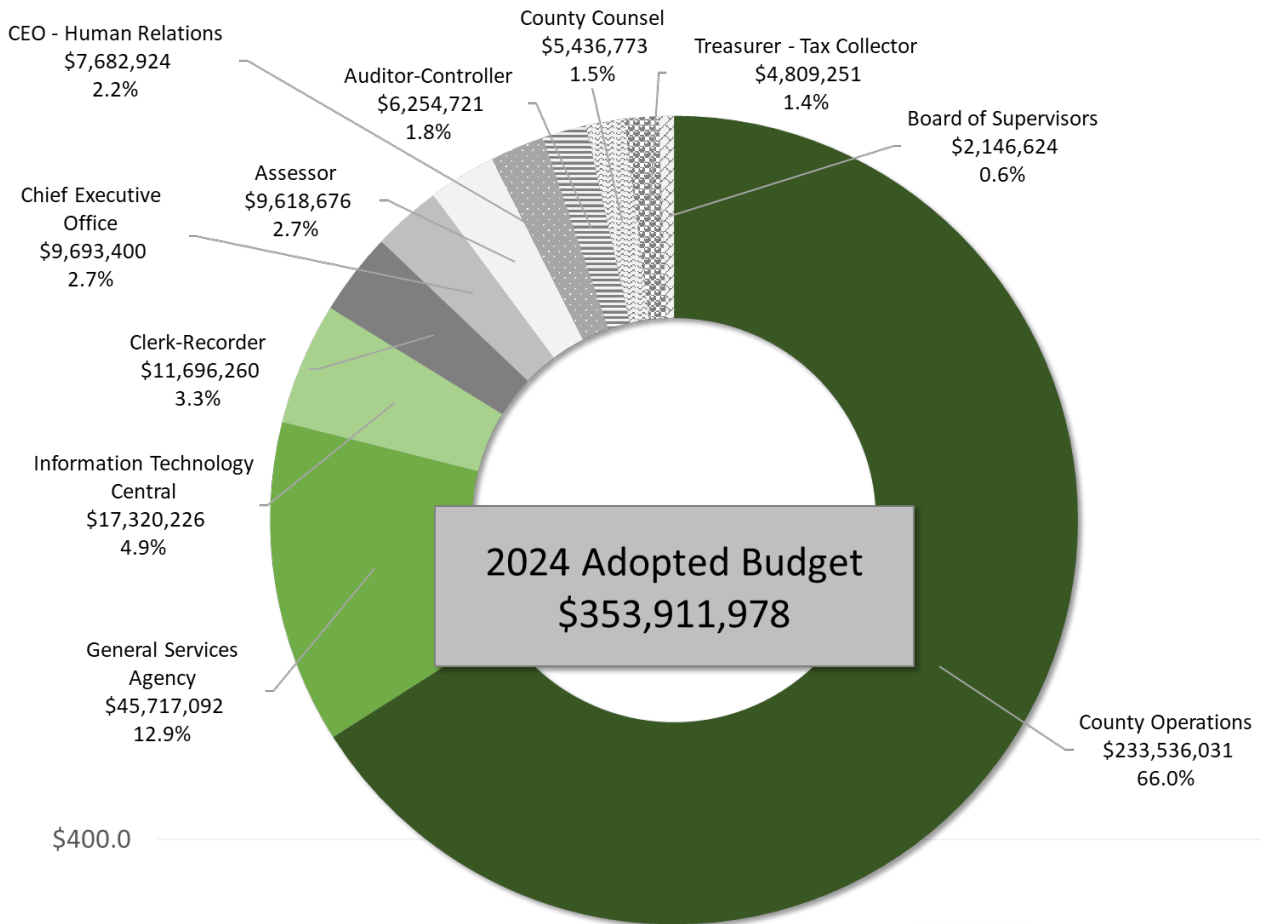
Fiscal Year 2024 appropriations total \$353.9 million for the **Delivering Efficient Public Services** priority. The largest segment of this priority is County Operations, containing a variety of administrative budgets in support of County benefits, projects, initiatives, and programs, at 66% of total appropriations. This is followed by General Services Agency with 12.9%, Information Technology Central utilizing 4.9%, and Clerk-Recorder making up 3.3% of budgeted appropriations, with the remaining departments making up 12.9% of this priority.

Five-year historical trends show a steady increase in appropriations, with an average annual increase of approximately 9.8% through Fiscal Year 2024. However, the 2024 Adopted Budget represents a small 1.1% decrease from the prior year. This priority area as a percent of the total County Budget is decreasing from 21.7% in Fiscal Year 2023 to 20.5% in Budget Year 2024.

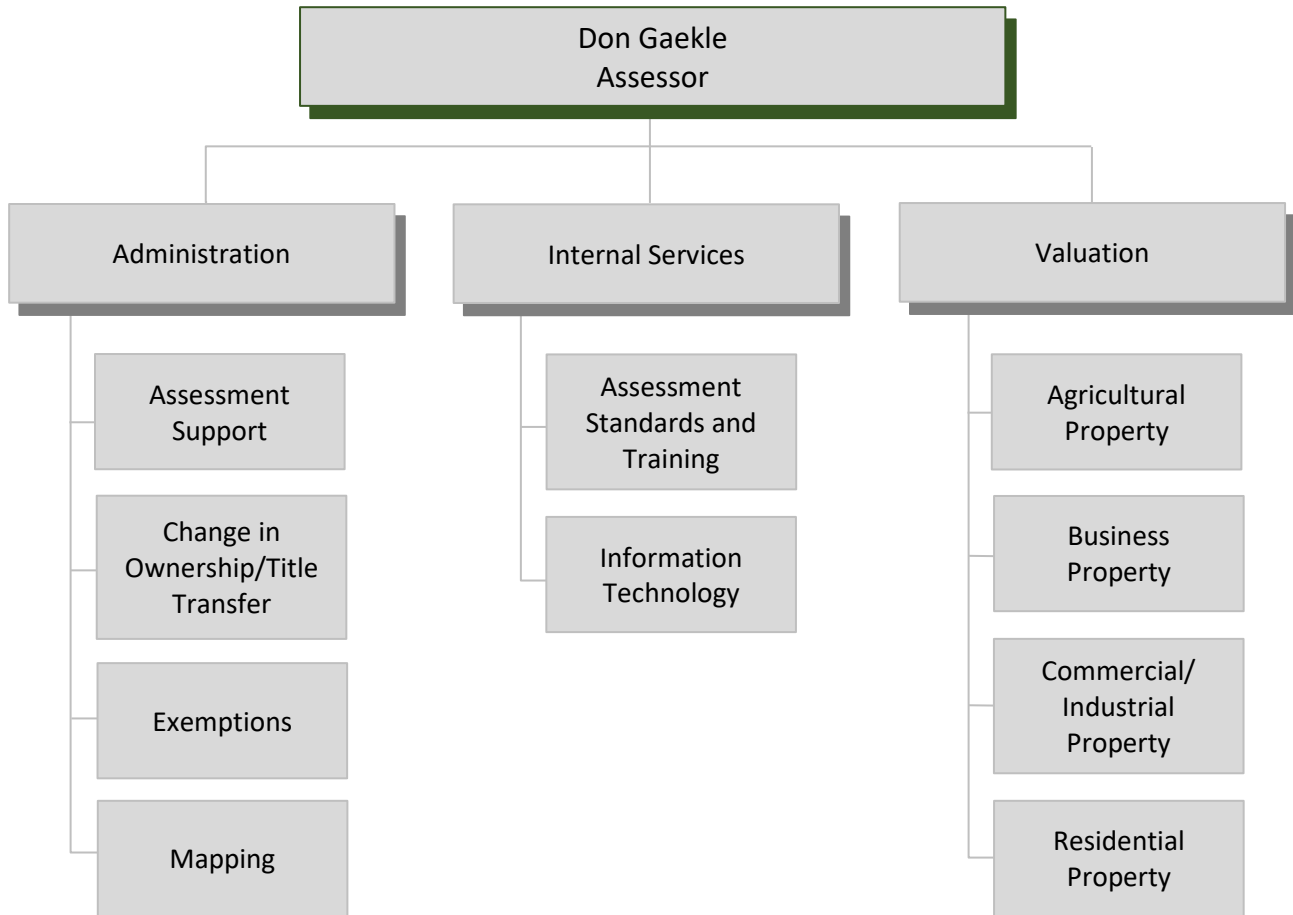
The increase experienced in this priority between Fiscal Years 2022

and 2023 is due to several factors, including the year-one allocation of \$13 million in Building Community Services Investment funding through General Services Agency and County Operations – Contributions to Other Programs, along with the relocation of several Legal Budget Units (LBUs) from other Board priority areas, costs associated with the Enterprise Resource Planning (ERP) project, and increases in multiple County Operations budgets to meet operational needs across the organization.





Stanislaus County 2024 Adopted Budget – Year Two of Budget Period Ending June 30, 2024



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[www.stancounty.com/assessor](http://www.stancounty.com/assessor)

## Assessor

*We build community by producing a fair, accurate and timely assessment roll while providing excellent customer service*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$1,082,020	\$1,353,071
Use of Fund Balance/ Retained Earnings	\$322,500	\$118,500
Gross Costs	\$9,105,461	\$9,618,676
General Fund Contributions	\$7,700,941	\$8,147,105
% Funded by General Fund	85%	85%
Total Allocated Positions	61	61

## Department Services and Programs

The Assessor is responsible for preparing and completing the annual assessment roll by July 1 of each year. The assessment roll includes all tangible property in Stanislaus County unless exempted or excluded from assessment by specific laws, including: land, land improvements, structures, growing improvements (trees and vines), aircraft, boats, and business personal property and fixtures. Property taxes, generated from the assessment roll, help fund Stanislaus County government, Public Schools, Cities, and Special Districts.

The **Administration** division provides general support for the Department and is responsible for budget preparation and monitoring as well as human resource administration. The Assistant Assessor of Administration manages four divisions: the Assessment Technicians in Assessment Support; Change in Ownership/Title Transfer; Exemptions; and Mapping. Change in Ownership, Exemptions, and the Support divisions analyze permits for new construction, analyze deeds and other transfer documents to determine if reassessments are required, apply exemptions to qualified applicants, and enter data. The mapping division reviews legal descriptions and draws and maintains Assessor parcel maps and the parcel layer in the County’s Geographic Information System (GIS). Parcel maps are available in the Assessor’s Office and online by navigating to [www.stancounty/assessor](http://www.stancounty/assessor), then selecting the Map Books tab.

The **Internal Services** division includes Assessment Standards and Information Technology. The Assessment Standards unit oversees the office safety and training programs, reviews assessment practices, prepares State reports, and researches more complicated change-in-ownership issues. The internal Information Technology unit provides services to all areas of the office and maintains software, databases, computer equipment and the Assessor’s portion of the Megabyte Property Tax System, an integrated property tax system that allows multiple County departments to accurately and securely access County information.

The **Valuation** division determines assessed market values for all real property, business, and agricultural personal property and fixtures as well as mobile homes, airplanes, and boats. As required by Proposition 13, the Assessor reassesses real property for qualifying changes in ownership and upon the completion of new construction. Business property and fixtures, boats, and aircraft are assessed annually based upon their market value on January 1 of each year. The Assistant Assessor of Valuation manages four property divisions: Agricultural, Business, Commercial-Industrial, and Residential. All appraisers and auditor-appraisers have State Board of Equalization certifications and annual continuing education requirements. The property tax assessment roll, property ownership information, and some property characteristics are available to the public at the Assessor’s Office.



## Department Summary<sup>1</sup>

Assessor	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$31,362	\$45,142	\$21,630	\$22,279	\$22,279	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$1,341,961	\$1,592,573	\$1,047,000	\$1,077,900	\$1,317,000	\$239,100
Miscellaneous Revenues	\$13,421	\$31,918	\$13,390	\$13,792	\$13,792	\$0
<b>Total Revenue</b>	<b>\$1,386,744</b>	<b>\$1,669,633</b>	<b>\$1,082,020</b>	<b>\$1,113,971</b>	<b>\$1,353,071</b>	<b>\$239,100</b>
Use of Fund Balance/ Retained Earnings	\$120,000	\$222,500	\$322,500	\$118,500	\$118,500	\$0
<b>Total Funding Sources</b>	<b>\$1,506,744</b>	<b>\$1,892,133</b>	<b>\$1,404,520</b>	<b>\$1,232,471</b>	<b>\$1,471,571</b>	<b>\$239,100</b>
Salaries and Benefits	\$6,381,594	\$6,742,955	\$7,027,391	\$7,200,539	\$7,402,539	\$202,000
Services and Supplies	\$1,044,404	\$643,550	\$1,241,699	\$1,150,084	\$1,265,974	\$115,890
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$653,573	\$796,843	\$835,049	\$880,050	\$948,801	\$68,751
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$216	\$30	\$1,322	\$1,362	\$1,362	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$8,079,786</b>	<b>\$8,183,378</b>	<b>\$9,105,461</b>	<b>\$9,232,035</b>	<b>\$9,618,676</b>	<b>\$386,641</b>
<b>General Fund Contribution</b>	<b>\$6,573,042</b>	<b>\$6,291,245</b>	<b>\$7,700,941</b>	<b>\$7,999,564</b>	<b>\$8,147,105</b>	<b>\$147,541</b>
<b>Total Allocated Positions</b>			<b>61</b>	<b>61</b>	<b>61</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$9.2 million, funded by \$1.1 million in estimated revenue, the use of \$118,500 in fund balance, and \$8 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Assessor** – It is recommended to re-appropriate \$442,000 for a multi-year counter remodel project and security upgrades to align with other remodeling projects in various departments at Tenth Street Place. It is also recommended to increase appropriations by \$10,218 for contracted maintenance services with Megabyte System (the County’s property tax enterprise system). Both recommendations will be funded by Net County Cost.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Adopted Budget

The approved 2024 Adopted Budget totals \$9.6 million, funded by \$1.4 million in estimated revenue, the use of \$118,500 in fund balance, and \$8.1 million in Net County Cost. This is an increase of \$386,641 from 2024 Proposed Budget. The following are highlights from the 2024 Adopted Budget.

### Adjustments to Proposed Budget

**Extra Help/Overtime** – An increase in appropriations and anticipated revenue by \$180,000 within the Assessor budget unit is recommended to hire four retirees for extra assistance during Fiscal Year 2024. This adjustment will support critical and mandated operations, bridging vacancies, and improving the overall experience level among appraisers. Additionally, this recommendation will support voluntary overtime to meet operational demands and further address staff vacancies and the current experience deficit. This will be funded with estimated Property Tax Administration Fees (PTAF) revenue.

**Contractual Expense** – An increase in appropriations by \$47,500 is recommended to address contract expenses associated with a subscription-based application. This application empowers Appraisers to evaluate commercial and industrial properties using up-to-date market data, a resource often not accessible to the Assessor. This will be funded by \$5,710 in estimated PTAF revenue and a \$41,790 increase in Net County Cost.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$159,141 in appropriations of which an increase of \$22,000 adjusts salaries per an updated analysis, an increase in \$59,751 adjusts Cost Allocation Plan (CAP) charges per the issued rates, and an increase of \$77,390 right-sizes costs over the spending plan. These technical adjustments are funded by a \$53,390 increase in estimated revenue and a \$105,751 increase in Net County Cost.

*Salary and Benefits Adjustments* – Adjustments include an appropriation increase of \$22,000 funded with Net County Cost.

*CAP Charge Adjustments* – Adjustments include an appropriation increase of \$59,751 funded with Net County Cost.

*Other Right-Sizing* – Adjustments include an appropriation increase of \$77,390 funded with an increase in estimated revenue of \$53,390 and a net increase of \$24,000 in Net County Cost.

**Recommendation:** It is recommended to increase appropriations by \$386,641, funded by an increase of \$239,100 in estimated revenue and \$147,541 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, 2023	Budgeted Use for Fiscal Year 2024
Assessor State Grant	\$ 292,500	\$ 118,500
<b>Assessor Total</b>	<b>\$ 292,500</b>	<b>\$ 118,500</b>

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 61 positions, consistent with the 2023 Adopted Budget allocation.

### 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

#### Assessor State Grants (Special Revenue)

Houses State grant revenue, providing funds for equipment and special projects

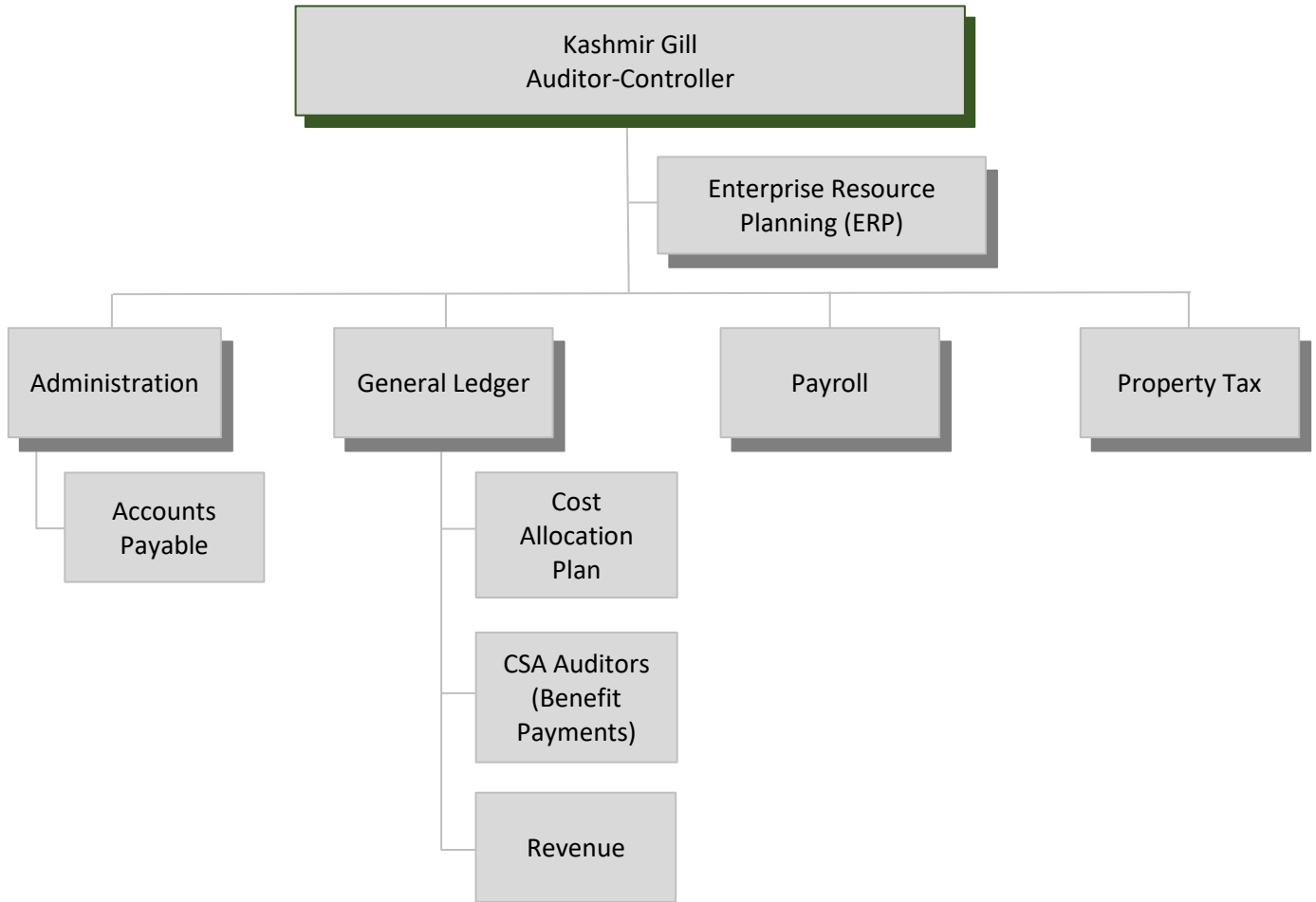
Individual schedules for each of these budgets are detailed as follows.

### Legal Budget Unit (LBU) Schedules<sup>2</sup>

Assessor (ASR) LBU (0100 ASR0001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$31,362	\$45,142	\$21,630	\$22,279	\$22,279	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$1,341,961	\$1,592,573	\$1,047,000	\$1,077,900	\$1,317,000	\$239,100
Miscellaneous Revenues	\$13,421	\$31,918	\$13,390	\$13,792	\$13,792	\$0
<b>Total Revenue</b>	<b>\$1,386,744</b>	<b>\$1,669,633</b>	<b>\$1,082,020</b>	<b>\$1,113,971</b>	<b>\$1,353,071</b>	<b>\$239,100</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,386,744</b>	<b>\$1,669,633</b>	<b>\$1,082,020</b>	<b>\$1,113,971</b>	<b>\$1,353,071</b>	<b>\$239,100</b>
Salaries and Benefits	\$6,381,594	\$6,742,955	\$7,027,391	\$7,200,539	\$7,402,539	\$202,000
Services and Supplies	\$924,404	\$421,050	\$919,199	\$1,031,584	\$1,147,474	\$115,890
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$653,573	\$796,843	\$835,049	\$880,050	\$948,801	\$68,751
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$216	\$30	\$1,322	\$1,362	\$1,362	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$7,959,786</b>	<b>\$7,960,878</b>	<b>\$8,782,961</b>	<b>\$9,113,535</b>	<b>\$9,500,176</b>	<b>\$386,641</b>
<b>General Fund Contribution</b>	<b>\$6,573,042</b>	<b>\$6,291,245</b>	<b>\$7,700,941</b>	<b>\$7,999,564</b>	<b>\$8,147,105</b>	<b>\$147,541</b>
<b>Total Allocated Positions</b>			<b>61</b>	<b>61</b>	<b>61</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

Assessor State Grants LBU (172A ASR0002)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$120,000	\$222,500	\$322,500	\$118,500	\$118,500	\$0
<b>Total Funding Sources</b>	<b>\$120,000</b>	<b>\$222,500</b>	<b>\$322,500</b>	<b>\$118,500</b>	<b>\$118,500</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$120,000	\$222,500	\$322,500	\$118,500	\$118,500	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$120,000</b>	<b>\$222,500</b>	<b>\$322,500</b>	<b>\$118,500</b>	<b>\$118,500</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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[www.stancounty.com/auditor](http://www.stancounty.com/auditor)

## Auditor-Controller

*We build community by providing 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*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$3,496,426	\$3,772,822
<b>Use of Fund Balance/ Retained Earnings</b>	\$4,294,990	\$0
<b>Gross Costs</b>	\$9,806,751	\$6,254,721
<b>General Fund Contributions</b>	\$2,015,335	\$2,481,899
<b>% Funded by General Fund</b>	21%	40%
<b>Total Allocated Positions</b>	46	43

## Department Services and Programs

The Auditor-Controller is the Chief Fiscal Officer of the County. The Auditor-Controller is an elected official whose principal duties are defined in various State codes and policy set by the Board of Supervisors and is responsible for accounting and financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) and Federal guidelines as outlined by the Office of Management and Budget (OMB).

The **Administration** division provides oversight of Department operations as well as the leadership function for the Department. Responsibilities include Department finance and budget, as well as central support for Department human resources, payroll functions, and purchasing. Auditor-Controller Accounts Payable division, housed under the responsibility of the Administration division, is the centralized processing division for all vendor and service provider payments. The Accounts Payable division also processes annual 1099 forms to vendors and administers County purchasing card transactions.

The **Enterprise Resource Planning (ERP)** Project began in March 2017, with the creation of the Enterprise Resource Planning Steering Committee. The committee members included leadership and staff from the Chief Executive Office, Information Technology Central, and General Services Agency, with the Auditor-Controller as the lead. The committee was tasked with evaluating the County's business practices and functionality of the current Financial Management System (FMS) and Human Resources Management Systems (HRMS). After extensive research and consultation, it was determined the County needed an updated FMS

system. The ERP Project focuses on defining the functional and technical requirements, acquiring and implementing an FMS system, and improving business practices with the goal of increasing efficiencies, system security, reporting capabilities, and system accessibility, while reducing the need for various third-party systems. An Internal Service Fund budget unit was created for the ERP Project to track all costs associated with the project.

The **General Ledger** division manages the County Financial Management System and is responsible for the integrity of financial information generated by County operations. Providing accurate financial information is important when making sound management decisions for County departments and the County as a whole. The Annual Comprehensive Financial Report is produced by this division, providing the necessary financial information to interested parties. The division is also responsible for the annual Cost Allocation Plan, State Controller's Financial Report, and budget schedules.

Additional division responsibilities include reporting the County's outstanding debt service, revenue sharing agreements, Public Facility Fees, sales tax and Court Collection Reporting. The Revenue division, also housed under the responsibility of the General Ledger division, records all County funds received and deposited into the County Treasury and records revenue and expenditure transactions for Schools and Special Districts. The Community Services Agency – Welfare Payments division, housed under the General Ledger division, issues social welfare payments and is responsible for monthly claims for Federal and State reimbursement.

The **Payroll** division is responsible for processing biweekly paychecks and deductions consistent with memoranda of understanding (MOU) and State and Federal laws. The division also processes employee reimbursements for professional development and for authorized travel expenses.

The **Property Tax** division is responsible for setting property tax rates based on the current assessed

value, enrolling direct assessments, establishing bond rates, and administering the Teeter Plan and property tax agreements. Property Tax personnel allocate and distribute collected tax revenue to the various taxing entities that include the County, local cities, local school districts, and local special districts. Other functions include continued implementation and maintenance of The Dissolution Act (the dissolution of California Redevelopment Agencies).

## Department Summary<sup>1</sup>

Auditor-Controller	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$145,579	\$142,097	\$152,000	\$156,560	\$126,943	(29,617)
Intergovernmental	\$146,570	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,347,343	\$2,393,209	\$3,222,926	\$3,319,620	\$3,521,250	\$201,630
Miscellaneous Revenues	\$148,858	\$115,389	\$121,500	\$125,145	\$124,629	(516)
<b>Total Revenue</b>	<b>\$2,788,349</b>	<b>\$2,650,694</b>	<b>\$3,496,426</b>	<b>\$3,601,325</b>	<b>\$3,772,822</b>	<b>\$171,497</b>
Use of Fund Balance/ Retained Earnings	(3,333,994)	\$2,728,211	\$4,294,990	\$1,000,000	\$0	(1,000,000)
<b>Total Funding Sources</b>	<b>\$(545,645)</b>	<b>\$5,378,905</b>	<b>\$7,791,416</b>	<b>\$4,601,325</b>	<b>\$3,772,822</b>	<b>\$(828,503)</b>
Salaries and Benefits	\$4,386,339	\$4,437,504	\$6,452,017	\$5,009,910	\$5,559,912	\$550,002
Services and Supplies	\$2,442,055	\$2,285,300	\$2,926,855	\$1,228,370	\$240,705	(987,665)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$353,026	\$391,527	\$427,779	\$461,605	\$454,004	(7,601)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$83	\$154	\$100	\$100	\$100	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$7,181,503</b>	<b>\$7,114,486</b>	<b>\$9,806,751</b>	<b>\$6,699,985</b>	<b>\$6,254,721</b>	<b>\$(445,264)</b>
<b>General Fund Contribution</b>	<b>\$7,727,148</b>	<b>\$1,735,580</b>	<b>\$2,015,335</b>	<b>\$2,098,660</b>	<b>\$2,481,899</b>	<b>\$383,239</b>
<b>Total Allocated Positions</b>			<b>46</b>	<b>43</b>	<b>43</b>	<b>0</b>

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Proposed Budget

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The approved 2024 Proposed Budget totals \$6.7 million, funded by \$3.6 million in estimated revenue, the use of \$1 million in fund balance, and \$2.1 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Enterprise Resource Planning** – It is recommended to increase appropriations by \$1 million for the extension of the financial and budgeting management systems’ implementation services provided by Application Software Technology (AST) under the Managed Services contract as approved by the Board on June 6, 2023, funded by retained earnings.

## 2024 Adopted Budget

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The 2024 Adopted Budget includes appropriations of \$6.3 million, funded by \$3.8 million in estimated revenue, and \$2.5 million in Net County Cost. This is a decrease of \$445,264 from 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Technical Adjustments** – Technical adjustments total a decrease of \$445,264 in appropriations of which an increase of \$553,328 adjusts salaries per an updated analysis, a decrease of \$10,927 adjusts Cost Allocation Plan (CAP) charges per the issued rates, an increase of \$12,335 adjusts appropriations to right-size the cost of doing business, and a decrease of \$1 million adjusts appropriations as funds are no longer needed due to carryover funds being available. The technical adjustments are funded by \$171,497 in estimated revenue, a \$1 million decrease in use of department fund balance, and a \$383,239 increase in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$553,328 for Auditor-Controller funded by an increase in estimated revenue of \$221,331 and a net increase of \$331,997 in Net County Cost.

*CAP Charge Adjustments* – Adjustments include a decrease of \$10,927 for Auditor-Controller funded by a decrease of \$49,834 in estimated revenue and a net increase of \$38,907 in Net County Cost.

*Other Right-Sizing* - Adjustments include an increase of \$12,335 for the Auditor-Controller budget to accommodate standard cost-of-doing-business increases, funded by Net County Cost. An adjustment decreasing appropriations and the use of retained earnings by \$1 million for Enterprise Resource Planning serves to align with the legal budget. Initially included in the 2024 Proposed Budget, the \$1 million was instead carried forward from the prior fiscal year through the year-end close process to ensure continuous coverage for an enhanced services contract with AST for assistance with the new financial management system post-implementation. The Adopted Budget indicates zero costs; however, the legal budget will show \$1 million in appropriations, which will rely on the usage of retained earnings to cover these costs for Fiscal Year 2024.

**Recommendation:** It is recommended to decrease appropriations by \$445,264 and the use of retained earnings by \$1 million, increasing estimated revenue by \$171,497 and Net County Cost by \$383,239.

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, 2023	Budgeted Use for Fiscal Year 2024
Auditor-Controller - Enterprise Resource Planning	\$ 1,301,306	\$ -
<b>Auditor-Controller Total</b>	<b>\$ 1,301,306</b>	<b>\$ -</b>

As noted previously, the \$1 million in appropriations established in the Enterprise Resource Planning budget through the fiscal year-end carry forward process will rely on the use of retained earnings for funding. This use is not shown here due to the mechanism through which the budget was set.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 43 positions, a decrease of three positions from the 2023 Adopted Budget allocation. The 2023 Midyear Financial Report included a net decrease of three positions to right-size Enterprise Resource Planning (ERP) implementation.

**Staffing Recommendation:** It is recommended to block-budget two Accountant II positions to Accountant I/II and nine Accountant III to Accountant I/II/III to allow the Department flexibility in filling the positions at a lower classification level.

## 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.

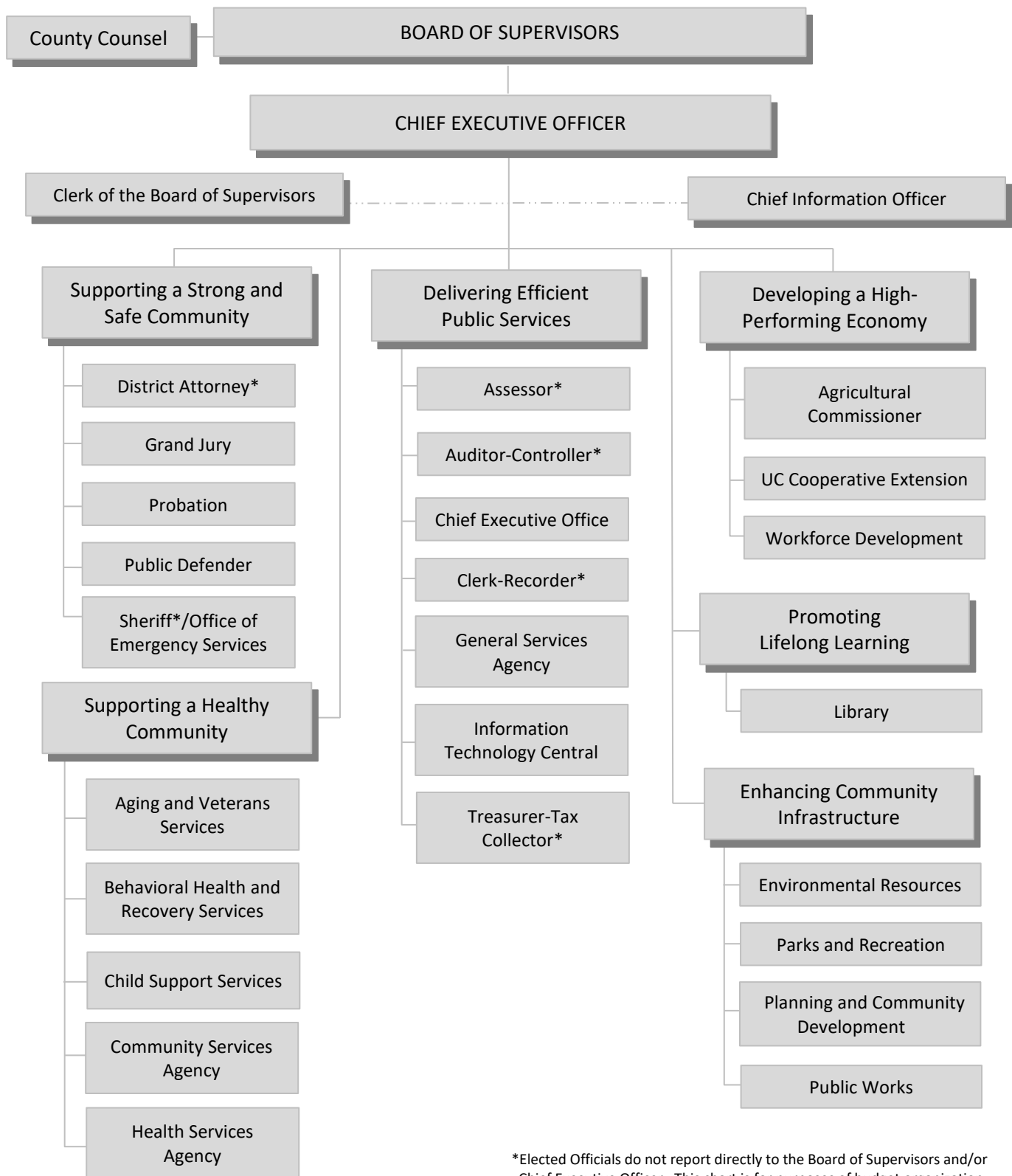
## Legal Budget Unit (LBU) Schedules<sup>2</sup>

Auditor-Controller LBU (0100 AC00001)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$145,579	\$142,097	\$152,000	\$156,560	\$126,943	\$(29,617)
Intergovernmental	\$146,570	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,347,343	\$2,393,209	\$3,222,926	\$3,319,620	\$3,521,250	\$201,630
Miscellaneous Revenues	\$148,858	\$115,389	\$121,500	\$125,145	\$124,629	\$(516)
<b>Total Revenue</b>	<b>\$2,788,349</b>	<b>\$2,650,694</b>	<b>\$3,496,426</b>	<b>\$3,601,325</b>	<b>\$3,772,822</b>	<b>\$171,497</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,788,349</b>	<b>\$2,650,694</b>	<b>\$3,496,426</b>	<b>\$3,601,325</b>	<b>\$3,772,822</b>	<b>\$171,497</b>
Salaries and Benefits	\$3,765,175	\$3,799,417	\$4,891,417	\$5,009,910	\$5,559,912	\$550,002
Services and Supplies	\$129,473	\$194,950	\$221,650	\$228,370	\$240,705	\$12,335
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$330,670	\$375,668	\$398,594	\$461,605	\$454,004	\$(7,601)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$83	\$154	\$100	\$100	\$100	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,225,402</b>	<b>\$4,370,189</b>	<b>\$5,511,761</b>	<b>\$5,699,985</b>	<b>\$6,254,721</b>	<b>\$554,736</b>
<b>General Fund Contribution</b>	<b>\$1,437,053</b>	<b>\$1,719,494</b>	<b>\$2,015,335</b>	<b>\$2,098,660</b>	<b>\$2,481,899</b>	<b>\$383,239</b>
<b>Total Allocated Positions</b>			<b>43</b>	<b>43</b>	<b>43</b>	<b>0</b>

Enterprise Resource Planning (ERP) LBU (5401 AC00004)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(3,333,994)	\$2,728,211	\$4,294,990	\$1,000,000	\$0	\$(1,000,000)
<b>Total Funding Sources</b>	<b>\$(3,333,994)</b>	<b>\$2,728,211</b>	<b>\$4,294,990</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$(1,000,000)</b>
Salaries and Benefits	\$621,164	\$638,088	\$1,560,600	\$0	\$0	\$0
Services and Supplies	\$2,312,582	\$2,090,350	\$2,705,205	\$1,000,000	\$0	\$(1,000,000)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$22,356	\$15,859	\$29,185	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,956,101</b>	<b>\$2,744,297</b>	<b>\$4,294,990</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$(1,000,000)</b>
<b>General Fund Contribution</b>	<b>\$6,290,095</b>	<b>\$16,086</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



\*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 August 22, 2023.

1010 10<sup>th</sup> Street, Suite 6500, Modesto CA 95354 Tel: (209) 525-4494  
[www.stancounty.com/board/](http://www.stancounty.com/board/)

## Board of Supervisors

*We build community!*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$62,990	\$63,959
Use of Fund Balance/ Retained Earnings	\$0	\$0
Gross Costs	\$2,341,443	\$2,146,624
<b>General Fund Contributions</b>	<b>\$2,278,453</b>	<b>\$2,082,665</b>
% Funded by General Fund	97%	97%
Total Allocated Positions	11	11

### Department Services and Programs

The Board of Supervisors provides a variety of governance, administrative, and legislative functions and determines the overall policy direction for Stanislaus County government. The Board of Supervisors' legislative and administrative duties and responsibilities include adopting ordinances on a wide range of subjects, adopting resolutions for the purpose of setting policy and providing for its administration, adopting an annual budget, and holding public hearings on a variety of matters such as zoning in the unincorporated area of the County. Additionally, the Board is responsible for the effective management of County government. The Board is assisted in meeting its administrative responsibilities by the Chief Executive Officer who is delegated broad budgetary responsibility, including the recommendation of an annual budget to the Board, the control and monitoring of budget expenditures, and oversight of the general day-to-day business functions of the County.

The Board of Supervisors is committed to providing excellent community services, charging the

Countywide organization to effectively manage public resources, encouraging thoughtful innovation, and continuously improving business efficiencies.

The Board of Supervisors determines success by the outcomes devised for several core priorities. These priorities find support in the efforts, programs, and services that each County department provides. The key areas of focus include *Supporting a Strong and Safe Community, Supporting a Healthy Community, Developing a High-Performing Economy, Promoting Lifelong Learning, Delivering Efficient Public Services, and Enhancing Community Infrastructure.*

The County is divided into five supervisorial districts and each Supervisor is elected within his or her own district. Regular public Board meetings are held most Tuesdays at 9:00 a.m., with the exception of the third Tuesday of the month when the meetings are held at 6:30 p.m. Public meetings are broadcast live on local cable channels, on [YouTube](#), as well as the Board of Supervisors' [website](#), where the public can review the agenda the Friday before each meeting.

## Department Summary<sup>1</sup>

Board of Supervisors	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$64,835	\$62,856	\$62,990	\$63,959	\$63,959	\$0
Miscellaneous Revenues	\$723	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$65,558</b>	<b>\$62,856</b>	<b>\$62,990</b>	<b>\$63,959</b>	<b>\$63,959</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$65,558</b>	<b>\$62,856</b>	<b>\$62,990</b>	<b>\$63,959</b>	<b>\$63,959</b>	<b>\$0</b>
Salaries and Benefits	\$1,112,029	\$1,180,207	\$1,786,309	\$1,828,602	\$1,828,602	\$0
Services and Supplies	\$136,722	\$272,288	\$423,840	\$231,569	\$170,400	(61,169)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$108,278	\$122,904	\$131,294	\$137,363	\$147,622	\$10,259
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,357,029</b>	<b>\$1,575,399</b>	<b>\$2,341,443</b>	<b>\$2,197,534</b>	<b>\$2,146,624</b>	<b>\$(50,910)</b>
<b>General Fund Contribution</b>	<b>\$1,291,471</b>	<b>\$1,512,543</b>	<b>\$2,278,453</b>	<b>\$2,133,575</b>	<b>\$2,082,665</b>	<b>\$(50,910)</b>
<b>Total Allocated Positions</b>			<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$2.2 million, funded by \$63,959 in estimated revenue, and \$2.2 million in Net County Cost.

**Board of Supervisors** – It is recommended to increase estimated revenue not included in the 2024 Spending Plan by \$63,959 to right-size this budget, resulting in savings to Net County Cost.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$2.1 million, funded by \$63,959 in estimated revenue, and \$2.1 million in Net County Cost. This is a decrease of \$50,910 from 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total a \$50,910 decrease of which an increase of \$10,259 adjusts Cost Allocation Plan (CAP) charges per the issued rates, and a decrease of \$61,169 adjusts for a decrease in appropriations to right-size costs. Technical adjustments result in a \$50,910 savings to Net County Cost.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

*CAP Charge Adjustments* – Adjustments increase appropriations by \$10,259 to align with the issued rates, funded by Net County Cost.

*Other Right-Sizing* – Adjustments decrease appropriations by \$61,169, to right-size costs for office equipment and supplies and eliminates the Historical Minute Book Restoration Project that has been completed, benefitting Net County Cost by \$50,910.

**Recommendation:** It is recommended to decrease appropriations by \$50,910 benefitting Net County Cost.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 11 positions, consistent with the 2023 Adopted Budget allocation.

## 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<sup>2</sup>

Board of Supervisors LBU (0100 BOS0001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$64,835	\$62,856	\$62,990	\$63,959	\$63,959	\$0
Miscellaneous Revenues	\$723	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$65,558</b>	<b>\$62,856</b>	<b>\$62,990</b>	<b>\$63,959</b>	<b>\$63,959</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$65,558</b>	<b>\$62,856</b>	<b>\$62,990</b>	<b>\$63,959</b>	<b>\$63,959</b>	<b>\$0</b>
Salaries and Benefits	\$1,112,029	\$1,180,207	\$1,786,309	\$1,828,602	\$1,828,602	\$0
Services and Supplies	\$136,722	\$272,288	\$423,840	\$231,569	\$170,400	\$(61,169)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$108,278	\$122,904	\$131,294	\$137,363	\$147,622	\$10,259
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,357,029</b>	<b>\$1,575,399</b>	<b>\$2,341,443</b>	<b>\$2,197,534</b>	<b>\$2,146,624</b>	<b>\$(50,910)</b>
<b>General Fund Contribution</b>	<b>\$1,291,471</b>	<b>\$1,512,543</b>	<b>\$2,278,453</b>	<b>\$2,133,575</b>	<b>\$2,082,665</b>	<b>\$(50,910)</b>
<b>Total Allocated Positions</b>			<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



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[www.stancounty.com/ceo](http://www.stancounty.com/ceo)

## Chief Executive Office - Administration

*We build community by guiding the organization and serving the public interest, implementing the Board of Supervisors’ priorities, and supporting County departments in achieving their missions*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$3,501,900	\$3,606,900
Use of Fund Balance/ Retained Earnings	\$0	\$0
Gross Costs	\$9,773,038	\$9,693,400
<b>General Fund Contributions</b>	<b>\$6,271,138</b>	<b>\$6,086,500</b>
% Funded by General Fund	64%	63%
Total Allocated Positions	40	40

## Department Services and Programs

The Chief Executive Office (CEO) provides for the overall leadership and organizational management of County government, pursuant to Board of Supervisors’ policy and the adopted budget.

Specifically, the office oversees the management of County resources; provides for long-range planning; ensures that County departments are producing services and results in accordance with the Board’s goals, priorities, policies, and legal mandates; and improves management, processes, and business procedures to guarantee the most effective use of County resources, facilities, and equipment.

The Chief Executive Office department includes several legal budget units (LBUs) to provide services to County departments and the community. While this section is focused on the **CEO Administration** LBU, additional LBUs include **County Operations** which provides services to meet the needs of the County at large and **Human Relations (HR)** which serves as the definitive leader on Countywide personnel management. Budget and staffing information for these LBUs can be found within the *Delivering Efficient Public Services* priority section.

The **CEO Administration** legal budget unit includes an **Administration** division which provides fiscal oversight for the entire County. Staff work with departments to develop the annual budget, provide fiscal policy guidance, ensure fiscal responsibility, provide instructional trainings and workshops on budget direction to departments, and brief the Board of Supervisors on all financial and budgetary issues.

The **Business Services** division coordinates business activities across all the CEO budget units, arranges for the appropriate distribution of assignments among staff and divisions, and ensures timely and efficient services are provided to the general public, community agencies, and County departments.

The **Clerk of the Board of Supervisors** clerks all Board of Supervisors’ meetings; maintains records and indexes; prepares the Board meeting agendas; maintains the records of the Assessment Appeals Board and over 104 boards and commissions, committees, and special districts; maintains the County Code; preserves over 80 Conflict of Interest Codes; serves as Filing Official for Statements of Economic Interest; conducts bid openings for County capital building and road projects; and processes all claims against the County. The division’s staff is committed to accurate record-keeping, courteous service, and pride in the performance of duties.

The **Community and Economic Development** division seeks to create new jobs for a thriving community and provides critical services to the residents of Stanislaus County. Tasks include working with City partners, the facilitation of Regional Tourism, and outreach projects aimed at improving the image and perception of local communities. The division also manages the Stanislaus County Employee Mentor Program, developed in 1999 to address the County’s high dropout rate, one of the highest in the State of California at that time, and serves as a community-driven solution to combat the potential barriers to success and learning.



## Department Summary<sup>1</sup>

Chief Executive Office (CEO)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$7,688	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,958,928	\$3,382,899	\$3,501,900	\$3,449,350	\$3,606,900	\$157,550
Miscellaneous Revenues	\$8,283	\$3,440	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,974,899</b>	<b>\$3,386,339</b>	<b>\$3,501,900</b>	<b>\$3,449,350</b>	<b>\$3,606,900</b>	<b>\$157,550</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,974,899</b>	<b>\$3,386,339</b>	<b>\$3,501,900</b>	<b>\$3,449,350</b>	<b>\$3,606,900</b>	<b>\$157,550</b>
Salaries and Benefits	\$5,558,048	\$6,182,776	\$6,699,550	\$6,860,850	\$7,235,000	\$374,150
Services and Supplies	\$1,073,236	\$946,876	\$2,364,338	\$1,585,700	\$1,749,000	\$163,300
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$477,159	\$540,885	\$682,750	\$749,500	\$683,000	(\$66,500)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$26,400	\$26,400	\$26,400	\$0
Intrafund/Intrdepartment Appropriations for Contingencies	\$766	\$54,542	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$7,109,210</b>	<b>\$7,725,078</b>	<b>\$9,773,038</b>	<b>\$9,222,450</b>	<b>\$9,693,400</b>	<b>\$470,950</b>
<b>General Fund Contribution</b>	<b>\$4,134,311</b>	<b>\$4,338,740</b>	<b>\$6,271,138</b>	<b>\$5,773,100</b>	<b>\$6,086,500</b>	<b>\$313,400</b>
<b>Total Allocated Positions</b>			<b>40</b>	<b>40</b>	<b>40</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2023 Proposed Budget remained consistent with the 2023 Spending Plan and totals \$9.2 million, funded by \$3.4 million in estimated revenue and \$5.8 million in Net County Cost.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$9.7 million, funded by \$3.6 million in estimated revenue, and \$6.1 million in Net County Cost. This is an increase of \$470,950 from 2024 Proposed Budget, funded with estimated revenue of \$157,550 and \$313,400 in Net County Cost.

## Adjustments to Proposed Budget

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$470,950 in appropriations of which an increase of \$374,150 adjusts salaries per an updated analysis, a decrease of \$66,500 adjusts Cost Allocation Plan (CAP) charges per the issued rates, and an increase of \$163,300 adjusts for previously approved

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

Board agenda items. The technical adjustments are funded by \$157,550 in estimated revenue and a \$313,400 increase in Net County Cost.

**Recommendation:** It is recommended to increase appropriations by \$470,950, funded with estimated revenue of \$157,550 and \$313,400 in Net County Cost.

**Staffing Allocation**

The 2024 Adopted Budget includes a department staffing allocation of 40 positions, consistent with the 2023 Adopted Budget allocation.

**Budgets Contained within the Department**

**Administration** (includes Clerk of the Board and Economic Development) (General Fund)

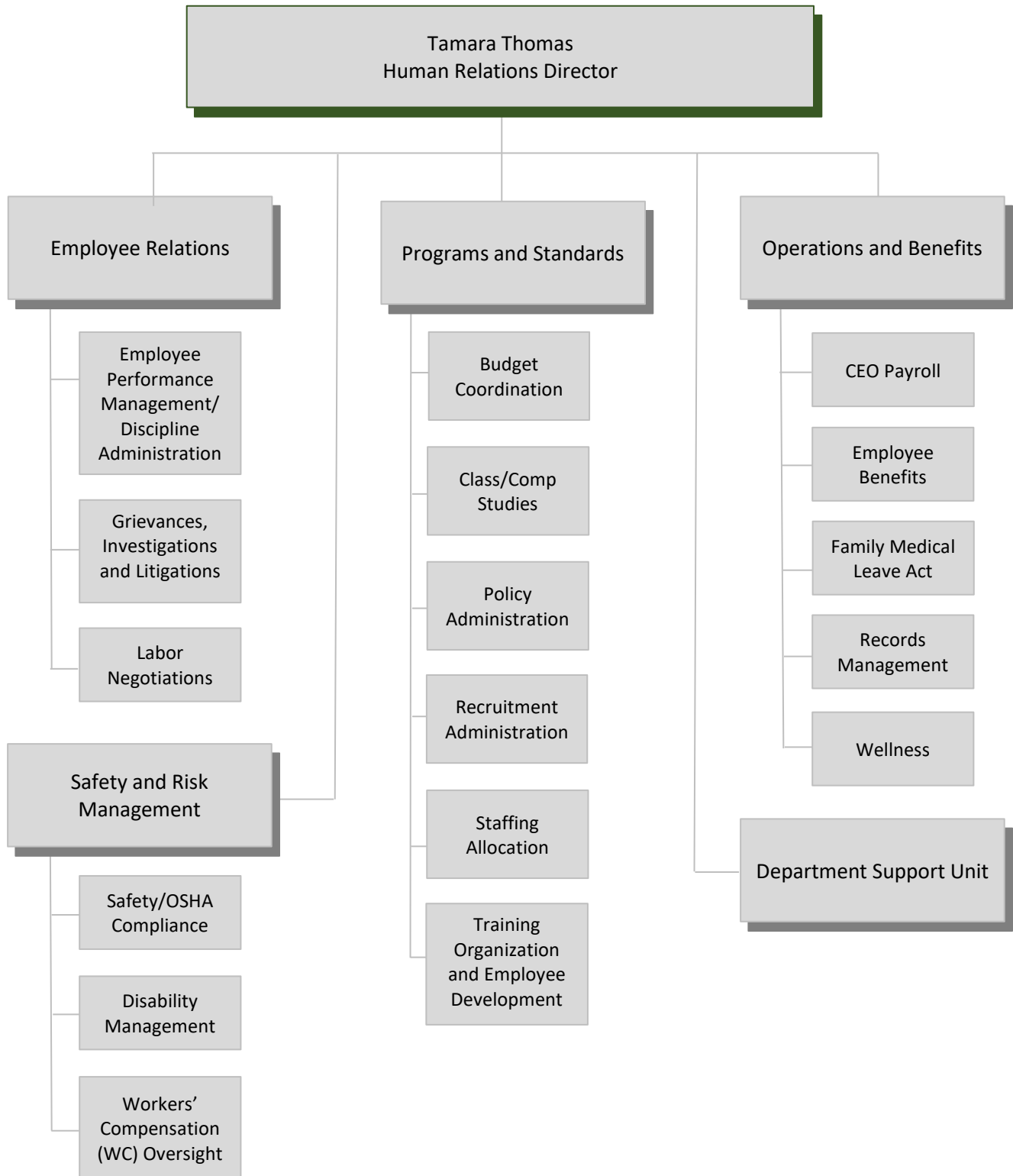
Funds the operation, overall leadership, and effective management of County government, maintaining responsibility for finance, budget, debt management, departmental relations, public information, legislative and departmental training functions, Clerk of the Board services, leadership development, business 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<sup>2</sup>**

Chief Executive Office (CEO) Administration (0100 CEO0001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$7,688	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,958,928	\$3,382,899	\$3,501,900	\$3,449,350	\$3,606,900	\$157,550
Miscellaneous Revenues	\$8,283	\$3,440	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,974,899</b>	<b>\$3,386,339</b>	<b>\$3,501,900</b>	<b>\$3,449,350</b>	<b>\$3,606,900</b>	<b>\$157,550</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,974,899</b>	<b>\$3,386,339</b>	<b>\$3,501,900</b>	<b>\$3,449,350</b>	<b>\$3,606,900</b>	<b>\$157,550</b>
Salaries and Benefits	\$5,558,048	\$6,182,776	\$6,699,550	\$6,860,850	\$7,235,000	\$374,150
Services and Supplies	\$1,073,236	\$946,876	\$2,364,338	\$1,585,700	\$1,749,000	\$163,300
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$477,159	\$540,885	\$682,750	\$749,500	\$683,000	\$(66,500)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$26,400	\$26,400	\$26,400	\$0
Intrafund/Intradepartment	\$766	\$54,542	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$7,109,210</b>	<b>\$7,725,078</b>	<b>\$9,773,038</b>	<b>\$9,222,450</b>	<b>\$9,693,400</b>	<b>\$470,950</b>
<b>General Fund Contribution</b>	<b>\$4,134,311</b>	<b>\$4,338,740</b>	<b>\$6,271,138</b>	<b>\$5,773,100</b>	<b>\$6,086,500</b>	<b>\$313,400</b>
<b>Total Allocated Positions</b>			<b>40</b>	<b>40</b>	<b>40</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



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[www.stancounty.com/personnel](http://www.stancounty.com/personnel)

## Chief Executive Office – Human Relations

*We build community by creating an environment that attracts, cultivates, and retains a world-class workforce*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$3,936,635	\$4,715,105
<b>Use of Fund Balance/ Retained Earnings</b>	\$0	\$0
<b>Gross Costs</b>	\$6,799,575	\$7,682,924
<b>General Fund Contributions</b>	<b>\$2,862,940</b>	<b>\$2,967,819</b>
<b>% Funded by General Fund</b>	<b>42%</b>	<b>39%</b>
<b>Total Allocated Positions</b>	<b>39</b>	<b>40</b>

## Department Services and Programs

The CEO – Human Relations (HR) division serves as the definitive leader on Countywide personnel management. Through HR programs and models, the division develops standards that comply with best practice hiring guidelines and provides policy direction to all departments. The HR division administers eight budgets and five functional areas including Department Support Unit, Employee Relations, Human Relations Programs and Standards, Operations and Benefits (deferred compensation, medical, dental, vision, other employee benefits/life, and unemployment insurance), and Safety and Risk Management. Responsibilities for the division are contained in one General Fund and seven Internal Service Fund budgets. The HR division General Fund budget contains all allocated positions and costs related to staffing the HR programs. These costs are then billed to County departments through the cost allocation plan (CAP) and to County Operations self-insurance funds with County General funds making up the balance.

**Department Support Unit (DSU)** provides Human Relations managerial consultation and support through collaboration and partnership to guide and assist County Departments in all areas of Human Resources such as labor and employee relations, EEO compliance, policy administration, performance management, training and development, disability management, talent acquisition, and general HR matters. DSU is comprised of embedded Management Consultants that provide HR support to 21 small/medium-sized County Departments. DSU also provides support county-wide by creating and

facilitating training academies and leading HR forums.

**Employee Relations** provides oversight of employee disciplines, handles relations with employee labor organizations, negotiations with employee labor organizations on behalf of the Board of Supervisors, conducts investigations related to violations of County policies, and has current labor contracts in place with twelve (12) employee labor organizations. In addition, the County has expiring health agreements with labor organizations in December 31, 2023. CEO HR expects to start health agreement negotiations in late summer of 2023. The team also reviews employee discipline Countywide to ensure consistency across the County departments and assists counsel with any disciplinary hearings and/or disciplinary arbitration as well as certain litigation matters upon request.

**Human Relations Programs and Standards** provides policy administration and support; County recruitment oversight and support; performs classification, compensation and organizational studies; coordinates and provides staffing position recommendations for the budget; and provides training and organizational development on a multitude of personnel and employee development topics to all County departments to maintain sustainable staffing levels and educated personnel across the County such that services and programs are provided in the most efficient and effective way possible. This division works in conjunction with County Counsel as employment law changes frequently and personnel policies must be evaluated

and amended to ensure compliance with the new laws.

**Operations and Benefits** provides medical, dental, vision, and life insurance to approximately 4,200 participants, including full-time County employees, COBRA participants, and their families. Additionally, the medical program is offered to pre-Medicare (under age 65) retirees. Unemployment Insurance is provided to approximately 4,800 County employees, including part-time and seasonal employees. The medical, dental, vision, and unemployment insurance programs are self-funded, meaning that claims are paid on a fee-for-service basis and rates are established based on underwriting for the programs. A Wellness Program provides employees with tools and opportunities to develop healthy habits and life balance. The unit is responsible for processing medical leaves of absences, including those related to the Family Medical Leave Act (FMLA) and Workers' Compensation. The unit also completes all data entry for personnel actions for all full-time and part-time employees, including hires,

terminations, promotions, step increases, and performance evaluations as well as mass salary updates.

**Safety and Risk Management** oversees the Countywide safety program and provides for a self-insured Workers' Compensation program for County employees who have sustained an injury or illness in the course of their employment, and a return-to-work program to allow injured employees to perform modified tasks and/or work schedules. The Occupational Safety and Health Administration (OSHA) incident rate for Stanislaus County, which is considerably lower than the incident rates for comparable local governments in California, is an indicator of the ongoing efforts of the County's safety program in controlling the severity and frequency of work-related injuries. The team also provides the County safety program to assist County departments to ensure staff tasks and business processes comply with Cal/OSHA occupational safety and health regulations.

## Department Summary<sup>1</sup>

CEO Human Relations	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$4,140	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$3,564,282	\$4,420,047	\$3,936,635	\$4,144,994	\$4,645,105	\$500,111
Miscellaneous Revenues	\$761	\$21	\$0	\$0	\$70,000	\$70,000
<b>Total Revenue</b>	<b>\$3,569,183</b>	<b>\$4,420,068</b>	<b>\$3,936,635</b>	<b>\$4,144,994</b>	<b>\$4,715,105</b>	<b>\$570,111</b>
Use of Fund Balance/ Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$3,569,183</b>	<b>\$4,420,068</b>	<b>\$3,936,635</b>	<b>\$4,144,994</b>	<b>\$4,715,105</b>	<b>\$570,111</b>
Salaries and Benefits	\$4,061,692	\$5,137,774	\$4,897,636	\$5,162,703	\$5,537,832	\$375,129
Services and Supplies	\$1,217,758	\$1,038,716	\$1,584,489	\$1,543,960	\$1,688,960	\$145,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$277,937	\$320,315	\$317,229	\$332,158	\$455,899	\$123,741
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$119	\$0	\$221	\$233	\$233	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,557,505</b>	<b>\$6,496,806</b>	<b>\$6,799,575</b>	<b>\$7,039,054</b>	<b>\$7,682,924</b>	<b>\$643,870</b>
<b>General Fund Contribution</b>	<b>\$1,988,322</b>	<b>\$2,076,737</b>	<b>\$2,862,940</b>	<b>\$2,894,060</b>	<b>\$2,967,819</b>	<b>\$73,759</b>
<b>Total Allocated Positions</b>			<b>39</b>	<b>40</b>	<b>40</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$7 million, funded by \$4.1 million in estimated revenue and \$2.9 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Staffing** – It is recommended to transfer one block-budgeted Manager I/II position from General Services Agency (GSA) and reclassify upward to a block-budgeted Manager I/II/III. The position will support the Department Support Unit (DSU) and will continue to serve as an embedded manager. The total cost for the position is \$147,500, funded 60% by departments through Cost Allocation Plan (CAP) charges and 40% Net County Cost.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$7.7 million, funded by \$4.7 million in estimated revenue and \$3 million in Net County Cost. This is an increase of \$643,870 from the 2024 Proposed Budget.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

### Adjustments to Proposed Budget

**Legal Services** – It is recommended to transfer appropriations of \$75,000 from County Counsel to Human Relations, funded with estimated revenue of \$45,750 and \$29,250 in Net County Cost, to support the need for additional contract legal services.

**Cardiopulmonary Resuscitation (CPR)/Automated External Defibrillator (AED) Safety Training** – An increase in appropriations and estimated revenue by \$70,000, funded with PRISM Subsidy funds, is recommended to support the cost of CPR and AED training.

**Technical Adjustments** – Technical Adjustments to right-size Adopted Budget total \$498,870 in appropriations of which an increase of \$375,129 adjusts salaries per an updated analysis, and an increase of \$123,741 adjusts Cost Allocation Plan (CAP) charges per the issued rates. The technical adjustments are funded by \$454,361 in estimated revenue, and a \$44,509 increase in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustment* – The adjustments include an increase of \$375,129 in appropriations, funded by \$378,879 in CAP revenue, resulting in a net decrease of \$3,750 in Net County Cost.

*CAP Charge Adjustment* – The adjustments include an increase of \$123,741 in appropriations, funded by \$75,482 in CAP revenue, resulting in a net increase of \$48,259 in Net County Cost.

**Recommendation:** It is recommended to increase appropriations by \$643,870, funded by a \$570,111 increase in estimated revenue and a \$73,759 increase in Net County Cost.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 40 positions, an increase of one position over the 2023 Adopted Budget allocation. The 2024 Proposed Budget included the transfer in of one position from the General Services Agency (GSA) to the Department Support Unit (DSU).

### 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, and training and safety functions.

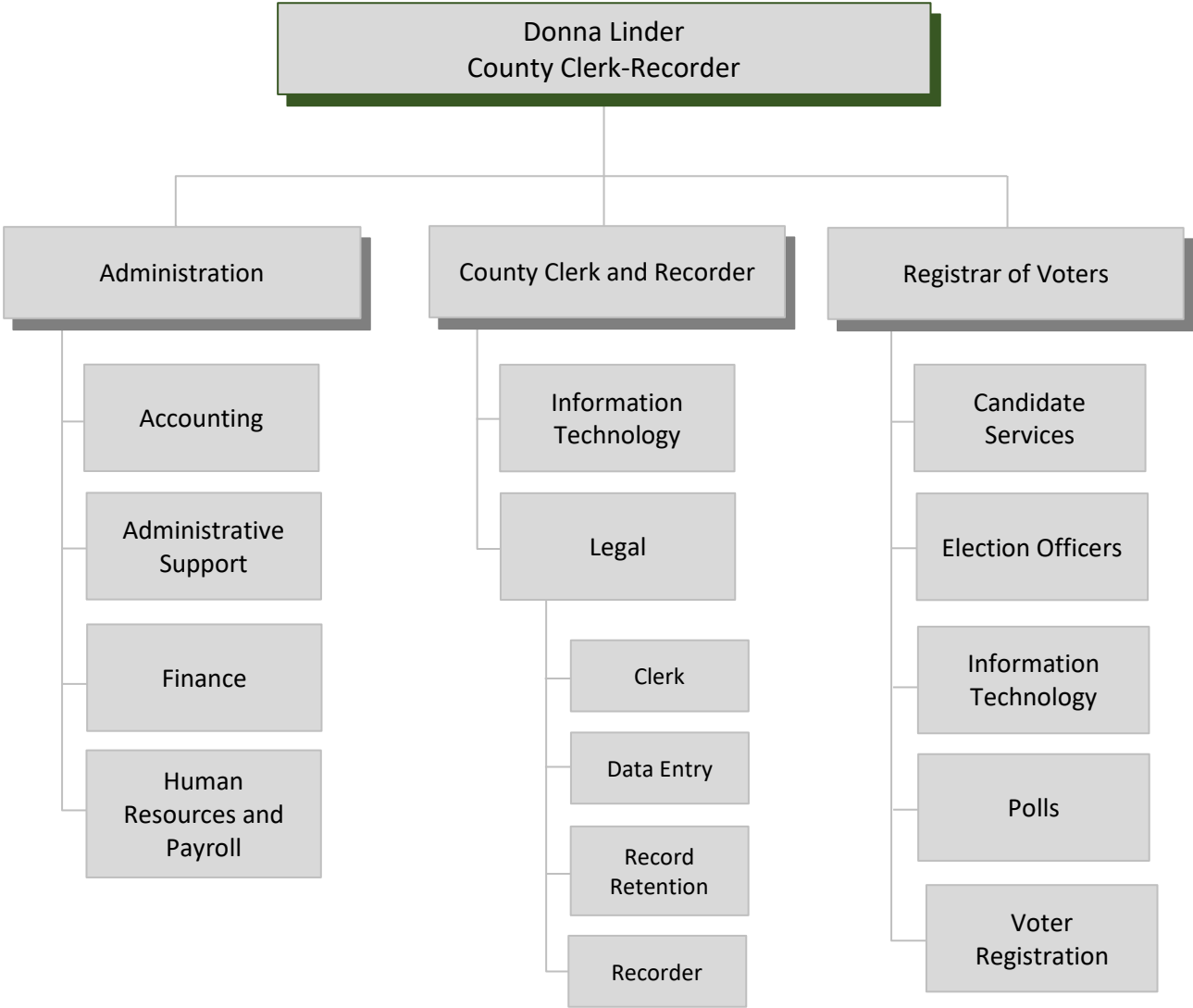
Individual schedule for this budget is detailed as follows.

## Legal Budget Unit (LBU) Schedule<sup>2</sup>

CEO Human Relations LBU (0100 HR00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$4,140	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$3,564,282	\$4,420,047	\$3,936,635	\$4,144,994	\$4,645,105	\$500,111
Miscellaneous Revenues	\$761	\$21	\$0	\$0	\$70,000	\$70,000
<b>Total Revenue</b>	<b>\$3,569,183</b>	<b>\$4,420,068</b>	<b>\$3,936,635</b>	<b>\$4,144,994</b>	<b>\$4,715,105</b>	<b>\$570,111</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$3,569,183</b>	<b>\$4,420,068</b>	<b>\$3,936,635</b>	<b>\$4,144,994</b>	<b>\$4,715,105</b>	<b>\$570,111</b>
Salaries and Benefits	\$4,061,692	\$5,137,774	\$4,897,636	\$5,162,703	\$5,537,832	\$375,129
Services and Supplies	\$1,217,758	\$1,038,716	\$1,584,489	\$1,543,960	\$1,688,960	\$145,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$277,937	\$320,315	\$317,229	\$332,158	\$455,899	\$123,741
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$119	\$0	\$221	\$233	\$233	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,557,505</b>	<b>\$6,496,806</b>	<b>\$6,799,575</b>	<b>\$7,039,054</b>	<b>\$7,682,924</b>	<b>\$643,870</b>
<b>General Fund Contribution</b>	<b>\$1,988,322</b>	<b>\$2,076,737</b>	<b>\$2,862,940</b>	<b>\$2,894,060</b>	<b>\$2,967,819</b>	<b>\$73,759</b>
<b>Total Allocated Positions</b>			<b>39</b>	<b>40</b>	<b>40</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.





1021 I Street, Modesto, CA 95354 Tel: (209) 525-5250  
[www.stancounty.com/clerkrecorder](http://www.stancounty.com/clerkrecorder), [www.stanvote.com](http://www.stanvote.com)  
County Clerk – Recorder Suite 101, Registrar of Voters Suite 102

### County Clerk-Recorder

*We build community by providing essential records management and election services in a secure, accessible, and transparent manner*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$5,054,728	\$3,743,337
<b>Use of Fund Balance/ Retained Earnings</b>	\$471,206	\$751,395
<b>Gross Costs</b>	\$11,723,499	\$11,696,260
<b>General Fund Contributions</b>	<b>\$6,197,565</b>	<b>\$7,201,528</b>
<b>% Funded by General Fund</b>	<b>53%</b>	<b>62%</b>
<b>Total Allocated Positions</b>	<b>50</b>	<b>50</b>

### Department Services and Programs

The **Administration** division of the County Clerk Recorder Department provides administrative support for the Department and is responsible for personnel administration, including all human resource functions, finance and budget preparation, the collection and payment of fees to outside governmental agencies and other internal County departments, accounts payable and receivable, and contract administration. Administration is responsible for working with management and key staff to oversee and analyze staffing, budget adherence, statutory and legal changes and how those changes affect policies and procedures. Administration also works with staff and management to implement changes to business practices, policies and procedures.

The **County Clerk and Recorder** division activities include processing, filing and indexing documents including fictitious business name statements, marriage licenses, domestic partnerships, notary certificates, oaths of office, environmental impact reports, registration of professional photocopiers, process servers, and various permits. As Commissioner of Civil Marriages, the County Clerk also performs marriage ceremonies. The Recorder function provides recordation, indexing and

maintenance of property ownership documents, such as deeds, deeds of trust, liens, maps and official records as well as birth and death certificates. The office maintains, preserves and safeguards public access to records by providing quality documents. The Modernization Trust fund and Vital and Health Statistics budgets also fall under the County Clerk and Recorder division.

The **Registrar of Voters** division provides Stanislaus County citizens the ability to exercise their constitutional right to vote. The Registrar of Voters registers voters, processes candidate applications and filings, and conducts elections. This includes administering Federal, State, County, and local district elections within Stanislaus County and involves designing precincts, identifying polling places, recruiting election officers, maintaining voter registration records, processing vote-by-mail ballot applications, managing candidate and campaign filings, providing guidance and information pertaining to election laws, verifying petitions, interfacing with State and Federal elections agencies, and conducting voter outreach programs. For more information, visit the Registrar of Voters’ website at [www.stanvote.com](http://www.stanvote.com) or call the division at (209) 525-5200.

## Department Summary<sup>1</sup>

Clerk Recorder	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$135,664	\$133,721	\$131,281	\$135,219	\$135,219	\$0
Intergovernmental	\$2,029,550	\$211,891	\$597,560	\$541,143	\$541,143	\$0
Charges for Services and Interfund	\$3,972,737	\$3,600,457	\$3,920,887	\$4,336,965	\$2,649,825	(1,687,140)
Miscellaneous Revenues	\$496,374	\$673,179	\$405,000	\$417,150	\$417,150	\$0
<b>Total Revenue</b>	<b>\$6,634,325</b>	<b>\$4,619,248</b>	<b>\$5,054,728</b>	<b>\$5,430,477</b>	<b>\$3,743,337</b>	<b>\$(1,687,140)</b>
Use of Fund Balance/ Retained Earnings	(212,114)	(66,473)	\$471,206	\$751,395	\$751,395	\$0
<b>Total Funding Sources</b>	<b>\$6,422,211</b>	<b>\$4,552,775</b>	<b>\$5,525,934</b>	<b>\$6,181,872</b>	<b>\$4,494,732</b>	<b>\$(1,687,140)</b>
Salaries and Benefits	\$4,800,308	\$4,803,021	\$5,724,366	\$5,868,280	\$5,568,280	(300,000)
Services and Supplies	\$3,265,344	\$2,865,677	\$4,190,347	\$4,967,277	\$4,967,277	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$982,239	\$1,137,436	\$1,100,077	\$1,159,883	\$1,159,883	\$0
Capital Outlays	\$45,796	\$247,748	\$707,932	\$0	\$0	\$0
Transfers Out	\$612,119	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$1,842	\$20,166	\$777	\$820	\$820	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$9,707,648</b>	<b>\$9,074,047</b>	<b>\$11,723,499</b>	<b>\$11,996,260</b>	<b>\$11,696,260</b>	<b>\$(300,000)</b>
<b>General Fund Contribution</b>	<b>\$3,285,437</b>	<b>\$4,521,273</b>	<b>\$6,197,565</b>	<b>\$5,814,388</b>	<b>\$7,201,528</b>	<b>\$1,387,140</b>
<b>Total Allocated Positions</b>			<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$12 million, funded by \$5.4 million in estimated revenue, the use of \$751,395 in department fund balance, and \$5.8 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Elections** – It is recommended to increase appropriations and estimated revenue by \$541,143 for Help America Vote Act (HAVA) grants. The funds will be utilized to purchase election-related equipment and enhance access to election services.

**Modernization** – It is recommended to decrease estimated revenue by \$261,170 due to the downward trajectory of recording fee revenue based on the slowing housing market and associated real property recordings, funded by fund balance. It is also recommended to increase appropriations by \$249,667 to pay for legally mandated projects, including the document imaging project, Assembly Bill (AB) 1466 Restrictive Covenant Redaction, and electronic recording (e-recording) commencement, funded by fund balance.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

**Transfer of Costs** – It is recommended to transfer Salary and Benefits costs of \$5,584 from the Clerk-Recorder budget to Modernization to appropriately apportion labor costs between these budgets at a 90%-10% split, respectively, resulting in savings to the Net County Cost and an increased reliance on the fund balance in Modernization.

**2024 Adopted Budget**

The 2024 Adopted Budget includes appropriations of \$11.7 million, funded by \$3.7 million in estimated revenue, the use of \$751,395 in fund balance, and \$7.2 million in Net County Cost. This is a decrease of \$300,000 from the approved 2024 Proposed Budget.

**Adjustments to Proposed Budget**

*Decrease in Estimated Revenue*- Included in the adjustments is an overall reduction in estimated revenue amounting to \$1.7 million. Within this context, a decrease of \$300,000 in appropriations corresponds to an anticipated dip in revenue owing to the recent housing market downturn and its repercussions on real property recordings. Additionally, a reduction of \$1.4 million is in line with recoverable costs linked to the 2024 election cycle and scheduled elections slated for Fiscal Year 2024. This course of action will reflect a corresponding increase of \$1.4 million to Net County Cost.

**Recommendation:** It is recommended to decrease appropriations by \$300,000, funded by a decrease in estimated revenue of \$1.7 million, and an increase of \$1.4 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, 2023	Budgeted Use for Fiscal Year 2024
Modernization Trust Fund	\$ 2,478,172	\$ 751,395
Vital and Health Statistics	561,007	-
<b>Clerk-Recorder Totals</b>	<b>\$ 3,039,179</b>	<b>\$ 751,395</b>

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 50 positions, consistent with the 2023 Adopted Budget allocation.

**Budgets Contained within the Department**

**Recorder (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 (General Fund)**

Funds the Clerk-Recorder Elections division in providing Stanislaus County citizens the ability to exercise their constitutional right to vote.

**Modernization (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<sup>2</sup>**

Clerk-Recorder LBU (0100 CLK0001)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$135,664	\$133,112	\$131,281	\$135,219	\$135,219	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,672,623	\$1,627,044	\$2,116,812	\$2,180,315	\$1,880,315	\$(300,000)
Miscellaneous Revenues	\$494,713	\$606,453	\$405,000	\$417,150	\$417,150	\$0
<b>Total Revenue</b>	<b>\$3,303,000</b>	<b>\$2,366,609</b>	<b>\$2,653,093</b>	<b>\$2,732,684</b>	<b>\$2,432,684</b>	<b>\$(300,000)</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$3,303,000</b>	<b>\$2,366,609</b>	<b>\$2,653,093</b>	<b>\$2,732,684</b>	<b>\$2,432,684</b>	<b>\$(300,000)</b>
Salaries and Benefits	\$2,271,240	\$2,576,928	\$3,132,512	\$3,206,325	\$2,906,325	\$(300,000)
Services and Supplies	\$183,056	\$227,627	\$247,417	\$229,822	\$229,822	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$734,329	\$894,509	\$907,528	\$958,042	\$958,042	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$612,119	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$602	\$18,068	\$777	\$820	\$820	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,801,346</b>	<b>\$3,717,131</b>	<b>\$4,288,234</b>	<b>\$4,395,009</b>	<b>\$4,095,009</b>	<b>\$(300,000)</b>
<b>General Fund Contribution</b>	<b>\$498,346</b>	<b>\$1,350,523</b>	<b>\$1,635,141</b>	<b>\$1,662,325</b>	<b>\$1,662,325</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>34</b>	<b>34</b>	<b>34</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

Clerk-Recorder Elections LBU (0100 CLK0002)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$2,029,550	\$211,891	\$597,560	\$541,143	\$541,143	\$0
Charges for Services and Interfund	\$214,879	\$1,379,590	\$1,010,075	\$1,600,000	\$212,860	\$(1,387,140)
Miscellaneous Revenues	\$1,661	\$66,115	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,246,090</b>	<b>\$1,657,596</b>	<b>\$1,607,635</b>	<b>\$2,141,143</b>	<b>\$754,003</b>	<b>\$(1,387,140)</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,246,090</b>	<b>\$1,657,596</b>	<b>\$1,607,635</b>	<b>\$2,141,143</b>	<b>\$754,003</b>	<b>\$(1,387,140)</b>
Salaries and Benefits	\$1,958,569	\$1,789,926	\$2,195,170	\$2,251,691	\$2,251,691	\$0
Services and Supplies	\$2,825,463	\$2,545,646	\$3,299,691	\$3,839,674	\$3,839,674	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$247,910	\$242,926	\$192,549	\$201,841	\$201,841	\$0
Capital Outlays	\$0	\$247,748	\$482,649	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$1,239	\$2,099	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,033,182</b>	<b>\$4,828,346</b>	<b>\$6,170,059</b>	<b>\$6,293,206</b>	<b>\$6,293,206</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$2,787,092</b>	<b>\$3,170,750</b>	<b>\$4,562,424</b>	<b>\$4,152,063</b>	<b>\$5,539,203</b>	<b>\$1,387,140</b>
<b>Total Allocated Positions</b>			<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>

Clerk-Recorder Modernization LBU (1723 CLK0004)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$609	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$1,010,961	\$514,247	\$739,000	\$500,000	\$500,000	\$0
Miscellaneous Revenues	\$0	\$614	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,010,961</b>	<b>\$515,470</b>	<b>\$739,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(199,251)	\$(4,347)	\$471,206	\$751,395	\$751,395	\$0
<b>Total Funding Sources</b>	<b>\$811,710</b>	<b>\$511,123</b>	<b>\$1,210,206</b>	<b>\$1,251,395</b>	<b>\$1,251,395</b>	<b>\$0</b>
Salaries and Benefits	\$570,498	\$436,167	\$396,684	\$410,264	\$410,264	\$0
Services and Supplies	\$195,415	\$74,956	\$588,239	\$841,131	\$841,131	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$45,796	\$0	\$225,283	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$811,709</b>	<b>\$511,123</b>	<b>\$1,210,206</b>	<b>\$1,251,395</b>	<b>\$1,251,395</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Clerk-Recorder Vital And Health Statistics LBU (1786 CLK0005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$74,274	\$79,577	\$55,000	\$56,650	\$56,650	\$0
Miscellaneous Revenues	\$0	\$(3)	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$74,274</b>	<b>\$79,574</b>	<b>\$55,000</b>	<b>\$56,650</b>	<b>\$56,650</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(12,863)	\$(62,126)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$61,411</b>	<b>\$17,448</b>	<b>\$55,000</b>	<b>\$56,650</b>	<b>\$56,650</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$61,411	\$17,448	\$55,000	\$56,650	\$56,650	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$61,411</b>	<b>\$17,448</b>	<b>\$55,000</b>	<b>\$56,650</b>	<b>\$56,650</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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## County Counsel

*We build community by providing high quality and cost-effective legal services to our clients in a timely manner consistent with the highest ethical standards*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$2,421,406	\$2,796,260
Use of Fund Balance/ Retained Earnings	\$0	\$0
Gross Costs	\$4,982,113	\$5,436,773
<b>General Fund Contributions</b>	<b>\$2,560,707</b>	<b>\$2,640,513</b>
% Funded by General Fund	51%	49%
Total Allocated Positions	20	22

## Department Services and Programs

The office of County Counsel serves as principal legal counsel for the Board of Supervisors and provides legal services to all County departments, offices, agencies, and commissions.

The office provides legal advice on all matters that impact the overall operation of County government. The office renders legal advice and litigation support on issues such as health care, public safety, child welfare, social services, land development, environmental protection, public finance, taxation, and elections. County Counsel also provides legal services on a fee basis to other public entities where it is obligated to do so such as special districts, joint powers authorities (JPAs), and the Civil Grand Jury. County Counsel also supports the Stanislaus County Local Agency Formation Commission (LAFCO).

As identified in the organizational chart and described below, the office provides legal services through eight practice areas. Many of the 12 attorneys are assigned to three or more of these practice areas.

The Primary Clients team provides legal support to the Board of Supervisors, Chief Executive Office (CEO), various commissions and officers, and special projects and issues of vital concern to the County.

The **Administration** team supports departmental administration, planning, fiscal management, and personnel services; provides supervision of all litigation and advisory efforts; and aligns services to available resources to maintain fiscal stability and to provide quality, accurate, effective, and timely legal advice to all County departments so that they may

fulfill their respective missions and objectives while reducing the risk of liability.

The **Child Welfare** Team provides all legal and court representation for the Community Services Agency (CSA) in its child dependency cases from detention hearings through termination of parental rights, including all appeals and petitions for extraordinary writs arising out of such matters. Attorneys meet with Social Workers to assist with case management strategy and the presentation of matters before the court. Training on a variety of topics ensures effective services and is provided to (1) Social Workers on all aspects of providing child dependency services; (2) prospective foster parents as part of the Foster Pride Program; and (3) community programs such as a Court Appointed Special Advocate (CASA). Attorneys also analyze new legislation and provide opinions to the Department, offering legal assistance in preparing contracts necessary for providing child dependency services.

The **Code Enforcement** team performs the administrative and litigation work necessary to enforce the County Codes to abate nuisance conditions, zoning violations, compliance with business licensing, cannabis permitting enforcement and animal court. This team works primarily with the Planning Department, Department of Environmental Resources, Nuisance Abatement, Building Permits, Fire, Tax Collector, CEO, Sheriff, and Public Works.

The **Contracts, Financing and Public Works** team performs work related to personal and professional service contracts, Capital Projects and Public Works construction, real property acquisitions/dispositions,

leases, bond financing, special assessment districts, elections, and taxes.

The **Health and Welfare** team performs work related to the County's Health Services Agency, which includes the County clinics, the Public Health Officer, as well as the departments of Public Health and Behavioral Health and Recovery Services. The team also represents the Public Guardian in probate and conservatorship matters.

The **Human Relations** team provides all necessary legal support, advice, and representation before State and Federal courts and administrative agencies regarding labor relations and personnel matters that involve County employees. These attorneys also serve as primary counsel for Human Resource issues Countywide. Services in this area include the drafting and review of personnel and salary ordinances along with the provision of legal advice regarding labor arbitrations, unfair labor practices, various discrimination complaints, and other investigations.

The **Land Use** team performs work related to planning, zoning, redevelopment, building and

ordinance compliance. Principal clients include the Chief Executive Office, Board of Supervisors, Planning Commission, Planning Department, Building and Safety, and Local Area Formation Commission (LAFCO).

The **Public Safety, Risk Management and Litigation** team performs work related to the public's safety, analysis of the County's insurance requirements, evaluation and management of significant countywide risks, hazards and exposures to minimize risks of financial losses, and management and direction of the County's litigation efforts. This team works closely with the Board of Supervisors, Sheriff's Department, Probation Department and the CEO.

The primary goal of the office of County Counsel is to provide high quality and cost-effective legal services to all clients in a timely manner consistent with the highest ethical standards. Achieving these goals requires experienced and dedicated attorneys and support staff who can adjust to the ever-changing regulatory, legislative, and judicial environment in which the County operates.

## Department Summary<sup>1</sup>

County Counsel	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,305,190	\$2,493,085	\$2,421,406	\$2,711,160	\$2,796,260	\$85,100
Miscellaneous Revenues	\$1,856	\$60	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,307,046</b>	<b>\$2,493,145</b>	<b>\$2,421,406</b>	<b>\$2,711,160</b>	<b>\$2,796,260</b>	<b>\$85,100</b>
Use of Fund Balance/ Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,307,046</b>	<b>\$2,493,145</b>	<b>\$2,421,406</b>	<b>\$2,711,160</b>	<b>\$2,796,260</b>	<b>\$85,100</b>
Salaries and Benefits	\$3,693,662	\$3,968,533	\$4,111,355	\$4,487,150	\$4,757,350	\$270,200
Services and Supplies	\$250,352	\$266,953	\$449,812	\$336,010	\$336,010	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$340,092	\$416,056	\$420,346	\$442,813	\$342,813	(100,000)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$47	\$0	\$600	\$600	\$600	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,284,154</b>	<b>\$4,651,541</b>	<b>\$4,982,113</b>	<b>\$5,266,573</b>	<b>\$5,436,773</b>	<b>\$170,200</b>
<b>General Fund Contribution</b>	<b>\$1,977,108</b>	<b>\$2,158,396</b>	<b>\$2,560,707</b>	<b>\$2,555,413</b>	<b>\$2,640,513</b>	<b>\$85,100</b>
<b>Total Allocated Positions</b>			<b>20</b>	<b>21</b>	<b>22</b>	<b>1</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$5.3 million, funded by \$2.7 million in estimated revenue and \$2.6 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

It is recommended to increase appropriations and estimated revenue by \$285,460 to support the Deputy County Counsel I-V position for Community Assistance Recovery and Empowerment (CARE) Court that was approved by the Board in the 2023 Midyear Financial Report.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$5.4 million, funded by \$2.8 million in estimated revenue, and \$2.6 million in Net County Cost. This is an increase of \$170,200 over the 2024 Proposed Budget.

<sup>1</sup>See the Additional Notes section of the Glossary of this report for more information.

### Adjustments to Proposed Budget

**New Manager I/II/III Business Manager** – Increase appropriations by \$150,000 funded by a \$75,000 increase in estimated revenue and an increase of \$75,000 in Net County Cost. This position will serve as the Office and Fiscal manager ensuring efficient financial operations and administrative functions within the department. This position will oversee budgeting, financial reporting, and general office management to maintain optimal productivity and financial accountability.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$20,200 in appropriations in which an increase of \$195,000 adjusts salaries per updated analysis, a decrease of \$99,800 adjusts Cost Allocation Plan (CAP) charges per the issued rates, and a decrease of \$75,000 in appropriations is due to a transfer of costs to the Chief Executive Office Human Relations (CEO-HR) department. Technical adjustments are funded by an increase of \$10,100 in estimated revenue and a \$10,100 in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$195,000 in appropriations funded by an increase in estimated revenue of \$97,500 and an increase in Net County Cost in the same amount.

*CAP Charge Adjustments* – Adjustments include a decrease of \$99,800 in appropriations per the rates funded by a decrease in estimated revenue of \$49,900 and a decrease in Net County Cost in the same amount.

*Other Right-Sizing* – Adjustments include a decrease of \$75,000 in appropriations due to a transfer of costs to CEO-HR for services needed for additional legal contract services funded by a decrease in estimated revenue of \$37,500 and a decrease in Net County Cost in the same amount.

**Recommendation:** It is recommended to increase appropriations by \$170,200, funded by \$85,100 in estimated revenue and \$85,100 in Net County Cost.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 22 positions, an increase of two positions over the 2023 Adopted Budget allocation. The 2023 Midyear Financial Report included the addition of one position to support CARE Court.

**Staffing Recommendation:** It is recommended to add one block-budgeted Manager I/II/III position to serve as a Business Manager. A study has been completed, concluding with the recommendation to add one new classification of Chief Deputy County Counsel to provide supervision, training, succession planning, and development opportunities. This new classification will be considered unclassified Management for labor relation purposes and the annual salary band will be \$136,602 to \$204,902. It is also recommended to reclassify three block-budgeted Deputy County Counsel I-V positions to Chief Deputy County Counsel.

### 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<sup>2</sup>

County Council LBU (0100 CC00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,305,190	\$2,493,085	\$2,421,406	\$2,711,160	\$2,796,260	\$85,100
Miscellaneous Revenues	\$1,856	\$60	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,307,046</b>	<b>\$2,493,145</b>	<b>\$2,421,406</b>	<b>\$2,711,160</b>	<b>\$2,796,260</b>	<b>\$85,100</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,307,046</b>	<b>\$2,493,145</b>	<b>\$2,421,406</b>	<b>\$2,711,160</b>	<b>\$2,796,260</b>	<b>\$85,100</b>
Salaries and Benefits	\$3,693,662	\$3,968,533	\$4,111,355	\$4,487,150	\$4,757,350	\$270,200
Services and Supplies	\$250,352	\$266,953	\$449,812	\$336,010	\$336,010	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$340,092	\$416,056	\$420,346	\$442,813	\$342,813	\$(100,000)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$47	\$0	\$600	\$600	\$600	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,284,154</b>	<b>\$4,651,541</b>	<b>\$4,982,113</b>	<b>\$5,266,573</b>	<b>\$5,436,773</b>	<b>\$170,200</b>
<b>General Fund Contribution</b>	<b>\$1,977,108</b>	<b>\$2,158,396</b>	<b>\$2,560,707</b>	<b>\$2,555,413</b>	<b>\$2,640,513</b>	<b>\$85,100</b>
<b>Total Allocated Positions</b>			<b>20</b>	<b>21</b>	<b>22</b>	<b>1</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

## County Operations

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$151,267,519	\$164,094,429
<b>Use of Fund Balance/ Retained Earnings</b>	\$2,234,466	\$11,386,327
<b>Gross Costs</b>	\$227,084,519	\$233,634,446
<b>General Fund Contributions</b>	<b>\$73,582,534</b>	<b>\$58,153,690</b>
<b>% Funded by General Fund</b>	<b>32%</b>	<b>25%</b>
<b>Total Allocated Positions</b>	<b>0</b>	<b>0</b>

### Department Services and Programs

County Operations houses a variety of budgets related to and supportive of Countywide operations, managed by staff in the Chief Executive Office.

The **Airport** budget funds improvements at the Modesto City/County Airport using revenue received from aircraft taxes, including airplane hangar maintenance, installation of fire suppression systems, and security improvements.

**Appropriations for Contingencies** serves as the contingency fund for Stanislaus County to provide funding for unexpected and emergency financial exposures which may arise during the fiscal year as a result of reductions to Federal and/or State revenue, a sudden downturn in the economy, or other unforeseen program and community needs.

**American Rescue Plan Act (ARPA)** budget was established in Fiscal Year 2022 and designed to track and monitor the Federal funds provided to the County through the State and Local Fiscal Recovery Fund (SLFRF) portion of ARPA in response to the COVID-19 pandemic.

The **Cannabis Program** budget was established in Fiscal Year 2019 to fund positions in the District Attorney, Environmental Resources, and Sheriff’s Departments, along with funding for Chief Executive Office and County Counsel assistance for the enforcement of illegal cannabis activities using revenue derived from the Development Agreements for permitted cannabis business activities.

The Community Benefit Contribution budget was established in Fiscal Year 2020 and funds community programs and public projects that focus on youth. In

Fiscal Year 2021, this budget was converted from a General Fund Budget to an Enterprise Fund.

**Capital Improvement Financing Authority (CIFA)** provides funding for certain financial borrowing expenses and other professional staff service costs related to County financing initiatives.

The **Community Development Fund** was established in the Fiscal Year 2008 Adopted Final Budget to provide grant-based funding to address one-time projects and allocate resources for community development projects throughout the County, especially programs benefiting the unincorporated areas demonstrating strong local support and general public benefit.

The **County Court Funding** budget supports the County-Courts partnership established as part of the Lockyer-Isenberg Trial Court Funding Act (Assembly Bill 233), as amended in Section 77200 of the California Government Code, and 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.

Stanislaus County’s MOE amount is \$4.6 million, which includes an operations portion of \$3.5 million and fines and forfeitures portion of \$1.1 million. Counties are still responsible for the collection of Court fines and fees but must return to the State one half of the revenue received in excess of the revenue portion of the MOE obligation. Ownership and responsibility for operation and maintenance of all court facilities lies with the State of California; however, the County is required to make an annual

County Facilities Payment (CFP) to the State for each of the Court facilities.

The **Courthouse Construction Fund** budget provides for the revenue used for lease costs for the civil courtrooms located on the 4th and 6th floors of the privately-owned building at 801 Tenth Street in Modesto. This budget is funded from an additional penalty assessment for fines that are imposed by the Superior Court in accordance with State law. Approval was granted from the State on May 19, 2009, to use these funds for the lease costs identified above.

The **Criminal Justice Facilities Fund** budget provides for the revenue used to fund a portion of the cost of Law Library rent and may be used to refurbish and replace criminal justice related facilities and develop and improve electronic information. Funding is derived from a dedicated revenue source associated with an additional penalty assessment for fines that are imposed by the Superior Court in accordance with State law.

The **Crows Landing Industrial Business Project** budget provides funding for security and master planning of the air facility acquired from the Federal government in late 2004. The County has designated the facility as the Crows Landing Industrial Business Park for the purpose of job creation.

**Debt Service** provides funding for County debt obligations which includes the Community Services Facility heating, ventilation, and air conditioning (HVAC) financing as well as the Library's Tobacco Endowment loan. The County currently maintains an extremely low level of debt.

The **Department of Justice (DOJ) Drug and Alcohol** budget has provided resources for drug and alcohol testing for Stanislaus County law enforcement since 1993 to ensure the ultimate prosecution of offenders. Revenue is received from Controlled Substance fines.

The **DNA Identification Fund Prop 69** budget provides resources for DNA analysis and identification testing for Stanislaus County law enforcement. Government Code Section 76104.6,

effective November 3, 2004, directs California Courts to levy a \$1 penalty for every \$10 or fraction thereof upon every fine, penalty, and forfeiture levied on criminal offenses including traffic offenses, but excluding parking offenses, to implement the DNA Identification Fund. In Stanislaus County, the revenue is distributed equally to the Probation and Sheriff departments.

Established in 2001, the **Economic Development Bank** provides resources for economic development projects throughout Stanislaus County with the primary intent to leverage other revenue sources in the nine cities and unincorporated communities whenever possible.

**Focus on Prevention** is a county-wide initiative that aims to improve the quality of life for all Stanislaus County residents and families through coordinated prevention efforts that work across multiple sectors to promote health and wellbeing.

**General Fund Contributions** supports programs and outside agencies for which no State or Federal mandate exists, but where Board of Supervisors' policy or contractual obligation results in a funding contribution from the General Fund. The unit leverages Federal and State funding for a variety of programs and functions that have a required County contribution via a mandated match or maintenance of effort (MOE).

The **General Fund Match Vehicle License Fee** budget receives and distributes Vehicle License Fee (VLF) Realignment revenue used to fund Stanislaus County public health, mental health, and social service programs and is a major funding source for County health programs. This budget is purely a pass-through budget, with VLF monies received transferred directly to the appropriate County departments; no General Fund discretionary dollars are used.

**General Liability** provides for the funding of property, casualty, surety, fiduciary, and excess insurance premiums; liability, auto and personal injury claim losses; self-insured retention; legal defense; and actuarial services. The unit also reviews vendor insurance documents to verify they conform to contract/agreement requirements.

**Professional Liability** provides funds for the management of claim losses, legal defense, cost of claims administration, actuarial services, and the administration of medical malpractice insurance.

Chief Executive Office – Human Relations division administers Countywide benefits which are monitored and reported in separate budget units including **Medical Self-Insurance, Dental Insurance, Vision Insurance, Deferred Compensation Program, and Other Employee Benefits**. Medical, dental, vision, and life insurance are provided to approximately 4,200 participants, including full-time County employees, COBRA participants, and their families. Additionally, the medical program is offered to pre-Medicare (under age 65) retirees.

**Unemployment Insurance** is provided to approximately 4,800 County employees, including

part-time and seasonal employees. The medical, dental, vision, and unemployment insurance programs are self-funded, meaning that claims are paid on a fee-for-service basis and rates are established based on underwriting for the programs.

The **Workers' Compensation** program is for County employees who have sustained an injury or illness in the course of their employment. The Occupational Safety and Health Administration (OSHA) incident rate for Stanislaus County, which is considerably lower than the incident rates for comparable local governments in California, is an indicator of the ongoing efforts of the County's safety program in controlling the severity and frequency of work-related injuries. The County safety program was established to help County departments ensure staff tasks and business processes comply with Cal/OSHA regulations.





## Department Summary<sup>1</sup>

County Operations	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$311,381	\$6,267,065	\$3,465,049	\$3,552,422	\$3,552,422	\$0
Intergovernmental	\$45,343,832	\$34,185,990	\$44,996,760	\$45,019,422	\$56,019,422	\$11,000,000
Charges for Services and Interfund	\$90,305,716	\$94,886,409	\$102,146,634	\$103,827,022	\$103,752,022	(75,000)
Miscellaneous Revenues	\$2,290,809	\$466,472	\$659,076	\$770,563	\$770,563	\$0
<b>Total Revenue</b>	<b>\$138,251,737</b>	<b>\$135,805,936</b>	<b>\$151,267,519</b>	<b>\$153,169,429</b>	<b>\$164,094,429</b>	<b>\$10,925,000</b>
Use of Fund Balance/ Retained Earnings	\$13,430,108	\$4,611,714	\$2,234,466	\$6,311,327	\$11,386,327	\$5,075,000
<b>Total Funding Sources</b>	<b>\$151,681,845</b>	<b>\$140,417,650</b>	<b>\$153,501,985</b>	<b>\$159,480,756</b>	<b>\$175,480,756</b>	<b>\$16,000,000</b>
Salaries and Benefits	\$217,329	\$87,913	\$145,181	\$65,500	\$65,500	\$0
Services and Supplies	\$105,701,554	\$101,063,386	\$102,250,246	\$107,836,934	\$113,002,948	\$5,166,014
Other Charges	\$13,138,822	\$14,610,126	\$14,226,171	\$14,843,858	\$15,759,355	\$915,497
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$4,793,903	\$4,980,634	\$6,575,360	\$6,516,615	\$6,453,935	(62,680)
Capital Outlays	\$0	\$883,441	\$0	\$0	\$0	\$0
Transfers Out	\$92,610,652	\$82,726,546	\$91,314,106	\$73,746,873	\$84,940,616	\$11,193,743
Intrafund/Intradepartment	\$460,753	(2,853,597)	\$564,945	\$568,847	\$568,847	\$0
Appropriations for Contingencies	\$0	\$0	\$12,008,510	\$12,008,510	\$12,843,245	\$834,735
<b>Gross Costs</b>	<b>\$216,923,013</b>	<b>\$201,498,449</b>	<b>\$227,084,519</b>	<b>\$215,587,137</b>	<b>\$233,634,446</b>	<b>\$18,047,309</b>
<b>General Fund Contribution</b>	<b>\$65,241,168</b>	<b>\$61,080,799</b>	<b>\$73,582,534</b>	<b>\$56,106,381</b>	<b>\$58,153,690</b>	<b>\$2,047,309</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 2024 Proposed Budget

**ARPA State and Local Fiscal Recovery Fund** – A adjustment to increase appropriations and estimated revenue of \$1.7 million is recommended, of which \$700,000 will reappropriate the estimated year-end balance remaining for the Stanislaus Community Foundation contract previously approved by Board Resolution No. 2023-0107 and \$875,000 will budget for the remaining amount of the Central Valley Opportunity Center workforce development contract that was approved by Board Resolution No. 2023-0134 but not fully budgeted in Fiscal Year 2023. Finally, \$80,000 will cover the cost of the American Rescue Plan Act (ARPA) manager and CAP charges.

**Cannabis Program** – On July 26, 2022, development agreements for two commercial cannabis retail businesses were amended to modify the Community Benefit Contribution and payment rates for the Community Benefit Rate. As a result of these amendments, cannabis fee revenue in Budget Year 2024 is anticipated to be much lower than the approved Spending Plan. In addition, the 2024 Spending Plan incorrectly included \$99,966 of department-related expenses. It is recommended to reduce estimated revenue by \$814,512 to accurately reflect the amendments, and appropriations by \$99,966, increasing reliance on retained earnings by \$714,546. In

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

addition, a technical adjustment increasing appropriations by \$191,273, funded by retained earnings, is recommended to re-budget program funding that has been provided to Parks and Recreation.

**Capital Improvement Financing Authority** – A technical adjustment to decrease appropriations by \$73,852 is recommended for insurance costs for the Gallo Center for the Arts. This appropriation has been moved to the General Services Agency Administration cost center.

**County Court Funding** – A \$522,000 decrease in estimated revenue and a \$100,000 decrease in appropriations is recommended, resulting in an increased need for Net County Cost of \$422,000. The primary drivers of this revenue loss include a projected shortfall of \$280,000 in revenue from Recording Fees due to a decrease in home sales and refinances and \$200,000 in revenue from multiple other court fines largely resulting from Assembly Bill 177 (AB 177) which repealed several criminal justice administrative fees. Stanislaus County received a backfill allocation included in the State budget to help mitigate the local impact of the repealed fees. This backfill funding is accounted for in Discretionary Revenue and helps offset some of the loss of fee revenue from AB 177. The decrease in appropriations is for Revenue Recovery CAP charges which are allocated in part by the amount of revenue collected for the cost center. The decrease in revenue and increased Net County Cost need is anticipated to be ongoing. The backfill funding from the State is also ongoing. A legislated Maintenance of Effort of \$5.3 million makes up the majority of budgeted appropriations in this budget of \$6.2 million, leaving limited ability to mitigate revenue decline by reducing appropriations.

**Criminal Justice Facilities Fund** – A technical adjustment to increase appropriations by \$3,610 is recommended to cover the increase of the Law Library lease. On September 13, 2022, the Board of Supervisors approved, by Resolution 2022-0488, an amendment to the Law Library lease to include the full amount of the Downtown Modesto Community Benefit District Assessment fee. This increase will be funded by fund balance and will ensure payment of the fee, as the Criminal Justice Facilities Fund is responsible for a portion of the Law Library lease.

**Crows Landing Industrial Business Park** – An adjustment increasing appropriations by \$2.2 million, funded by an increase in estimated lease revenue of \$60,000, and the use of \$2.1 million in fund balance, is recommended to re-budget ongoing project costs. Funding in this budget will continue to go toward engineering, legal, financial, and security services.

**Debt Services** – A technical adjustment to reduce estimated revenue in the amount of \$1.2 million is recommended. Revenues not used to cover current debt payments have been transferred to Discretionary Revenue. Additionally, appropriations are being increased by \$90,657 to align with the current level of charges per loan amortization schedules.

**DNA Identification Fund Prop 69** – A technical adjustment to increase revenue and appropriations by \$25,000 due to current revenue trends is recommended. All revenues received are allocated 50/50 to the Sheriff's Office and Probation at year-end.

**DOJ Drug and Alcohol** – Projections show that fund balance in this budget will be exhausted in Budget Year 2024 if no change in funding takes place. A \$50,000 General Fund contribution is recommended to fund drug and alcohol testing that revenue from Penal Code (PC) 1463.14 cannot cover. PC 1463.14 imposes a fine on convictions of multiple vehicle codes which involve drugs and alcohol. This County General Fund contribution is voluntary and recommended as it is considered minimal. In future years, should the need grow beyond a negligible amount, it will be reconsidered for reduction or elimination and the County will explore pursuing reimbursement from the parties requesting the testing, which include County cities.

**General Fund Contributions** – A net increase in appropriations of \$4.4 million will provide General Fund Contributions for the following departments and programs, as noted in individual department sections:

- A \$417,865 decrease for Health Services Agency is due to an increase in Voluntary Rate Range Program Inter-Governmental Transfer revenue resulting in decreased reliance on the County General Fund.

- A \$3.5 million increase will fund the Building Community Services Investment contribution for the Library for year two of the funding commitment.
- A \$1.2 million transfer will provide support to address the negative Educational Revenue Augmentation Fund (ERAF) shift to local fire districts.
- A \$50,000 increase will cover expenses for the Department of Justice Drug and Alcohol revenue shortfall.
- A \$33,757 increase will correct an error in the District Attorney Special Programs for Violence Against Women Grant Funding that misidentified the utilization of departmental fund balance instead of a General Fund contribution in the Spending Plan.

**General Liability** – An increase in appropriations of \$2.7 million to provide funding for increased insurance premiums is recommended, resulting in the use of additional retained earnings. The insurance premium costs are passed onto customer departments and rate increases will be needed to cover the premium cost increases. This fund has a negative retained earnings position. The recommended adjustment results in projected retained earnings at Budget Year 2024 year-end of \$8.4 million, largely due to a technical accounting year-end entry done annually to record actuarial long-term liabilities. Staff is monitoring budget performance and considering the impact to annual rates charged to departments going forward for recommendation in a future budget cycle.

**Stanislaus Family Justice Center** – A technical adjustment is recommended to transfer the Family Justice Center budget, inclusive of \$300,000 in revenue and appropriations, from County Operations to the District Attorney's Office.

## 2024 Adopted Budget

The 2023 Adopted Budget includes appropriations of \$233.6 million, funded by \$164.1 million in estimated revenue, the use of \$11.4 million in fund balance/retained earnings, and \$58.2 million in Net County Cost. This is an increase of \$18 million from 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Appropriations for Contingencies** – An increase in appropriations and Net County Cost of \$834,735 is recommended to support potential need in the In-Home Supportive Services program at CSA.

**ARPA State and Local Fiscal Recovery Fund (SLFRF)** – An increase in appropriations and revenue of \$11 million is recommended to reappropriate the estimated Fiscal Year 2023 year-end balance remaining for various projects previously approved by the Board.

**General Fund Contributions** - This budget serves as the conduit to provide General Fund contributions to non-general fund budget units which fall into two categories to differentiate between mandated and non-mandated contributions. A net increase in appropriations of \$1.4 million is recommended to provide General Fund Contributions to the following departments and programs which are detailed in the department sections:

**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. 2024 Adopted Budget is consistent with Proposed Budget, see table on following page.

Mandated County Match Summary	2024	2024	2024
Department/Agency/Division	Proposed Budget	Recommended Adjustments	Recommended Adopted Budget
Adult and Veterans Services Area Agency on Aging	\$ 415,061	\$ -	\$ 415,061
Behavioral Health and Recovery Services (BHRS)	647,182	-	647,182
BHRS Public Guardian	3,618,145	-	3,618,145
Community Services Agency (CSA) General Assistance	1,381,702	-	1,381,702
CSA In-Home Supportive Services (IHSS) Provider Wages	5,470,508	-	5,470,508
CSA IHSS Public Authority Benefits	98,323	-	98,323
CSA Public Economic Assistance	3,727,896	-	3,727,896
CSA Program Services and Support	2,663,419	-	2,663,419
Health Services Agency Public Health	3,510,803	-	3,510,803
<b>Total Mandated County Match</b>	<b>\$ 21,533,039</b>	<b>\$ -</b>	<b>\$ 21,533,039</b>

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 \$1.4 million funded with Net County Cost is recommended to provide General Fund Contributions to the following departments and programs which are detailed in the department sections:

- \$849,231 to Stanislaus Animal Services Agency Joint Powers Agency (JPA)
- \$159,377 to District Attorney Special Operations for Real Estate Fraud
- \$123,307 to Community Services Agency for Housing and Homeless Services
- \$66,266 to Local Area Formation Commission (LAFCO) JPA
- \$8,368 to General Services Agency for 12th Street Office Building
- \$6,025 to Sheriff for Court Security

General Fund Contribution to Other Programs Summary	2024	2024	2024
Department/Agency/Division	Proposed Budget	Recommended Adjustments	Recommended Adopted Budget
Adult and Veterans Services Area Agency on Aging	\$ 128,000	\$ -	\$ 128,000
Community Services Agency Housing and Homeless	-	123,307	123,307
County Operations - Department of Justice	50,000	-	50,000
District Attorney Special Operations	33,757	159,377	193,134
Environmental Resources	234,384	-	234,384
Educational Revenue Augmentation Fund (ERAF) shift for Fire Districts	1,245,000	-	1,245,000
General Services Agency 12th Street Office Building	32,263	8,368	40,631
Health Services Agency Clinic and Ancillary Svcs	1,500,000	-	1,500,000
Law Library	56,867	-	56,867
Library	4,366,810	-	4,366,810
Local Area Formation Commission	246,579	66,266	312,845
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	-	587,000
Sheriff Court Security	452,410	6,025	458,435
Sheriff Office of Emergency Services County Fire Service	212,988	-	212,988
Stanislaus Animal Services Agency	2,104,336	849,231	2,953,567
Stanislaus Council of Governments	8,132	-	8,132
<b>Total General Fund Contributions to Other Programs</b>	<b>\$ 16,828,696</b>	<b>\$ 1,212,574</b>	<b>\$ 18,041,270</b>

**Medical Self-Insurance** – A technical adjustment in appropriations and use of retained earnings of \$5 million is recommended to right-size the budget previously escalated using a 3% standard escalator; the department is adjusting based on the actual performance of the two prior years.

**Unemployment Insurance** - A decrease in revenue and increase in the use of retained earnings of \$75,000 is recommended to reflect the decrease in Unemployment Insurance rate per employee from \$150 to \$135 per fiscal year. This adjustment is expected to spend down retained earnings as are part of a longer plan to ensure retained earnings is within State Controller guidelines.

**Recommendation:** It is recommended to increase appropriations by \$18 million, funded with a \$10.9 million increase in estimated revenue, \$5.1 million increase in department fund balance/retained earnings and a \$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, 2023	Budgeted Use for Fiscal Year 2024
American Rescue Plan Act (ARPA)	\$ (4,902,736)	\$ -
Cannabis Program	2,473,971	1,451,059
Courthouse Construction Fund	1,161,668	614,142
Criminal Justice Facilities Fund	2,094,435	(274,626)
Crows Landing Industrial Business Park Project	2,627,628	2,120,740
Deferred Compensation	242,409	(18,024)
Dental	870,682	428,257
Department of Justice Drug and Alcohol	32,184	20,000
General Liability	(3,862,815)	2,225,367
Medical Self-Insurance	2,816,665	4,896,031
Other Employee Benefits	154,538	(68,029)
Professional Liability	930,699	(36,911)
Prop 69 DNA	22,148	-
Unemployment Self-Insurance	375,451	57,640
Vision Care	93,249	137,620
Workers Compensation	5,896,733	(166,939)
<b>County Operations Totals</b>	<b>\$ 11,026,909</b>	<b>\$ 11,386,327</b>

- ARPA State and Local Fiscal Recovery Fund reflects a negative balance due to the timing difference in expenditure incurrance and revenue recognition. After an adjusting entry to recognize revenue in the post-closing period, fund balance will be zero for Fiscal Year 2024.
- General Liability – The negative retained earnings of \$3.9 million as of July 1, 2023 is primarily attributed to the \$9.8 million projected current and long-term liabilities booked from the actuarial report. The balance in retained earnings without the actuarial liabilities is \$5.3 million.
- Medical Self-Insurance – The retained earnings balance is \$2.8 million as of July 1, 2023, and includes projected current and long-term liabilities of \$13.7 million booked from the actuarial report. The balance in retained earnings without the actuarial liability is \$16.5 million.

- Vision Insurance – The retained earnings balance is \$93,249 as of July 1, 2023. The most recent updated projections show the Plan is anticipating savings of \$17,220 in Fiscal Year 2024, resulting in a decrease in use of retained earnings. This adjustment will be made in a future budget cycle to reflect that the plan will operate within available retained earnings in Fiscal Year 2024.



## 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.

### **American Rescue Plan Act** (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.

### **Community Development Fund** (General Fund)

Established in 2008, the Community Development Fund funds one-time programs and projects that enhance infrastructure or services in the unincorporated areas in the County.

### **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 4<sup>th</sup> and 6<sup>th</sup> 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 Air Facility** (General Fund)

Provides funding for security and master planning of the air facility acquired from the Federal government in late 2004. *Effective with the 2023 Adopted Budget, funding for the Crows Landing Industrial Business Park project has been budgeted in a capital project fund.*

### **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** (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.

**Emergency Rental Assistance (ERAP) (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 Contributions (General Fund)**

Serves as the conduit to provide General Fund contributions to non-general fund budget units which fall into two categories: Mandated County Match and General Fund Contributions to Other Programs.

**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).

**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 2023).

**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)**

Funds 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. This budget was transferred to the District Attorney with the 2023 Midyear Financial Report.

**Unemployment (Internal Service Fund)**

Funds unemployment insurance for County employees, including full-time, extra-help, and employment contractors.

**Vision Care (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<sup>2</sup>**

County Ops Airport LBU (0100 CO00006) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$267,243	\$0	\$250,000	\$257,500	\$257,500	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$267,243</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$257,500</b>	<b>\$257,500</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$267,243</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$257,500</b>	<b>\$257,500</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

County Ops American Rescue Plan Act (ARPA) LBU (1676 CO00030) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,348,287	\$758,373	\$4,577,960	\$3,719,422	\$14,719,422	\$11,000,000
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$3,348,287</b>	<b>\$758,373</b>	<b>\$4,577,960</b>	<b>\$3,719,422</b>	<b>\$14,719,422</b>	<b>\$11,000,000</b>
Use of Fund Balance/Retained Earnings	\$0	\$4,902,736	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$3,348,287</b>	<b>\$5,661,109</b>	<b>\$4,577,960</b>	<b>\$3,719,422</b>	<b>\$14,719,422</b>	<b>\$11,000,000</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$2,692,452	\$3,130,632	\$2,757,548	\$700,000	\$808,334	\$108,334
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$197,856	\$215,486	\$159,820	\$244,400	\$244,400	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$457,980	\$2,314,991	\$1,660,592	\$2,775,022	\$13,666,688	\$10,891,666
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,348,287</b>	<b>\$5,661,109</b>	<b>\$4,577,960</b>	<b>\$3,719,422</b>	<b>\$14,719,422</b>	<b>\$11,000,000</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Appropriations for Contingencies LBU (0100 CO00008) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$12,008,510	\$12,008,510	\$12,843,245	\$834,735
<b>Gross Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,008,510</b>	<b>\$12,008,510</b>	<b>\$12,843,245</b>	<b>\$834,735</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,008,510</b>	<b>\$12,008,510</b>	<b>\$12,843,245</b>	<b>\$834,735</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Cannabis Program LBU (4085 CO00028) Enterprise Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$15,004	\$85,000	\$110,000	\$110,000	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$3,974,723	\$2,273,378	\$3,578,600	\$2,871,446	\$2,871,446	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$3,974,723</b>	<b>\$2,288,382</b>	<b>\$3,663,600</b>	<b>\$2,981,446</b>	<b>\$2,981,446</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(911,471)	\$1,651,054	\$1,789,583	\$1,451,059	\$1,451,059	\$0
<b>Total Funding Sources</b>	<b>\$3,063,252</b>	<b>\$3,939,436</b>	<b>\$5,453,183</b>	<b>\$4,432,505</b>	<b>\$4,432,505</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$101,330	\$779,784	\$841,275	\$52,500	\$52,500	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$2,961,922	\$3,159,652	\$4,305,854	\$4,380,005	\$4,380,005	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$306,054	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,063,252</b>	<b>\$3,939,436</b>	<b>\$5,453,183</b>	<b>\$4,432,505</b>	<b>\$4,432,505</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Capital Improvement Finance Authority LBU (0100 CO00005) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$56,132	\$73,928	\$140,633	\$71,000	\$71,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$56,132</b>	<b>\$73,928</b>	<b>\$140,633</b>	<b>\$71,000</b>	<b>\$71,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$56,132</b>	<b>\$73,928</b>	<b>\$140,633</b>	<b>\$71,000</b>	<b>\$71,000</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Community Development Fund LBU (0107 CO00002) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(82,256)	\$114,827	\$0	\$0	\$0	\$0
Intergovernmental	\$1,352,935	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$703	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,270,678</b>	<b>\$115,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,270,678</b>	<b>\$115,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$2,070,864	\$116,610	\$645,000	\$500,000	\$500,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$230	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$86,104	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,070,864</b>	<b>\$202,944</b>	<b>\$645,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$800,186</b>	<b>\$87,414</b>	<b>\$645,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops County Court Funding LBU (0100 CO00010) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$1,927,682	\$1,946,311	\$1,992,000	\$1,846,000	\$1,846,000	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$453,820	\$220,526	\$496,000	\$216,000	\$216,000	\$0
Miscellaneous Revenues	\$36,026	\$114	\$61,000	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,417,528</b>	<b>\$2,166,950</b>	<b>\$2,549,000</b>	<b>\$2,062,000</b>	<b>\$2,062,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,417,528</b>	<b>\$2,166,950</b>	<b>\$2,549,000</b>	<b>\$2,062,000</b>	<b>\$2,062,000</b>	<b>\$0</b>
Salaries and Benefits	\$12,426	\$12,799	\$12,800	\$14,000	\$14,000	\$0
Services and Supplies	\$142,845	\$93,346	\$219,000	\$226,000	\$226,000	\$0
Other Charges	\$5,299,733	\$5,287,428	\$5,314,000	\$5,314,000	\$5,314,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$4,049	\$8,571	\$7,615	\$12,589	\$12,589	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$539,079	\$518,531	\$634,495	\$568,847	\$568,847	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,998,132</b>	<b>\$5,920,675</b>	<b>\$6,187,910</b>	<b>\$6,135,436</b>	<b>\$6,135,436</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$3,580,604</b>	<b>\$3,753,725</b>	<b>\$3,638,910</b>	<b>\$4,073,436</b>	<b>\$4,073,436</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Courthouse Construction Fund LBU (2025 CO00026) Capital Project	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$168,399	\$340,446	\$0	\$160,000	\$160,000	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$168,399</b>	<b>\$340,446</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$552,012	\$(1,630,528)	\$0	\$614,142	\$614,142	\$0
<b>Total Funding Sources</b>	<b>\$720,411</b>	<b>\$(1,290,082)</b>	<b>\$0</b>	<b>\$774,142</b>	<b>\$774,142</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$720,411	\$750,720	\$0	\$774,142	\$774,142	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(2,040,802)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$720,411</b>	<b>\$(1,290,082)</b>	<b>\$0</b>	<b>\$774,142</b>	<b>\$774,142</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Criminal Justice Facilities Fund LBU (2026 CO00027) Capital Project	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$268,957	\$465,302	\$0	\$311,400	\$311,400	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$268,957</b>	<b>\$465,302</b>	<b>\$0</b>	<b>\$311,400</b>	<b>\$311,400</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(233,701)	\$(1,774,638)	\$0	\$(274,626)	\$(274,626)	\$0
<b>Total Funding Sources</b>	<b>\$35,256</b>	<b>\$(1,309,336)</b>	<b>\$0</b>	<b>\$36,774</b>	<b>\$36,774</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$35,256	\$35,349	\$0	\$36,774	\$36,774	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(1,344,685)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$35,256</b>	<b>\$(1,309,336)</b>	<b>\$0</b>	<b>\$36,774</b>	<b>\$36,774</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Crows Landing Air Facility LBU (0100 CO00007) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$59,559	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$160,900	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$220,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$220,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$127,253	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$531,642	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$84,130	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$4,835	\$(2,560,181)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$747,861</b>	<b>\$(2,560,181)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$527,402</b>	<b>\$(2,560,181)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Crows Landing Industrial Business Proj LBU (2210 CO00025) Capital Project	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$63,367	\$0	\$60,000	\$60,000	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$86,020	\$0	\$157,595	\$157,595	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$149,387</b>	<b>\$0</b>	<b>\$217,595</b>	<b>\$217,595</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$(2,627,628)	\$0	\$2,120,740	\$2,120,740	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$(2,478,241)</b>	<b>\$0</b>	<b>\$2,338,335</b>	<b>\$2,338,335</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$56,721	\$0	\$51,500	\$51,500	\$0
Services and Supplies	\$0	\$354,303	\$0	\$2,180,740	\$2,180,740	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$13,442	\$0	\$106,095	\$106,095	\$0
Capital Outlays	\$0	\$883,441	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$3,853	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$1,311,758</b>	<b>\$0</b>	<b>\$2,338,335</b>	<b>\$2,338,335</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$3,790,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Debt Service LBU (0100 CO00009)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$123,410	\$78,540	\$376,600	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$1,371,020	\$549,301	\$1,400,000	\$620,000	\$620,000	\$0
Miscellaneous Revenues	\$392,343	\$365,525	\$435,000	\$445,000	\$445,000	\$0
<b>Total Revenue</b>	<b>\$1,886,773</b>	<b>\$993,366</b>	<b>\$2,211,600</b>	<b>\$1,065,000</b>	<b>\$1,065,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,886,773</b>	<b>\$993,366</b>	<b>\$2,211,600</b>	<b>\$1,065,000</b>	<b>\$1,065,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$114,617	\$89,323	\$220,000	\$262,000	\$262,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$589,824	\$588,468	\$586,000	\$587,200	\$587,200	\$0
Intrafund/Intradepartment	\$(83,161)	\$0	\$(69,550)	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$621,280</b>	<b>\$677,792</b>	<b>\$736,450</b>	<b>\$849,200</b>	<b>\$849,200</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$(1,265,493)</b>	<b>\$(315,574)</b>	<b>\$(1,475,150)</b>	<b>\$(215,800)</b>	<b>\$(215,800)</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Deferred Compensation LBU (5094 CO00023)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$6,630	\$6,829	\$6,829	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$172,565	\$10,388	\$155,076	\$159,728	\$159,728	\$0
<b>Total Revenue</b>	<b>\$172,565</b>	<b>\$10,388</b>	<b>\$161,706</b>	<b>\$166,557</b>	<b>\$166,557</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(74,067)	\$111,638	\$(17,498)	\$(18,024)	\$(18,024)	\$0
<b>Total Funding Sources</b>	<b>\$98,498</b>	<b>\$122,026</b>	<b>\$144,208</b>	<b>\$148,533</b>	<b>\$148,533</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$49,479	\$62,801	\$88,821	\$91,485	\$91,485	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$49,019	\$59,224	\$55,387	\$57,048	\$57,048	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$98,498</b>	<b>\$122,026</b>	<b>\$144,208</b>	<b>\$148,533</b>	<b>\$148,533</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Dental LBU (5101 CO00022) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(39,754)	\$56,574	\$24,700	\$25,441	\$25,441	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$3,660,467	\$4,029,334	\$3,974,976	\$4,094,225	\$4,094,225	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$3,620,713</b>	<b>\$4,085,907</b>	<b>\$3,999,676</b>	<b>\$4,119,666</b>	<b>\$4,119,666</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$185,767	\$(271,389)	\$422,675	\$428,257	\$428,257	\$0
<b>Total Funding Sources</b>	<b>\$3,806,480</b>	<b>\$3,814,518</b>	<b>\$4,422,351</b>	<b>\$4,547,923</b>	<b>\$4,547,923</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$3,753,390	\$3,727,346	\$4,373,850	\$4,505,066	\$4,481,921	\$(23,145)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$53,090	\$41,543	\$48,501	\$42,857	\$66,002	\$23,145
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$45,630	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,806,480</b>	<b>\$3,814,519</b>	<b>\$4,422,351</b>	<b>\$4,547,923</b>	<b>\$4,547,923</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops DOJ Drug & Alcohol LBU (1726 CO00014) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$44,345	\$31,453	\$30,000	\$30,000	\$30,000	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$44,345</b>	<b>\$31,453</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$44,513	\$58,578	\$70,000	\$20,000	\$20,000	\$0
<b>Total Funding Sources</b>	<b>\$88,858</b>	<b>\$90,031</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$88,858	\$90,031	\$100,000	\$100,000	\$100,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$88,858</b>	<b>\$90,031</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



County Ops DNA Identification Fund Prop 69 DNA LBU (1777 CO00031) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$79,812	\$84,888	\$29,000	\$54,000	\$54,000	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$79,812</b>	<b>\$84,888</b>	<b>\$29,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$16,190	\$8,196	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$96,002</b>	<b>\$93,084</b>	<b>\$29,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$96,002	\$91,852	\$29,000	\$54,000	\$54,000	\$0
Intrafund/Intradepartment	\$0	\$1,231	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$96,002</b>	<b>\$93,084</b>	<b>\$29,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Economic Development Bank LBU (0105 CO00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(28,032)	\$40,067	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$(28,032)</b>	<b>\$40,067</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$(28,032)</b>	<b>\$40,067</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$31,317	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$31,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$28,032</b>	<b>\$(8,751)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Emergency Rental Assistance (ERAP) (1675 CO00029) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$3,221,029	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$3,221,029</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(209,647)	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$3,011,382</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$2,812,853	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$198,529	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,011,382</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Focus On Prevention LBU (0100 CO00003) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$189	\$0	\$118,800	\$100,000	\$100,000	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$460	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$649</b>	<b>\$0</b>	<b>\$118,800</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$649</b>	<b>\$0</b>	<b>\$118,800</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$184,874	\$552,629	\$396,050	\$670,200	\$845,000	\$174,800
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$261,767	\$120,706	\$672,750	\$429,800	\$250,000	\$(179,800)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$20,587	\$2,313	\$50,000	\$0	\$5,000	\$5,000
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$467,228</b>	<b>\$675,648</b>	<b>\$1,118,800</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$466,580</b>	<b>\$675,648</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops General Fund Contributions LBU (0100 CO00011) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$2,421	\$951	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,451,367	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,453,788</b>	<b>\$951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,453,788</b>	<b>\$951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$7,689,215	\$9,198,026	\$8,692,171	\$9,231,084	\$10,146,581	\$915,497
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$54,545,054	\$46,861,209	\$48,682,460	\$29,130,651	\$29,427,728	\$297,077
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$62,234,269</b>	<b>\$56,059,235</b>	<b>\$57,374,631</b>	<b>\$38,361,735</b>	<b>\$39,574,309</b>	<b>\$1,212,574</b>
<b>General Fund Contribution</b>	<b>\$60,780,482</b>	<b>\$56,058,283</b>	<b>\$57,374,631</b>	<b>\$38,361,735</b>	<b>\$39,574,309</b>	<b>\$1,212,574</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops General Fund Match VLF LBU (0100 CO00012) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$36,829,403	\$33,340,516	\$40,000,000	\$41,200,000	\$41,200,000	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$36,829,403</b>	<b>\$33,340,516</b>	<b>\$40,000,000</b>	<b>\$41,200,000</b>	<b>\$41,200,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$36,829,403</b>	<b>\$33,340,516</b>	<b>\$40,000,000</b>	<b>\$41,200,000</b>	<b>\$41,200,000</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$36,829,403	\$32,866,824	\$40,000,000	\$41,200,000	\$41,200,000	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$36,829,403</b>	<b>\$32,866,824</b>	<b>\$40,000,000</b>	<b>\$41,200,000</b>	<b>\$41,200,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$(473,692)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops General Liability LBU (5051 CO00016) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(243,566)	\$242,705	\$18,772	\$19,335	\$19,335	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$10,910,195	\$15,066,631	\$15,067,251	\$15,879,266	\$15,879,266	\$0
Miscellaneous Revenues	\$15	\$30	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$10,666,644</b>	<b>\$15,309,366</b>	<b>\$15,086,023</b>	<b>\$15,898,601</b>	<b>\$15,898,601</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$1,354,275	\$(806,734)	\$(74,053)	\$2,225,367	\$2,225,367	\$0
<b>Total Funding Sources</b>	<b>\$12,020,919</b>	<b>\$14,502,632</b>	<b>\$15,011,970</b>	<b>\$18,123,968</b>	<b>\$18,123,968</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$11,755,474	\$13,831,109	\$14,625,775	\$17,729,003	\$17,650,323	\$(78,680)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$196,479	\$437,502	\$386,195	\$394,965	\$473,645	\$78,680
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$68,966	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$234,021	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$12,020,919</b>	<b>\$14,502,632</b>	<b>\$15,011,970</b>	<b>\$18,123,968</b>	<b>\$18,123,968</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Medical Self-Insurance LBU (5091 CO00020) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(907,414)	\$1,282,311	\$515,000	\$530,450	\$530,450	\$0
Intergovernmental	\$33,815	\$35,762	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$62,376,673	\$63,434,765	\$68,307,970	\$70,357,209	\$70,357,209	\$0
Miscellaneous Revenues	\$143	\$706	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$61,503,217</b>	<b>\$64,753,545</b>	<b>\$68,822,970</b>	<b>\$70,887,659</b>	<b>\$70,887,659</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$11,588,113	\$6,158,170	\$(1)	\$(103,969)	\$4,896,031	\$5,000,000
<b>Total Funding Sources</b>	<b>\$73,091,330</b>	<b>\$70,911,715</b>	<b>\$68,822,969</b>	<b>\$70,783,690</b>	<b>\$75,783,690</b>	<b>\$5,000,000</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$72,663,795	\$69,346,637	\$68,238,847	\$70,286,011	\$75,286,011	\$5,000,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$424,699	\$511,707	\$584,122	\$497,679	\$497,679	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$2,836	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$1,053,371	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$73,091,330</b>	<b>\$70,911,715</b>	<b>\$68,822,969</b>	<b>\$70,783,690</b>	<b>\$75,783,690</b>	<b>\$5,000,000</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Other Employee Benefits LBU (5093 CO00021) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(3,542)	\$8,764	\$316	\$325	\$325	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$146,400	\$155,019	\$190,214	\$195,921	\$195,921	\$0
Miscellaneous Revenues	\$7,700	\$259	\$8,000	\$8,240	\$8,240	\$0
<b>Total Revenue</b>	<b>\$150,557</b>	<b>\$164,043</b>	<b>\$198,530</b>	<b>\$204,486</b>	<b>\$204,486</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(32,638)	\$(32,204)	\$(66,048)	\$(68,029)	\$(68,029)	\$0
<b>Total Funding Sources</b>	<b>\$117,919</b>	<b>\$131,839</b>	<b>\$132,482</b>	<b>\$136,457</b>	<b>\$136,457</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$117,919	\$126,284	\$132,482	\$136,457	\$136,457	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$5,554	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$117,919</b>	<b>\$131,838</b>	<b>\$132,482</b>	<b>\$136,457</b>	<b>\$136,457</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

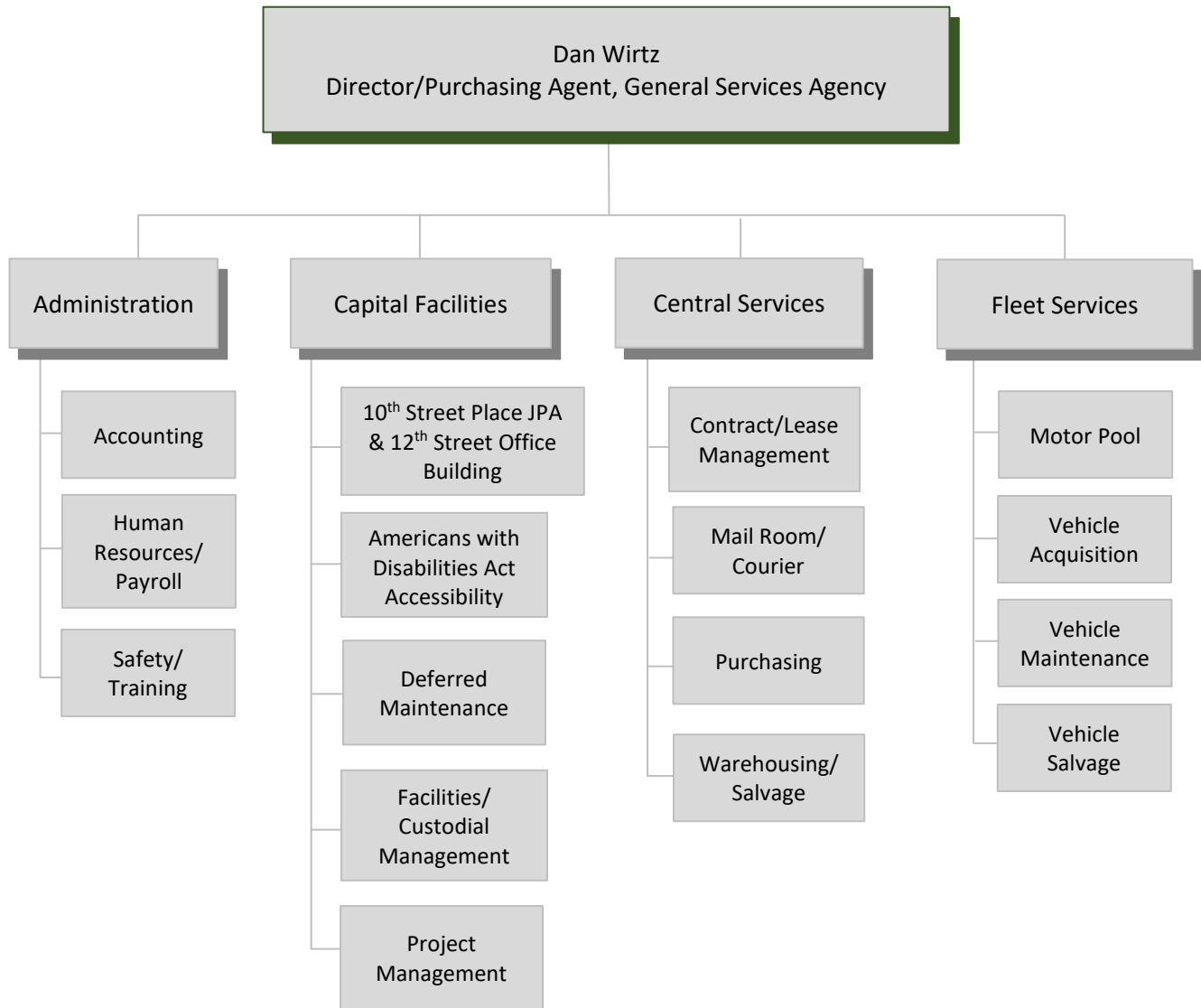
County Professional Liability LBU (5061 CO00017) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(17,498)	\$21,785	\$3,140	\$3,234	\$3,234	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$939,766	\$1,702,628	\$1,702,628	\$1,796,222	\$1,796,222	\$0
Miscellaneous Revenues	\$68,966	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$991,233</b>	<b>\$1,724,413</b>	<b>\$1,705,768</b>	<b>\$1,799,456</b>	<b>\$1,799,456</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(106,663)	\$(617,080)	\$5,573	\$(36,911)	\$(36,911)	\$0
<b>Total Funding Sources</b>	<b>\$884,570</b>	<b>\$1,107,333</b>	<b>\$1,711,341</b>	<b>\$1,762,545</b>	<b>\$1,762,545</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$876,659	\$1,071,123	\$1,693,404	\$1,744,207	\$1,744,207	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$7,912	\$18,187	\$17,937	\$18,338	\$18,338	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$18,023	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$884,571</b>	<b>\$1,107,333</b>	<b>\$1,711,341</b>	<b>\$1,762,545</b>	<b>\$1,762,545</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Stanislaus Family Justice Center LBU (1687 CO00013) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$208,175	\$51,339	\$300,000	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$208,175</b>	<b>\$51,339</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$70,000	\$(70,000)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$278,175</b>	<b>\$(18,661)</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$77,650	\$18,393	\$132,381	\$0	\$0	\$0
Services and Supplies	\$195,606	\$27,190	\$162,489	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$4,919	\$908	\$5,130	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$889	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(66,041)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$278,175</b>	<b>\$(18,661)</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Unemployment LBU (5071 CO00018) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(25,327)	\$36,111	\$3,985	\$4,105	\$4,105	\$0
Intergovernmental	\$350,000	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$669,600	\$667,500	\$667,500	\$667,500	\$592,500	\$(75,000)
Miscellaneous Revenues	\$0	\$2,472	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$994,273</b>	<b>\$706,083</b>	<b>\$671,485</b>	<b>\$671,605</b>	<b>\$596,605</b>	<b>\$(75,000)</b>
Use of Fund Balance/Retained Earnings	\$(544,748)	\$(86,175)	\$(36,296)	\$(17,360)	\$57,640	\$75,000
<b>Total Funding Sources</b>	<b>\$449,525</b>	<b>\$619,908</b>	<b>\$635,189</b>	<b>\$654,245</b>	<b>\$654,245</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$449,479	\$591,800	\$635,163	\$654,218	\$654,133	\$(85)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$46	\$113	\$26	\$27	\$112	\$85
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$27,996	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$449,525</b>	<b>\$619,909</b>	<b>\$635,189</b>	<b>\$654,245</b>	<b>\$654,245</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Vision Care LBU (5111 CO00024) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(5,684)	\$7,903	\$4,000	\$4,120	\$4,120	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$613,600	\$638,326	\$640,320	\$659,530	\$659,530	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$607,916</b>	<b>\$646,229</b>	<b>\$644,320</b>	<b>\$663,650</b>	<b>\$663,650</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$52,012	\$(860)	\$140,531	\$137,620	\$137,620	\$0
<b>Total Funding Sources</b>	<b>\$659,928</b>	<b>\$645,369</b>	<b>\$784,851</b>	<b>\$801,270</b>	<b>\$801,270</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$605,164	\$600,362	\$755,700	\$778,371	\$763,161	\$(15,210)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$54,764	\$38,393	\$29,151	\$22,899	\$38,109	\$15,210
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$6,614	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$659,928</b>	<b>\$645,369</b>	<b>\$784,851</b>	<b>\$801,270</b>	<b>\$801,270</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Ops Workers Compensation LBU (5081 CO00019) Internal Service Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(1,010,131)	\$1,429,755	\$375,906	\$387,183	\$387,183	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$5,189,451	\$6,149,001	\$6,121,175	\$6,469,703	\$6,469,703	\$0
Miscellaneous Revenues	\$326	\$255	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$4,179,646</b>	<b>\$7,579,011</b>	<b>\$6,497,081</b>	<b>\$6,856,886</b>	<b>\$6,856,886</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$1,680,161	\$(361,422)	\$0	\$(166,939)	\$(166,939)	\$0
<b>Total Funding Sources</b>	<b>\$5,859,807</b>	<b>\$7,217,589</b>	<b>\$6,497,081</b>	<b>\$6,689,947</b>	<b>\$6,689,947</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$5,565,085	\$5,736,751	\$6,194,209	\$6,380,034	\$6,380,034	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$294,722	\$354,972	\$302,872	\$309,913	\$309,913	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$1,125,866	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,859,807</b>	<b>\$7,217,589</b>	<b>\$6,497,081</b>	<b>\$6,689,947</b>	<b>\$6,689,947</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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[www.stancounty.com/gsa](http://www.stancounty.com/gsa)



## General Services Agency

*We build community by providing the foundation to support Countywide operations; we get it done!*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
<b>Total Revenue</b>	\$27,576,948	\$29,602,141
<b>Use of Fund Balance/ Retained Earnings</b>	\$1,252,202	\$523,670
<b>Gross Costs</b>	\$47,708,229	\$45,717,092
<b>General Fund Contributions</b>	<b>\$18,879,079</b>	<b>\$15,591,281</b>
<b>% Funded by General Fund</b>	<b>40%</b>	<b>34%</b>
<b>Total Allocated Positions</b>	<b>83</b>	<b>88</b>

### Department Services and Programs

The General Services Agency (GSA) provides centralized services over a broad spectrum of support areas, including maintenance and custodial services for County-owned facilities, capital projects administration, contract and purchasing assistance, and fleet management services. These activities are funded through fees that are charged to client departments and customers.

The **Administration Division** provides the Department wide leadership and is responsible for budget preparation, fiscal monitoring, accounting, accounts payable, accounts receivable, cost accounting, human resources, payroll, safety, and training functions.

**Capital Facilities Division** is responsible for Capital Projects, Deferred Maintenance (DM), Facilities Maintenance (FM), Americans with Disabilities Act (ADA) program, and Real Estate Program Management, along with the overall facility operations for the 10th Street Joint Powers Agency (JPA) and 12th Street Office Building. The Capital Facilities Division is responsible for new construction, expansion, renovation, replacement, demolition, or sale of existing facilities within the County. The Capital Facilities Division is also responsible for the development of the Capital Improvement Plan.

The DM program serves to bridge the gap between capital projects and facilities maintenance. The DM program receives many requests throughout the year to address various deferred maintenance projects including heating, ventilation, and air conditioning (HVAC) replacement, roof replacement,

elevator modernization, flooring, and painting projects. FM is comprised of Maintenance and Custodial Services. Maintenance maintains and operates building systems, equipment, and the lock shop for over 2.5 million square feet of County-owned and leased facilities, while Custodial Services ensures that County-owned facilities within the County core service area are maintained to a professional standard for all users to work and interact with customers in a safe and healthy environment. The ADA program provides oversight and technical support to ensure access to facilities and services are compliant with ADA guidelines.

**Central Services** is responsible for acquiring goods and services, negotiating contracts, leasing property and equipment, providing consultation on procurement needs, contract facilitation to County departments, sale and/or disposal of surplus County property, mailroom, messenger, and salvage services. As an Internal Service Fund, the costs of these services are charged to all County departments based on the level of service provided.

**Fleet Services** is responsible for over 1,300 County vehicles and other pieces of specialized equipment. Fleet Services provides full vehicle maintenance services, including assistance with vehicle acquisition, registration, preventative maintenance, accident management, repair, motor pool services, and salvage/auction services. Fleet Services complies with State and Federal regulatory requirements including vehicle smog inspection, Occupational Safety and Health Administration (OSHA) vehicle safety standards, and Environmental Protection Agency (EPA) hazardous waste standards.

## Department Summary<sup>1</sup>

General Services Agency (GSA)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$582,550	\$513,174	\$529,500	\$529,500	\$441,000	(88,500)
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$22,263,620	\$25,533,833	\$27,037,448	\$28,637,154	\$29,051,141	\$413,987
Miscellaneous Revenues	\$389,994	\$192,027	\$10,000	\$110,000	\$110,000	\$0
<b>Total Revenue</b>	<b>\$23,236,163</b>	<b>\$26,239,034</b>	<b>\$27,576,948</b>	<b>\$29,276,654</b>	<b>\$29,602,141</b>	<b>\$325,487</b>
Use of Fund Balance/Retained Earnings	(1,135,268)	(10,915)	\$1,252,202	\$523,670	\$523,670	\$0
<b>Total Funding Sources</b>	<b>\$22,100,895</b>	<b>\$26,228,119</b>	<b>\$28,829,150</b>	<b>\$29,800,324</b>	<b>\$30,125,811</b>	<b>\$325,487</b>
Salaries and Benefits	\$6,281,146	\$9,319,441	\$10,644,335	\$11,139,579	\$11,452,054	\$312,475
Services and Supplies	\$15,812,321	\$18,084,416	\$32,842,562	\$29,733,250	\$29,746,650	\$13,400
Other Charges	\$32,170	\$34,462	\$57,000	\$58,760	\$58,760	\$0
Depreciation and Amortization	\$172,529	\$0	\$180,700	\$181,600	\$181,600	\$0
Intercounty Expenditures	\$2,741,933	\$3,330,408	\$3,111,725	\$3,585,036	\$3,702,324	\$117,288
Capital Outlays	\$163,709	\$504,530	\$827,692	\$475,000	\$475,000	\$0
Transfers Out	\$2,291,877	\$12,220,597	\$0	\$100,000	\$100,000	\$0
Intrafund/Intradepartment	\$38,744	(12,564,624)	\$44,215	(5,068)	\$704	\$5,772
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$27,534,430</b>	<b>\$30,929,230</b>	<b>\$47,708,229</b>	<b>\$45,268,157</b>	<b>\$45,717,092</b>	<b>\$448,935</b>
<b>General Fund Contribution</b>	<b>\$5,433,535</b>	<b>\$4,701,111</b>	<b>\$18,879,079</b>	<b>\$15,467,833</b>	<b>\$15,591,281</b>	<b>\$123,448</b>
<b>Total Allocated Positions</b>			<b>83</b>	<b>84</b>	<b>88</b>	<b>4</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$45.3 million, funded by \$29.3 million in estimated revenue, the use of \$523,670 in department retained earnings, and \$15.5 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Building Community Services Investment** – It is recommended to increase appropriations by \$9.5 million for year two of the Building Community Services Investment Strategy, funded by Net County Cost. It is also recommended to increase appropriations by \$100,000 for the Gallo Center property insurance, of which \$74,000 is offset by the reduction in the County Operations – Capital Improvement Finance Authority (CIFA) budget. The remaining increase will be funded by Net County Cost.

**Fleet Services** – It is recommended to increase appropriations and estimated revenue by \$100,000 for vehicle sale proceeds returned to departments upon sale of salvaged vehicles.

**Cost Allocation Plan Cost Increases** – It is recommended to increase appropriations and estimated revenue by \$181,328 due to increases in cost allocation plan charges billed to the various General Services Agency (GSA) budgets for services rendered by County departments and related agencies.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

**Cost-of-Doing-Business Increases** – It is recommended to increase appropriations and estimated revenue by \$765,580 in various GSA budgets to cover cost increases not included in the Spending Plan escalator, funded by charges for services. The majority of the adjustments are due to increases in the cost of fuel, health coverage, mailroom postage, and inflation of goods and services.

**Fixed Assets | Vehicles** – It is recommended to increase appropriations by \$123,000 in Fleet Services to replace three motor pool vehicles, funded by retained earnings, and increase appropriations by \$352,000 in Facilities Maintenance to replace six motor pool vehicles, funded by \$313,350 in estimated revenue and the use of \$38,650 in retained earnings.

**Employee Recruitment and Retention Strategy** – It is recommended to increase appropriations and estimated revenue by \$433,749 for labor cost increases and cash-out bonus options in various GSA budgets related to the Employee Recruitment and Retention Strategy, funded by charges for services revenue.

**Staffing** – It is recommended to transfer out one block-budgeted Manager I/II position to CEO-Human Relations. The position will continue to support GSA as an embedded manager.

## 2024 Adopted Budget

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The 2024 Adopted Budget includes appropriations of \$45.7 million, funded by \$29.6 million in estimated revenue, \$523,670 in the use of department retained earnings, and \$15.6 million in Net County Cost. This is an increase of \$448,935 in appropriations over the 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Staffing** – An increase in appropriations of \$122,075 in the Central Services budget unit is recommended for a new Senior Buyer position to support the Purchasing division. An increase of \$122,500 in the Fleet Services budget unit is recommended for a new Staff Services Analyst to provide administrative support and supervise the administrative and part-time extra help staff. Additionally, an increase of \$100,500 in the Fleet Services budget is recommended for a new Equipment Services Technician position to address the increased demand for automotive services focused on less-skilled repairs and maintenance work. These three positions will be funded by a \$345,075 increase in estimated revenue.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$103,860 in appropriations of which an increase of \$121,788 adjusts Cost Allocation Plan (CAP) charges per the issued rates and a decrease of \$17,928 adjusts for staffing costs associated with technical adjustments to the Department’s position allocation. Technical adjustments to estimated revenue include a decrease of \$88,500 to align Tenth Street Place revenue with current tenants and rental rates. The technical adjustments are funded by a \$68,912 increase in estimated revenue and a \$123,448 increase in Net County Cost.

**CAP Charge Adjustments** – Adjustments include a \$15,169 decrease in appropriations in the Administration budget unit, an increase of \$16,395 in appropriations in the 12<sup>th</sup> Street Office Building budget unit due to increased costs in General Liability and Property Insurance, an increase of \$66,440 in appropriations for the Capital Facilities Legal Budget Unit, an increase of \$12,722 in appropriations for the Central Services Division Legal Budget Unit, and an increase of \$41,400 in appropriations for the Fleet Services Legal Budget Unit, funded by an \$86,840 increase in estimated revenue and \$34,948 in Net County Cost.

**Other Right-Sizing** – Adjustments include a decrease of \$105,428 in appropriations in the Administration budget unit to align with the move of one Manager I/II position to the Chief Executive Office - Human Relations (CEO-HR) in the 2024 Proposed Budget resulting in a decrease in estimated revenue.

*Previously Approved Board Items* – Adjustments to the Tenth Street Place budget include an increase of \$87,500 in appropriations for the Administrative Clerk III position approved by the Board of Supervisors on August 8, 2023 (Res. No. 2023-0398), funded by estimated revenue.

**Recommendation:** It is recommended to increase appropriations by \$448,935, funded by an increase of \$325,487 in estimated revenue and \$123,448 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, 2023	Budgeted for Use in Fiscal Year 2024
12th Street Office Building	\$ 458	\$ -
Central Services	\$ 537,343	\$ 45,130
Facilities Maintenance	\$ 2,169,862	\$ 352,000
Fleet Services	\$ 465,059	\$ 126,540
<b>General Services Agency Totals</b>	<b>\$ 3,172,264</b>	<b>\$ 523,670</b>

**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 50 active projects for Fiscal Year 2024.

**10<sup>th</sup> Street Place JPA**

- 2<sup>nd</sup> and 5<sup>th</sup> 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
- Community Services Facility Parking Lot

**Agricultural Commissioner**

- Ag Department Transaction Window Remodel
- Harvest Hall Modernization
- Harvest Hall Parking Lot Repairs
- Warehouse Remodel
- Campus Improvement project (HVAC, Parking Lots, Facility Envelope)

**Behavior Health & Recovery Services**

**Health Services Agency**

- Administration/Public Health New Facility

**Information Technology Central**

- 801 11th St. HVAC and Major Mechanical Upgrades

**Library**

- Salida Library Parking Lot Storm Drain Upgrades
- Salida Library Roof Replacement
- Stanislaus County Library Tenant Improvements (Modesto Facility)

**Parks and Recreation**

- Bonita Pool and Park Upgrades
- Frank Raines Park Building Build Back
- Turlock Lake Upgrades
- Fitzsimmons Park Improvements
- Salida Park Improvements

**Probation**

- Blue Gum Facility and Parking Lot Upgrades
- Juvenile Court Remodel
- Juvenile Hall Generator Replacement

- 800 Scenic Major Mechanical and Facility Assessment
- Ceres Hospital Demolition Planning
- One-Stop Shop Client Services Facility-Scenic Avenue

**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
- Cost Accounting Management System (CAMS) Workorder System 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

**Staffing Allocation**

The 2024 Adopted Budget includes a department staffing allocation of 88 positions, an increase of five positions over the 2023 Adopted Budget allocation. On November 29, 2023 (Res. No. 2023-0633), one time-limited Building Services Supervisor position was added to act as a lead for the Community Investment for the Restore County Properties Capital Project. The 2023 Midyear Financial Report included the addition of one position to support Facility Maintenance services. The 2024 Proposed Budget included the transfer out of one position to CEO-Human Relations Department Support Unit (DSU). On August 8, 2023 (Res. No. 2023-0389), one position was added to support the 10th Street Place Joint Powers Agency.

**Staffing Recommendation:** It is recommended to add one new block-budgeted Buyer/Senior Buyer position in Central Services to support the Central Services Purchasing division. It is also recommended to add two new positions in Fleet Services as follows: one new Staff Services Analyst position to provide administrative support and supervision of staff and one Equipment Services Technician position to assist with the increased demand for automotive maintenance services.

**Budgets Contained within the Department**

**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.

**10<sup>th</sup> Street Place (General Fund)**

Funds operational costs associated with Tenth Street Place.

**12<sup>th</sup> Street Office Building** (Special Revenue Fund)

Funds operational costs associated with the 12<sup>th</sup> 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%).

**12<sup>th</sup> Street Office Building Reserve** (Special Revenue Fund)

Funds reserved for capital improvements, repairs, and replacements of the 12<sup>th</sup> Street Office Building's common area. Reserve funding is provided by Westland Bank (33.33%), StanCERA (16.67%), and District Attorney (50.00%).

**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.

**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, renovations, and 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 12<sup>th</sup> 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.

**Facility 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.

**Facility 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<sup>2</sup>

General Services Agency (GSA) Administration LBU (0100 GS00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$1,385,934	\$1,156,135	\$1,135,396	\$1,284,862	\$1,164,265	\$(120,597)
Miscellaneous Revenues	\$85,414	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,471,348</b>	<b>\$1,156,135</b>	<b>\$1,135,396</b>	<b>\$1,284,862</b>	<b>\$1,164,265</b>	<b>\$(120,597)</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,471,348</b>	<b>\$1,156,135</b>	<b>\$1,135,396</b>	<b>\$1,284,862</b>	<b>\$1,164,265</b>	<b>\$(120,597)</b>
Salaries and Benefits	\$1,802,231	\$1,262,609	\$1,190,400	\$1,378,800	\$1,269,300	\$(109,500)
Services and Supplies	\$331,221	\$25,140	\$35,496	\$31,300	\$31,300	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$120,024	\$75,544	\$77,400	\$104,230	\$87,361	\$(16,869)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$2,070,585	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(5,686,845)	\$(167,900)	\$(229,468)	\$(223,696)	\$5,772
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,324,062</b>	<b>\$(4,323,552)</b>	<b>\$1,135,396</b>	<b>\$1,284,862</b>	<b>\$1,164,265</b>	<b>\$(120,597)</b>
<b>General Fund Contribution</b>	<b>\$2,852,714</b>	<b>\$(5,479,687)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>9</b>	<b>8</b>	<b>8</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

GSA 10TH Street Place LBU (0100 GS00007)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$490,309	\$529,500	\$529,500	\$441,000	\$(88,500)
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$459,014	\$480,280	\$531,279	\$618,779	\$87,500
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$949,323</b>	<b>\$1,009,780</b>	<b>\$1,060,779</b>	<b>\$1,059,779</b>	<b>\$(1,000)</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$949,323</b>	<b>\$1,009,780</b>	<b>\$1,060,779</b>	<b>\$1,059,779</b>	<b>\$(1,000)</b>
Salaries and Benefits	\$0	\$392,597	\$411,800	\$454,440	\$539,440	\$85,000
Services and Supplies	\$0	\$236,835	\$235,200	\$242,250	\$244,750	\$2,500
Other Charges	\$0	\$855	\$2,000	\$2,060	\$2,060	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$14,060	\$14,780	\$15,639	\$15,639	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$51,790	\$50,000	\$57,400	\$57,400	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$696,136</b>	<b>\$713,780</b>	<b>\$771,789</b>	<b>\$859,289</b>	<b>\$87,500</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$(253,187)</b>	<b>\$(296,000)</b>	<b>\$(288,990)</b>	<b>\$(200,490)</b>	<b>\$88,500</b>
<b>Total Allocated Positions</b>			<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>

GSA 12TH Street Office Building LBU (171A GS00008)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$30,861	\$33,999	\$36,039	\$30,947	\$38,974	\$8,027
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$30,861</b>	<b>\$33,999</b>	<b>\$36,039</b>	<b>\$30,947</b>	<b>\$38,974</b>	<b>\$8,027</b>
Use of Fund Balance/Retained Earnings	\$(1,850)	\$(230)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$29,011</b>	<b>\$33,769</b>	<b>\$36,039</b>	<b>\$30,947</b>	<b>\$38,974</b>	<b>\$8,027</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$7,505	\$7,711	\$9,000	\$8,800	\$11,600	\$2,800
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$53,440	\$61,262	\$64,615	\$54,410	\$68,005	\$13,595
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$60,945</b>	<b>\$68,973</b>	<b>\$73,615</b>	<b>\$63,210</b>	<b>\$79,605</b>	<b>\$16,395</b>
<b>General Fund Contribution</b>	<b>\$31,934</b>	<b>\$35,204</b>	<b>\$37,576</b>	<b>\$32,263</b>	<b>\$40,631</b>	<b>\$8,368</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



GSA 12TH Street Office Building Reserve LBU (171B GS00009) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$3,000	\$4,000	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$3,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(6,000)	\$(7,000)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$(3,000)</b>	<b>\$(3,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

GSA ADA Self-Evaluation LBU (0100 GS00043) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$12,036	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$12,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$12,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$492,270	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$(192,000)	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(853,143)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$300,270</b>	<b>\$(853,143)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$288,234</b>	<b>\$(853,143)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

GSA Capital Facilities LBU (0100 GS00006)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$6,745	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$514,444	\$1,100,369	\$1,146,700	\$1,186,560	\$39,860
Miscellaneous Revenues	\$210,970	\$27,713	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$210,970</b>	<b>\$548,901</b>	<b>\$1,100,369</b>	<b>\$1,146,700</b>	<b>\$1,186,560</b>	<b>\$39,860</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$210,970</b>	<b>\$548,901</b>	<b>\$1,100,369</b>	<b>\$1,146,700</b>	<b>\$1,186,560</b>	<b>\$39,860</b>
Salaries and Benefits	\$0	\$1,244,790	\$1,836,935	\$1,684,900	\$1,684,900	\$0
Services and Supplies	\$0	\$3,448,408	\$17,147,632	\$13,749,100	\$13,749,100	\$0
Other Charges	\$0	\$33,607	\$55,000	\$56,700	\$56,700	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$1,051,640	\$972,190	\$1,213,560	\$1,280,000	\$66,440
Capital Outlays	\$0	\$0	\$64,000	\$0	\$0	\$0
Transfers Out	\$0	\$12,095,807	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$185,332	\$162,115	\$167,000	\$167,000	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$18,059,583</b>	<b>\$20,237,872</b>	<b>\$16,871,260</b>	<b>\$16,937,700</b>	<b>\$66,440</b>
<b>General Fund Contribution</b>	<b>\$(210,970)</b>	<b>\$17,510,681</b>	<b>\$19,137,503</b>	<b>\$15,724,560</b>	<b>\$15,751,140</b>	<b>\$26,580</b>
<b>Total Allocated Positions</b>			<b>9</b>	<b>10</b>	<b>10</b>	<b>0</b>

GSA Central Services LBU (5001 GS00002)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$2,790,117	\$3,177,344	\$2,976,010	\$3,172,962	\$3,307,759	\$134,797
Miscellaneous Revenues	\$6,766	\$3,104	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,796,883</b>	<b>\$3,180,448</b>	<b>\$2,976,010</b>	<b>\$3,172,962</b>	<b>\$3,307,759</b>	<b>\$134,797</b>
Use of Fund Balance/Retained Earnings	\$(364,005)	\$(264,743)	\$105,234	\$45,130	\$45,130	\$0
<b>Total Funding Sources</b>	<b>\$2,432,878</b>	<b>\$2,915,705</b>	<b>\$3,081,244</b>	<b>\$3,218,092</b>	<b>\$3,352,889</b>	<b>\$134,797</b>
Salaries and Benefits	\$1,025,583	\$1,440,497	\$1,535,400	\$1,626,839	\$1,745,814	\$118,975
Services and Supplies	\$930,219	\$977,725	\$993,650	\$1,046,250	\$1,049,350	\$3,100
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$13,184	\$0	\$16,200	\$17,100	\$17,100	\$0
Intercounty Expenditures	\$478,772	\$497,483	\$475,890	\$527,903	\$540,625	\$12,722
Capital Outlays	\$0	\$0	\$60,104	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,447,758</b>	<b>\$2,915,705</b>	<b>\$3,081,244</b>	<b>\$3,218,092</b>	<b>\$3,352,889</b>	<b>\$134,797</b>
<b>General Fund Contribution</b>	<b>\$14,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>13</b>	<b>13</b>	<b>14</b>	<b>1</b>

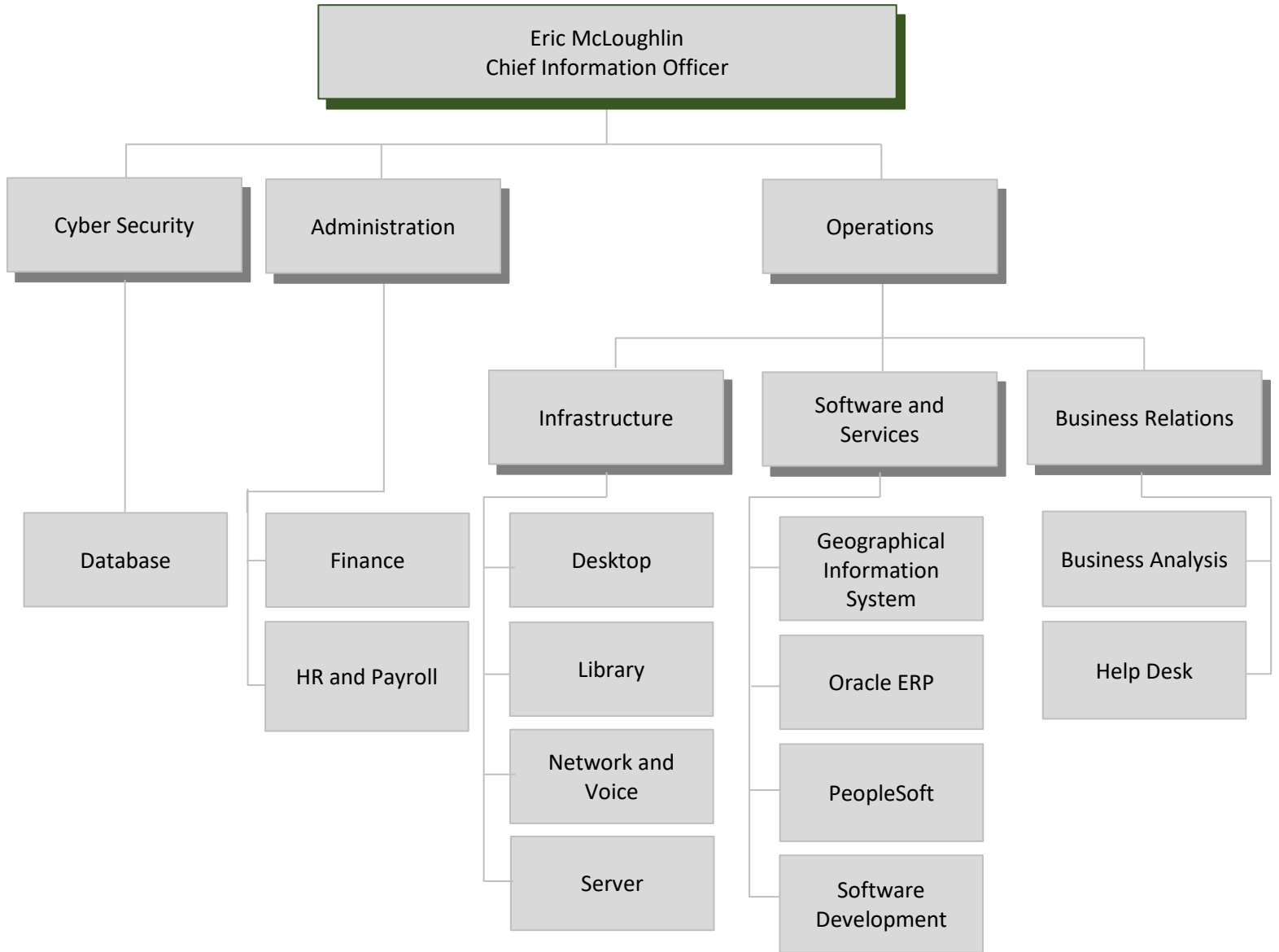
GSA County Facilities LBU (0100 GS00042)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$570,167	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$2,356	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$572,523</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$572,523</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$348,730	\$0	\$0	\$0	\$0	\$0
Other Charges	\$32,170	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$782,910	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$38,744	\$(1,253,699)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,202,554</b>	<b>\$(1,253,699)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$630,031</b>	<b>\$(1,253,699)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

GSA Facility Maintenance LBU (5170 GS00004)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$12,383	\$16,120	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$7,841,678	\$8,879,294	\$9,353,654	\$10,103,948	\$10,103,948	\$0
Miscellaneous Revenues	\$9,038	\$3,093	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$7,863,100</b>	<b>\$8,898,507</b>	<b>\$9,353,654</b>	<b>\$10,103,948</b>	<b>\$10,103,948</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(497,653)	\$18,460	\$808,110	\$352,000	\$352,000	\$0
<b>Total Funding Sources</b>	<b>\$7,365,447</b>	<b>\$8,916,967</b>	<b>\$10,161,764</b>	<b>\$10,455,948</b>	<b>\$10,455,948</b>	<b>\$0</b>
Salaries and Benefits	\$2,628,518	\$3,751,780	\$4,276,100	\$4,564,700	\$4,564,700	\$0
Services and Supplies	\$3,578,480	\$3,630,783	\$4,203,701	\$4,160,000	\$4,160,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$89,018	\$0	\$93,500	\$93,500	\$93,500	\$0
Intercounty Expenditures	\$984,303	\$1,253,845	\$1,166,650	\$1,285,748	\$1,285,748	\$0
Capital Outlays	\$127,843	\$280,559	\$421,813	\$352,000	\$352,000	\$0
Transfers Out	\$25,000	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$7,433,162</b>	<b>\$8,916,967</b>	<b>\$10,161,764</b>	<b>\$10,455,948</b>	<b>\$10,455,948</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$67,715</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>40</b>	<b>41</b>	<b>41</b>	<b>0</b>

GSA Facility Utilities LBU (5170 GS00005)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$5,410,324	\$5,900,190	\$6,344,000	\$6,344,000	\$6,344,000	\$0
Miscellaneous Revenues	\$0	\$2,552	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$5,410,324</b>	<b>\$5,902,741</b>	<b>\$6,344,000</b>	<b>\$6,344,000</b>	<b>\$6,344,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$5,410,324</b>	<b>\$5,902,741</b>	<b>\$6,344,000</b>	<b>\$6,344,000</b>	<b>\$6,344,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$5,406,932	\$5,902,741	\$6,344,000	\$6,344,000	\$6,344,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$3,391	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,410,324</b>	<b>\$5,902,741</b>	<b>\$6,344,000</b>	<b>\$6,344,000</b>	<b>\$6,344,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

GSA Fleet Services LBU (5021 GS00003)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$4,801,706	\$5,409,414	\$5,611,700	\$6,022,456	\$6,286,856	\$264,400
Miscellaneous Revenues	\$61,777	\$155,565	\$10,000	\$110,000	\$110,000	\$0
<b>Total Revenue</b>	<b>\$4,863,483</b>	<b>\$5,564,979</b>	<b>\$5,621,700</b>	<b>\$6,132,456</b>	<b>\$6,396,856</b>	<b>\$264,400</b>
Use of Fund Balance/Retained Earnings	\$(265,760)	\$242,598	\$338,858	\$126,540	\$126,540	\$0
<b>Total Funding Sources</b>	<b>\$4,597,723</b>	<b>\$5,807,577</b>	<b>\$5,960,558</b>	<b>\$6,258,996</b>	<b>\$6,523,396</b>	<b>\$264,400</b>
Salaries and Benefits	\$778,496	\$1,227,169	\$1,393,700	\$1,429,900	\$1,647,900	\$218,000
Services and Supplies	\$3,380,743	\$3,855,073	\$3,873,883	\$4,151,550	\$4,156,550	\$5,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$70,327	\$0	\$71,000	\$71,000	\$71,000	\$0
Intercounty Expenditures	\$305,690	\$376,574	\$340,200	\$383,546	\$424,946	\$41,400
Capital Outlays	\$35,866	\$223,971	\$281,775	\$123,000	\$123,000	\$0
Transfers Out	\$38,292	\$124,790	\$0	\$100,000	\$100,000	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$4,609,414</b>	<b>\$5,807,577</b>	<b>\$5,960,558</b>	<b>\$6,258,996</b>	<b>\$6,523,396</b>	<b>\$264,400</b>
<b>General Fund Contribution</b>	<b>\$11,691</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>

GSA Plant Acquisition LBU (0100 GS00041) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,636	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,636</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,636</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$46,318	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$1,336,221	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$13,403	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$350,000	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(5,008,058)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,745,942</b>	<b>\$(5,008,058)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$1,744,305</b>	<b>\$(5,008,058)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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[www.stancounty.com/ITC/](http://www.stancounty.com/ITC/)

## Information Technology Central

*We build community by helping departments successfully implement and manage technologies that address their business challenges in a responsive, progressive, and friendly way*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$14,619,662	\$16,626,407
Use of Fund Balance/ Retained Earnings	\$4,715,132	\$693,819
Gross Costs	\$19,334,794	\$17,320,226
General Fund Contributions	\$0	\$0
% Funded by General Fund	0%	0%
Total Allocated Positions	46	49

## Department Services and Programs

The Department provides information technology services and support for County departments. Information Technology Central (ITC), manages the County’s Enterprise Resource Planning (ERP) system, Human Capital Management (HCM) system, Geographical Information System (GIS), Microsoft 365 tenant, public website, and the County’s intranet “CONNECT!”.

The **Cyber Security** division helps to protect the confidentiality, integrity, and availability of digital information for Stanislaus County. This division also manages the County’s databases.

The **Administration** division manages the Department’s human resources, payroll, accounts payable, accounts receivable, and procurement.

The **Infrastructure** division includes infrastructure engineers and technology specialists who manage the essential services that allow the County to operate technology systems and applications. This includes the routers, switches, and firewalls that make up the wide area network. This division also manages the County’s server compute, storage, and backup systems hosted in redundant, secure data centers and the cloud. Additionally, the division

provides direct support for desktop and mobile computer hardware. Furthermore, the division’s dedicated network and voice engineers manage the County’s Voice over IP (VoIP) telephone system.

The **Software and Services** division includes developers, analysts and other specialists who focus on the digital elements of technology. This division develops and enhances custom code designed to meet specific departmental requirements. Software and Services staff has developed and continue to maintain applications like the Contract and Insurance Management System (CIMS), as well as many other systems on behalf of departments. The Geographical Information System (GIS) provided both internally and to the public is managed in this division. Other services offered include software development and database administration.

The **Business Relations** team includes embedded Business Analysts in different County departments. Their primary focus is to work closely with our customers to better understand their needs, challenges, and business so they can serve as a knowledgeable and engaged partner in leveraging technology in a highly customized and focused way.

## Department Summary<sup>1</sup>

Information Technology Central (ITC)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$13,093,318	\$14,196,153	\$14,619,662	\$14,852,252	\$16,626,407	\$1,774,155
Miscellaneous Revenues	\$228,966	\$151,373	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$13,322,284</b>	<b>\$14,347,526</b>	<b>\$14,619,662</b>	<b>\$14,852,252</b>	<b>\$16,626,407</b>	<b>\$1,774,155</b>
Use of Fund Balance/ Retained Earnings	(1,651,106)	\$2,413,284	\$4,715,132	\$2,290,116	\$693,819	(1,596,297)
<b>Total Funding Sources</b>	<b>\$11,671,178</b>	<b>\$16,760,810</b>	<b>\$19,334,794</b>	<b>\$17,142,368</b>	<b>\$17,320,226</b>	<b>\$177,858</b>
Salaries and Benefits	\$4,473,679	\$6,815,252	\$7,229,051	\$7,445,922	\$8,248,524	\$802,602
Services and Supplies	\$6,301,884	\$8,298,883	\$9,369,306	\$7,239,978	\$8,322,383	\$1,082,405
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$499,588	\$0	\$1,165,035	\$1,199,987	\$0	(1,199,987)
Intercounty Expenditures	\$551,763	\$366,716	\$0	\$0	\$385,569	\$385,569
Capital Outlays	\$48,346	\$1,238,698	\$1,571,402	\$1,256,481	\$363,750	(892,731)
Transfers Out	\$55,766	\$97,027	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	(55,766)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$11,931,027</b>	<b>\$16,760,810</b>	<b>\$19,334,794</b>	<b>\$17,142,368</b>	<b>\$17,320,226</b>	<b>\$177,858</b>
<b>General Fund Contribution</b>	<b>\$259,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>46</b>	<b>48</b>	<b>49</b>	<b>1</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$17.1 million, funded by \$14.9 million in estimated revenue, and the use of \$2.3 million in retained earnings.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$17.3 million, funded by \$16.6 million in estimated revenue and the use of \$693,819 in Department retained earnings. This is an increase of \$177,858 over the 2024 Proposed Budget.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.



**Adjustments to Proposed Budget**

**New IT Manager Position** – An Increase in appropriations by \$177,858, funded by retained earnings, will support a new IT Manager position. This position will serve as the Enterprise Cloud Architect (ECA) and is in alignment with Gartner recommendations.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$1.8 million in total estimated revenue. These adjustments are comprised of a \$1.8 million increase in revenue to align with Oracle changes and reduced reliance on retained earnings and a \$16,614 increase in revenue to align with a 5% increase in charges to contributing departments in the Integrated Criminal Justice Information System (ICJIS) budget.

**Recommendation:** It is recommended to increase appropriations by \$177,858, funded by a \$1,774,155 increase in estimated revenue, resulting in a decrease of \$1,596,297 in the use of 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, 2023	Budgeted for Use in Fiscal Year 2024
Information Technology Central	\$ 2,737,117	\$ 693,819
<b>Information Technology Central Totals</b>	<b>\$ 2,737,117</b>	<b>\$ 693,819</b>

The Information Technology Central (ITC) budget includes the fund balances of two discontinued legal budget units (LBU): Telecommunications and Integrated Criminal Justice Information Systems. These LBUs were absorbed into the ITC LBU in Fiscal Years 2022 and 2023, respectively.

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 49 positions, an increase of three positions over the 2023 Adopted Budget allocation. The 2023 First Quarter Financial Report included the addition of one position to direct services and operations of the Department effective July 1, 2023. The 2023 Midyear Financial Report included the addition of one position to improve customer service.

**Staffing Recommendation:** It is recommended to add one new IT Manager position to serve as the Enterprise Cloud Architect (ECA). The position will design and implement "Cloud-Based" solutions and ensure cloud system security and compliance.

**Budgets Contained within the Department**

**Information Technology Central (Internal Service Fund)**

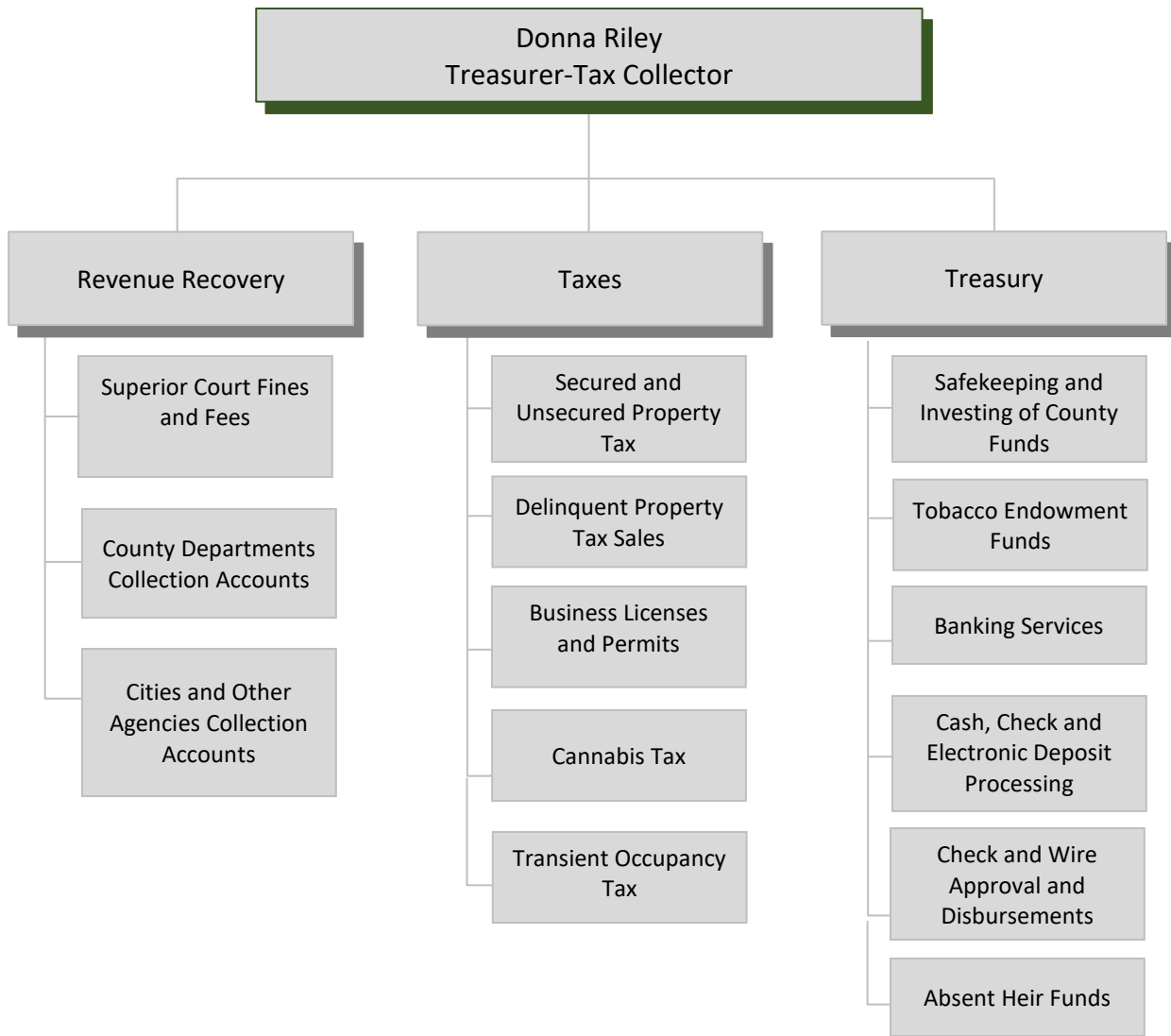
This budget funds the Information Technology Central (ITC) Department which provides services and support for all County Departments including systems infrastructure, software, and other services such as project management. As of Fiscal Year 2023, this budget also funds the telecommunications and Integrated Criminal Justice Information System functions of ITC.

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

## Legal Budget Unit (LBU) Schedules<sup>2</sup>

Information Technology Central LBU (5031 ITC0001)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$13,093,318	\$14,196,153	\$14,619,662	\$14,852,252	\$16,626,407	\$1,774,155
Miscellaneous Revenues	\$228,966	\$151,373	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$13,322,284</b>	<b>\$14,347,526</b>	<b>\$14,619,662</b>	<b>\$14,852,252</b>	<b>\$16,626,407</b>	<b>\$1,774,155</b>
Use of Fund Balance/Retained Earnings	\$(1,651,106)	\$2,413,284	\$4,715,132	\$2,290,116	\$693,819	\$(1,596,297)
<b>Total Funding Sources</b>	<b>\$11,671,178</b>	<b>\$16,760,810</b>	<b>\$19,334,794</b>	<b>\$17,142,368</b>	<b>\$17,320,226</b>	<b>\$177,858</b>
Salaries and Benefits	\$4,473,679	\$6,815,252	\$7,229,051	\$7,445,922	\$8,248,524	\$802,602
Services and Supplies	\$6,301,884	\$8,298,883	\$9,369,306	\$7,239,978	\$8,322,383	\$1,082,405
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$499,588	\$0	\$1,165,035	\$1,199,987	\$0	\$(1,199,987)
Intercounty Expenditures	\$551,763	\$366,716	\$0	\$0	\$385,569	\$385,569
Capital Outlays	\$48,346	\$1,238,698	\$1,571,402	\$1,256,481	\$363,750	\$(892,731)
Transfers Out	\$55,766	\$97,027	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(55,766)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$11,931,027</b>	<b>\$16,760,810</b>	<b>\$19,334,794</b>	<b>\$17,142,368</b>	<b>\$17,320,226</b>	<b>\$177,858</b>
<b>General Fund Contribution</b>	<b>\$259,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>46</b>	<b>48</b>	<b>49</b>	<b>1</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.



1010 10<sup>th</sup> Street, Suites 2500 & 5700, Modesto, California 95354  
Revenue Recovery (209) 525-4450, Taxes (209) 525-6388, Treasury (209) 525-6524  
[www.stancounty.com/tr-tax/](http://www.stancounty.com/tr-tax/)

## Treasurer-Tax Collector

*We build community by collecting property tax and other revenues to help a variety of public agencies meet their financial goals*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$3,165,312	\$3,428,100
Use of Fund Balance/ Retained Earnings	\$0	\$0
Gross Costs	\$4,325,578	\$4,809,251
<b>General Fund Contributions</b>	<b>\$1,160,266</b>	<b>\$1,381,151</b>
% Funded by General Fund	27%	29%
Total Allocated Positions	33	33

### Department Services and Programs

The Treasurer–Tax Collector Department is made up of three distinct divisions: Revenue Recovery, Taxes, and Treasury.

The **Revenue Recovery** Division provides a centralized collection, billing, and debt resolution service to all County departments and interagency participants. The division utilizes well-qualified, knowledgeable staff to collect on outstanding debts using professional collection and billing services for the resolution of debts owed to the County and other partnering agencies. Revenue Recovery clients consist of several County departments, city agencies, and the Superior Courts of Stanislaus County. The major collection programs operating within the Revenue Recovery Division consist of the Courts, delinquent unsecured taxes, the Health Services Agency, Environmental Health, Animal Services and other miscellaneous department collections.

The **Taxes** Division collects secured and unsecured property taxes along with other revenues to help a variety of public agencies meet their financial goals. The Department also collects cannabis and transient occupancy taxes, and other fees for various types of licenses and permits.

The **Treasury** Division processes cash, checks, and electronic deposits for all County departments, school districts and special districts, and ensures the

accurate payment and reconciliation of approved check disbursements and wire transfers. The primary responsibility of the Treasury Division is the safekeeping and investing of funds contained in the Treasury pool. Investments are made within the parameters set forth in California Government Code and the Stanislaus County Investment Policy, with the objectives of safety, liquidity, and yield. The Investment Policy is reviewed annually by the County’s Treasury Oversight Committee and approved by the County Board of Supervisors. Staff also maintain the County’s Tobacco Endowment funds and receive absent heir funds to be held in trust before distribution to the State of California.



## Department Summary<sup>1</sup>

Treasurer-Tax Collector	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$725,561	\$993,682	\$1,072,110	\$1,104,273	\$1,158,299	\$54,026
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$1,628,804	\$1,849,803	\$1,935,178	\$1,993,234	\$2,111,614	\$118,380
Miscellaneous Revenues	\$177,192	\$134,618	\$158,024	\$162,765	\$158,187	(4,578)
<b>Total Revenue</b>	<b>\$2,531,557</b>	<b>\$2,978,104</b>	<b>\$3,165,312</b>	<b>\$3,260,272</b>	<b>\$3,428,100</b>	<b>\$167,828</b>
Use of Fund Balance/ Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,531,557</b>	<b>\$2,978,104</b>	<b>\$3,165,312</b>	<b>\$3,260,272</b>	<b>\$3,428,100</b>	<b>\$167,828</b>
Salaries and Benefits	\$3,080,030	\$3,373,073	\$3,692,892	\$3,803,681	\$3,914,333	\$110,652
Services and Supplies	\$569,278	\$501,475	\$814,596	\$802,983	\$800,474	(2,509)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$446,262	\$554,141	\$583,029	\$636,569	\$658,661	\$22,092
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	(531,290)	(561,714)	(764,939)	(787,887)	(564,217)	\$223,670
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,564,280</b>	<b>\$3,866,974</b>	<b>\$4,325,578</b>	<b>\$4,455,346</b>	<b>\$4,809,251</b>	<b>\$353,905</b>
<b>General Fund Contribution</b>	<b>\$1,032,723</b>	<b>\$888,870</b>	<b>\$1,160,266</b>	<b>\$1,195,074</b>	<b>\$1,381,151</b>	<b>\$186,077</b>
<b>Total Allocated Positions</b>			<b>33</b>	<b>33</b>	<b>33</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$4.5 million, funded by \$3.3 million in estimated revenue, and \$1.2 million in Net County Cost.

**Staffing** – It is recommended to add one Collector position to support the Revenue Recovery division with collections of past-due debt on behalf of client departments and agencies within the County. This addition is being offset by the deletion of one vacant Account Clerk III position and will eliminate the need for part-time extra help. Therefore, no budget adjustment is needed.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Adopted Budget

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The 2024 Adopted Budget includes appropriations of \$4.8 million, funded by \$3.4 million in estimated revenue and \$1.4 million in Net County Cost. This is an increase of \$353,905 from 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Software Subscription** – Increase appropriations by \$20,155, funded by an increase in revenue by \$20,155 made possible by the Treasury Pool’s interest earnings on investments for a subscription to an investment market software.

**Technical Adjustments** – Technical adjustments total \$333,750 in appropriations in which an increase of \$130,096 adjusts salaries per an updated analysis, a \$22,092 increase adjusts Cost Allocation Plan (CAP) charges per the issued rates, and an increase of \$181,562 adjusts for right-sizing the cost of doing business. The technical adjustments are funded by an increase in estimated revenue of \$147,673 and an increase in Net County Cost of \$186,077. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$72,285 in appropriations in the Revenue Recovery budget, and an increase of \$57,811 in appropriations in the Treasury Division budget funded by an increase in estimated revenue.

*CAP Charge Adjustments* - Adjustments include a decrease in appropriations of \$4,226 in the Admin/Taxes budget unit, an increase of \$29,118 in the Revenue Recovery budget unit, and a decrease of \$2,800 in the Treasury budget unit. These adjustments are funded by an increase in estimated revenue of \$26,318 and result in a \$4,226 decrease in Net County Cost.

*Other Right-Sizing* – Adjustments include a decrease of \$32,666 in appropriations to the Admin/Taxes budget unit to offset a loss of revenue due to a downward trend in Business License activity, an increase of \$204,226 in appropriations in the Admin/Taxes budget unit adjusts for increased charges for collection activity on unsecured taxes, and an increase of \$10,002 in the Revenue Recovery budget unit adjusts for increased postage charges and bank fees. These adjustments are funded by a decrease in estimated revenue of \$8,741 and an increase of \$190,303 in Net County Cost.

**Recommendation:** It is recommended to increase appropriations by \$353,905 funded by an increase in estimated revenue of \$167,828 and an increase of \$186,077 in Net County Cost.

### Staffing Allocation

The 2024 Adopted Budget includes a Department staffing allocation of 33 positions, consistent with the 2023 Adopted Budget allocation.

## Budgets Contained within the Department

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### 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 (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<sup>2</sup>**

Treasurer-Tax Collector Admin/Taxes LBU (0100 TTC00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$184,799	\$227,589	\$184,782	\$190,326	\$166,776	\$(23,550)
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$350,919	\$372,401	\$366,282	\$377,270	\$377,849	\$579
Miscellaneous Revenues	\$29,574	\$29,292	\$25,729	\$26,501	\$30,729	\$4,228
<b>Total Revenue</b>	<b>\$565,292</b>	<b>\$629,282</b>	<b>\$576,793</b>	<b>\$594,097</b>	<b>\$575,354</b>	<b>\$(18,743)</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$565,292</b>	<b>\$629,282</b>	<b>\$576,793</b>	<b>\$594,097</b>	<b>\$575,354</b>	<b>\$(18,743)</b>
Salaries and Benefits	\$1,385,012	\$1,330,596	\$1,519,879	\$1,565,476	\$1,565,476	\$0
Services and Supplies	\$150,610	\$151,060	\$220,621	\$227,238	\$194,572	\$(32,666)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$185,956	\$253,777	\$281,908	\$290,366	\$286,140	\$(4,226)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(193,362)	\$(59,772)	\$(285,349)	\$(293,909)	\$(89,683)	\$204,226
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,528,215</b>	<b>\$1,675,661</b>	<b>\$1,737,059</b>	<b>\$1,789,171</b>	<b>\$1,956,505</b>	<b>\$167,334</b>
<b>General Fund Contribution</b>	<b>\$962,924</b>	<b>\$1,046,379</b>	<b>\$1,160,266</b>	<b>\$1,195,074</b>	<b>\$1,381,151</b>	<b>\$186,077</b>
<b>Total Allocated Positions</b>			<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

Treasurer-Tax Collector Revenue Recovery LBU (0100 TTC00002) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$255	\$42,323	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$1,277,885	\$1,477,402	\$1,568,896	\$1,615,964	\$1,733,765	\$117,801
Miscellaneous Revenues	\$111,722	\$81,092	\$105,721	\$108,892	\$102,496	\$(6,396)
<b>Total Revenue</b>	<b>\$1,389,862</b>	<b>\$1,600,816</b>	<b>\$1,674,617</b>	<b>\$1,724,856</b>	<b>\$1,836,261</b>	<b>\$111,405</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,389,862</b>	<b>\$1,600,816</b>	<b>\$1,674,617</b>	<b>\$1,724,856</b>	<b>\$1,836,261</b>	<b>\$111,405</b>
Salaries and Benefits	\$1,380,332	\$1,595,103	\$1,718,214	\$1,769,761	\$1,822,779	\$53,018
Services and Supplies	\$246,055	\$221,256	\$289,995	\$262,645	\$272,647	\$10,002
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$212,762	\$252,064	\$237,298	\$280,467	\$309,585	\$29,118
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(415,098)	\$(593,243)	\$(570,890)	\$(588,017)	\$(568,750)	\$19,267
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,424,051</b>	<b>\$1,475,180</b>	<b>\$1,674,617</b>	<b>\$1,724,856</b>	<b>\$1,836,261</b>	<b>\$111,405</b>
<b>General Fund Contribution</b>	<b>\$34,189</b>	<b>\$(125,636)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>18</b>	<b>18</b>	<b>18</b>	<b>0</b>

Treasurer-Tax Collector Treasury LBU (0100 TTC00003) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$540,507	\$723,770	\$887,328	\$913,947	\$991,523	\$77,576
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$35,897	\$24,235	\$26,574	\$27,372	\$24,962	\$(2,410)
<b>Total Revenue</b>	<b>\$576,404</b>	<b>\$748,005</b>	<b>\$913,902</b>	<b>\$941,319</b>	<b>\$1,016,485</b>	<b>\$75,166</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$576,404</b>	<b>\$748,005</b>	<b>\$913,902</b>	<b>\$941,319</b>	<b>\$1,016,485</b>	<b>\$75,166</b>
Salaries and Benefits	\$314,686	\$447,373	\$454,799	\$468,444	\$526,078	\$57,634
Services and Supplies	\$172,614	\$129,160	\$303,980	\$313,100	\$333,255	\$20,155
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$47,544	\$48,300	\$63,823	\$65,736	\$62,936	\$(2,800)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$77,170	\$91,300	\$91,300	\$94,039	\$94,216	\$177
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$612,014</b>	<b>\$716,133</b>	<b>\$913,902</b>	<b>\$941,319</b>	<b>\$1,016,485</b>	<b>\$75,166</b>
<b>General Fund Contribution</b>	<b>\$35,610</b>	<b>\$(31,873)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>





## Enhancing Community Infrastructure Summary of Budget Appropriations

Page	LBU	2024 Adopted Budget
<b>333</b>	<b>Environmental Resources</b>	<b>\$42,256,825</b>
	DER0001 Environmental Resources	\$10,449,258
	DER0006 AB 939 - Source Reduction and Recycle	\$1,016,456
	DER0003 Abandoned Vehicle Abatement	\$99,645
	DER0015 Beverage Container Recycling	\$30,918
	DER0012 Code Enforcement	\$2,506,506
	DER0008 Code Enforcement Abatement	\$21,733
	DER0007 Disclosure Program	\$552,452
	DER0010 Environmental Enforcement	\$5,759
	DER0013 Fink Road Landfill	\$20,969,979
	DER0014 Geer Road Landfill	\$3,387,324
	DER0011 Groundwater Program	\$1,820,065
	DER0004 Household Hazardous Waste	\$1,080,776
	DER0009 Used Oil Recycling	\$65,458
	DER0005 Vehicle Registration Fee Surcharge	\$73,892
	DER0002 Waste Tire Enforcement Grant	\$176,604
<b>348</b>	<b>Parks and Recreation</b>	<b>\$23,355,750</b>
	PKS0001 Parks and Recreation	\$22,108,954
	PKS0006 Fish and Game	\$20,000
	PKS0007 Modesto Reservoir Patrol	\$23,000
	PKS0004 Off-Highway Vehicle Fund - Frank Raines	\$587,739
	PKS0005 Off-Highway Vehicle Fund - La Grange	\$304,407
	PKS0008 Regional Water Safety Training Center	\$0
	PKS0002 Tuolumne River Regional Park	\$311,650
<b>358</b>	<b>Planning and Community Development</b>	<b>\$19,824,329</b>
	PL00001 Planning and Community Development	\$3,971,503
	PL00004 Building Permits	\$3,649,074
	PL00005 Dangerous Building Abatement	\$51,500
	PL00003 General Plan Maintenance	\$495,481
	PL00009 Housing Programs	\$3,177,989
	PL00002 Special Revenue Grants	\$8,478,782
<b>367</b>	<b>Public Works</b>	<b>\$170,523,670</b>
	PW00001 Administration	\$3,274,005
	PW00005 Local Transit	\$0
	PW00003 Morgan Shop	\$6,804,715
	PW00002 Road And Bridge	\$160,444,950
<b>Enhancing Community Infrastructure Total</b>		<b>\$255,960,574</b>

## 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 equitably throughout the community and protect water and other 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 enhance community infrastructure through their daily operations.

**Environmental Resources** maintains effective solid waste disposal and 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 network.



## Priority Appropriations and Trends

Fiscal Year 2024 appropriations total \$256 million for the priority of *Enhancing Community Infrastructure*. Public Works makes up 66.7% of this priority budget, with a critical focus on 46 active projects and other transportation system improvement and maintenance projects. The 2024 Adopted Budget includes \$18 million for right-of-way purchases associated with the North County Corridor project.

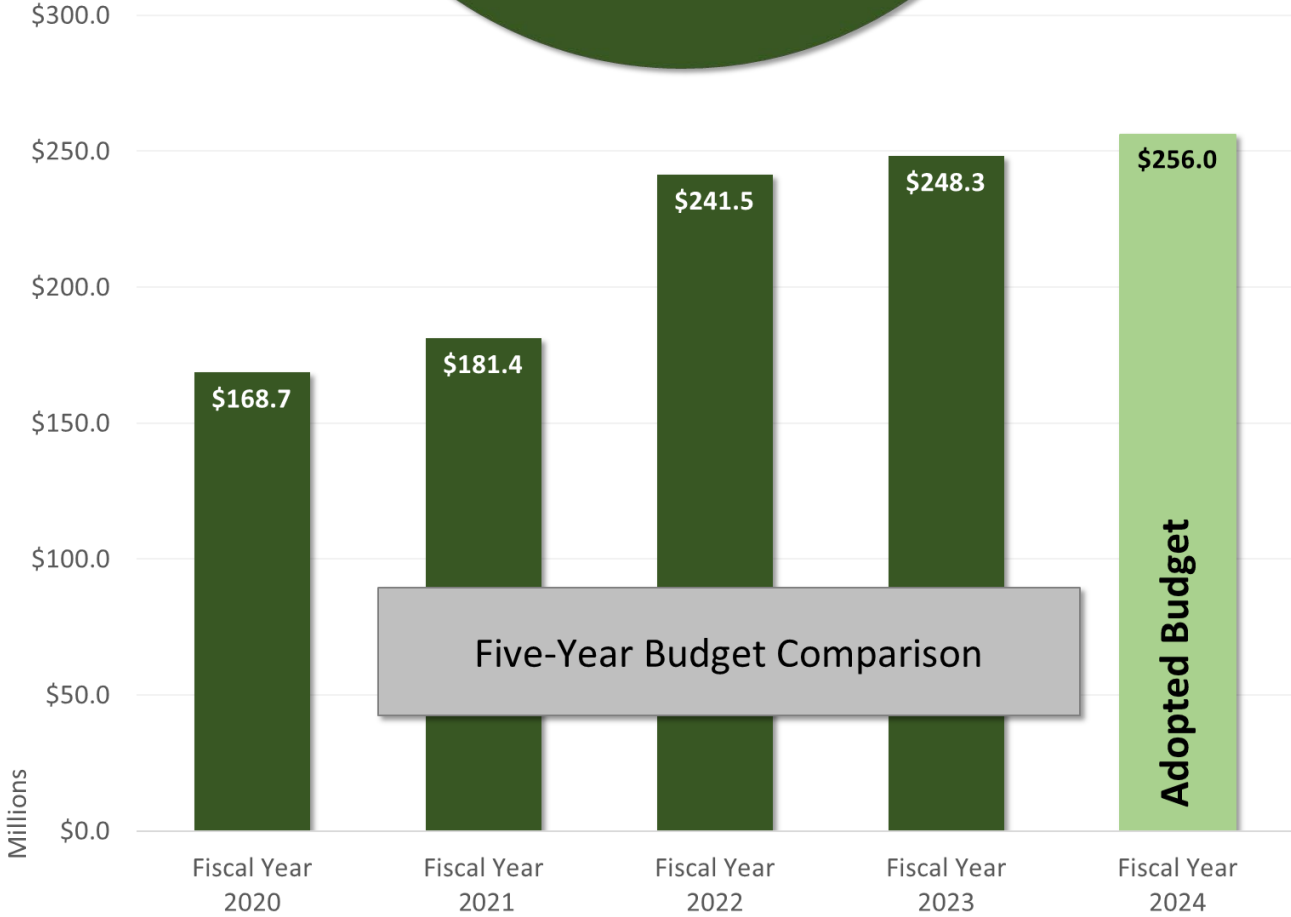
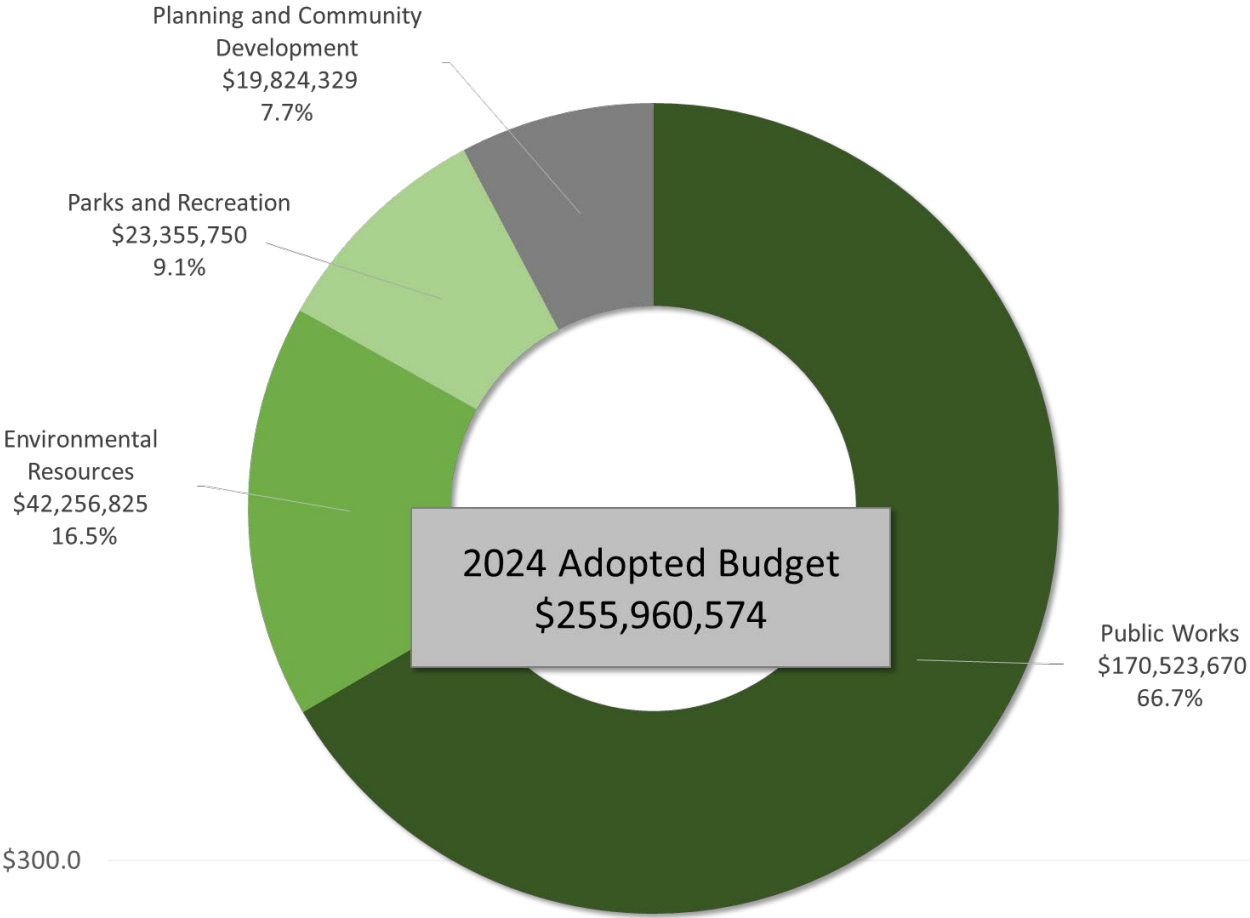
Environmental Resources accounts for approximately 16.5% of this priority budget and is focused on improvements at the Fink Road Landfill. Environmental Resources is also focused on blight abatement and has carried over \$1 million from Fiscal Year 2023 to implement a blight abatement strategy. The remaining 16.8% of the appropriations are dedicated to Parks and Recreation which makes up 9.1% and 7.7% to Planning and Community Development.

Five-year historical trends show an increase in appropriations beginning 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. This trend continues through Fiscal Year 2024. 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. Fiscal Year 2024 includes a reallocation of unused funding from Fiscal Year 2023 along with the current year's \$3.5 million allocation.

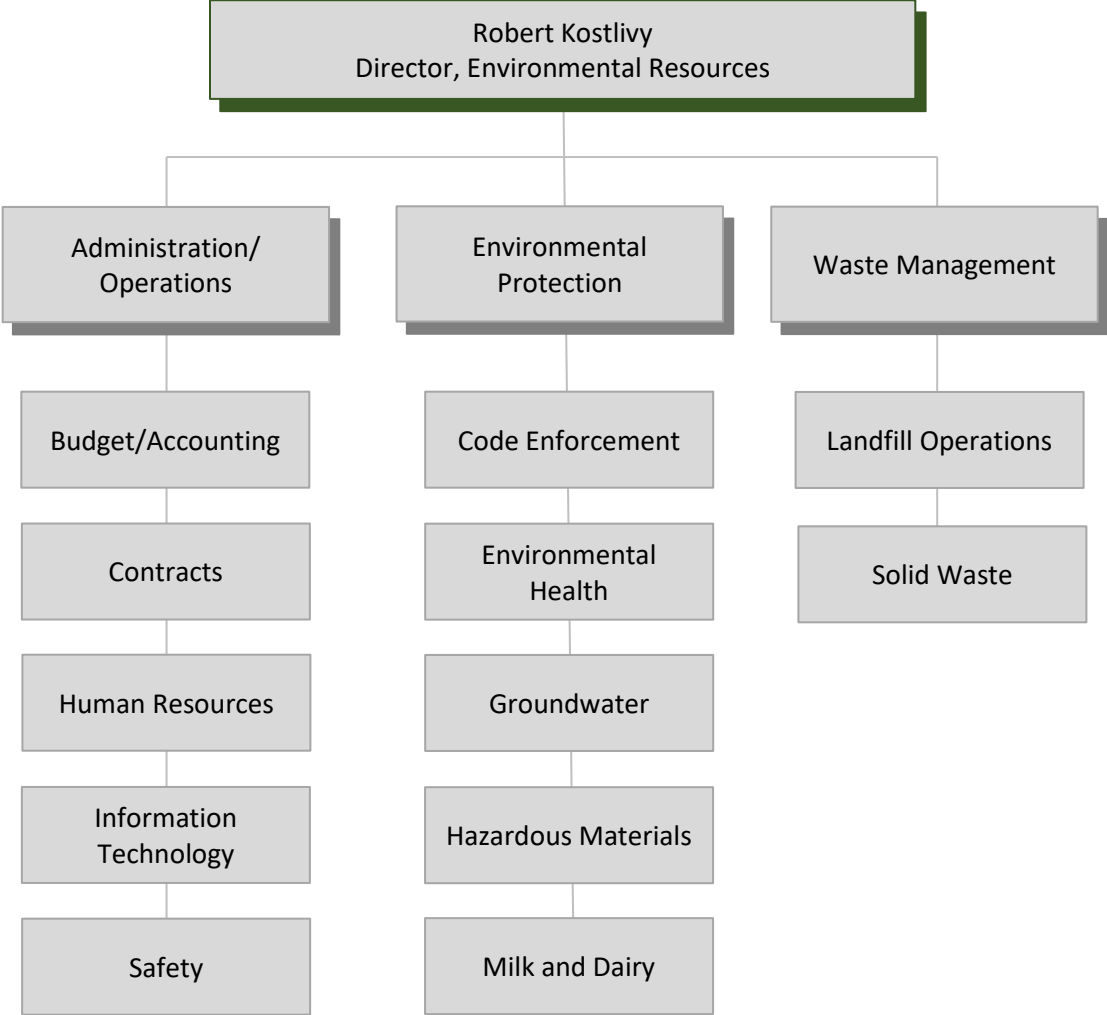
In addition, the Building Community Infrastructure Fund was established to provide a dedicated resource for each member of the Board of Supervisors to utilize to address community

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 fund is 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. No additional funding was added in Fiscal Year 2024.





Stanislaus County 2024 Adopted Budget – Year Two of Budget Period Ending June 30, 2024



3800 Cornucopia Way, Suite C, Modesto, CA 95358 Tel: (209) 525-6700  
[www.stancounty.com/er](http://www.stancounty.com/er)

## Environmental Resources

*We build community by promoting a safe and healthy environment*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$22,604,506	\$23,582,706
<b>Use of Fund Balance/ Retained Earnings</b>	\$11,771,685	\$14,181,598
<b>Gross Costs</b>	\$38,632,799	\$42,256,825
<b>General Fund Contributions</b>	<b>\$4,256,608</b>	<b>\$4,492,521</b>
<b>% Funded by General Fund</b>	<b>11%</b>	<b>11%</b>
<b>Total Allocated Positions</b>	<b>109</b>	<b>112</b>

## Department Services and Programs

The Department provides for State and local mandated education, investigation, inspection services, and operations in the following programs: Environmental Health; Hazardous Materials; Solid Waste Management; Code Enforcement; Landfill Operations; Milk and Dairy; and Water Resources Management.

The **Administration** division provides central administrative support for the Department and is responsible for safety, finance and budget preparation, administration, human resource management, contract administration, information technology and water resource management. Administration is responsible for working with key staff to identify, analyze, and monitor regulatory and legal changes; understand the implications of these changes to County policies and procedures; communicate business process changes to staff; and implement new processes and policies as needed.

The **Environmental Health** division performs routine inspections of retail food facilities, including mobile food facilities and Cottage Food Operations, for compliance with health and safety codes and responds to complaints of improper food handling, alleged food poisoning, unsanitary conditions and vermin infestations. This division is also responsible for the enforcement of the Safe Body Art Act which includes permitting body artists and inspecting body art facilities. As a component of the Housing Program, the division conducts investigative inspections of residential single and multiple family units on a complaint basis to determine whether housing violations exist. The division also inspects for compliance with State codes and issues permits for

the operations of detention facilities, organized camps and employee housing. Additionally, this division investigates complaints regarding environmental concerns such as rodents, flies and other insects as well as complaints concerning failed sewage disposal systems; it conducts inspections of new and rehabilitated private sewage disposal systems for compliance with health and safety codes and inspects septic tank/chemical toilet pumper trucks. As a State-delegated Local Primary Agency, the division is responsible for regulatory oversight of local public water systems with less than 200 service connections. Staff ensures compliance with the California Safe Drinking Act and provides information on contaminants found in drinking water supplies and remedial alternatives. The division is also responsible for issuing permits for the installation, construction, and destruction of private wells. The Recreational Health program ensures acceptable water quality, structural safety, and the availability of life-saving equipment at all public pools and spas to determine suitability for human contact.

**Hazardous Materials** is certified by the California Environmental Protection Agency to serve as the Certified Unified Program Agency (CUPA) for Stanislaus County to perform mandated inspections, enforcement activities and reporting required for businesses that store hazardous materials. These services and requirements are performed under six CUPA programs: Hazardous Material Business Plan (HMBP), California Accidental Release Prevention (Cal-ARP), Aboveground Petroleum Storage Act (APSA), Hazardous Waste Generator (HWG), Hazardous Materials Management Plan (HMMP)/Hazardous Materials Inventory Statements

(HMIS) and the Underground Storage Tank (UST). Regulated businesses are required to submit a Business Plan and certify an annual inventory of chemicals stored onsite. The division also provides public educational services and holds free workshops for these programs. In addition to the CUPA programs, the division also regulates and provides services for the Medical Waste Program, monitoring well construction and destruction, operates a permanent Household Hazardous Waste Facility collecting household waste and E-Waste from small businesses and residents of Stanislaus County, and participates in the after-hours County-wide Emergency Response. The Division regulates a total of approximately 2,500 facilities in the County.

**Code Enforcement** investigates violations of zoning and cannabis regulations. It works to achieve voluntary compliance through notification and education. When necessary, the division uses legal procedures such as citation issuances and forced clean-ups to abate nuisances. Examples of abatements include: boarding structures, removing junk, rubbish and abandoned vehicles, graffiti removal, and securing vacant lands used for illegal dumping. The division's goal is to eliminate blight and improve the quality of life for residents, visitors and business owners.

**Solid Waste** provides administration and enforcement of the County's Refuse Ordinance, administration of the four refuse collection agreements for the unincorporated areas and administration of the Stanislaus County Recycling Market Development Zone program. Additionally, this division manages the permit process of refuse collectors, recycling facilities, and food processing by-product use sites; is responsible for the administration and enforcement of the Food Processing By-product Ordinance Codes and prepares and updates the County-wide Integrated Waste Management Plan for the County and its nine cities; provides educational resources and outreach

materials to the public promoting source reduction, reuse and recycling, manages and administers two grants which provides the opportunity to develop and maintain used oil and beverage container recycling programs; and is responsible for enforcing the California Tire Recycling Act.

The **Landfill** division operates the Fink Road Landfill that provides landfill services for Class III municipal solid waste for all of 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. This division also oversees the closed Geer Road 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. In addition to daily operations, the Landfill division addresses roadside dumping requests in the unincorporated areas of the County.

**Milk and Dairy** inspects market milk ("Grade A") and manufacturing grade ("Grade B") dairy farms for conformance with quality and sanitation requirements, samples milk at the producer level and conducts an analysis for bacterial content and the presence of contaminants to ensure safety; routinely collects samples of finished products from retail outlets and analyzes for compliance with standards; investigates consumer complaints and follows up with appropriate actions; and condemns milk and milk products that may be unfit or unsafe for human consumption.

For additional information about Environmental Resources, refer to the division's website at: <http://www.stancounty.com/er/>

Facebook page at: <https://www.facebook.com/StanislausHHW/> and <https://www.facebook.com/willy.recycle>



## Department Summary<sup>1</sup>

Department of Environmental Resources (DER)	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	(1,342,019)	\$9,987,428	\$1,098,036	\$6,260,828	\$6,260,828	\$0
Intergovernmental	\$677,841	\$939,999	\$1,026,415	\$977,209	\$977,209	\$0
Charges for Services and Interfund	\$18,007,115	\$14,031,492	\$16,125,228	\$11,857,406	\$11,857,406	\$0
Miscellaneous Revenues	\$6,590,778	\$4,118,204	\$4,354,827	\$4,487,263	\$4,487,263	\$0
<b>Total Revenue</b>	<b>\$23,933,714</b>	<b>\$29,077,124</b>	<b>\$22,604,506</b>	<b>\$23,582,706</b>	<b>\$23,582,706</b>	<b>\$0</b>
Use of Fund Balance/ Retained Earnings	(1,698,870)	(9,319,198)	\$11,771,685	\$10,805,016	\$14,181,598	\$3,376,582
<b>Total Funding Sources</b>	<b>\$22,234,844</b>	<b>\$19,757,926</b>	<b>\$34,376,191</b>	<b>\$34,387,722</b>	<b>\$37,764,304</b>	<b>\$3,376,582</b>
Salaries and Benefits	\$9,388,103	\$10,687,367	\$13,186,464	\$13,794,970	\$14,178,087	\$383,117
Services and Supplies	\$6,721,249	\$8,046,095	\$14,509,099	\$14,628,455	\$14,940,455	\$312,000
Other Charges	\$625	\$1,227,613	\$1,015,568	\$1,046,035	\$1,046,035	\$0
Depreciation and Amortization	\$704,837	\$0	\$1,426,360	\$1,469,151	\$1,469,151	\$0
Intercounty Expenditures	\$2,351,686	\$3,440,504	\$2,904,409	\$2,991,540	\$3,738,251	\$746,711
Capital Outlays	\$12,376	(980,935)	\$2,302,235	\$1,061,522	\$3,111,522	\$2,050,000
Transfers Out	\$5,550,860	\$1,237,483	\$3,288,664	\$3,387,324	\$3,387,324	\$0
Intrafund/Intradepartment	\$0	(1,176,994)	\$0	\$386,000	\$386,000	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$24,729,735</b>	<b>\$22,481,134</b>	<b>\$38,632,799</b>	<b>\$38,764,997</b>	<b>\$42,256,825</b>	<b>\$3,491,828</b>
<b>General Fund Contribution</b>	<b>\$2,494,891</b>	<b>\$2,723,209</b>	<b>\$4,256,608</b>	<b>\$4,377,275</b>	<b>\$4,492,521</b>	<b>\$115,246</b>
<b>Total Allocated Positions</b>			<b>109</b>	<b>111</b>	<b>112</b>	<b>1</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$38.8 million, funded by \$23.6 million in estimated revenue, the use of \$10.8 million in fund balance/retained earnings, and \$4.4 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Environmental Resources** – In 2022, collection and reporting requirements associated with Senate Bill 1383, related to organics recycling, went into effect. The County is required to track and monitor its commercial and residential solid waste customers and their compliance with the new recycling requirements. A \$150,000 increase in appropriations is recommended to build a complete customer database for a comprehensive and modernized software solution to address requirements of Senate Bill 1383. This project will be funded by an equal increase in franchise fee revenue.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

**Fink Road Landfill Staffing** – A \$230,062 increase in appropriations and estimated revenue is recommended to fund the cost of two new positions. The Fink Road Landfill is a six-day-per-week operation and has experienced an increase in waste volume and tonnage. To ensure a safe and efficient operation, it is recommended to add one new Landfill Lead Worker position at a cost of \$124,389 and one new block-budgeted Landfill Equipment Operator I/II position at a cost of \$105,673.

**Groundwater Program** – This program’s budget historically included costs associated with the development of a Groundwater Sustainability Plan (GSP) which were reimbursed by Tuolumne County. As GSP plans have been implemented, costs have declined. Therefore, a technical adjustment reducing appropriations and estimated revenue by \$80,000 is recommended to reflect the program’s current activities.

**Fixed Assets | Vehicles** – An increase to Fixed Assets in the amount of \$56,000, funded by retained earnings, is recommended to replace a 4x4 truck at the Fink Road Landfill.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$42.3 million, funded by \$23.6 million in estimated revenue, \$14.2 million use of department fund balance/retained earnings, and \$4.5 million in Net County Cost. This is an increase of \$3.5 million from the 2023 Proposed Budget.

### Adjustments to Proposed Budget

**Fink Road Landfill** – An adjustment increasing appropriations by \$100,000, funded by retained earnings, is recommended to allow for the purchase of road-base to construct an all-weather tipping pad and to line “haul” roads at the landfill. This purchase will result in providing greater access to the site during wet winter months for franchise haulers and public customers.

**Fink Road Landfill** – Multiple adjustments to Fixed Assets totaling \$2.1 million are recommended to replace and add equipment at the landfill. This includes \$600,000 to replace a grader, and \$250,000 to replace a tractor mower. In addition, the Department will add one scraper at a cost of \$1.2 million. The addition of the scraper will allow staff to move cover-soil more efficiently throughout the site. These purchases will be funded with retained earnings.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$1.3 million in appropriations of which an increase of \$356,750 adjusts salaries per an updated analysis, an increase of \$773,078 adjusts Cost Allocation Plan (CAP) charges per the issued rates, and an increase of \$212,000 adjusts for increased standard operational costs at the Fink Road Landfill. The technical adjustments are funded by a \$1.2 million increase in use of department retained earnings, and a \$115,246 increase in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include an increase of \$254,100 to Environmental Resources funded by department fund balance; an increase of \$88,241 to Code Enforcement funded by an increase in Net County Cost; and an increase of \$14,409 to Groundwater Program funded by an increase in Net County Cost.

*CAP Charges Adjustments* – Adjustments include an increase of \$637,732 to Environmental Resources funded by department fund balance; an increase of \$12,596 to Code Enforcement funded by an increase in Net County Cost; and an increase of \$122,750 to Fink Road Landfill funded by retained earnings.

*Other Right-Sizing* – Adjustments include an increase of \$212,000 to Fink Road Landfill for increased standard operational costs, such as funded by retained earnings. Of this amount, \$200,000 is related to increased fuel costs. The remaining adjustments are for agricultural supplies and training.

**Recommendation:** It is recommended to increase appropriations by \$3.5 million, funded by an increase in use of \$3.4 million in department fund balance/retained earnings, and \$115,246 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, 2023	Budgeted for Use in Fiscal Year 2024
Environmental Resources	\$ 6,871,096	\$ 2,705,636
AB939 - Source Reduction and Recycle	129,641	-
Abandoned Vehicle Abatement	212,811	34,081
Beverage Container Recycling	28,285	-
Code Enforcement Abatement	100,107	21,733
Disclosure Program	160,476	180,445
Environmental Enforcement	31,091	5,759
Fink Road Landfill	16,321,532	11,077,373
Geer Road Landfill	(1,332,477)	-
Household Hazardous Waste	710,270	86,923
Used Oil Recycling	66,331	-
Vehicle Registration Fee Surcharge	414,921	69,648
Waste Tire Enforcement Grant	86,000	-
<b>Environmental Resources Total</b>	<b>\$ 23,800,083</b>	<b>\$ 14,181,598</b>

**Fixed Assets (Capital Outlays) | Vehicles**

2024 Adopted Budget includes \$2.1 million increase in Fixed Asset appropriations for the following:

- As mentioned above, adjustments to the Fink Road Landfill budget include \$600,000 to replace a grader, \$250,000 to replace a tractor mower, and \$1.2 million to add one scraper.

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 112 positions, an increase of three positions over the 2023 Adopted Budget allocation. On June 20, 2023 (Res. No. 2023-0288), one position was added to support the Marijuana Enforcement Team (MET). The 2024 Proposed Budget included the addition of two positions to support the Landfill division.

**Budgets Contained within the Department**

**Environmental Resources (Special Revenue Fund)**

Funds programs within the following divisions of Environmental Resources: Administration, 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 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.

**Environmental Enforcement** (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.

**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.

**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<sup>2</sup>**

Environmental Resources (DER) LBU (1001 DER0001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$42,573	\$4,943,558	\$10,635	\$4,753,176	\$4,753,176	\$0
Intergovernmental	\$146,086	\$287,172	\$178,083	\$183,425	\$183,425	\$0
Charges for Services and Interfund	\$6,116,834	\$2,329,058	\$5,943,571	\$1,527,865	\$1,527,865	\$0
Miscellaneous Revenues	\$980,174	\$1,572,880	\$1,012,603	\$1,044,772	\$1,044,772	\$0
<b>Total Revenue</b>	<b>\$7,285,668</b>	<b>\$9,132,669</b>	<b>\$7,144,892</b>	<b>\$7,509,238</b>	<b>\$7,509,238</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(601,598)	\$(5,693,240)	\$1,846,080	\$1,813,804	\$2,705,636	\$891,832
<b>Total Funding Sources</b>	<b>\$6,684,070</b>	<b>\$3,439,429</b>	<b>\$8,990,972</b>	<b>\$9,323,042</b>	<b>\$10,214,874</b>	<b>\$891,832</b>
Salaries and Benefits	\$7,967,656	\$7,412,232	\$9,128,484	\$9,396,227	\$9,651,264	\$255,037
Services and Supplies	\$534,144	\$474,322	\$1,036,644	\$1,217,744	\$1,217,744	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$962,160	\$1,076,991	\$997,617	\$1,027,547	\$1,664,342	\$636,795
Capital Outlays	\$0	\$50,406	\$86,000	\$0	\$0	\$0
Transfers Out	\$0	\$25,402	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(1,459,418)	\$(5,365,540)	\$(2,023,389)	\$(2,084,092)	\$(2,084,092)	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$8,004,542</b>	<b>\$3,673,813</b>	<b>\$9,225,356</b>	<b>\$9,557,426</b>	<b>\$10,449,258</b>	<b>\$891,832</b>
<b>General Fund Contribution</b>	<b>\$1,320,472</b>	<b>\$234,384</b>	<b>\$234,384</b>	<b>\$234,384</b>	<b>\$234,384</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>86</b>	<b>77</b>	<b>77</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

DER AB 939/Source Reduction & Recycle LBU (1004 DER0006) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(11,273)	\$18,811	\$5,000	\$5,150	\$5,150	\$0
Intergovernmental	\$102,745	\$161,230	\$416,650	\$429,150	\$429,150	\$0
Charges for Services and Interfund	\$570,899	\$458,430	\$565,200	\$582,156	\$582,156	\$0
Miscellaneous Revenues	\$0	\$91,710	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$662,371</b>	<b>\$730,181</b>	<b>\$986,850</b>	<b>\$1,016,456</b>	<b>\$1,016,456</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(44,293)	\$2,415	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$618,078</b>	<b>\$732,596</b>	<b>\$986,850</b>	<b>\$1,016,456</b>	<b>\$1,016,456</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$322,783	\$293,205	\$401,000	\$413,030	\$413,030	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$295,295	\$439,391	\$585,850	\$603,426	\$603,426	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$618,078</b>	<b>\$732,596</b>	<b>\$986,850</b>	<b>\$1,016,456</b>	<b>\$1,016,456</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Abandoned Vehicle Abatement LBU (1014 DER0003) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$49,060	\$51,165	\$63,654	\$65,564	\$65,564	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$49,060</b>	<b>\$51,165</b>	<b>\$63,654</b>	<b>\$65,564</b>	<b>\$65,564</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(14,773)	\$(35,405)	\$33,089	\$34,081	\$34,081	\$0
<b>Total Funding Sources</b>	<b>\$34,287</b>	<b>\$15,760</b>	<b>\$96,743</b>	<b>\$99,645</b>	<b>\$99,645</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$2,600	\$1,188	\$8,228	\$8,475	\$8,475	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$19	\$14,572	\$3,231	\$3,327	\$3,327	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$31,668	\$0	\$85,284	\$87,843	\$87,843	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$34,287</b>	<b>\$15,760</b>	<b>\$96,743</b>	<b>\$99,645</b>	<b>\$99,645</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Beverage Container Recycling LBU (1010 DER0015) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$28,566	\$28,285	\$30,017	\$30,918	\$30,918	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$28,566</b>	<b>\$28,285</b>	<b>\$30,017</b>	<b>\$30,918</b>	<b>\$30,918</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(474)	\$641	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$28,092</b>	<b>\$28,926</b>	<b>\$30,017</b>	<b>\$30,918</b>	<b>\$30,918</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$16,043	\$20,341	\$21,012	\$21,643	\$21,643	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$12,049	\$8,585	\$9,005	\$9,275	\$9,275	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$28,092</b>	<b>\$28,926</b>	<b>\$30,017</b>	<b>\$30,918</b>	<b>\$30,918</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Code Enforcement Abatement LBU (1016 DER0008) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$21,100	\$21,733	\$21,733	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,100</b>	<b>\$21,733</b>	<b>\$21,733</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$9,724	\$10,016	\$10,016	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$11,376	\$11,717	\$11,717	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,100</b>	<b>\$21,733</b>	<b>\$21,733</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Disclosure Program LBU (1005 DER0007)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(8,984)	\$378,256	\$0	\$372,007	\$372,007	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$302,384	\$2,619	\$361,171	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$293,400</b>	<b>\$380,875</b>	<b>\$361,171</b>	<b>\$372,007</b>	<b>\$372,007</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$244,764	\$67,792	\$175,190	\$180,445	\$180,445	\$0
<b>Total Funding Sources</b>	<b>\$538,164</b>	<b>\$448,667</b>	<b>\$536,361</b>	<b>\$552,452</b>	<b>\$552,452</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$5,396	\$5,558	\$5,558	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$538,165	\$448,667	\$530,965	\$546,894	\$546,894	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$538,165</b>	<b>\$448,667</b>	<b>\$536,361</b>	<b>\$552,452</b>	<b>\$552,452</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Environmental Enforcement LBU (1009 DER0010)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(1,241)	\$1,764	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$(1,241)</b>	<b>\$1,764</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$1,241	\$(379)	\$5,592	\$5,759	\$5,759	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$1,385</b>	<b>\$5,592</b>	<b>\$5,759</b>	<b>\$5,759</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$5,592	\$5,759	\$5,759	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$1,385	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$1,385</b>	<b>\$5,592</b>	<b>\$5,759</b>	<b>\$5,759</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



DER Fink Road Landfill LBU (4021 DER0013)	FY22	FY23	FY23	FY24	FY24	Change
Enterprise Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(1,071,870)	\$4,120,339	\$1,040,171	\$1,071,376	\$1,071,376	\$0
Intergovernmental	\$0	\$155	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$10,422,714	\$10,695,718	\$8,310,040	\$8,789,403	\$8,789,403	\$0
Miscellaneous Revenues	\$30,486	\$1,185,012	\$30,900	\$31,827	\$31,827	\$0
<b>Total Revenue</b>	<b>\$9,381,331</b>	<b>\$16,001,224</b>	<b>\$9,381,111</b>	<b>\$9,892,606</b>	<b>\$9,892,606</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(1,802,703)	\$(4,553,101)	\$9,538,625	\$8,592,623	\$11,077,373	\$2,484,750
<b>Total Funding Sources</b>	<b>\$7,578,628</b>	<b>\$11,448,123</b>	<b>\$18,919,736</b>	<b>\$18,485,229</b>	<b>\$20,969,979</b>	<b>\$2,484,750</b>
Salaries and Benefits	\$1,095,928	\$1,949,249	\$2,823,797	\$3,127,611	\$3,150,051	\$22,440
Services and Supplies	\$2,285,578	\$5,262,247	\$7,350,803	\$7,571,328	\$7,883,328	\$312,000
Other Charges	\$20	\$1,226,990	\$1,014,910	\$1,045,357	\$1,045,357	\$0
Depreciation and Amortization	\$704,837	\$0	\$1,426,360	\$1,469,151	\$1,469,151	\$0
Intercounty Expenditures	\$793,801	\$1,441,186	\$818,967	\$843,536	\$943,846	\$100,310
Capital Outlays	\$12,376	\$(1,031,341)	\$2,196,235	\$1,040,922	\$3,090,922	\$2,050,000
Transfers Out	\$2,704,421	\$606,041	\$3,288,664	\$3,387,324	\$3,387,324	\$0
Intrafund/Intradepartment	\$0	\$1,993,750	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$7,596,961</b>	<b>\$11,448,124</b>	<b>\$18,919,736</b>	<b>\$18,485,229</b>	<b>\$20,969,979</b>	<b>\$2,484,750</b>
<b>General Fund Contribution</b>	<b>\$18,333</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>22</b>	<b>24</b>	<b>24</b>	<b>0</b>

DER Geer Road Landfill LBU (4031 DER0014)	FY22	FY23	FY23	FY24	FY24	Change
Enterprise Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(248,968)	\$341,611	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$5,550,860	\$1,220,869	\$3,288,664	\$3,387,324	\$3,387,324	\$0
<b>Total Revenue</b>	<b>\$5,301,892</b>	<b>\$1,562,480</b>	<b>\$3,288,664</b>	<b>\$3,387,324</b>	<b>\$3,387,324</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$602,727	\$942,159	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$5,904,619</b>	<b>\$2,504,639</b>	<b>\$3,288,664</b>	<b>\$3,387,324</b>	<b>\$3,387,324</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$3,057,781	\$1,614,174	\$3,168,627	\$3,263,686	\$3,263,686	\$0
Other Charges	\$605	\$623	\$658	\$678	\$678	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$(206)	\$5,104	\$119,379	\$122,960	\$122,960	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$2,846,439	\$606,041	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$278,696	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$5,904,619</b>	<b>\$2,504,638</b>	<b>\$3,288,664</b>	<b>\$3,387,324</b>	<b>\$3,387,324</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

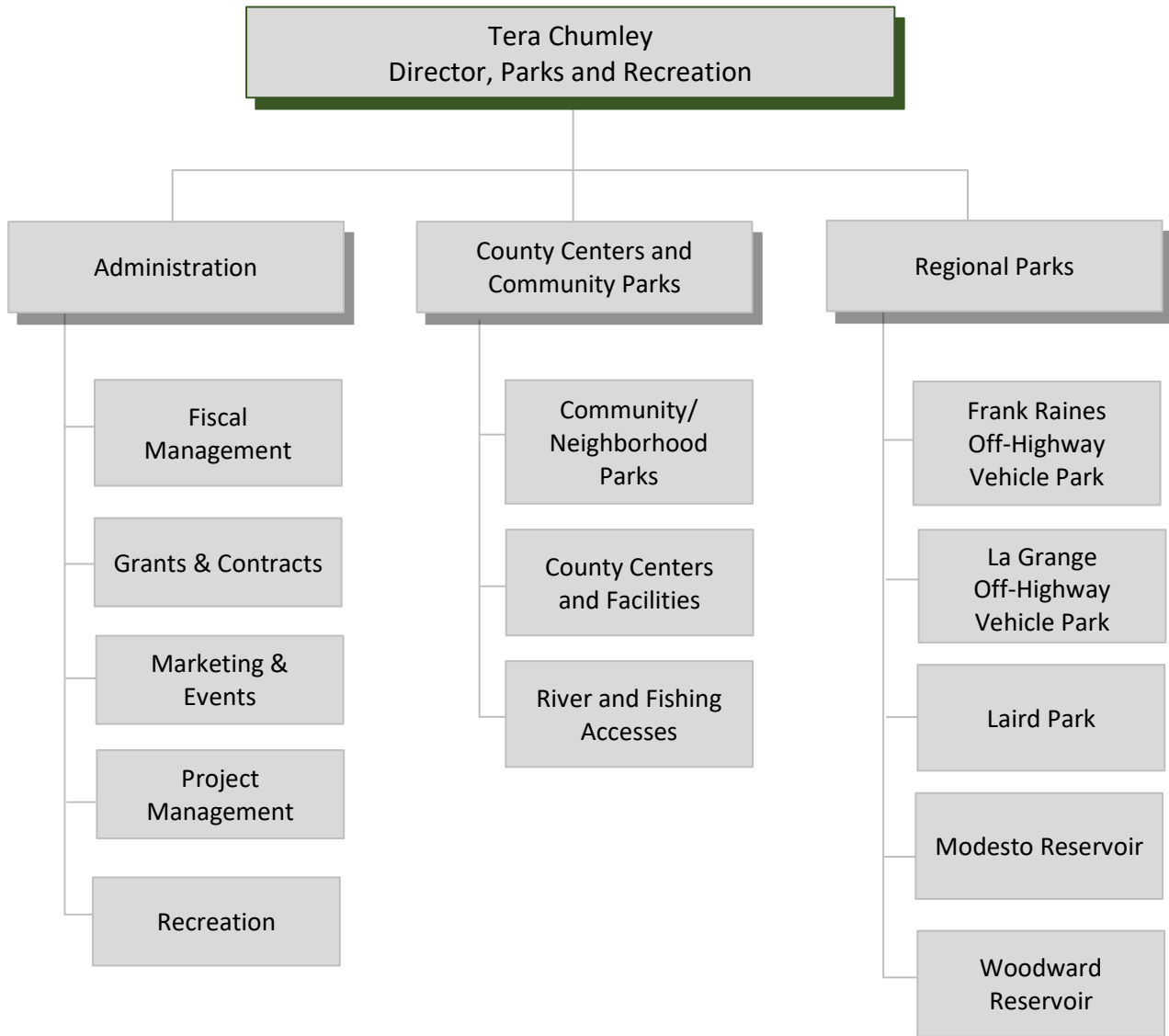
DER Groundwater Program LBU (0100 DER0011)	FY22	FY23	FY23	FY24	FY24	Change
General Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$25,728	\$0	\$15,621	\$15,621	\$0
Intergovernmental	\$57,936	\$34,365	\$103,000	\$26,090	\$26,090	\$0
Charges for Services and Interfund	\$7,686	\$62	\$15,360	\$200	\$200	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$65,622</b>	<b>\$60,154</b>	<b>\$118,360</b>	<b>\$41,911</b>	<b>\$41,911</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$65,622</b>	<b>\$60,154</b>	<b>\$118,360</b>	<b>\$41,911</b>	<b>\$41,911</b>	<b>\$0</b>
Salaries and Benefits	\$324,518	\$321,217	\$266,212	\$274,120	\$288,529	\$14,409
Services and Supplies	\$312,432	\$150,833	\$710,489	\$581,883	\$581,883	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$584,757	\$865,362	\$854,033	\$879,653	\$879,653	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$70,000	\$0	\$70,000	\$70,000	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$1,221,708</b>	<b>\$1,407,412</b>	<b>\$1,830,734</b>	<b>\$1,805,656</b>	<b>\$1,820,065</b>	<b>\$14,409</b>
<b>General Fund Contribution</b>	<b>\$1,156,086</b>	<b>\$1,347,258</b>	<b>\$1,712,374</b>	<b>\$1,763,745</b>	<b>\$1,778,154</b>	<b>\$14,409</b>
<b>Total Allocated Positions</b>			<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

DER Household Hazardous Waste LBU (1002 DER0004)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(27,495)	\$41,426	\$12,360	\$12,731	\$12,731	\$0
Intergovernmental	\$102,745	\$161,230	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$586,597	\$474,793	\$929,886	\$957,782	\$957,782	\$0
Miscellaneous Revenues	\$29,258	\$22,310	\$22,660	\$23,340	\$23,340	\$0
<b>Total Revenue</b>	<b>\$691,106</b>	<b>\$699,759</b>	<b>\$964,906</b>	<b>\$993,853</b>	<b>\$993,853</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(2,967)	\$(38,921)	\$84,389	\$86,923	\$86,923	\$0
<b>Total Funding Sources</b>	<b>\$688,139</b>	<b>\$660,838</b>	<b>\$1,049,295</b>	<b>\$1,080,776</b>	<b>\$1,080,776</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$151,920	\$144,289	\$345,265	\$355,625	\$355,625	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$11,155	\$13,157	\$14,530	\$14,966	\$14,966	\$0
Capital Outlays	\$0	\$0	\$20,000	\$20,600	\$20,600	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$525,064	\$503,392	\$669,500	\$689,585	\$689,585	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$688,138</b>	<b>\$660,838</b>	<b>\$1,049,295</b>	<b>\$1,080,776</b>	<b>\$1,080,776</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Used Oil Recycling LBU (1008 DER0009)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$63,551	\$66,331	\$63,551	\$65,458	\$65,458	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$21	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$63,551</b>	<b>\$66,352</b>	<b>\$63,551</b>	<b>\$65,458</b>	<b>\$65,458</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(10,556)	\$(3,188)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$52,995</b>	<b>\$63,164</b>	<b>\$63,551</b>	<b>\$65,458</b>	<b>\$65,458</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$37,952	\$42,224	\$44,486	\$45,821	\$45,821	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$15,043	\$20,939	\$19,065	\$19,637	\$19,637	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$52,995</b>	<b>\$63,164</b>	<b>\$63,551</b>	<b>\$65,458</b>	<b>\$65,458</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Vehicle Registration Fee Surcharge LBU (1003 DER0005)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(14,762)	\$25,365	\$4,120	\$4,244	\$4,244	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$(14,762)</b>	<b>\$25,365</b>	<b>\$4,120</b>	<b>\$4,244</b>	<b>\$4,244</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$14,762	\$(6,971)	\$67,620	\$69,648	\$69,648	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$18,394</b>	<b>\$71,740</b>	<b>\$73,892</b>	<b>\$73,892</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$0	\$71,740	\$73,892	\$73,892	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$18,393	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$18,393</b>	<b>\$71,740</b>	<b>\$73,892</b>	<b>\$73,892</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DER Waste Tire Enforcement Grant LBU (1012 DER0002) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$127,150	\$150,066	\$171,460	\$176,604	\$176,604	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$127,150</b>	<b>\$150,066</b>	<b>\$171,460</b>	<b>\$176,604</b>	<b>\$176,604</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(85,000)	\$(1,000)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$42,150</b>	<b>\$149,066</b>	<b>\$171,460</b>	<b>\$176,604</b>	<b>\$176,604</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$16	\$6,818	\$46,140	\$47,524	\$47,524	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$6,285	\$1,600	\$1,648	\$1,648	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$42,134	\$135,962	\$123,720	\$127,432	\$127,432	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$42,150</b>	<b>\$149,066</b>	<b>\$171,460</b>	<b>\$176,604</b>	<b>\$176,604</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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[www.stancountyparks.com](http://www.stancountyparks.com)

## Parks and Recreation

*We build community by enriching lives  
through outdoor experiences  
that inspire lifetimes.*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$7,886,769	\$10,739,623
Use of Fund Balance/ Retained Earnings	\$107,425	\$105,731
Gross Costs	\$16,822,642	\$23,355,750
<b>General Fund Contributions</b>	<b>\$8,828,448</b>	<b>\$12,510,396</b>
% Funded by General Fund	52%	54%
Total Allocated Positions	59	60

### Department Services and Programs

The Department maintains five regional parks, 22 community/neighborhood parks, two Off-Highway Vehicle (OHV) parks, four cemeteries, two bridges, La Grange historical areas, five fishing access points along rivers and lakes, a swimming pool, organized youth camp, and numerous acres of open space and river bottom.

The **Administration** division implements fiscal, budget, human resources, events, marketing, grant coordination, project management, recreation, and aligning maintenance, operational, and customer needs.

The **County Centers and Community Parks** division manages the maintenance and operations of the parks, flood control landscape, and streetscapes within County Service Areas 1, 10, 16, 18, 19, 21, 22, 24, 25, 26, and Del Rio Heights Landscape Assessment District; the Helen White Trail; Fox Grove and Riverdale Park and Fishing Accesses; Las Palmas Fishing Access; Pauper’s Cemetery; the Regional Water Safety Training Center located in Empire; Atlas, Bonita, Burbank-Paradise, Empire Community, Empire Tot Lot, Fairview, Leroy F. Fitzsimmons, Mono, Oregon Drive, Parklawn, Salida, and the United Community Parks. Additionally, the Community Parks/County Centers Division is responsible for landscape/grounds maintenance services at the following facilities: County Clerk-Recorder/Elections Building, 801 11<sup>th</sup> Street Building, Health Services Agency (County Center 2), Learning Institute (County Center 3), Probation and Juvenile Hall (County Center 5), 11 Libraries, Behavioral Health and Recovery Services facilities including Stanislaus Recovery Center (Ceres), a portion of the Courthouse (County Center 1), 12th Street Garage

and offices, Old City Hall, 1010 Tenth Street, Mancini Hall, and the Coroner’s Office.

The **Regional Parks** division is responsible for the maintenance and operations of Modesto Reservoir, Woodward Reservoir, Frank Raines Off-Highway Vehicle Park, La Grange Off-Highway Vehicle Park, Laird Park, and Knights Ferry area small lot.

The Department has operated recreational facilities at Modesto Reservoir in partnership with Modesto Irrigation District (MID) since 1959. This facility spans 5,080 acres, including 2,800 acres covered by the reservoir.

The Department has also operated recreational facilities at Woodward Reservoir in partnership with South San Joaquin Irrigation District (SSJID) for more than 60 years. This facility encompasses 6,667 acres, including 2,900 acres covered by the reservoir.

The La Grange Regional Park includes the Off-Highway Vehicle area; Gold Dredge area; Livery Stables, Jail, School House, and Museum; Joe Domecq Wilderness area; Kiwanis Camp; Basso and Old La Grange Bridge; La Grange Cemetery; Robert’s Ferry Cemetery; French Bar Cemetery, Basso Fishing Access; Turlock State Lake Fishing Access; and 225 acres of river bottom along the Tuolumne River.

Frank Raines Regional Park includes the Off-Highway Vehicle area, Campground, and the Minniear Day Use area, encompassing over 2,000 acres of undeveloped land designed for non-motorized recreation use.

Laird Regional Park consists of 97 acres of land that is open to the public for recreational purposes, of which 30 have been developed. This park also serves as a neighborhood park.

## Department Summary<sup>1</sup>

Parks & Recreation	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$34,778	\$117,112	\$75,985	\$78,234	\$78,234	\$0
Intergovernmental	\$68,190	\$903,409	\$1,636,905	\$5,570,573	\$4,612,329	(958,244)
Charges for Services and Interfund	\$5,623,990	\$6,061,242	\$6,051,537	\$5,824,361	\$5,923,048	\$98,687
Miscellaneous Revenues	\$22,762	\$38,003	\$122,342	\$126,012	\$126,012	\$0
<b>Total Revenue</b>	<b>\$5,749,719</b>	<b>\$7,119,766</b>	<b>\$7,886,769</b>	<b>\$11,599,180</b>	<b>\$10,739,623</b>	<b>\$(859,557)</b>
Use of Fund Balance/ Retained Earnings	\$15,396	(494,660)	\$107,425	\$105,731	\$105,731	\$0
<b>Total Funding Sources</b>	<b>\$5,765,115</b>	<b>\$6,625,106</b>	<b>\$7,994,194</b>	<b>\$11,704,911</b>	<b>\$10,845,354</b>	<b>\$(859,557)</b>
Salaries and Benefits	\$5,315,301	\$5,935,712	\$5,966,586	\$6,145,167	\$6,526,583	\$381,416
Services and Supplies	\$2,478,441	\$2,598,345	\$6,880,127	\$10,479,055	\$10,953,903	\$474,848
Other Charges	\$15,117	\$15,332	\$18,901	\$19,941	\$19,941	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$823,022	\$1,171,685	\$1,551,757	\$1,628,388	\$1,799,593	\$171,205
Capital Outlays	\$100,272	\$391,266	\$2,465,310	\$4,150,500	\$4,150,500	\$0
Transfers Out	\$282,000	\$1,256,159	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	(37,428)	\$13,831	(60,039)	(61,835)	(94,770)	(32,935)
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$8,976,726</b>	<b>\$11,382,330</b>	<b>\$16,822,642</b>	<b>\$22,361,216</b>	<b>\$23,355,750</b>	<b>\$994,534</b>
<b>General Fund Contribution</b>	<b>\$3,211,611</b>	<b>\$4,757,224</b>	<b>\$8,828,448</b>	<b>\$10,656,305</b>	<b>\$12,510,396</b>	<b>\$1,854,091</b>
<b>Total Allocated Positions</b>			<b>59</b>	<b>60</b>	<b>60</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$22.4 million, funded by \$11.6 million in estimated revenue, the use of \$105,731 in fund balance, and \$10.7 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Building Community Services Investment** – A \$6 million increase, funded with Net County Cost, is recommended to reallocate \$2.5 million in Building Community Services Investment (BCSI) funding from Fiscal Year 2023 and to allocate \$3.5 million in Budget Year 2024 BCSI funding.

**Grant Funding** – Two adjustments related to grant funding for various projects are recommended. First, a \$3 million increase in estimated revenue and appropriations is necessary to recognize State Specified Grant funding for the Bonita Pool and Leroy F. Fitzsimmons Memorial Park projects. In addition, it is necessary to re-budget \$909,500 in appropriations and estimated revenue related to Proposition 68 Per Capita grant funding for the Bonita Pool, Leroy F. Fitzsimmons Memorial Park, and Salida Park projects.

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

**Cannabis Funding** – The 2023 Adopted Budget included \$250,000 in Cannabis Community Benefit Contribution program funding for increased recreational programming that includes a mobile RecVan. Only a portion of this funding has been expended, and it is recommended to increase estimated revenue and appropriations by \$191,723 to re-budget the remainder of the funding to launch the RecVan recreation program for summer 2023 and continue to increase recreational programming for the community.

**Tuolumne River Regional Park** – Stanislaus County is a partner of the Tuolumne River Regional Park (TRRP) Joint Powers Agreement with the cities of Ceres and Modesto. Annually, the County contributes County General Fund to the TRRP that goes toward maintenance services, safety, and to preserve the park in a manner that allows for positive recreational experiences. The County’s contribution for Budget Year 2024 is \$311,650; this is equivalent to the County’s Fiscal Year 2023 contribution. The 2024 Spending Plan did not include funding for this contribution; therefore, an adjustment increasing appropriations by \$311,650 is necessary.

**Fixed Assets | Vehicles** – Adjustments include \$4.2 million in Fixed Asset appropriations, which are primarily associated with Park Improvement Projects as identified above. Recommendations also include additional adjustments totaling \$741,000. This includes a \$400,000 increase to re-budget funding for the potable drinking well project at Modesto Reservoir, which was previously approved in the 2023 Adopted Budget. Additionally, a \$241,000 increase is recommended to replace four trucks. 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. It is recommended to include \$100,000 in Fixed Assets for this need on an ongoing basis. All adjustments will be funded by additional Net County Cost.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$23.4 million, funded by \$10.7 million in estimated revenue, \$105,731 use of department fund balance, and \$12.5 million in Net County Cost. This is an increase of \$994,534 million in appropriations from the 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Lobby Improvements** – A \$23,000 increase is recommended for safety and security upgrades to the lobby of the Parks and Recreation administrative building located at the Agricultural Center. Improvements include adding a full window barrier at the front counter, and adding locks and proximity access for a conference room which is accessible from the front lobby. This increase will be funded with Net County Cost.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$971,534 in appropriations of which an increase of \$381,416 adjusts salaries per an updated analysis, an increase of \$138,270 adjusts Cost Allocation Plan (CAP) charges per the issued rates, an increase of \$171,000 adjusts for previously approved expenditures, and an increase of \$280,848 right-sizes Building Community Services Investment carryover from Fiscal Year 2023. Technical adjustments to right-size revenue total a net decrease of \$859,557 in estimated revenue. The technical adjustments result in a \$1.8 million increase in Net County Cost. Technical adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include a \$381,416 increase to the Parks and Recreation funded by an increase in Net County Cost.

*CAP Charges Adjustments* – Adjustments include a net increase of \$138,270 to Parks and Recreation funded by an increase in Net County Cost.

*Other Right-Sizing* – Adjustments include a \$71,000 increase for a Portable Toilet Contract approved by the Board of Supervisors on June 20, 2023 (Board Resolution No. 2023-0302). A \$100,000 increase re-budgets funding for a



Facilities Assessment study that was approved as part of prior budget cycles. A \$280,848 increase will true-up carryover of Building Community Service Infrastructure (BCSI) funding. In total, approximately \$2.8 million of BCSI funding will be carried over from Fiscal Year 2023. These three adjustments are funded by additional Net County Cost.

Adjustments to right-size estimated revenue total a net decrease of \$859,557. The 2024 Proposed Budget double-counted \$958,244 of State Per-Capita Proposition 68 grant funding for various projects. The 2024 Adopted Budget includes an adjustment decreasing estimated revenue by this same amount to accurately reflect estimated revenue for the fiscal year. This decrease in estimated revenue is offset by an increase in Net County Cost. Adjustments also include a \$98,687 increase to estimated revenue stemming from services provided to County Service Areas and service level agreements for County Centers. This increase results in a decreased use of Net County Cost.

**Recommendation:** It is recommended to increase appropriations by \$994,534 and decrease estimated revenue by \$859,557 funded by an increase of \$1.9 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, 2023	Budgeted for Use in Fiscal Year 2024
Fish and Game (Fish and Wildlife)	\$ 59,111	\$ 19,000
Modesto Reservoir Patrol	65,102	-
Regional Water Safety Training Center	6,157	-
Off-Highway Vehicle (Frank Raines & La Grange)	1,458,784	86,731
<b>Parks and Recreation Total</b>	<b>\$ 1,589,154</b>	<b>\$ 105,731</b>

**Fixed Assets (Capital Outlays) | Vehicles**

2024 Adopted Budget does not include adjustments for Fixed Assets.

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 60 positions, an increase of one position over the 2023 Adopted Budget allocation. The 2023 First Quarter Financial Report included the addition of one position to provide technical and general administrative support.

**Staffing Recommendation:** A request to reclassify three Manager II positions was submitted by the Department and recommended for study in the 2023 Midyear Financial Report. The study has been completed, concluding with a recommendation to reclassify two Manager II positions to block-budgeted Manager I/II/III. In addition, it is recommended to reclassify one block-budgeted Park Maintenance Worker I/II position and one Park Maintenance Worker III position to Park Supervisor.

## Budgets Contained within the Department

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### **Parks and Recreation (General Fund)**

Funds the divisions of Administration, County Centers, Community and Neighborhood Parks, and Regional Parks.

### **Fish and Game (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 Frank Raines (Special Revenue Fund)**

Provides development and activities of the Frank Raines Off-Highway Vehicle (OHV) park, 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.

### **Off-Highway Vehicle La Grange (Special Revenue Fund)**

Provides development and activities of the La Grange Off-Highway Vehicle (OHV) park, 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<sup>2</sup>

Parks & Recreation (PKS) LBU (0100 PKS0001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$69,478	\$59,939	\$70,092	\$72,194	\$72,194	\$0
Intergovernmental	\$65,176	\$329,039	\$938,911	\$4,876,500	\$3,918,256	\$(958,244)
Charges for Services and Interfund	\$5,438,386	\$5,900,698	\$5,925,331	\$5,695,059	\$5,793,746	\$98,687
Miscellaneous Revenues	\$22,298	\$37,923	\$122,342	\$126,012	\$126,012	\$0
<b>Total Revenue</b>	<b>\$5,595,338</b>	<b>\$6,327,599</b>	<b>\$7,056,676</b>	<b>\$10,769,765</b>	<b>\$9,910,208</b>	<b>\$(859,557)</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$5,595,338</b>	<b>\$6,327,599</b>	<b>\$7,056,676</b>	<b>\$10,769,765</b>	<b>\$9,910,208</b>	<b>\$(859,557)</b>
Salaries and Benefits	\$5,315,301	\$5,935,712	\$5,966,586	\$6,145,167	\$6,526,583	\$381,416
Services and Supplies	\$2,106,209	\$2,105,279	\$6,237,772	\$9,841,827	\$10,316,675	\$474,848
Other Charges	\$15,117	\$15,332	\$18,901	\$19,941	\$19,941	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$802,869	\$1,098,992	\$959,944	\$1,018,820	\$1,190,025	\$171,205
Capital Outlays	\$100,272	\$391,266	\$2,450,310	\$4,150,500	\$4,150,500	\$0
Transfers Out	\$282,000	\$1,255,309	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(37,428)	\$(28,716)	\$(60,039)	\$(61,835)	\$(94,770)	\$(32,935)
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$8,584,341</b>	<b>\$10,773,172</b>	<b>\$15,573,474</b>	<b>\$21,114,420</b>	<b>\$22,108,954</b>	<b>\$994,534</b>
<b>General Fund Contribution</b>	<b>\$2,989,004</b>	<b>\$4,445,573</b>	<b>\$8,516,798</b>	<b>\$10,344,655</b>	<b>\$12,198,746</b>	<b>\$1,854,091</b>
<b>Total Allocated Positions</b>			<b>59</b>	<b>60</b>	<b>60</b>	<b>0</b>

PKS Fish & Game LBU (1727 PKS0006) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$141	\$215	\$1,000	\$1,000	\$1,000	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$141</b>	<b>\$215</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(141)	\$244	\$19,000	\$19,000	\$19,000	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$459</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$459	\$20,000	\$20,000	\$20,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$459</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

PKS Modesto Reservoir Patrol LBU (1728 PKS0007) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PKS OHV Frank Raines LBU (1702 PKS0004) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(24,078)	\$28,333	\$4,893	\$5,040	\$5,040	\$0
Intergovernmental	\$32,581	\$306,420	\$476,645	\$485,394	\$485,394	\$0
Charges for Services and Interfund	\$90,787	\$77,207	\$51,500	\$53,045	\$53,045	\$0
Miscellaneous Revenues	\$174	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$99,464</b>	<b>\$411,960</b>	<b>\$533,038</b>	<b>\$543,479</b>	<b>\$543,479</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(2,912)	\$(287,969)	\$52,581	\$44,260	\$44,260	\$0
<b>Total Funding Sources</b>	<b>\$96,552</b>	<b>\$123,991</b>	<b>\$585,619</b>	<b>\$587,739</b>	<b>\$587,739</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$87,370	\$99,456	\$189,872	\$195,569	\$195,569	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$9,183	\$2,548	\$380,747	\$392,170	\$392,170	\$0
Capital Outlays	\$0	\$0	\$15,000	\$0	\$0	\$0
Transfers Out	\$0	\$850	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$21,137	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$96,552</b>	<b>\$123,991</b>	<b>\$585,619</b>	<b>\$587,739</b>	<b>\$587,739</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PKS Off-Highway Vehicle La Grange LBU (1702 PKS0005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(10,855)	\$28,277	\$0	\$0	\$0	\$0
Intergovernmental	\$(29,567)	\$267,949	\$221,349	\$208,679	\$208,679	\$0
Charges for Services and Interfund	\$71,817	\$60,337	\$51,706	\$53,257	\$53,257	\$0
Miscellaneous Revenues	\$289	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$31,684</b>	<b>\$356,563</b>	<b>\$273,055</b>	<b>\$261,936</b>	<b>\$261,936</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$18,541	\$(206,762)	\$35,844	\$42,471	\$42,471	\$0
<b>Total Funding Sources</b>	<b>\$50,225</b>	<b>\$149,801</b>	<b>\$308,899</b>	<b>\$304,407</b>	<b>\$304,407</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$39,256	\$58,518	\$97,833	\$87,009	\$87,009	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$10,970	\$70,146	\$211,066	\$217,398	\$217,398	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$21,137	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$50,226</b>	<b>\$149,801</b>	<b>\$308,899</b>	<b>\$304,407</b>	<b>\$304,407</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PKS Regional Water Safety Training Center LBU (1694 PKS0008) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$92	\$349	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$80	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$92</b>	<b>\$429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(92)	\$(173)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$(18)	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$274	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PKS Tuolumne River Regional Park LBU (0100 PKS0002) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$222,607	\$311,650	\$311,650	\$311,650	\$311,650	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercountry Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$222,607</b>	<b>\$311,650</b>	<b>\$311,650</b>	<b>\$311,650</b>	<b>\$311,650</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$222,607</b>	<b>\$311,650</b>	<b>\$311,650</b>	<b>\$311,650</b>	<b>\$311,650</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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## Planning and Community Development

*We build community by focusing on a built environment supporting a healthy economy, community wellbeing, and resource protection*

	FY23 Adopted Budget	FY24 Adopted Budget
<b>Budget Summary:</b>		
<b>Total Revenue</b>	\$30,615,920	\$16,481,480
<b>Use of Fund Balance/ Retained Earnings</b>	\$525,357	\$712,608
<b>Gross Costs</b>	\$33,762,342	\$19,824,329
<b>General Fund Contributions</b>	<b>\$2,621,065</b>	<b>\$2,630,241</b>
<b>% Funded by General Fund</b>	<b>8%</b>	<b>13%</b>
<b>Total Allocated Positions</b>	<b>40</b>	<b>42</b>

## Department Services and Programs

The Department oversees a diversity of services and programs aimed at protecting the health, safety, and welfare of persons and property through appropriate permitting of land use and development. The Department also supports efforts: to provide public services and improved infrastructure to low- and moderate-income communities; to provide homeless prevention and homeless services; and to plan for increased affordable housing development. The Department serves as staff to the Stanislaus County Airport Land Use Commission and Successor Agency of the former Stanislaus County Redevelopment Agency. The Department is also the lead entity for both the Stanislaus Urban County and Stanislaus HOME Consortium entitlement funding (Community Development Block Grant, Emergency Solutions Grant (ESG), and HOME Investment Partnership Program funding) provided by the U.S. Department of Housing and Urban Development (HUD) and the designated Administrative Entity for California Emergency Solutions Grant (ESG) funding received by the Stanislaus Community System of Care.

The Department’s centralized **Administrative Support** services are provided by a diverse staff responsible for finance and budget preparation and monitoring; information technology; human resources; safety compliance; collection and payment of fees; accounts payable and receivable; and contracts administration.

The **Building Permits** division provides administration of building permits in compliance with minimum standards set forth within the California Code of Regulations Title 24 for new and existing buildings being altered, repaired and/or constructed; oversees the County’s One-Stop-Shop permitting process; assigns new addresses; provides Flood Plain Administration for construction permits; provides contract plan checking and inspection services to the cities of Ceres and Oakdale; calculates and collects Public Facilities Fees for the County; and administers the Dangerous Building Abatement program.

**Land Use Entitlement and Grants** services are administered by the Planning and Community Development divisions. The Planning division provides administration of the County’s General Plan; Zoning and Subdivision Ordinances; Stanislaus County Planning Commission and Airport Land Use Commission; Land Use Entitlement permitting; environmental reviews/ compliance; surface mining and reclamation; and Williamson Act contracts. The Community Development division provides administration of federal entitlement, state, and local funding supporting various community development, public service, emergency solutions, and housing programs.



## Department Summary <sup>1</sup>

Planning & Community Development	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$2,337,983	\$2,797,740	\$2,506,916	\$2,682,124	\$2,682,124	\$0
Intergovernmental	\$16,721,319	\$7,429,047	\$26,105,718	\$11,656,771	\$11,736,771	\$80,000
Charges for Services and Interfund	\$1,891,167	\$2,118,907	\$1,998,365	\$2,057,515	\$2,057,515	\$0
Miscellaneous Revenues	\$25,604	\$23,815	\$4,921	\$5,070	\$5,070	\$0
<b>Total Revenue</b>	<b>\$20,976,073</b>	<b>\$12,369,510</b>	<b>\$30,615,920</b>	<b>\$16,401,480</b>	<b>\$16,481,480</b>	<b>\$80,000</b>
Use of Fund Balance/ Retained Earnings	\$45,931	\$3,186,192	\$525,357	\$656,499	\$712,608	\$56,109
<b>Total Funding Sources</b>	<b>\$21,022,004</b>	<b>\$15,555,702</b>	<b>\$31,141,277</b>	<b>\$17,057,979</b>	<b>\$17,194,088</b>	<b>\$136,109</b>
Salaries and Benefits	\$4,199,451	\$4,677,988	\$5,260,018	\$5,609,930	\$5,617,237	\$7,307
Services and Supplies	\$14,372,602	\$9,709,488	\$24,137,323	\$11,147,809	\$11,252,809	\$105,000
Other Charges	\$1,733	\$1,938	\$1,750	\$1,750	\$1,750	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$1,685,347	\$1,959,120	\$4,305,721	\$2,906,391	\$2,920,103	\$13,712
Capital Outlays	\$0	\$48,913	\$57,000	\$32,000	\$32,000	\$0
Transfers Out	\$2,492,765	\$1,049,031	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	(4,281)	\$81,022	\$530	\$546	\$430	(116)
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$22,747,618</b>	<b>\$17,527,501</b>	<b>\$33,762,342</b>	<b>\$19,698,426</b>	<b>\$19,824,329</b>	<b>\$125,903</b>
<b>General Fund Contribution</b>	<b>\$1,725,613</b>	<b>\$1,971,799</b>	<b>\$2,621,065</b>	<b>\$2,640,447</b>	<b>\$2,630,241</b>	<b>\$(10,206)</b>
<b>Total Allocated Positions</b>			<b>40</b>	<b>42</b>	<b>42</b>	<b>0</b>

## 2024 Proposed Budget

The approved 2024 Proposed Budget totals \$20 million, funded by \$16.4 million in estimated revenue, the use of \$656,499 in fund balance, and \$2.6 million in Net County Cost. The following are highlights from the 2024 Proposed Budget.

**Planning Building Permits** – A technical adjustment to right size budgeted revenue is recommended, increasing estimated revenue by \$100,000 based on Fiscal Year 2023 projections, resulting in a \$100,000 savings to Department fund balance.

**Staffing** – An increase in appropriations of \$212,720 will be funded by Department fund balance to provide two new positions: one Building Inspector I/II position to support an increase in workload and backlog, and one Staff Services Analyst position to support the Chief Building Official with complex cases, assisting customers and backlog.

**Planning Housing Programs** – Several technical adjustments will increase overall appropriations and estimated revenue by \$1.4 million in the Department’s Housing Programs budget. The recommended adjustments include:

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

- Increase appropriations and estimated revenue by \$408,364 for the HOME Investment Partnership Program grant to provide adequate appropriations for the program.
- Increase appropriations and estimated revenue by of \$975,917 for the Permanent Local Housing Allocation (PLHA) grant to provide appropriations needed for Budget Year 2024.
- Decrease appropriations and estimated revenue by \$98,500 in the Local Early Action Plan (LEAP) grant to align with allocations for Budget Year 2024.
- Decrease appropriations and estimated revenue by \$1,300 in the Regional Early Action Plan (REAP) grant due to increased spending in LEAP and REAP grants in Fiscal Year 2023, resulting in less grant funds available for Budget Year 2024.
- Increase appropriations and estimated revenue by \$105,000 in the Senate Bill 2 Planning Grants Program (SB2 PGP) to provide appropriations needed for Budget Year 2024.

**Planning Special Revenue Grants** – Several technical adjustments will increase overall appropriations and estimated revenue by \$3.1 million in the Department’s Special Revenue grants budget. The recommended adjustments include:

- Decrease appropriations and estimated revenue by \$100,000 in the Neighborhood Stabilization Program (NSP) 3 grant, recognizing the grant will be reduced to zero for Budget Year 2024.
- Increase appropriations and estimated revenue by \$15,000 in the Emergency Solutions Grant (ESG) funding for anticipated grant spending and estimated revenue in Budget Year 2024.
- Increase appropriations and estimated revenue by \$223,682 for the Cal Trans Sustainability Grant for the South Ninth Street project.
- Increase appropriations and estimated revenue in the amount of \$2.9 million in Community Development Block Grant (CDBG) funding to fund infrastructure projects for the County and partner cities including: Ceres, Hughson, Newman, Oakdale, Patterson, Riverbank, and Waterford.

## 2024 Adopted Budget

The 2024 Adopted Budget includes appropriations of \$20 million, funded by \$16.5 million in estimated revenue, \$712,608 in use of department fund balance and \$2.6 million in Net County Cost. This is an increase of \$125,903 from the approved 2024 Proposed Budget.

### Adjustments to Proposed Budget

**Camino Permit Guide Software** – Increase appropriations by \$25,000 to fund the Camino Permit Guide Software Program, funded by Net County Cost.

**Automated Permit Processing Program** – Increase in appropriations and estimated revenue of \$80,000 for a new automated permit processing program to comply with the Solar Access Act, Senate Bill 379 Wiener. The CalApp grant helps governments recover the costs associated with establishing an automated online solar permitting platform. There is zero Net County Cost and no required County match.

**Technical Adjustments** - Technical adjustments total an increase of \$20,903 in appropriations of which adjusts CAP charges per the issued ISF/CAP worksheets. Technical adjustments are detailed as follows:

*CAP Charge Adjustments* – Adjustments include an increase of \$6,781 in appropriations and decrease in appropriations and use of Net County Cost by \$41,987 for a net decrease of \$35,206 in the Planning and Community Development unit. In addition, an increase in appropriations in the amount of \$56,109 funded by use of Fund Balance for the Planning Building Permits unit.

**Recommendation:** It is recommended to increase appropriations by \$125,903, funded by \$80,000 in estimated revenue, use of \$56,109 in department fund balance, resulting in a \$10,206 savings to 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, 2023	Budgeted for Use in Fiscal Year 2024
Building Permits	\$ 3,215,919	\$ 422,060
Dangerous Building Abatement	40,511	23,917
General Plan Maintenance	1,641,932	266,631
Housing Programs	-	-
Salida Planning Efforts	441,220	-
Special Revenue Grants	(645,770)	-
<b>Planning and Community Development Total</b>	<b>\$ 4,693,812</b>	<b>\$ 712,608</b>

*Note: Fund number 1292 includes cost centers that fall under the Housing Programs and Special Revenue Grants Legal Budget Units. For reporting purposes, the July 1, 2023 fund balance for Fund 1292 was included in the available fund balance for Special Revenue Grants. The negative balance as of July 1, 2023 for Special Revenue Grants is due to the timing of grant reimbursements.*

**Fixed Assets (Capital Outlays)| Vehicles**

2024 Adopted Budget does not include any adjustments in Fixed Assets.

**Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 42 positions, an increase of two positions over the 2023 Adopted Budget allocation. The 2024 Proposed Budget included the addition of two positions to support the Building Permits division.

**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.

**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 <sup>2</sup>**

Planning and Community Development (PL) LBU (0100 PL00001) General Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$258,812	\$227,533	\$209,435	\$215,719	\$215,719	\$0
Intergovernmental	\$3,288	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$969,832	\$899,298	\$1,089,439	\$1,122,123	\$1,122,123	\$0
Miscellaneous Revenues	\$1,087	\$287	\$3,320	\$3,420	\$3,420	\$0
<b>Total Revenue</b>	<b>\$1,233,018</b>	<b>\$1,127,117</b>	<b>\$1,302,194</b>	<b>\$1,341,262</b>	<b>\$1,341,262</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,233,018</b>	<b>\$1,127,117</b>	<b>\$1,302,194</b>	<b>\$1,341,262</b>	<b>\$1,341,262</b>	<b>\$0</b>
Salaries and Benefits	\$2,350,796	\$2,648,211	\$3,040,628	\$3,113,052	\$3,119,833	\$6,781
Services and Supplies	\$157,529	\$157,113	\$361,025	\$331,403	\$356,403	\$25,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$436,725	\$507,068	\$521,076	\$536,708	\$494,837	\$(41,871)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$(4,281)	\$(3,796)	\$530	\$546	\$430	\$(116)
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,940,769</b>	<b>\$3,308,596</b>	<b>\$3,923,259</b>	<b>\$3,981,709</b>	<b>\$3,971,503</b>	<b>\$(10,206)</b>
<b>General Fund Contribution</b>	<b>\$1,707,751</b>	<b>\$2,181,478</b>	<b>\$2,621,065</b>	<b>\$2,640,447</b>	<b>\$2,630,241</b>	<b>\$(10,206)</b>
<b>Total Allocated Positions</b>			<b>23</b>	<b>23</b>	<b>23</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

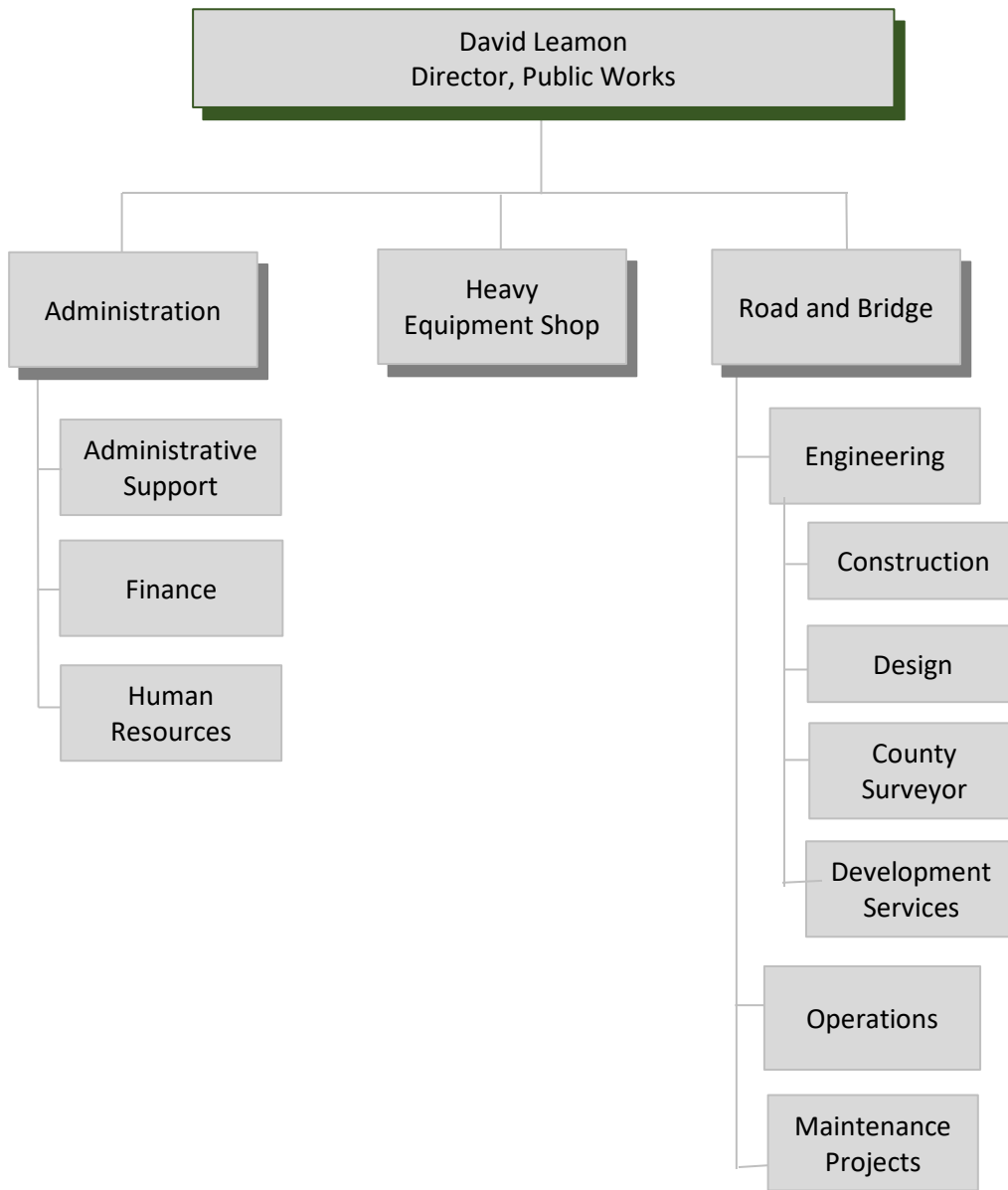
PL Building Permits LBU (1206 PL00004) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$2,150,107	\$2,463,975	\$2,277,481	\$2,445,805	\$2,445,805	\$0
Intergovernmental	\$3,852	\$0	\$0	\$0	\$80,000	\$80,000
Charges for Services and Interfund	\$728,264	\$704,810	\$679,182	\$699,559	\$699,559	\$0
Miscellaneous Revenues	\$2,129	\$20,558	\$1,601	\$1,650	\$1,650	\$0
<b>Total Revenue</b>	<b>\$2,884,353</b>	<b>\$3,189,342</b>	<b>\$2,958,264</b>	<b>\$3,147,014</b>	<b>\$3,227,014</b>	<b>\$80,000</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$243,553	\$365,951	\$422,060	\$56,109
<b>Total Funding Sources</b>	<b>\$2,884,353</b>	<b>\$3,189,342</b>	<b>\$3,201,817</b>	<b>\$3,512,965</b>	<b>\$3,649,074</b>	<b>\$136,109</b>
Salaries and Benefits	\$1,848,655	\$2,029,777	\$2,219,390	\$2,496,878	\$2,497,404	\$526
Services and Supplies	\$298,089	\$283,837	\$239,122	\$246,293	\$326,293	\$80,000
Other Charges	\$1,733	\$438	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$470,498	\$603,862	\$716,305	\$737,794	\$793,377	\$55,583
Capital Outlays	\$0	\$24,780	\$27,000	\$32,000	\$32,000	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,618,975</b>	<b>\$2,942,695</b>	<b>\$3,201,817</b>	<b>\$3,512,965</b>	<b>\$3,649,074</b>	<b>\$136,109</b>
<b>General Fund Contribution</b>	<b>\$(265,378)</b>	<b>\$(246,648)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>17</b>	<b>19</b>	<b>19</b>	<b>0</b>

PL Dangerous Building Abatement LBU (1746 PL00005) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$24,382	\$62,532	\$27,560	\$27,583	\$27,583	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$24,382</b>	<b>\$62,532</b>	<b>\$27,560</b>	<b>\$27,583</b>	<b>\$27,583</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$(11,873)	\$(61,409)	\$22,940	\$23,917	\$23,917	\$0
<b>Total Funding Sources</b>	<b>\$12,509</b>	<b>\$1,123</b>	<b>\$50,500</b>	<b>\$51,500</b>	<b>\$51,500</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$9,500	\$0	\$36,000	\$36,565	\$36,565	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$3,008	\$1,123	\$14,500	\$14,935	\$14,935	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$12,508</b>	<b>\$1,123</b>	<b>\$50,500</b>	<b>\$51,500</b>	<b>\$51,500</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PL General Plan Maintenance LBU (179A PL00003)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(59,783)	\$19,419	\$20,000	\$20,600	\$20,600	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$166,041	\$149,505	\$202,184	\$208,250	\$208,250	\$0
Miscellaneous Revenues	\$20,587	\$2,313	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$126,846</b>	<b>\$171,237</b>	<b>\$222,184</b>	<b>\$228,850</b>	<b>\$228,850</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$258,864	\$266,631	\$266,631	\$0
<b>Total Funding Sources</b>	<b>\$126,846</b>	<b>\$171,237</b>	<b>\$481,048</b>	<b>\$495,481</b>	<b>\$495,481</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$26,447	\$9,735	\$237,754	\$244,888	\$244,888	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$31,684	\$10,891	\$243,294	\$250,593	\$250,593	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$58,131</b>	<b>\$20,626</b>	<b>\$481,048</b>	<b>\$495,481</b>	<b>\$495,481</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$(68,715)</b>	<b>\$(150,610)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PL Housing Programs LBU (1292 PL00009)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$2,100,231	\$3,177,989	\$3,177,989	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,100,231</b>	<b>\$3,177,989</b>	<b>\$3,177,989</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,100,231</b>	<b>\$3,177,989</b>	<b>\$3,177,989</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$0	\$223,771	\$1,939,679	\$2,992,728	\$2,992,728	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$0	\$27,215	\$160,552	\$185,261	\$185,261	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$0</b>	<b>\$250,986</b>	<b>\$2,100,231</b>	<b>\$3,177,989</b>	<b>\$3,177,989</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$250,986</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PL Special Revenue Grants LBU (1292 PL00002)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(11,152)	\$20,820	\$0	\$0	\$0	\$0
Intergovernmental	\$16,714,179	\$4,425,341	\$24,005,487	\$8,478,782	\$8,478,782	\$0
Charges for Services and Interfund	\$2,648	\$(453)	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,800	\$658	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$16,707,475</b>	<b>\$4,446,366</b>	<b>\$24,005,487</b>	<b>\$8,478,782</b>	<b>\$8,478,782</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$16,707,475</b>	<b>\$4,446,366</b>	<b>\$24,005,487</b>	<b>\$8,478,782</b>	<b>\$8,478,782</b>	<b>\$0</b>
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$13,881,038	\$6,099,091	\$21,323,743	\$7,295,932	\$7,295,932	\$0
Other Charges	\$0	\$1,500	\$1,750	\$1,750	\$1,750	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$743,431	\$588,058	\$2,649,994	\$1,181,100	\$1,181,100	\$0
Capital Outlays	\$0	\$24,133	\$30,000	\$0	\$0	\$0
Transfers Out	\$2,492,765	\$947,535	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$17,117,234</b>	<b>\$7,660,317</b>	<b>\$24,005,487</b>	<b>\$8,478,782</b>	<b>\$8,478,782</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$409,759</b>	<b>\$3,213,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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## Public Works

*We build community by  
managing and improving infrastructure through safe  
and efficient use of resources and assets,  
for the benefit of our citizens*

Budget Summary:	FY23 Adopted Budget	FY24 Adopted Budget
Total Revenue	\$137,943,746	\$156,947,070
Use of Fund Balance/ Retained Earnings	\$5,596,897	\$12,989,600
Gross Costs	\$159,127,643	\$170,523,670
<b>General Fund Contributions</b>	<b>\$15,587,000</b>	<b>\$587,000</b>
% Funded by General Fund	10%	0%
Total Allocated Positions	126	126

### Department Services and Programs

To facilitate the safe and efficient movement of people, goods and services throughout Stanislaus County, the Public Works Department designs, builds and maintains County roadways and bridges.

The **Administration** division provides leadership, operational coordination, human resources support, safety programs, and policy development for all divisions in Public Works. This division is responsible for finance and budget preparation and administration; accounts payable, receivables, payroll, and cost accounting; personnel administration and management, and as a customer contact for road related service requests.

**The Road and Bridge** division oversees design, construction, and maintenance of Stanislaus County's road system and bridges. In Fiscal Year 2020, the Engineering division was merged with the Road and Bridge division to increase efficiencies of operations, projects, and funding sources. This unit has three areas: Design, Construction, Development Services, and County Surveyor. The Design Engineering unit provides design for road and bridge construction and reconstruction projects. This unit produces plans and specifications for the Department's Capital Improvement Plan and the Regional Transportation Plan. Those design plans become projects that are overseen by the Construction Engineering unit while being constructed by the contracting industry. More information about the Design division and current projects can be found at: <http://www.stancounty.com/publicworks/division/design/>.

The office of the County Surveyor functions within the Engineering division. The primary function of the County Surveyor's office is to protect, maintain and perpetuate land survey monuments. The responsibility of this office also includes the quality control of land mapping throughout the County by the public and private sectors. In Fiscal Year 2024, Survey was given its own cost center for the Department to obtain a true cost of performing the Survey functions

The **Development Services** unit provides review of off-site development plans, writes conditions of approval, supports the Stanislaus County Planning Commission, and issues encroachment and transportation permits involving county roads. The Traffic division handles traffic signals, signs, and parking management by collecting and analyzing traffic collision, traffic volume and speed data, and conducting various traffic engineering studies. Development Services also oversees the County's state mandated Storm Water Pollution Prevention Program. For additional information, visit <http://www.stancounty.com/publicworks/division/development/>.

**Road Operations** maintain Stanislaus County's existing system of 1,509.28 road miles and 224 bridges by performing preventive maintenance, roadway resurfacing, maintenance of bridge and storm water systems, signing and striping of roadways, and vegetation control. In addition to the 24-hour emergency response to road hazards and weather-related emergencies, the Operations unit provides maintenance for County Service Areas (CSA), storm drain systems, and lighting districts. The Maintenance Projects unit commences construction

on design plans that have been funded and awarded. The Road and Bridge Division is also responsible for the Alley Crew to support the Illegal Dumping Program and Sign Shop. In Fiscal Year 2024, Underground Service Alert was moved from the Road Operations division to Development Services Right of Way Permitting.

The **Heavy Equipment Shop** is an Internal Service Fund operation that provides equipment and vehicles to other Public Works divisions, primarily the Road and Bridge division, and operates a

Compressed Natural Gas (CNG) and diesel fuel station available to other County departments and local governments. In addition, the Shop provides vehicle and equipment maintenance, as requested, to other County departments. In Fiscal Year 2021, the Heavy Equipment Shop added a new cost center, Morgan Shop Fueling Station, to allow the Heavy Equipment Shop to track operational costs more efficiently to set pricing for its internal and external customers. In Fiscal Year 2023, Public Works partnered with the Parks Department to bring on a small engine mechanic.

## Department Summary<sup>1</sup>

Public Works	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	(8,382,998)	\$13,000,329	\$8,637,900	\$8,635,200	\$8,635,200	\$0
Intergovernmental	\$57,027,442	\$63,009,752	\$94,182,245	\$96,208,705	\$109,108,705	\$12,900,000
Charges for Services and Interfund	\$8,263,923	\$9,608,961	\$9,221,656	\$9,462,810	\$9,546,275	\$83,465
Miscellaneous Revenues	\$19,345,711	\$16,065,064	\$25,901,945	\$28,056,890	\$29,656,890	\$1,600,000
<b>Total Revenue</b>	<b>\$76,254,078</b>	<b>\$101,684,106</b>	<b>\$137,943,746</b>	<b>\$142,363,605</b>	<b>\$156,947,070</b>	<b>\$14,583,465</b>
Use of Fund Balance/ Retained Earnings	\$18,248,851	(44,395,984)	\$5,596,897	\$10,847,390	\$12,989,600	\$2,142,210
<b>Total Funding Sources</b>	<b>\$94,502,929</b>	<b>\$57,288,122</b>	<b>\$143,540,643</b>	<b>\$153,210,995</b>	<b>\$169,936,670</b>	<b>\$16,725,675</b>
Salaries and Benefits	\$12,713,627	\$13,262,730	\$16,659,131	\$17,400,405	\$17,423,220	\$22,815
Services and Supplies	\$51,921,376	\$40,175,863	\$81,813,515	\$91,395,500	\$96,620,500	\$5,225,000
Other Charges	\$6,302,210	\$745,669	\$1,408,000	\$350,000	\$350,000	\$0
Depreciation and Amortization	\$940,669	\$0	\$1,300,000	\$1,100,000	\$1,100,000	\$0
Intercounty Expenditures	\$6,663,789	\$7,703,993	\$7,609,065	\$8,029,060	\$8,073,920	\$44,860
Capital Outlays	\$222,027	\$8,556,596	\$30,294,987	\$10,430,000	\$20,010,000	\$9,580,000
Transfers Out	\$16,326,152	\$27,772,993	\$20,042,945	\$25,093,030	\$26,946,030	\$1,853,000
Intrafund/Intradepartment	\$0	(25,421,337)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$95,089,851</b>	<b>\$72,796,508</b>	<b>\$159,127,643</b>	<b>\$153,797,995</b>	<b>\$170,523,670</b>	<b>\$16,725,675</b>
<b>General Fund Contribution</b>	<b>\$586,923</b>	<b>\$15,508,386</b>	<b>\$15,587,000</b>	<b>\$587,000</b>	<b>\$587,000</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>126</b>	<b>126</b>	<b>126</b>	<b>0</b>

<sup>1</sup> See the Additional Notes section of the Glossary of this report for more information.

## 2024 Proposed Budget

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The approved 2023 Proposed Budget totals \$153.8 million, funded by \$142.4 million in estimated revenue, the use of \$10.8 million in fund balance/retained earnings, and \$587,000 in Net County Cost. The following are highlights from the 2023 Proposed Budget.

**Administration** – A \$20,000 increase in appropriations and estimated revenue is recommended for costs associated with electrical design to hook up backup generators to the Public Works corporation yard to ensure continuity of operations during an emergency. In addition, a technical adjustment increasing appropriations and estimated revenue by \$586,915 is recommended to fully budget for positions which were added in Fiscal Year 2023.

**Morgan Shop** – An adjustment to the operating budget decreasing overall appropriations by \$31,810 is recommended, resulting in a savings to retained earnings. The largest decrease is a \$100,000 reduction to depreciation, offset by increases to salaries and other charges.

**Road and Bridge** – The Department has made various adjustments for known increases in Personal Service Contracts, termination cash outs, and extra help, which are offset by decreases in wages and group health costs. The net increase related to these adjustments is \$385,310 and is funded by an increase in estimated revenue of \$342,915 and \$42,395 in the use of fund balance. In addition, a \$91,685 increase is needed to cover additional administrative charges, and a \$52,700 increase is required to cover additional Service and Supplies costs.

**Fixed Assets | Vehicles** – Morgan Shop needs a \$10,000 adjustment to provide sufficient appropriations to purchase a one-person patcher, funded by retained earnings. In Road and Bridge, a \$75,000 adjustment is recommended to allow for the purchase and installation of Security Cameras, and a \$50,000 adjustment is recommended for temperature-control measures in the Sign Shop. In addition, an \$80,000 increase is recommended for upgrades to office cubicles and conference rooms. All three adjustments will be funded with available fund balance. Finally, a \$9 million increase in Fixed Assets, funded by estimated revenue, is recommended to fund the right-of-way phase of the North County Corridor Phase I.

## 2024 Adopted Budget

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The 2024 Adopted Budget includes appropriations of \$170.5 million, funded by \$156.9 million in estimated revenue, \$13 million use of department fund balance/retained earnings, and \$587,000 in Net County Cost. This is an increase of \$16.7 million in appropriations from the 2023 Proposed Budget.

### Adjustments to Proposed Budget

**North County Corridor** – The Department is currently in the Right-of-Way (ROW) phase of the North County Corridor high-capacity expressway project. This phase has been delayed due to the number of parcels that have required a Resolution of Necessity to acquire by eminent domain. Additional property needed for ROW has been identified increasing the overall cost of this phase. Due to the project delay and need to acquire additional property a \$9 million increase is needed in Fiscal Year 2024, funded by an increase in estimated revenue.

**One-Person Patcher** – Included in the Proposed Budget and the Senate Bill 1 Fiscal Year 2024 Project List approved by the Board on June 20, 2023 (Resolution No. 2023-0319) was the purchase of a one-person patcher and tank. Onsite improvements are needed for the one-person patcher requiring an increase in Fixed Assets of \$500,000. Expenses for the improvements will be incurred in Morgan Shop and will be funded through a \$500,000 transfer from Road and Bridge.

**Road and Bridge** – A \$25,000 increase in appropriations funded by department fund balance is recommended for a space study of the Road and Bridge division building. The study will help identify additional space that will be needed as the Department expands.

A \$200,000 increase in appropriations, funded by department fund balance, is recommended for tree trimming. The Department has identified several areas with trees that fall within the County’s responsibility. With this funding, the Department will contract for tree-trimming services.

**Technical Adjustments** – Technical adjustments to right-size Adopted Budget total \$6.5 million in appropriations of which an increase of \$67,675 adjusts salaries per the salary projector and planned utilization of contract staff, an increase of \$80,000 reallocates Fixed Assets, and an increase of \$6.4 million right-sizes project budgets. The technical adjustments are funded by a \$5.1 million increase in estimated revenue, and a \$1.4 million increase in use of department fund balance/retained earnings. Technical Adjustments are detailed as follows:

*Salary and Benefits Adjustments* – Adjustments include a \$44,860 increase to Administration funded by department revenue; a \$38,605 increase to Morgan Shop funded by department revenue; and a net \$15,790 decrease in Road and Bridge.

*Other Right Sizing Adjustments* – Adjustments include an \$80,000 increase to Morgan Shop Fixed Assets to reallocate appropriations for the purchase of a bottom dump trailer. This increase is funded by retained earnings. In addition, a \$6.4 million increase to Road and Bridge is recommended to right-size project budgets. This adjustment is funded by \$5 million in estimated revenue and \$1.4 million in fund balance.

**Recommendation:** It is recommended to increase appropriations by \$16.7 million, funded by an increase of \$14.6 million in estimated revenue and \$2.1 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, 2023	Budgeted for Use in Fiscal Year 2024
Administration	\$ 108,507	\$ -
Morgan Shop	4,536,350	989,700
Local Transit	-	-
Road and Bridge	59,081,486	11,999,900
<b>Public Works Total</b>	<b>\$ 63,726,342</b>	<b>\$ 12,989,600</b>

## 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 Bridge @ San Joaquín River
- 7<sup>th</sup> Street Bridge @ Tuolumne River
- Quincy Road over TID Lateral
- Crows Landing Bridge @ San Joaquin River
- Urban Pavement Preservation
- Airport Neighborhood Active Transportation Connectivity (ATC)
- Bret Harte Elementary ATC
- Robinson Road Elementary ATC
- Annual Chip Seal
- Crows Landing @ Keyes Road Signal
- Crows Landing @ 7<sup>th</sup> Street Signal
- Crows Landing @ Fulkerth Road Signal
- Crows Landing – River @ Marshall Rd Signals

### County's Public Facilities Fee for Transportation

- Faith Home Rd. and Garner Rd. Expressway
- North County Transportation Corridor Phase I
- Claribel Rd @ Langworth Rd. – Intersection Improvements
- Keyes Rd Ramp Signalization
- SR 132 Phase 3 Dakota to Gates

### Senate Bill 1 – RMRA Projects

- 2024 Countywide Centerline and Edge-line Striping
- Countywide Annual Chip Seal
- 2024 Bridge Maintenance
- 9<sup>th</sup> Street Pavement Rehabilitation
- 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 Bridge over San Joaquin
- Bradbury Road Pavement Rehabilitation
- Sisk Road Pavement Rehabilitation
- Garner Road Pavement Rehabilitation
- Tenaya Drive Pavement Rehabilitation
- North County Corridor – Safety Grade Separation
- Faith Home Road Pavement Rehabilitation
- J59 La Grange Road Pavement Rehabilitation
- Monte Vista Ave Pavement Rehabilitation
- Keyes Road Bridge over TID Main
- One-Man Patch Truck and Tank
- River Road Bridge Replacement

**Raw Materials** – In addition to the projects listed above, the Public Works Road and Bridge Operations unit is responsible for the maintenance of the County's 1,510 miles of roads under the direction of the Road Commissioner. Due to the nature of the maintenance required, it is necessary for Public Works to purchase large quantities of raw materials to perform these tasks. Common materials used include asphalt, chip rock, aggregate base, as well as sand.

These maintenance jobs are located all over the county and are occurring throughout the year. Jobs include annual maintenance projects and can be initiated from citizen reports. Jobs can also be identified by Public Works crews

while performing their duties. Public Works uses the closest quarry to each job site to purchase raw materials. There is no competitive advantage to bidding out such commodities because trucking costs to transport materials from farther away would negate any potential cost savings. It is more impactful to minimize the trucking costs.

Blanket Purchase Orders are used to purchase up to \$200,000 per quarry and the Department monitors expenditures to ensure stays within the Board-approved budgetary appropriations.

### **Fixed Assets (Capital Outlays) | Vehicles**

2024 Adopted Budget includes a \$9.6 million increase in Fixed Asset appropriations. Of this amount \$580,000 adjusts Fixed Assets for Morgan Shop. This includes \$500,000 for necessary improvements for the One-Person Patcher, which includes an emulsion tank and associated structure, and \$80,000 for one Bottom Dump. The remaining \$9 million adjustment is for the North County Corridor Right-of-Way purchases, which continues into Fiscal Year 2024. It is anticipated Right-of-Way purchases will be completed by the end of the fiscal year. Once certification is obtained the project will move to Construction phase. Public Works has allocated a total \$18 million for Right-of-Way purchases in the current fiscal year.

In addition, the Adopted Budget include appropriations for five trucks, one Bridge Panel Truck, one Power Broom, and one One-Person Patcher.

### **Staffing Allocation**

The 2024 Adopted Budget includes a Department staffing allocation of 126 positions, consistent with the 2023 Adopted Budget allocation.

## **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.

### **Local Transit** (Enterprise Fund)

Transit services were transferred to the new Stanislaus Regional Transit Authority (StanRTA) effective July 1, 2021. As a result, this budget unit was eliminated beginning in Fiscal Year 2022.

### **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 design, construction, and 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<sup>2</sup>

Public Works (PW) Administration LBU (1201 PW00001) Special Revenue	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$218	\$300	\$200	\$200	\$200	\$0
Intergovernmental	\$447,419	\$230,559	\$446,500	\$446,500	\$446,500	\$0
Charges for Services and Interfund	\$1,560,348	\$2,216,969	\$2,890,656	\$2,782,445	\$2,827,305	\$44,860
Miscellaneous Revenues	\$1,436	\$(433)	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,009,422</b>	<b>\$2,447,394</b>	<b>\$3,337,356</b>	<b>\$3,229,145</b>	<b>\$3,274,005</b>	<b>\$44,860</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$2,009,422</b>	<b>\$2,447,394</b>	<b>\$3,337,356</b>	<b>\$3,229,145</b>	<b>\$3,274,005</b>	<b>\$44,860</b>
Salaries and Benefits	\$1,039,062	\$1,608,230	\$2,187,616	\$2,117,425	\$2,162,285	\$44,860
Services and Supplies	\$574,488	\$373,754	\$15,674,595	\$595,590	\$595,590	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$399,172	\$496,260	\$475,145	\$516,130	\$516,130	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$2,012,722</b>	<b>\$2,478,244</b>	<b>\$18,337,356</b>	<b>\$3,229,145</b>	<b>\$3,274,005</b>	<b>\$44,860</b>
<b>General Fund Contribution</b>	<b>\$3,300</b>	<b>\$30,850</b>	<b>\$15,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>

PW Local Transit LBU (4001 PW00005) Enterprise Fund	FY22 Actuals	FY23 Actuals	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Adopted Budget	Change Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$(17,889,196)	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$(101,774)	\$0	\$0	\$0	\$0	\$0
Charges for Services and Interfund	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$(9,122,042)	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$(27,113,011)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Use of Fund Balance/Retained Earnings	\$26,888,767	\$(27,130,747)	\$0	\$0	\$0	\$0
<b>Total Funding Sources</b>	<b>\$(224,244)</b>	<b>\$(27,130,747)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Salaries and Benefits	\$(217,908)	\$0	\$0	\$0	\$0	\$0
Services and Supplies	\$(6,511)	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$174	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$(27,130,747)	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$(224,244)</b>	<b>\$(27,130,747)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General Fund Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>2</sup> See the Additional Notes section of the Glossary of this report for more information.

PW Morgan Shop LBU (5121 PW00003)	FY22	FY23	FY23	FY24	FY24	Change
Internal Service Fund	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$100,000	\$100,000	\$100,000	\$0
Charges for Services and Interfund	\$4,615,794	\$4,775,884	\$5,071,750	\$5,167,910	\$5,206,515	\$38,605
Miscellaneous Revenues	\$13,598	\$6,024	\$8,000	\$8,500	\$508,500	\$500,000
<b>Total Revenue</b>	<b>\$4,629,392</b>	<b>\$4,781,908</b>	<b>\$5,179,750</b>	<b>\$5,276,410</b>	<b>\$5,815,015</b>	<b>\$538,605</b>
Use of Fund Balance/Retained Earnings	\$(1,058,031)	\$(686,947)	\$1,491,367	\$909,700	\$989,700	\$80,000
<b>Total Funding Sources</b>	<b>\$3,571,361</b>	<b>\$4,094,961</b>	<b>\$6,671,117</b>	<b>\$6,186,110</b>	<b>\$6,804,715</b>	<b>\$618,605</b>
Salaries and Benefits	\$738,978	\$1,115,609	\$1,214,405	\$1,313,715	\$1,352,320	\$38,605
Services and Supplies	\$1,813,888	\$1,849,269	\$2,249,585	\$2,377,320	\$2,377,320	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization	\$940,669	\$0	\$1,300,000	\$1,100,000	\$1,100,000	\$0
Intercounty Expenditures	\$191,022	\$239,949	\$299,140	\$320,075	\$320,075	\$0
Capital Outlays	\$(101,196)	\$890,134	\$1,607,987	\$1,075,000	\$1,655,000	\$580,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$3,583,361</b>	<b>\$4,094,961</b>	<b>\$6,671,117</b>	<b>\$6,186,110</b>	<b>\$6,804,715</b>	<b>\$618,605</b>
<b>General Fund Contribution</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

PW Road And Bridge LBU (1101 PW00002)	FY22	FY23	FY23	FY24	FY24	Change
Special Revenue	Actuals	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Column E - Column D
	Column A	Column C	Column B	Column D	Column E	Column F
General Revenues	\$9,505,979	\$8,792,129	\$8,637,700	\$8,635,000	\$8,635,000	\$0
Intergovernmental	\$56,681,797	\$55,730,825	\$93,635,745	\$95,662,205	\$108,562,205	\$12,900,000
Charges for Services and Interfund	\$2,087,921	\$2,530,441	\$1,259,250	\$1,512,455	\$1,512,455	\$0
Miscellaneous Revenues	\$28,452,719	\$5,019,550	\$25,893,945	\$28,048,390	\$29,148,390	\$1,100,000
<b>Total Revenue</b>	<b>\$96,728,415</b>	<b>\$72,072,945</b>	<b>\$129,426,640</b>	<b>\$133,858,050</b>	<b>\$147,858,050</b>	<b>\$14,000,000</b>
Use of Fund Balance/Retained Earnings	\$0	\$0	\$4,105,530	\$9,937,690	\$11,999,900	\$2,062,210
<b>Total Funding Sources</b>	<b>\$96,728,415</b>	<b>\$72,072,945</b>	<b>\$133,532,170</b>	<b>\$143,795,740</b>	<b>\$159,857,950</b>	<b>\$16,062,210</b>
Salaries and Benefits	\$11,153,496	\$10,538,891	\$13,257,110	\$13,969,265	\$13,908,615	\$(60,650)
Services and Supplies	\$49,539,510	\$33,450,592	\$63,889,335	\$88,422,590	\$93,647,590	\$5,225,000
Other Charges	\$6,302,210	\$745,669	\$1,408,000	\$350,000	\$350,000	\$0
Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0
Intercounty Expenditures	\$6,073,422	\$6,983,335	\$6,834,780	\$7,192,855	\$7,237,715	\$44,860
Capital Outlays	\$323,223	\$7,666,462	\$28,687,000	\$9,355,000	\$18,355,000	\$9,000,000
Transfers Out	\$15,827,956	\$2,638,484	\$20,042,945	\$25,093,030	\$26,946,030	\$1,853,000
Intrafund/Intradepartment	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
<b>Gross Costs</b>	<b>\$89,219,817</b>	<b>\$62,023,434</b>	<b>\$134,119,170</b>	<b>\$144,382,740</b>	<b>\$160,444,950</b>	<b>\$16,062,210</b>
<b>General Fund Contribution</b>	<b>\$(7,508,598)</b>	<b>\$(10,049,511)</b>	<b>\$587,000</b>	<b>\$587,000</b>	<b>\$587,000</b>	<b>\$0</b>
<b>Total Allocated Positions</b>			<b>101</b>	<b>101</b>	<b>101</b>	<b>0</b>





## Stanislaus County Staffing Summary

### Allocation List – Three Year Comparison

Department	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Aging and Veterans Services - Area Agency on Aging	19	21	25
Aging and Veterans Services - Stanislaus Veterans Center	0	1	1
Aging and Veterans Services - Veterans' Services	6	7	8
Agricultural Commissioner	40	42	42
Animal Services	35	38	38
Assessor	61	61	61
Auditor Controller	41	43	43
Auditor Controller - Enterprise Resource Planning	2	3	0
Behavioral Health and Recovery Services	249	263	311
Behavioral Health and Recovery Services - Alcohol and Drug Program	36	47	51
Behavioral Health and Recovery Services - Managed Care	10	0	0
Behavioral Health and Recovery Services - Mental Health Services Act	105	118	132
Behavioral Health and Recovery Services - Public Guardian	22	24	24
Behavioral Health and Recovery Services - Stanislaus Recovery Center	32	40	40
Board of Supervisors	10	11	11
Chief Executive Office - Administration	37	40	40
Chief Executive Office - Human Relations	31	39	40
Child Support Services	154	147	148
Children and Families Commission	5	5	5
Clerk-Recorder - Elections Division	14	16	16
Clerk-Recorder - Recorder Division	34	34	34
Community Services Agency - Program Services and Support	1,156	1,172	1,176
Cooperative Extension	6	7	7
County Counsel	19	20	22
District Attorney - Automobile Insurance Fraud Prosecution	1	1	1
District Attorney - Criminal Division	133	135	139
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	85	86	77
Environmental Resources - Code Enforcement	0	0	10
Environmental Resources - Fink Road Landfill	22	22	24
Environmental Resources - Groundwater Program	1	1	1
General Services Agency - Administration	17	9	8
General Services Agency - Capital Facilities	0	9	10
General Services Agency - Central Services	14	13	14
General Services Agency - Facilities Maintenance	38	40	41
General Services Agency - Fleet Services	11	11	13
General Services Agency - Tenth Street Place	0	1	2
Health Services Agency - Administration	84	79	78
Health Services Agency - Clinics and Ancillary Services	178	181	186
Health Services Agency - Public Health	194	203	205

Department	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Information Technology Central	43	46	49
Information Technology Central - Telecommunications	2	0	0
Law Library	2	2	2
Library	72	72	74
Local Agency Formation Commission	3	3	3
Parks and Recreation	59	59	60
Planning and Community Development - Building Permits	17	17	19
Planning and Community Development - Planning	19	23	23
Probation - Administration	22	22	22
Probation - Community Corrections Partnership	33	33	33
Probation - Corrections Performance Incentive Fund	4	5	6
Probation - Field Services	111	114	114
Probation - Institutional Services	54	45	45
Probation - Juvenile Commitment Facility	29	24	24
Probation - Juvenile Justice Crime Prevention Act	15	15	15
Probation - Youthful Offender Block Grant	16	16	16
Public Defender	58	61	67
Public Defender - Indigent Defense	0	8	11
Public Works - Administration	8	15	15
Public Works - Morgan Shop	10	10	10
Public Works - Road and Bridge	103	101	101
Sheriff - Administration	88	96	96
Sheriff - Adult Detention Expansion	80	0	0
Sheriff - Cal ID Program	2	2	2
Sheriff - CAL-MMET	4	4	4
Sheriff - Contract Cities	72	75	75
Sheriff - County Fire Service Fund	9	11	11
Sheriff - Court Security	39	39	39
Sheriff - Detention	282	384	384
Sheriff - Emergency Medical Services	0	6	6
Sheriff - Jail Commissary/Inmate Welfare	6	6	6
Sheriff - Office of Emergency Serv/Fire Warden	10	8	8
Sheriff - Operations	193	214	221
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	93
<b>Total Staffing</b>	<b>4,587</b>	<b>4,746</b>	<b>4,866</b>

**STANISLAUS COUNTY  
DEPARTMENT POSITION ALLOCATION REPORT  
AS OF OCTOBER 7, 2023**

	STEP 1 MIN ---	STEP 2 ---	STEP 3 MID FLAT	STEP 4 ---	STEP 5 MAX ---
<b>AGING &amp; VETERANS SERVICES</b>					
<b>AREA AGENCY ON AGING</b>					
1 Dir Area Agency On Aging	57.30	---	71.63	---	85.96
2 Manager III	40.47	---	50.59	---	60.71
1 Manager II	35.80	---	44.75	---	53.70
1 Confidential Assistant IV	26.99	---	33.74	---	40.49
1 MH Clinician II	41.89	43.98	46.18	48.49	50.91
2 Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1 Social Worker IV	35.04	36.79	38.63	40.56	42.59
2 Accountant II	33.79	35.48	37.25	39.11	41.07
7 Social Worker III	31.37	32.94	34.59	36.32	38.14
2 Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
2 Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1 Accounting Tech	24.77	26.01	27.31	28.68	30.11
1 Community Health Work III	24.16	25.37	26.64	27.97	29.37
1 Community Health Work II	20.42	21.44	22.51	23.64	24.82
25 * BUDGET UNIT TOTAL *					
<b>STANISLAUS VETERANS CENTER</b>					
1 Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1 * BUDGET UNIT TOTAL *					
<b>VETERANS SERVICES</b>					
1 Manager II	35.80	---	44.75	---	53.70
1 Social Worker III	31.37	32.94	34.59	36.32	38.14
1 Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
4 Veterans Serv Rep	25.49	26.76	28.10	29.51	30.99
1 Admin Clerk III	21.63	22.71	23.85	25.04	26.29
8 * BUDGET UNIT TOTAL *					
34 ** DEPARTMENT TOTAL **					

**AGRICULTURAL COMMISSIONER**

	STEP 1 MIN ---	STEP 2 ---	STEP 3 MID FLAT	STEP 4 ---	STEP 5 MAX ---
<b>AGRICULTURAL COMMISSIONER</b>					
1 County Agri Comm & Sealer	57.30	---	71.63	---	85.96
1 Asst Ag Commissioner	45.76	---	57.20	---	68.64
4 Deputy Ag Com/Sealer	35.80	---	44.75	---	53.70
1 Confidential Assistant IV	26.99	---	33.74	---	40.49
1 Confidential Assistant III	22.47	---	28.09	---	33.71
1 Software Administrator II	44.22	46.43	48.75	51.19	53.75
1 Software Engineer II	44.22	46.43	48.75	51.19	53.75
1 Technology Specialist III	37.46	39.33	41.30	43.37	45.54
1 Ag/Weights & Meas Insp IV	35.77	37.56	39.44	41.41	43.48
23 Ag/Weights & Meas Insp III	31.84	33.43	35.10	36.86	38.70

**STANISLAUS COUNTY  
DEPARTMENT POSITION ALLOCATION REPORT  
AS OF OCTOBER 7, 2023**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

**AGRICULTURAL COMMISSIONER (Continued)**

**AGRICULTURAL COMMISSIONER (Continued)**

1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
2	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Agricultural Assistant II	21.57	22.65	23.78	24.97	26.22
1	Account Clerk II	19.96	20.96	22.01	23.11	24.27
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
<hr/>						
42	* BUDGET UNIT TOTAL *					
<hr/>						
42	** DEPARTMENT TOTAL **					

**ANIMAL SERVICES**

**ANIMAL SERVICES**

1	County Veterinarian	70.22	---	87.78	---	105.34
1	Dir of Animal Services	57.30	---	71.63	---	85.96
2	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Maintenance Engineer III	29.11	30.57	32.10	33.71	35.40
1	Supv Acct Admin Clerk II	28.53	29.96	31.46	33.03	34.68
4	Animal Svc Oper Supv	25.91	27.21	28.57	30.00	31.50
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
6	Animal Serv Offcr II	23.32	24.49	25.71	27.00	28.35
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
3	Animal Care Spec III	22.56	23.69	24.87	26.11	27.42
5	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
10	Animal Care Spec II	20.79	21.83	22.92	24.07	25.27
1	Account Clerk II	19.96	20.96	22.01	23.11	24.27
<hr/>						
38	* BUDGET UNIT TOTAL *					
<hr/>						
38	** DEPARTMENT TOTAL **					

**ASSESSOR**

**ASSESSOR**

1	Assessor	---	---	98.44	---	---
2	Manager IV	45.76	---	57.20	---	68.64
1	Manager I	31.93	---	39.91	---	47.89
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Software Administrator III	51.28	53.84	56.53	59.36	62.33
1	Software Administrator II	44.22	46.43	48.75	51.19	53.75
1	Supv Auditor Appraiser	42.08	44.18	46.39	48.71	51.15
4	Supv Appraiser	40.09	42.09	44.19	46.40	48.72
2	Sr Auditor-Appraiser	38.18	40.09	42.09	44.19	46.40

**STANISLAUS COUNTY  
DEPARTMENT POSITION ALLOCATION REPORT  
AS OF OCTOBER 7, 2023**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

**ASSESSOR (Continued)**

**ASSESSOR (Continued)**

2	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
7	Sr Appraiser	36.39	38.21	40.12	42.13	44.24
4	Auditor-Appraiser III	34.67	36.40	38.22	40.13	42.14
16	Appraiser III	33.07	34.72	36.46	38.28	40.19
1	Cadastral Supervisor	32.54	34.17	35.88	37.67	39.55
1	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
3	Supv Assessment Tech II	28.53	29.96	31.46	33.03	34.68
2	Appraiser Tech	22.69	23.82	25.01	26.26	27.57
9	Assessment Technician II	22.56	23.69	24.87	26.11	27.42
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
1	Admin Clerk I	18.52	19.45	20.42	21.44	22.51
<hr/>						
61	* BUDGET UNIT TOTAL *					
<hr/>						
61	** DEPARTMENT TOTAL **					

**AUDITOR CONTROLLER**

**AUDITOR CONTROLLER**

1	Auditor-Controller	---	---	98.44	---	---
1	Asst Auditor Controller	50.85	---	63.56	---	76.27
3	Manager IV	45.76	---	57.20	---	68.64
1	Manager III	40.47	---	50.59	---	60.71
4	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant V	32.15	---	40.19	---	48.23
3	Confidential Assistant IV	26.99	---	33.74	---	40.49
8	Confidential Assistant III	22.47	---	28.09	---	33.71
9	Accountant III	37.14	39.00	40.95	43.00	45.15
2	Accountant II	33.79	35.48	37.25	39.11	41.07
1	Accounting Supv	30.01	31.51	33.09	34.74	36.48
6	Accounting Tech	24.77	26.01	27.31	28.68	30.11
3	Account Clerk III	22.56	23.69	24.87	26.11	27.42
<hr/>						
43	* BUDGET UNIT TOTAL *					
<hr/>						
43	** DEPARTMENT TOTAL **					

**BEHAVIORAL HEALTH & RECOV SVS**

**ALCOHOL & DRUG PROGRAM**

1	Manager IV	45.76	---	57.20	---	68.64
3	Manager III	40.47	---	50.59	---	60.71
4	MH Coordinator	46.64	48.97	51.42	53.99	56.69
1	MH Clinician III	44.06	46.26	48.57	51.00	53.55
1	MH Clinician II	41.89	43.98	46.18	48.49	50.91

**STANISLAUS COUNTY  
DEPARTMENT POSITION ALLOCATION REPORT  
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**BEHAVIORAL HEALTH & RECOV SVS (Continued)**

**ALCOHOL & DRUG PROGRAM (Continued)**

1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Behavioral Health Coordinator	32.54	34.17	35.88	37.67	39.55
4	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
23	Behavioral Health Splst. II	29.14	30.60	32.13	33.74	35.43
3	Licensed Vocational Nurse III	28.55	29.98	31.48	33.05	34.70
3	Clinical Serv Tech II	21.84	22.93	24.08	25.28	26.54
4	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
2	Admin Clerk II	19.15	20.11	21.12	22.18	23.29

51 \* BUDGET UNIT TOTAL \*

**BEHAVIORAL HEALTH & RECOV SVS**

1	Behavioral Hlth Medical Dir	123.06	---	153.83	---	184.60
1	Behavioral Health Director	80.43	---	100.54	---	120.65
1	Assoc Director	57.30	---	71.63	---	85.96
1	Asst Director	50.85	---	63.56	---	76.27
1	IT Manager	45.76	---	57.20	---	68.64
5	Manager IV	45.76	---	57.20	---	68.64
15	Manager III	40.47	---	50.59	---	60.71
9	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant V	32.15	---	40.19	---	48.23
2	Confidential Assistant IV	26.99	---	33.74	---	40.49
8	Confidential Assistant III	22.47	---	28.09	---	33.71
1	Sr Psych Nurse Practitioner	70.49	74.01	77.71	81.60	85.68
1	Software Administrator III	51.28	53.84	56.53	59.36	62.33
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
10	MH Coordinator	46.64	48.97	51.42	53.99	56.69
9	Psychiatric Nurse II	45.29	47.55	49.93	52.43	55.05
2	Clinical Psychologist	44.84	47.08	49.43	51.90	54.50
6	Software Administrator II	44.22	46.43	48.75	51.19	53.75
3	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
6	MH Clinician III	44.06	46.26	48.57	51.00	53.55
72	MH Clinician II	41.89	43.98	46.18	48.49	50.91
8	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
5	Accountant III	37.14	39.00	40.95	43.00	45.15
2	Accountant II	33.79	35.48	37.25	39.11	41.07
1	Med Records Coordinator	32.54	34.17	35.88	37.67	39.55
4	Behavioral Health Coordinator	32.54	34.17	35.88	37.67	39.55
7	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
3	Sr. Behavioral Health Advocate	31.56	33.14	34.80	36.54	38.37
13	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
45	Behavioral Health Splst. II	29.14	30.60	32.13	33.74	35.43
6	Behavioral Health Advocate	29.14	30.60	32.13	33.74	35.43
3	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
7	Accounting Tech	24.77	26.01	27.31	28.68	30.11
2	Family Services Specialist II	23.81	25.00	26.25	27.56	28.94

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**BEHAVIORAL HEALTH & RECOV SVS (Continued)**

<b>BEHAVIORAL HEALTH &amp; RECOV SVS</b>	(Continued)					
3	Account Clerk III	22.56	23.69	24.87	26.11	27.42
12	Clinical Serv Tech II	21.84	22.93	24.08	25.28	26.54
24	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Dir Of Volunteer Serv	21.38	22.45	23.57	24.75	25.99
4	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
4	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
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311	* BUDGET UNIT TOTAL *					

**MENTAL HEALTH SERVICES ACT**

2	Manager IV	45.76	---	57.20	---	68.64
2	Manager III	40.47	---	50.59	---	60.71
1	Manager II	35.80	---	44.75	---	53.70
4	Psychiatrist	112.28	117.89	123.78	129.97	136.47
7	MH Coordinator	46.64	48.97	51.42	53.99	56.69
10	Psychiatric Nurse II	45.29	47.55	49.93	52.43	55.05
23	MH Clinician II	41.89	43.98	46.18	48.49	50.91
2	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
3	Behavioral Health Coordinator	32.54	34.17	35.88	37.67	39.55
4	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
49	Behavioral Health Splst. II	29.14	30.60	32.13	33.74	35.43
2	Behavioral Health Advocate	29.14	30.60	32.13	33.74	35.43
11	Clinical Serv Tech II	21.84	22.93	24.08	25.28	26.54
11	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
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132	* BUDGET UNIT TOTAL *					

**PUBLIC GUARDIAN**

1	Manager IV	45.76	---	57.20	---	68.64
1	Manager II	35.80	---	44.75	---	53.70
1	Conservator Investigator Supv	34.80	36.54	38.37	40.29	42.30
1	Behavioral Health Coordinator	32.54	34.17	35.88	37.67	39.55
3	Conservator Investigator	31.56	33.14	34.80	36.54	38.37
1	Deputy Public Guardian III	30.59	32.12	33.73	35.42	37.19
7	Deputy Public Guardian II	28.37	29.79	31.28	32.84	34.48
4	Accounting Tech	24.77	26.01	27.31	28.68	30.11
1	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
2	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
<hr/>						
24	* BUDGET UNIT TOTAL *					

**STANISLAUS RECOVERY CENTER**

1	Manager II	35.80	---	44.75	---	53.70
3	MH Clinician II	41.89	43.98	46.18	48.49	50.91



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**BEHAVIORAL HEALTH & RECOV SVS (Continued)**

**STANISLAUS RECOVERY CENTER (Continued)**

3	Behavioral Health Coordinator	32.54	34.17	35.88	37.67	39.55
11	Behavioral Health Splst. II	29.14	30.60	32.13	33.74	35.43
18	Clinical Serv Tech II	21.84	22.93	24.08	25.28	26.54
2	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
1	Asst Cook II	18.35	19.27	20.23	21.24	22.30
<hr/>						
40	* BUDGET UNIT TOTAL *					
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558	** DEPARTMENT TOTAL **					

**BOARD OF SUPERVISORS**

**BOARD OF SUPERVISORS**

1	Chairman Bd of Supervisor	---	---	55.87	---	---
4	Supervisor	---	---	49.88	---	---
1	Manager III	40.47	---	50.59	---	60.71
5	Confidential Assistant IV	26.99	---	33.74	---	40.49
<hr/>						
11	* BUDGET UNIT TOTAL *					
<hr/>						
11	** DEPARTMENT TOTAL **					

**CHIEF EXECUTIVE OFFICE**

**HUMAN RELATIONS**

1	Human Relations Director	72.20	---	90.25	---	108.30
1	Deputy Exec Officer	57.30	---	71.63	---	85.96
5	Manager IV	45.76	---	57.20	---	68.64
14	Manager III	40.47	---	50.59	---	60.71
7	Confidential Assistant IV	26.99	---	33.74	---	40.49
12	Confidential Assistant III	22.47	---	28.09	---	33.71
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40	* BUDGET UNIT TOTAL *					

**OPERATIONS AND SERVICES**

1	Chief Exec Officer	---	---	159.50	---	---
1	Asst Exec Offcr/Chief Op Off	84.43	---	105.54	---	126.65
2	Asst Executive Officer	80.43	---	100.54	---	120.65
3	Deputy Exec Officer	57.30	---	71.63	---	85.96
1	Clerk of the Board	50.85	---	63.56	---	76.27
9	Manager IV	45.76	---	57.20	---	68.64
9	Manager III	40.47	---	50.59	---	60.71
1	Confidential Assistant V	32.15	---	40.19	---	48.23
9	Confidential Assistant IV	26.99	---	33.74	---	40.49

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**CHIEF EXECUTIVE OFFICE (Continued)**

**OPERATIONS AND SERVICES (Continued)**

4	Confidential Assistant III	22.47	---	28.09	---	33.71
40	* BUDGET UNIT TOTAL *					
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80	** DEPARTMENT TOTAL **					

**CHILD SUPPORT SERVICES**

**CHILD SUPPORT SERVICES**

1	Dir of Child Support Services	65.62	---	82.02	---	98.42
1	Chief Attorney	62.54	---	78.18	---	93.82
1	Asst Director	50.85	---	63.56	---	76.27
3	Manager III	40.47	---	50.59	---	60.71
6	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Confidential Assistant III	22.47	---	28.09	---	33.71
1	Confidential Assistant II	19.94	---	24.92	---	29.90
5	Attorney V	69.72	73.21	76.87	80.71	84.75
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
2	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
1	Accountant II	33.79	35.48	37.25	39.11	41.07
2	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
3	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
11	Child Support Supervisor	30.37	31.89	33.48	35.15	36.91
1	Accounting Supv	30.01	31.51	33.09	34.74	36.48
2	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
73	Child Support Specialist II	25.73	27.02	28.37	29.79	31.28
6	Accounting Tech	24.77	26.01	27.31	28.68	30.11
6	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
9	Account Clerk III	22.56	23.69	24.87	26.11	27.42
6	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
5	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
148	* BUDGET UNIT TOTAL *					
<hr/>						
148	** DEPARTMENT TOTAL **					

**CHILDREN & FAMILIES COMM**

**CHILDREN & FAMILIES COMM**

1	Executive Director - CFC	57.30	---	71.63	---	85.96
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Accountant III	37.14	39.00	40.95	43.00	45.15
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42

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**CHILDREN & FAMILIES COMM (Continued)**

**CHILDREN & FAMILIES COMM (Continued)**

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5	* BUDGET UNIT TOTAL *
<hr/>	
5	** DEPARTMENT TOTAL **

**CLERK/RECORDER**

**ELECTIONS DIVISION**

1	Manager III	40.47	---	50.59	---	60.71
2	Manager II	35.80	---	44.75	---	53.70
1	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
1	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
2	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
2	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
6	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
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16	* BUDGET UNIT TOTAL *					

**RECORDER DIVISION**

1	County Clerk-Recorder	---	---	98.44	---	---
2	Manager III	40.47	---	50.59	---	60.71
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Confidential Assistant II	19.94	---	24.92	---	29.90
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
1	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
1	Accountant II	33.79	35.48	37.25	39.11	41.07
2	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
4	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
19	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
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34	* BUDGET UNIT TOTAL *					
<hr/>						
50	** DEPARTMENT TOTAL **					

**COMMUNITY SERVICES AGENCY**

**SERVICE & SUPPORT**

1	Dir of Community Servs Agency	80.43	---	100.54	---	120.65
4	Asst Director	50.85	---	63.56	---	76.27
1	Sr. IT Manager	48.24	---	60.30	---	72.36
12	Manager IV	45.76	---	57.20	---	68.64
26	Manager III	40.47	---	50.59	---	60.71
8	Manager II	35.80	---	44.75	---	53.70

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**COMMUNITY SERVICES AGENCY (Continued)**

**SERVICE & SUPPORT (Continued)**

1	Confidential Assistant V	32.15	---	40.19	---	48.23
2	Confidential Assistant IV	26.99	---	33.74	---	40.49
11	Confidential Assistant III	22.47	---	28.09	---	33.71
3	Confidential Assistant II	19.94	---	24.92	---	29.90
1	Software Administrator III	51.28	53.84	56.53	59.36	62.33
1	Software Engineer III	51.28	53.84	56.53	59.36	62.33
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
2	Software Administrator II	44.22	46.43	48.75	51.19	53.75
6	Software Engineer II	44.22	46.43	48.75	51.19	53.75
7	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
1	Sr Application Specialist	43.34	45.51	47.79	50.18	52.69
3	Special Investigator III	41.24	43.30	45.47	47.74	50.13
36	Social Worker Supv II	40.58	42.61	44.74	46.98	49.33
7	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
10	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
10	Special Investigator II	37.39	39.26	41.22	43.28	45.44
10	Accountant III	37.14	39.00	40.95	43.00	45.15
148	Social Worker V	36.80	38.64	40.57	42.60	44.73
62	Family Services Supervisor	33.98	35.68	37.46	39.33	41.30
6	Accountant II	33.79	35.48	37.25	39.11	41.07
4	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
34	Social Worker III	31.37	32.94	34.59	36.32	38.14
11	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
4	Accounting Supv	30.01	31.51	33.09	34.74	36.48
1	Buyer	29.08	30.53	32.06	33.66	35.34
27	Family Services Specialist IV	28.92	30.37	31.89	33.48	35.15
1	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
10	Supv Acct Admin Clerk II	28.53	29.96	31.46	33.03	34.68
23	Social Worker II	27.27	28.63	30.06	31.56	33.14
1	Accountant I	26.42	27.74	29.13	30.59	32.12
13	Fraud Tech	26.29	27.60	28.98	30.43	31.95
112	Family Services Specialist III	26.29	27.60	28.98	30.43	31.95
1	Collector	25.21	26.47	27.79	29.18	30.64
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
10	Accounting Tech	24.77	26.01	27.31	28.68	30.11
341	Family Services Specialist II	23.81	25.00	26.25	27.56	28.94
4	Storekeeper II	23.69	24.87	26.11	27.42	28.79
7	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
22	Account Clerk III	22.56	23.69	24.87	26.11	27.42
19	Social Services Assistant	21.90	23.00	24.15	25.36	26.63
29	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
5	Account Clerk II	19.96	20.96	22.01	23.11	24.27
2	Interviewer II	19.93	20.93	21.98	23.08	24.23
107	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
7	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68

1,176 \* BUDGET UNIT TOTAL \*

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**COMMUNITY SERVICES AGENCY (Continued)**

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1,176	<b>** DEPARTMENT TOTAL **</b>
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**COOPERATIVE EXTENSION**

**COOPERATIVE EXTENSION**

1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Master Gardener	31.36	32.93	34.58	36.31	38.13
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
2	Admin Secretary	24.24	25.45	26.72	28.06	29.46
1	Agricultural Assistant II	21.57	22.65	23.78	24.97	26.22
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
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7	* BUDGET UNIT TOTAL *					

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7	<b>** DEPARTMENT TOTAL **</b>
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**COUNTY COUNSEL**

**COUNTY COUNSEL**

1	County Counsel	98.34	---	122.93	---	147.52
1	Asst County Counsel	75.22	---	94.02	---	112.82
3	Chief Dep County Counsel	65.67	---	82.09	---	98.51
9	Deputy County Counsel V	61.38	---	76.72	---	92.06
1	Manager III	40.47	---	50.59	---	60.71
2	Confidential Paralegal III	27.12	---	33.90	---	40.68
2	Confidential Assistant IV	26.99	---	33.74	---	40.49
3	Confidential Assistant III	22.47	---	28.09	---	33.71
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22	* BUDGET UNIT TOTAL *					

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22	<b>** DEPARTMENT TOTAL **</b>
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**DISTRICT ATTORNEY**

**AUTO INSURANCE FRAUD**

1	Criminal Investigator II	42.65	44.78	47.02	49.37	51.84
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1	* BUDGET UNIT TOTAL *					

**CRIMINAL DIVISION**

1	District Attorney	---	---	120.62	---	---
1	Asst District Attorney	71.62	---	89.53	---	107.44
5	Chief Dep District Attny	62.54	---	78.18	---	93.82
5	Asst Chief Dep District Attny	59.43	---	74.28	---	89.14

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**DISTRICT ATTORNEY (Continued)**

**CRIMINAL DIVISION (Continued)**

1	Chief Criminal Investigator	50.85	---	63.56	---	76.27
1	IT Manager	45.76	---	57.20	---	68.64
1	Manager III	40.47	---	50.59	---	60.71
2	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
2	Confidential Assistant III	22.47	---	28.09	---	33.71
47	Attorney V	69.72	73.21	76.87	80.71	84.75
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
3	Lieutenant-District Attorney	44.65	---	55.81	---	66.97
2	Software Engineer II	44.22	46.43	48.75	51.19	53.75
1	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
16	Criminal Investigator II	42.65	44.78	47.02	49.37	51.84
3	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
8	Paralegal III	30.59	32.12	33.73	35.42	37.19
4	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
2	Victim Advocate II	24.30	25.52	26.80	28.14	29.55
18	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
13	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
<hr/>						
139	* BUDGET UNIT TOTAL *					

**ELDER ABUSE ADVOC & OUTREACH**

1	Victim Advocate II	24.30	25.52	26.80	28.14	29.55
<hr/>						
1	* BUDGET UNIT TOTAL *					

**REAL ESTATE FRAUD PROSECUTION**

1	Attorney V	69.72	73.21	76.87	80.71	84.75
1	Criminal Investigator II	42.65	44.78	47.02	49.37	51.84
<hr/>						
2	* BUDGET UNIT TOTAL *					

**UNSERVED/UNDERSERVED VICTIM AD**

2	Victim Advocate II	24.30	25.52	26.80	28.14	29.55
<hr/>						
2	* BUDGET UNIT TOTAL *					

**VICTIM SERVICES PROGRAM**

1	Manager II	35.80	---	44.75	---	53.70
2	Victim Services Supervisor	33.79	35.48	37.25	39.11	41.07
8	Victim Advocate II	24.30	25.52	26.80	28.14	29.55
1	Legal Clerk II	19.82	20.81	21.85	22.94	24.09
<hr/>						
12	* BUDGET UNIT TOTAL *					

**VIOLENCE AGAINST WOMEN**

**STANISLAUS COUNTY  
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**DISTRICT ATTORNEY (Continued)**

**VIOLENCE AGAINST WOMEN (Continued)**

1	Attorney V	69.72	73.21	76.87	80.71	84.75
1	Victim Advocate II	24.30	25.52	26.80	28.14	29.55
<hr/>						
2	* BUDGET UNIT TOTAL *					

159      **\*\* DEPARTMENT TOTAL \*\***

**ENVIRONMENTAL RESOURCES**

**CODE ENFORCEMENT**

1	Manager IV	45.76	---	57.20	---	68.64
8	Zoning Enf Offcr	32.18	33.79	35.48	37.25	39.11
1	Admin Secretary	24.24	25.45	26.72	28.06	29.46
<hr/>						
10	* BUDGET UNIT TOTAL *					

**ENVIRONMENTAL RESOURCES**

1	Dir Of Envir Resources	72.20	---	90.25	---	108.30
2	Asst Director	50.85	---	63.56	---	76.27
1	Supv Milk & Dairy Insp	45.76	---	57.20	---	68.64
3	Manager IV	45.76	---	57.20	---	68.64
1	Manager III	40.47	---	50.59	---	60.71
1	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
3	Confidential Assistant III	22.47	---	28.09	---	33.71
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
1	Software Administrator II	44.22	46.43	48.75	51.19	53.75
2	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Sr Resource Management Spec	37.64	39.52	41.50	43.58	45.76
6	Sr Env Health Spec	37.64	39.52	41.50	43.58	45.76
4	Sr Hazard Material Spec	37.64	39.52	41.50	43.58	45.76
1	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
12	Env Health Spec III	34.11	35.82	37.61	39.49	41.46
8	Hazard Material Spec III	34.11	35.82	37.61	39.49	41.46
1	Milk & Dairy Inspector II	34.11	35.82	37.61	39.49	41.46
2	Resource Mgt Spec III	34.11	35.82	37.61	39.49	41.46
2	Accountant II	33.79	35.48	37.25	39.11	41.07
3	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
1	Supv Acct Admin Clerk I	25.93	27.23	28.59	30.02	31.52
2	Accounting Tech	24.77	26.01	27.31	28.68	30.11
3	Admin Secretary	24.24	25.45	26.72	28.06	29.46
3	Account Clerk III	22.56	23.69	24.87	26.11	27.42
5	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
4	Env Tech	20.80	21.84	22.93	24.08	25.28
2	Env Resources Aide	16.71	17.55	18.43	19.35	20.32
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77	* BUDGET UNIT TOTAL *					

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**ENVIRONMENTAL RESOURCES(Continued)**

**FINK ROAD LANDFILL**

1	Manager III	40.47	---	50.59	---	60.71
1	Manager I	31.93	---	39.91	---	47.89
2	Landfill Lead Worker	29.28	30.74	32.28	33.89	35.58
5	Landfill Equip Oper III	25.96	27.26	28.62	30.05	31.55
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
8	Landfill Equip Oper II	23.59	24.77	26.01	27.31	28.68
2	Account Clerk III	22.56	23.69	24.87	26.11	27.42
4	Env Resources Aide	16.71	17.55	18.43	19.35	20.32
<hr/>						
24	* BUDGET UNIT TOTAL *					

**GROUNDWATER PROGRAM**

1	Manager IV	45.76	---	57.20	---	68.64
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1	* BUDGET UNIT TOTAL *					

112      **\*\* DEPARTMENT TOTAL \*\***

**GENERAL SERVICES AGENCY**

**ADMINISTRATION**

1	General Serv Agency Director	57.30	---	71.63	---	85.96
1	Manager IV	45.76	---	57.20	---	68.64
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Confidential Assistant III	22.47	---	28.09	---	33.71
1	Accountant III	37.14	39.00	40.95	43.00	45.15
1	Accountant II	33.79	35.48	37.25	39.11	41.07
2	Accounting Tech	24.77	26.01	27.31	28.68	30.11
<hr/>						
8	* BUDGET UNIT TOTAL *					

**CAPITAL FACILITIES**

1	Asst Director	50.85	---	63.56	---	76.27
3	Manager IV	45.76	---	57.20	---	68.64
2	Manager II	35.80	---	44.75	---	53.70
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Building Serv Supv	34.24	35.95	37.75	39.64	41.62
2	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
<hr/>						
10	* BUDGET UNIT TOTAL *					

**CENTRAL SERVICES DIVISION**

2	Manager III	40.47	---	50.59	---	60.71
2	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
4	Sr Buyer	31.28	32.84	34.48	36.20	38.01
2	Storekeeper II	23.69	24.87	26.11	27.42	28.79



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**GENERAL SERVICES AGENCY (Continued)**

**CENTRAL SERVICES DIVISION (Continued)**

1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
3	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
<hr/>						
14	* BUDGET UNIT TOTAL *					

**FACILITIES MAINTENANCE**

1	Manager III	40.47	---	50.59	---	60.71
2	Building Serv Supv	34.24	35.95	37.75	39.64	41.62
5	Maintenance Engineer III	29.11	30.57	32.10	33.71	35.40
21	Maintenance Engineer II	26.37	27.69	29.07	30.52	32.05
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
1	Sr Custodian	18.91	19.86	20.85	21.89	22.98
10	Housekeeper/Custodian	18.11	19.02	19.97	20.97	22.02
<hr/>						
41	* BUDGET UNIT TOTAL *					

**FLEET SERVICES DIVISION**

1	Manager III	40.47	---	50.59	---	60.71
1	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
1	Lead Equip Mechanic	29.98	31.48	33.05	34.70	36.44
7	Equipment Mechanic	27.25	28.61	30.04	31.54	33.12
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
1	Equipment Serv Tech	22.43	23.55	24.73	25.97	27.27
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
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13	* BUDGET UNIT TOTAL *					

**TENTH STREET PLACE**

1	Manager III	40.47	---	50.59	---	60.71
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
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2	* BUDGET UNIT TOTAL *					

**88 \*\* DEPARTMENT TOTAL \*\***

**HEALTH SERVICES AGENCY**

**ADMINISTRATION**

1	Managing Dir Of Hlth Serv Ag	80.43	---	100.54	---	120.65
1	Assoc Director	57.30	---	71.63	---	85.96
1	IT Manager	45.76	---	57.20	---	68.64
2	Manager IV	45.76	---	57.20	---	68.64
4	Manager III	40.47	---	50.59	---	60.71
2	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant V	32.15	---	40.19	---	48.23
1	Confidential Assistant IV	26.99	---	33.74	---	40.49

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**HEALTH SERVICES AGENCY (Continued)**

**ADMINISTRATION (Continued)**

9 Confidential Assistant III	22.47	---	28.09	---	33.71
1 Software Administrator III	51.28	53.84	56.53	59.36	62.33
1 Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
1 Software Administrator II	44.22	46.43	48.75	51.19	53.75
2 Software Engineer II	44.22	46.43	48.75	51.19	53.75
4 Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
1 IT Business Analyst	40.64	42.67	44.80	47.04	49.39
1 Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
2 Technology Specialist III	37.46	39.33	41.30	43.37	45.54
5 Accountant III	37.14	39.00	40.95	43.00	45.15
3 Accountant II	33.79	35.48	37.25	39.11	41.07
4 Technology Specialist II	31.79	33.38	35.05	36.80	38.64
1 Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
1 Accounting Supv	30.01	31.51	33.09	34.74	36.48
1 Accountant I	26.42	27.74	29.13	30.59	32.12
1 HSA Facilities Supervisor	24.42	25.64	26.92	28.27	29.68
4 Medical Biller II	23.81	25.00	26.25	27.56	28.94
2 Storekeeper II	23.69	24.87	26.11	27.42	28.79
6 Account Clerk III	22.56	23.69	24.87	26.11	27.42
1 Admin Clerk III	21.63	22.71	23.85	25.04	26.29
2 Account Clerk II	19.96	20.96	22.01	23.11	24.27
2 Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
10 Housekeeper/Custodian	18.11	19.02	19.97	20.97	22.02
78 * BUDGET UNIT TOTAL *					

**CLINICS & ANCILLARY SERVICES**

1 Medical Director	98.34	---	122.93	---	147.52
1 Assoc Director	57.30	---	71.63	---	85.96
1 Asst Director	50.85	---	63.56	---	76.27
4 Sr Nurse Mgr	49.33	---	61.66	---	73.99
1 Chief Phys/Occupational Therap	45.76	---	57.20	---	68.64
1 Nurse Mgr	44.74	---	55.92	---	67.10
2 Manager III	40.47	---	50.59	---	60.71
1 Manager II	35.80	---	44.75	---	53.70
6 Sr Nurse Practitioner	63.31	66.48	69.80	73.29	76.95
1 Sr Physician Asst	55.30	58.07	60.97	64.02	67.22
11 Staff Nurse III	47.59	49.97	52.47	55.09	57.84
1 Phys/Occupational Therapist II	47.30	49.67	52.15	54.76	57.50
9 Staff Nurse II	44.73	46.97	49.32	51.79	54.38
4 MH Clinician II	41.89	43.98	46.18	48.49	50.91
2 Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1 Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
3 Supv Acct Admin Clerk II	28.53	29.96	31.46	33.03	34.68
1 Supv Acct Admin Clerk I	25.93	27.23	28.59	30.02	31.52
5 Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1 Physical Therapy Asst/Cert OT	24.30	25.52	26.80	28.14	29.55

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**HEALTH SERVICES AGENCY (Continued)**

**CLINICS & ANCILLARY SERVICES**

(Continued)

7	Community Health Work III	24.16	25.37	26.64	27.97	29.37
3	Med Records Clerk	21.90	23.00	24.15	25.36	26.63
7	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
49	Medical Assistant	21.10	22.16	23.27	24.43	25.65
2	Community Health Work II	20.42	21.44	22.51	23.64	24.82
59	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
2	Therapist Aid	17.02	17.87	18.76	19.70	20.69
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186	* BUDGET UNIT TOTAL *					

**PUBLIC HEALTH**

1	Public Health Officer	98.34	---	122.93	---	147.52
1	Asst Public Health Officer	80.43	---	100.54	---	120.65
1	Assoc Director	57.30	---	71.63	---	85.96
1	Asst Director	50.85	---	63.56	---	76.27
1	Sr Nurse Mgr	49.33	---	61.66	---	73.99
1	Chief Phys/Occupational Therap	45.76	---	57.20	---	68.64
1	Manager IV	45.76	---	57.20	---	68.64
2	Nurse Mgr	44.74	---	55.92	---	67.10
5	Manager III	40.47	---	50.59	---	60.71
3	Manager II	35.80	---	44.75	---	53.70
2	Confidential Assistant III	22.47	---	28.09	---	33.71
2	Phys/Occupational TherapistIII	50.78	53.32	55.99	58.79	61.73
8	Public Health Nurse III	50.52	53.05	55.70	58.49	61.41
34	Public Health Nurse II	48.12	50.53	53.06	55.71	58.50
3	Staff Nurse III	47.59	49.97	52.47	55.09	57.84
8	Phys/Occupational Therapist II	47.30	49.67	52.15	54.76	57.50
1	Staff Nurse II	44.73	46.97	49.32	51.79	54.38
1	Software Engineer II	44.22	46.43	48.75	51.19	53.75
3	Epidemiologist II	42.15	44.26	46.47	48.79	51.23
1	MH Clinician II	41.89	43.98	46.18	48.49	50.91
11	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
4	Social Worker V	36.80	38.64	40.57	42.60	44.73
1	Sr Med Investigator	34.67	36.40	38.22	40.13	42.14
7	Pub Hlth Nutritionist II	34.35	36.07	37.87	39.76	41.75
9	Health Educator	34.15	35.86	37.65	39.53	41.51
6	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
8	Med Investigator	31.02	32.57	34.20	35.91	37.71
1	Supv Acct Admin Clerk II	28.53	29.96	31.46	33.03	34.68
1	Supv Acct Admin Clerk I	25.93	27.23	28.59	30.02	31.52
9	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
9	Community Health Work III	24.16	25.37	26.64	27.97	29.37
1	Med Records Clerk	21.90	23.00	24.15	25.36	26.63
16	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
26	Community Health Work II	20.42	21.44	22.51	23.64	24.82
13	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
3	Therapist Aid	17.02	17.87	18.76	19.70	20.69

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**HEALTH SERVICES AGENCY (Continued)**

**PUBLIC HEALTH (Continued)**

205	* BUDGET UNIT TOTAL *
469	** DEPARTMENT TOTAL **

**INFORMATION TECHNOLOGY CENTRAL**

**INFORMATION TECHNOLOGY CENTRAL**

1	CIO/Director of ITC	65.62	---	82.02	---	98.42
1	Assoc Director of ITC	57.30	---	71.63	---	85.96
1	Cyber Security Officer	50.85	---	63.56	---	76.27
2	Sr. IT Manager	48.24	---	60.30	---	72.36
4	IT Manager	45.76	---	57.20	---	68.64
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
4	Software Administrator III	51.28	53.84	56.53	59.36	62.33
1	Software Engineer III	51.28	53.84	56.53	59.36	62.33
3	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
5	Software Administrator II	44.22	46.43	48.75	51.19	53.75
2	Software Engineer II	44.22	46.43	48.75	51.19	53.75
6	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
4	IT Business Analyst	40.64	42.67	44.80	47.04	49.39
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
11	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
2	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
49	* BUDGET UNIT TOTAL *					
49	** DEPARTMENT TOTAL **					

**LAW LIBRARY**

**LAW LIBRARY**

1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Library Asst II	20.84	21.88	22.97	24.12	25.33
2	* BUDGET UNIT TOTAL *					
2	** DEPARTMENT TOTAL **					

**LIBRARY**

**LIBRARY**

1	County Librarian	57.30	---	71.63	---	85.96
5	Manager II	35.80	---	44.75	---	53.70

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**LIBRARY (Continued)**

**LIBRARY (Continued)**

1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Confidential Assistant III	22.47	---	28.09	---	33.71
4	Librarian III	35.27	37.03	38.88	40.82	42.86
1	Clerical Division Supv	34.48	36.20	38.01	39.91	41.91
1	Accountant II	33.79	35.48	37.25	39.11	41.07
15	Librarian II	31.10	32.66	34.29	36.00	37.80
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
42	Library Asst II	20.84	21.88	22.97	24.12	25.33
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74	* BUDGET UNIT TOTAL *					
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74	** DEPARTMENT TOTAL **					

**LOCAL AGENCY FORMATION COMM**

**LOCAL AGENCY FORMATION COMM**

1	Executive Officer- LAFCO	50.85	---	63.56	---	76.27
1	Manager III	40.47	---	50.59	---	60.71
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
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3	* BUDGET UNIT TOTAL *					
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3	** DEPARTMENT TOTAL **					

**PARKS & RECREATION**

**PARKS & RECREATION**

1	Director Of Parks and Rec.	57.30	---	71.63	---	85.96
1	Manager IV	45.76	---	57.20	---	68.64
2	Manager III	40.47	---	50.59	---	60.71
1	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
2	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Accountant II	33.79	35.48	37.25	39.11	41.07
3	Park Supv	28.59	30.02	31.52	33.10	34.76
11	Park Mntc Worker III	25.38	26.65	27.98	29.38	30.85
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
17	Park Mntc Worker II	23.59	24.77	26.01	27.31	28.68
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
2	Account Clerk II	19.96	20.96	22.01	23.11	24.27
15	Park Aide	16.71	17.55	18.43	19.35	20.32
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60	* BUDGET UNIT TOTAL *					

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DEPARTMENT POSITION ALLOCATION REPORT  
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STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
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**PARKS & RECREATION (Continued)**

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60            **\*\* DEPARTMENT TOTAL \*\***

**PLANNING & COMMUNITY DEV**

**BUILDING PERMITS**

1	Manager IV	45.76	---	57.20	---	68.64
1	Supv Building Inspector	40.47	---	50.59	---	60.71
2	Building Inspector III	40.59	42.62	44.75	46.99	49.34
3	Plan Check Engineer	40.59	42.62	44.75	46.99	49.34
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
6	Building Inspector II	36.93	38.78	40.72	42.76	44.90
1	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
2	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
<hr/>						
19	* BUDGET UNIT TOTAL *					

**PLANNING**

1	Dir Of Plan & Comm Devel	72.20	---	90.25	---	108.30
3	Manager IV	45.76	---	57.20	---	68.64
3	Manager III	40.47	---	50.59	---	60.71
2	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
6	Assoc Planner	37.27	39.13	41.09	43.14	45.30
1	Accountant III	37.14	39.00	40.95	43.00	45.15
1	Accountant II	33.79	35.48	37.25	39.11	41.07
3	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
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23	* BUDGET UNIT TOTAL *					

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42            **\*\* DEPARTMENT TOTAL \*\***

**PROBATION**

**ADMINISTRATION**

1	Chief Probation Offcr	72.20	---	90.25	---	108.30
1	Asst Chief Probation Officer	63.02	---	78.78	---	94.54
1	IT Manager	45.76	---	57.20	---	68.64
2	Manager III	40.47	---	50.59	---	60.71
1	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
4	Confidential Assistant III	22.47	---	28.09	---	33.71

**STANISLAUS COUNTY  
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**PROBATION (Continued)**

**ADMINISTRATION (Continued)**

1	Software Engineer II	44.22	46.43	48.75	51.19	53.75
2	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
1	Supv Prob Offcr	40.61	42.64	44.77	47.01	49.36
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
2	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
1	Accountant III	37.14	39.00	40.95	43.00	45.15
1	Accountant I	26.42	27.74	29.13	30.59	32.12
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
1	Account Clerk II	19.96	20.96	22.01	23.11	24.27
<hr/>						
22	* BUDGET UNIT TOTAL *					

**COMMUNITY CORRECTIONS PARTNER**

1	Manager IV - Safety	45.76	---	57.20	---	68.64
3	Supv Prob Offcr	40.61	42.64	44.77	47.01	49.36
3	Deputy Prob Offcr III	35.75	37.54	39.42	41.39	43.46
2	Crime Analyst	32.97	34.62	36.35	38.17	40.08
21	Deputy Prob Offcr II	32.02	33.62	35.30	37.07	38.92
3	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
<hr/>						
33	* BUDGET UNIT TOTAL *					

**CORR PERF INCENTIVE FUND**

1	Confidential Assistant III	22.47	---	28.09	---	33.71
1	Software Administrator III	51.28	53.84	56.53	59.36	62.33
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Deputy Prob Offcr III	35.75	37.54	39.42	41.39	43.46
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
<hr/>						
6	* BUDGET UNIT TOTAL *					

**FIELD SERVICES**

2	Manager IV - Safety	45.76	---	57.20	---	68.64
1	Manager II	35.80	---	44.75	---	53.70
11	Supv Prob Offcr	40.61	42.64	44.77	47.01	49.36
12	Deputy Prob Offcr III	35.75	37.54	39.42	41.39	43.46
60	Deputy Prob Offcr II	32.02	33.62	35.30	37.07	38.92
3	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
3	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
3	Probation Technician	22.27	23.38	24.55	25.78	27.07
19	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
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114	* BUDGET UNIT TOTAL *					

**INSTITUTIONAL SERVICES**

1	Manager IV - Safety	45.76	---	57.20	---	68.64
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**STANISLAUS COUNTY  
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**PROBATION (Continued)**

**INSTITUTIONAL SERVICES (Continued)**

1	Manager II - Safety	35.80	---	44.75	---	53.70
1	Confidential Assistant III	22.47	---	28.09	---	33.71
5	Supv Probation Correction Ofcr	37.86	39.75	41.74	43.83	46.02
15	Probation Corrections Offc III	32.28	33.89	35.58	37.36	39.23
20	Probation Corrections Offc II	28.34	29.76	31.25	32.81	34.45
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
1	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
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45	* BUDGET UNIT TOTAL *					

**JJCPA**

1	Manager IV - Safety	45.76	---	57.20	---	68.64
2	Supv Prob Ofcr	40.61	42.64	44.77	47.01	49.36
1	Supv Probation Correction Ofcr	37.86	39.75	41.74	43.83	46.02
1	Deputy Prob Ofcr III	35.75	37.54	39.42	41.39	43.46
1	Probation Corrections Offc III	32.28	33.89	35.58	37.36	39.23
7	Deputy Prob Ofcr II	32.02	33.62	35.30	37.07	38.92
1	Probation Corrections Offc II	28.34	29.76	31.25	32.81	34.45
1	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
<hr/>						
15	* BUDGET UNIT TOTAL *					

**JUVENILE COMMITMENT FACILITY**

1	Manager II - Safety	35.80	---	44.75	---	53.70
4	Supv Probation Correction Ofcr	37.86	39.75	41.74	43.83	46.02
5	Probation Corrections Offc III	32.28	33.89	35.58	37.36	39.23
7	Probation Corrections Offc II	28.34	29.76	31.25	32.81	34.45
1	Supv Custodial Cook	24.06	25.26	26.52	27.85	29.24
5	Custodial Cook	21.89	22.98	24.13	25.34	26.61
1	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
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24	* BUDGET UNIT TOTAL *					

**YOBG**

1	Supv Probation Correction Ofcr	37.86	39.75	41.74	43.83	46.02
1	Crime Analyst	32.97	34.62	36.35	38.17	40.08
2	Probation Corrections Offc III	32.28	33.89	35.58	37.36	39.23
1	Deputy Prob Ofcr II	32.02	33.62	35.30	37.07	38.92
10	Probation Corrections Offc II	28.34	29.76	31.25	32.81	34.45
1	Custodial Cook	21.89	22.98	24.13	25.34	26.61
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16	* BUDGET UNIT TOTAL *					

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275      **\*\* 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 ---
<b>PUBLIC DEFENDER</b>					
<b>INDIGENT DEFENSE</b>					
1 Chief Dep Public Defender	62.54	---	78.18	---	93.82
1 Manager II	35.80	---	44.75	---	53.70
4 Attorney V	69.72	73.21	76.87	80.71	84.75
1 Special Investigator III	41.24	43.30	45.47	47.74	50.13
1 Caseworker II	31.37	32.94	34.59	36.32	38.14
1 Accounting Tech	24.77	26.01	27.31	28.68	30.11
1 Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
1 Legal Clerk III	21.63	22.71	23.85	25.04	26.29
11 * BUDGET UNIT TOTAL *					

<b>PUBLIC DEFENDER</b>					
1 Public Defender	80.43	---	100.54	---	120.65
3 Chief Dep Public Defender	62.54	---	78.18	---	93.82
3 Asst Chief Dep Public Defender	59.43	---	74.28	---	89.14
2 Manager II	35.80	---	44.75	---	53.70
1 Confidential Assistant IV	26.99	---	33.74	---	40.49
25 Attorney V	69.72	73.21	76.87	80.71	84.75
1 Special Investigator III	41.24	43.30	45.47	47.74	50.13
5 Special Investigator II	37.39	39.26	41.22	43.28	45.44
2 Social Worker IV	35.04	36.79	38.63	40.56	42.59
6 Caseworker II	31.37	32.94	34.59	36.32	38.14
1 Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
3 Paralegal III	30.59	32.12	33.73	35.42	37.19
1 Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
1 Paralegal II	28.43	29.85	31.34	32.91	34.56
5 Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
4 Legal Clerk III	21.63	22.71	23.85	25.04	26.29
3 Admin Clerk II	19.15	20.11	21.12	22.18	23.29
67 * BUDGET UNIT TOTAL *					

78      **\*\* DEPARTMENT TOTAL \*\***

**PUBLIC WORKS**

<b>ADMINISTRATION</b>					
1 Dir Of Public Works	80.43	---	100.54	---	120.65
1 Sr Civil Engineer	50.85	---	63.56	---	76.27
1 Manager IV	45.76	---	57.20	---	68.64
1 Manager II	35.80	---	44.75	---	53.70
1 Confidential Assistant IV	26.99	---	33.74	---	40.49
2 Confidential Assistant III	22.47	---	28.09	---	33.71
1 Engineer III	46.03	48.33	50.75	53.29	55.95
1 Accountant III	37.14	39.00	40.95	43.00	45.15
2 Accountant II	33.79	35.48	37.25	39.11	41.07
1 Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13

**STANISLAUS COUNTY  
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**PUBLIC WORKS (Continued)**

**ADMINISTRATION (Continued)**

1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
2	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
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15	* BUDGET UNIT TOTAL *					

**MORGAN SHOP**

1	Manager III	40.47	---	50.59	---	60.71
1	Heavy Equipment Mechanic III	32.02	33.62	35.30	37.07	38.92
1	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
6	Heavy Equipment Mechanic II	29.66	31.14	32.70	34.34	36.06
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
<hr/>						
10	* BUDGET UNIT TOTAL *					

**ROAD & BRIDGE**

3	Deputy Dir Public Works	57.30	---	71.63	---	85.96
1	Surveyor	50.85	---	63.56	---	76.27
3	Sr Civil Engineer	50.85	---	63.56	---	76.27
1	Manager III	40.47	---	50.59	---	60.71
1	Manager II	35.80	---	44.75	---	53.70
4	Civil Engineer	52.00	54.60	57.33	60.20	63.21
1	Assoc County Surveyor	49.09	51.54	54.12	56.83	59.67
7	Engineer III	46.03	48.33	50.75	53.29	55.95
1	Transportation Project Coord	44.10	46.31	48.63	51.06	53.61
1	Asst County Surveyor	41.84	43.93	46.13	48.44	50.86
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Accountant III	37.14	39.00	40.95	43.00	45.15
7	Sr Engineering/Surveying Tech	36.51	38.34	40.26	42.27	44.38
4	Road Supv	33.94	35.64	37.42	39.29	41.25
2	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
1	Engineering/Surveying Tech	31.18	32.74	34.38	36.10	37.91
9	Sr Road Mntc Worker	30.47	31.99	33.59	35.27	37.03
50	Road Mntc Worker III	27.04	28.39	29.81	31.30	32.87
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Admin Secretary	24.24	25.45	26.72	28.06	29.46
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
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101	* BUDGET UNIT TOTAL *					

126      **\*\* DEPARTMENT TOTAL \*\***

**RETIREMENT**

**RETIREMENT**

1	Executive Director	84.36	---	105.45	---	126.54
1	Retirement Invstmnt Off. III	50.85	---	63.56	---	76.27

**STANISLAUS COUNTY  
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**RETIREMENT (Continued)**

**RETIREMENT (Continued)**

1	Retirement Fiscal Manager	45.76	---	57.20	---	68.64
1	Retirement Services Manager	45.76	---	57.20	---	68.64
1	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant V	32.15	---	40.19	---	48.23
5	Confidential Assistant IV	26.99	---	33.74	---	40.49
3	Confidential Assistant III	22.47	---	28.09	---	33.71
1	Attorney V	69.72	73.21	76.87	80.71	84.75
1	Software Administrator II	44.22	46.43	48.75	51.19	53.75

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16 \* BUDGET UNIT TOTAL \*

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16 \*\* DEPARTMENT TOTAL \*\*

**SHERIFF**

**ADMINISTRATION**

1	Sheriff	---	---	120.62	---	---
1	Undersheriff	72.18	---	90.23	---	108.28
1	Captain	63.02	---	78.78	---	94.54
1	Sr. IT Manager	48.24	---	60.30	---	72.36
1	Manager IV	45.76	---	57.20	---	68.64
2	Manager III	40.47	---	50.59	---	60.71
4	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant V	32.15	---	40.19	---	48.23
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
5	Confidential Assistant III	22.47	---	28.09	---	33.71
3	Confidential Assistant II	19.94	---	24.92	---	29.90
1	Software Engineer III	51.28	53.84	56.53	59.36	62.33
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
2	Lieutenant-Sheriff	49.11	---	61.39	---	73.67
2	Sergeant	47.40	49.77	52.26	54.87	57.61
1	Software Administrator II	44.22	46.43	48.75	51.19	53.75
2	Software Engineer II	44.22	46.43	48.75	51.19	53.75
3	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
1	Sergeant-Custodial	40.52	42.55	44.68	46.91	49.26
4	Deputy Sheriff II	39.66	41.64	43.72	45.91	48.21
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Technology Specialist III	37.46	39.33	41.30	43.37	45.54
4	Accountant III	37.14	39.00	40.95	43.00	45.15
1	Accountant II	33.79	35.48	37.25	39.11	41.07
3	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
2	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
5	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
3	Accounting Tech	24.77	26.01	27.31	28.68	30.11
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
5	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70

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**SHERIFF (Continued)**

**ADMINISTRATION (Continued)**

4	Account Clerk III	22.56	23.69	24.87	26.11	27.42
25	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
2	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
1	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
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96	* BUDGET UNIT TOTAL *					

**CAL-MMET PROGRAM**

1	Sergeant	47.40	49.77	52.26	54.87	57.61
2	Deputy Sheriff II	39.66	41.64	43.72	45.91	48.21
1	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
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4	* BUDGET UNIT TOTAL *					

**CAL ID PROGRAM**

2	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
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2	* BUDGET UNIT TOTAL *					

**CONTRACT CITIES**

3	Lieutenant-Sheriff	49.11	---	61.39	---	73.67
8	Sergeant	47.40	49.77	52.26	54.87	57.61
53	Deputy Sheriff II	39.66	41.64	43.72	45.91	48.21
2	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
3	Community Serv Offcr	23.85	25.04	26.29	27.60	28.98
6	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
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75	* BUDGET UNIT TOTAL *					

**COUNTY FIRE SERVICE FUND**

1	Deputy Fire Warden/Dep Dir OES	45.76	---	57.20	---	68.64
1	Manager III - Safety	40.47	---	50.59	---	60.71
1	Infrastructure Engineer III	51.28	53.84	56.53	59.36	62.33
1	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Fire Prevention Specialist III	33.50	35.18	36.94	38.79	40.73
4	Fire Prevention Specialist II	30.45	31.97	33.57	35.25	37.01
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
1	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
<hr/>						
11	* BUDGET UNIT TOTAL *					

**COURT SECURITY**

1	Lieutenant-Sheriff	49.11	---	61.39	---	73.67
2	Sergeant	47.40	49.77	52.26	54.87	57.61
16	Deputy Sheriff II	39.66	41.64	43.72	45.91	48.21
14	Deputy Sheriff-Custodial	33.71	35.40	37.17	39.03	40.98
6	Community Serv Offcr	23.85	25.04	26.29	27.60	28.98

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**SHERIFF (Continued)**

**COURT SECURITY (Continued)**

39 \* BUDGET UNIT TOTAL \*

**DETENTION**

2	Captain	63.02	---	78.78	---	94.54
1	Manager II	35.80	---	44.75	---	53.70
6	Custodial Lieutenant	44.02	---	55.02	---	66.02
35	Sergeant-Custodial	40.52	42.55	44.68	46.91	49.26
280	Deputy Sheriff-Custodial	33.71	35.40	37.17	39.03	40.98
4	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Admin Secretary	24.24	25.45	26.72	28.06	29.46
1	Supv Custodial Cook	24.06	25.26	26.52	27.85	29.24
7	Community Serv Offcr	23.85	25.04	26.29	27.60	28.98
4	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
8	Custodial Cook	21.89	22.98	24.13	25.34	26.61
21	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
2	Account Clerk II	19.96	20.96	22.01	23.11	24.27
5	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
6	Asst Cook II	18.35	19.27	20.23	21.24	22.30
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384	* BUDGET UNIT TOTAL *					

**EMERGENCY MEDICAL SERVICES**

1	Manager IV	45.76	---	57.20	---	68.64
1	EMS Coordinator II	48.76	51.20	53.76	56.45	59.27
1	EMS Coordinator I	41.24	43.30	45.47	47.74	50.13
1	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
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6	* BUDGET UNIT TOTAL *					

**JAIL COMMISSARY/INMATE WELFARE**

1	Sheriff's Support Serv. Supv.	26.42	27.74	29.13	30.59	32.12
1	Chaplain	25.88	27.17	28.53	29.96	31.46
1	Community Serv Offcr	23.85	25.04	26.29	27.60	28.98
1	Storekeeper II	23.69	24.87	26.11	27.42	28.79
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
1	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
<hr/>						
6	* BUDGET UNIT TOTAL *					

**OES/FIRE WARDEN**

1	Fire Warden/Asst Dir-OES	63.02	---	78.78	---	94.54
1	Deputy Fire Warden/Dep Dir OES	45.76	---	57.20	---	68.64
1	Manager III	40.47	---	50.59	---	60.71

**STANISLAUS COUNTY  
DEPARTMENT POSITION ALLOCATION REPORT  
AS OF OCTOBER 7, 2023**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

**SHERIFF (Continued)**

**OES/FIRE WARDEN (Continued)**

1	Confidential Assistant IV	26.99	---	33.74	---	40.49
3	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
8	* BUDGET UNIT TOTAL *					

**OPERATIONS**

2	Forensic Pathologist	156.98	---	196.23	---	235.48
1	Captain	63.02	---	78.78	---	94.54
1	Manager II	35.80	---	44.75	---	53.70
8	Lieutenant-Sheriff	49.11	---	61.39	---	73.67
22	Sergeant	47.40	49.77	52.26	54.87	57.61
1	Data Scientist	42.16	44.27	46.48	48.80	51.24
133	Deputy Sheriff II	39.66	41.64	43.72	45.91	48.21
3	Forensic Computer Examiner	37.46	39.33	41.30	43.37	45.54
11	Crime Analyst	32.97	34.62	36.35	38.17	40.08
6	Deputy Coroner	32.72	34.36	36.08	37.88	39.77
1	Supv Public Administrator	32.18	33.79	35.48	37.25	39.11
2	Supv Legal Clerk II	28.53	29.96	31.46	33.03	34.68
6	Crime Analyst Tech	25.88	27.17	28.53	29.96	31.46
2	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
1	Admin Secretary	24.24	25.45	26.72	28.06	29.46
13	Community Serv Offcr	23.85	25.04	26.29	27.60	28.98
1	Legal Clerk IV	23.61	24.79	26.03	27.33	28.70
1	Equipment Serv Tech	22.43	23.55	24.73	25.97	27.27
1	Forensic Autopsy Technician	21.90	23.00	24.15	25.36	26.63
3	Legal Clerk III	21.63	22.71	23.85	25.04	26.29
2	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
221	* BUDGET UNIT TOTAL *					

**VEHICLE THEFT**

1	Deputy Sheriff II	39.66	41.64	43.72	45.91	48.21
1	* BUDGET UNIT TOTAL *					

853      **\*\* DEPARTMENT TOTAL \*\***

**STANISLAUS REGIONAL 911**

**STANISLAUS REGIONAL 911**

1	Dir Of Emergency Dispatch	57.30	---	71.63	---	85.96
1	Manager IV	45.76	---	57.20	---	68.64
4	Manager III	40.47	---	50.59	---	60.71
1	Manager I	31.93	---	39.91	---	47.89
1	Confidential Assistant IV	26.99	---	33.74	---	40.49

**STANISLAUS COUNTY  
DEPARTMENT POSITION ALLOCATION REPORT  
AS OF OCTOBER 7, 2023**

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
MIN	---	MID	---	MAX
---	---	FLAT	---	---

**STANISLAUS REGIONAL 911 (Continued)**

**STANISLAUS REGIONAL 911 (Continued)**

1	Software Administrator II	44.22	46.43	48.75	51.19	53.75
5	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
7	Emergency Dispatcher III	34.63	36.36	38.18	40.09	42.09
32	Emergency Dispatcher II	31.96	33.56	35.24	37.00	38.85
1	Technology Specialist II	31.79	33.38	35.05	36.80	38.64
4	Emer Call Taker	24.16	25.37	26.64	27.97	29.37
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
<hr/>						
59	* BUDGET UNIT TOTAL *					
<hr/>						
59	** DEPARTMENT TOTAL **					

**TREASURER-TAX COLLECTOR**

**REVENUE RECOVERY**

1	Manager II	35.80	---	44.75	---	53.70
1	Accountant II	33.79	35.48	37.25	39.11	41.07
1	Sr Collector	29.87	31.36	32.93	34.58	36.31
6	Collector	25.21	26.47	27.79	29.18	30.64
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
8	Account Clerk III	22.56	23.69	24.87	26.11	27.42
<hr/>						
18	* BUDGET UNIT TOTAL *					

**TREASURER - ADMIN/TAXES**

1	Treasurer-Tax Collector	---	---	98.44	---	---
1	Asst Treasurer-Tax Collector	50.85	---	63.56	---	76.27
1	Manager II	35.80	---	44.75	---	53.70
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Accountant II	33.79	35.48	37.25	39.11	41.07
1	Accountant I	26.42	27.74	29.13	30.59	32.12
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
4	Account Clerk III	22.56	23.69	24.87	26.11	27.42
<hr/>						
11	* BUDGET UNIT TOTAL *					

**TREASURY**

1	Manager IV	45.76	---	57.20	---	68.64
1	Accountant II	33.79	35.48	37.25	39.11	41.07
1	Accounting Tech	24.77	26.01	27.31	28.68	30.11
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
<hr/>						
4	* BUDGET UNIT TOTAL *					
<hr/>						
33	** DEPARTMENT TOTAL **					

**STANISLAUS COUNTY  
DEPARTMENT POSITION ALLOCATION REPORT  
AS OF OCTOBER 7, 2023**

	STEP 1 MIN ---	STEP 2 ---	STEP 3 MID FLAT	STEP 4 ---	STEP 5 MAX ---	
<b>WORKFORCE DEVELOPMENT</b>						
<b>WORKFORCE DEVELOPMENT</b>						
1	Workforce Development Director	57.30	---	71.63	---	85.96
1	Asst Director	50.85	---	63.56	---	76.27
1	IT Manager	45.76	---	57.20	---	68.64
4	Manager III	40.47	---	50.59	---	60.71
1	Confidential Assistant IV	26.99	---	33.74	---	40.49
1	Confidential Assistant III	22.47	---	28.09	---	33.71
2	Software Engineer II	44.22	46.43	48.75	51.19	53.75
2	Infrastructure Engineer II	44.22	46.43	48.75	51.19	53.75
3	Staff Serv Coordinator	38.09	39.99	41.99	44.09	46.29
1	Accountant III	37.14	39.00	40.95	43.00	45.15
5	Family Services Supervisor	33.98	35.68	37.46	39.33	41.30
6	Staff Serv Analyst	31.36	32.93	34.58	36.31	38.13
3	Family Services Specialist IV	28.92	30.37	31.89	33.48	35.15
1	Accountant I	26.42	27.74	29.13	30.59	32.12
47	Family Services Specialist III	26.29	27.60	28.98	30.43	31.95
1	Staff Serv Tech	24.84	26.08	27.38	28.75	30.19
2	Accounting Tech	24.77	26.01	27.31	28.68	30.11
1	Family Services Specialist II	23.81	25.00	26.25	27.56	28.94
1	Account Clerk III	22.56	23.69	24.87	26.11	27.42
2	Admin Clerk III	21.63	22.71	23.85	25.04	26.29
6	Admin Clerk II	19.15	20.11	21.12	22.18	23.29
1	Stock/Delivery Clerk II	18.66	19.59	20.57	21.60	22.68
93	* BUDGET UNIT TOTAL *					
93	** DEPARTMENT TOTAL **					
4,866	*** 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 2024 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 of private and public property within the district from damage by; 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.

### 2024 Adopted Budget

There is a total of 20 County Service Areas (CSA). The total budget for all the CSAs in Fiscal Year 2024 is \$1.1 million. This Adopted Budget is funded by \$969,367 in estimated revenue and \$88,640 in fund balance.

In the past few years, operations and maintenance cost for districts increased largely due to increases in labor, materials, and equipment rental costs. Most CSAs are anticipated to have negative fund balances in the following two years. Honey Bee Estates (CSA 8) has a have a negative fund balance of \$3,030 on July 1, 2023.

The assessments for CSAs 7, 8, 9, and 12 are fixed and cannot be increased without property owner's approval. Therefore, the recourse was to reduce the number of street sweepings within the CSAs. Services will remain minimal until the deficit is

recovered. An increase is necessary, as well as a new assessment methodology to adequately cover expenditures, continue to provide service, and ensure sufficient revenue for continued operations and maintenance of these CSAs. A ballot procedure for the districts will be conducted in the future to increase the assessment rate to align with the services provided to these CSAs.

CSAs 16, 18, 19, 20, 21, 22, 23, 24, 25, 26, and 27 have an approved methodology (formula) in place to annually adjust the assessment rate based on projected costs of services without a Proposition 218 vote of the respective property owners. Therefore,

the assessment for these districts will be increased by the Construction Cost Index rate of 7.1%. Public Works will review the assessment for these CSAs every year and decide on the appropriate increase to meet the cost of services provided.

The annual assessment for CSA 11 – Gilbert Road was discontinued in Fiscal Year 2010 due to an accumulated fund balance. Services provided over subsequent years have exhausted the fund balance. As of now, it is anticipated the district will have a negative fund balance on June 30, 2024, therefore the Department will resume assessments to cover the cost of operations and maintenance of this CSA.

## 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.

### 2024 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 2024 is \$720,311. The Adopted Budget is funded by \$574,302 in estimated revenue and \$146,009 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.

The North McHenry Lighting District has a positive fund balance of \$2,770 as of 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. If the cash balance for this district remains positive during Fiscal Year 2024, the funding and expenditures will be evaluated to determine how many of the lights can be re-energized.

The Country Club B and Fruit Yard districts have an approved methodology in place to annually adjust the assessment rate based on projected costs of services. Therefore, the assessment for these districts may be increased without a Proposition 218 vote of the respective property owners. Annual assessments were increased for Fiscal Year 2024 to ensure a positive fund balance.

## Storm Drain Districts

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### 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.

### 2024 Adopted Budget

There is a total of seven Storm Drain Districts. The total budget for all Storm Drain Districts in Fiscal Year 2024 is \$1.5 million. This Adopted Budget is funded by \$39,644 in estimated revenue and \$1.4 million in fund balance.

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

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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 2024 Adopted Budget

District Name	2024 Adopted Budget			
	Fund Balance July 1, 2023	Revenue	Expenditures	Estimated Fund Balance June 30, 2024
<b>Lighting &amp; Lighting Maintenance Districts</b>				
Airport Neighborhood Lighting	\$ 125,240	\$ 28,113	\$ 37,450	\$ 115,903
Almond Wood Estates Lighting	\$ 34,364	\$ 10,855	\$ 13,884	\$ 31,335
Beard Industrial Lighting	\$ 30,398	\$ 6,244	\$ 8,166	\$ 28,476
Country Club Lighting Zone A	\$ 36,415	\$ 4,582	\$ 5,738	\$ 35,259
Country Club Lighting Zone B	\$ 2,745	\$ 1,572	\$ 1,572	\$ 2,745
Crowslanding Lighting	\$ 31,962	\$ 3,977	\$ 5,124	\$ 30,815
Denair Lighting	\$ 208,004	\$ 57,755	\$ 58,848	\$ 206,911
Deo Gloria Estates Lighting	\$ 20,373	\$ 5,693	\$ 7,739	\$ 18,327
Empire Lighting	\$ 138,706	\$ 30,310	\$ 38,864	\$ 130,152
Fairview Tract Lighting	\$ 79,593	\$ 9,826	\$ 13,254	\$ 76,165
Fruit Yard Lighting	\$ 481	\$ 662	\$ 662	\$ 481
Gibbs Ranch Lighting	\$ 28,924	\$ 3,978	\$ 4,032	\$ 28,870
Gilbert Road Lighting	\$ 2,328	\$ 470	\$ 1,130	\$ 1,668
Golden State Lighting	\$ 8,251	\$ 2,502	\$ 3,956	\$ 6,797
Hillcrest Estates Lighting	\$ 104,812	\$ 16,134	\$ 19,210	\$ 101,736
Kenwood Park Lighting	\$ 12,293	\$ 3,449	\$ 4,296	\$ 11,446
Mancini Park Homes Lighting	\$ 25,251	\$ 7,491	\$ 15,252	\$ 17,490
Marshall Avenue Lighting	\$ 8,915	\$ 1,997	\$ 3,440	\$ 7,472
Monterey Park Lighting	\$ 22,226	\$ 3,776	\$ 4,132	\$ 21,870
North McHenry Lighting	\$ 2,770	\$ 7,215	\$ 3,879	\$ 6,106
North McHenry #2 Lighting	\$ 15,817	\$ 3,058	\$ 3,550	\$ 15,325
North Oaks Lighting	\$ 15,382	\$ 4,493	\$ 7,247	\$ 12,628
Olympic Tract Lighting	\$ 81,446	\$ 15,819	\$ 21,116	\$ 76,149
Peach Blossom Estates Lighting	\$ 7,210	\$ 1,164	\$ 1,880	\$ 6,494
Richland Tract Lighting	\$ 47,420	\$ 7,186	\$ 9,498	\$ 45,108
Salida Lighting	\$ 396,353	\$ 127,708	\$ 165,848	\$ 358,213
Schwartz-Baize Lighting	\$ 2,747	\$ 380	\$ 976	\$ 2,151
Sunset Oaks Lighting	\$ 60,620	\$ 17,265	\$ 22,924	\$ 54,961
Sylvan Village #2 Lighting	\$ 51,933	\$ 6,104	\$ 7,650	\$ 50,387
Tempo Park Lighting	\$ 61,802	\$ 11,229	\$ 21,252	\$ 51,779
<b>Total Lighting &amp; Lighting Mtc Districts</b>	<b>\$ 1,664,781</b>	<b>\$ 401,007</b>	<b>\$ 512,569</b>	<b>\$ 1,553,219</b>

District Name	2024 Adopted Budget			
	Fund Balance July 1, 2023	Revenue	Expenditures	Estimated Fund Balance June 30, 2024
<b>Storm Drainage &amp; Maintenance Districts</b>				
Storm Drain #1	\$ 36,357	\$ 560	\$ 33,114	\$ 3,803
Storm Drain #2	\$ 5,266	\$ 23	\$ 4,228	\$ 1,061
Storm Drain #3	\$ 1,955	\$ 7	\$ 1,851	\$ 111
Storm Drain #6	\$ 175,406	\$ 2,236	\$ 162,996	\$ 14,646
Storm Drain #8	\$ 1,390,240	\$ 36,342	\$ 1,219,223	\$ 207,359
Storm Drain #9	\$ 4,574	\$ 17	\$ 4,329	\$ 262
Storm Drain #10	\$ 37,910	\$ 459	\$ 33,534	\$ 4,835
<b>Total Storm Drainage &amp; Mtc Districts</b>	<b>\$ 1,651,708</b>	<b>\$ 39,644</b>	<b>\$ 1,459,275</b>	<b>\$ 232,077</b>
<b>County Service Area Districts</b>				
County Service Area No. 1	\$ 11,618	\$ 1,800	\$ 2,758	\$ 10,660
County Service Area No. 4	\$ 156,262	\$ 163,312	\$ 163,312	\$ 156,262
County Service Area No. 5	\$ 122,085	\$ 6,388	\$ 14,444	\$ 114,029
County Service Area No. 7	\$ 40,038	\$ 1,985	\$ 1,985	\$ 40,038
County Service Area No. 8	\$ (3,030)	\$ 721	\$ 721	\$ (3,030)
County Service Area No. 9	\$ 5,430	\$ 1,462	\$ 1,462	\$ 5,430
County Service Area No. 10	\$ 54,327	\$ 415,033	\$ 415,033	\$ 54,327
County Service Area No. 11	\$ (5,791)	\$ 810	\$ 810	\$ (5,791)
County Service Area No. 12	\$ 2,279	\$ 1,000	\$ 1,000	\$ 2,279
County Service Area No. 16	\$ 82,383	\$ 15,618	\$ 30,943	\$ 67,058
County Service Area No. 18	\$ 33,198	\$ 22,956	\$ 22,956	\$ 33,198
County Service Area No. 19	\$ 143,989	\$ 52,362	\$ 52,362	\$ 143,989
County Service Area No. 20	\$ 19,602	\$ 13,249	\$ 13,495	\$ 19,356
County Service Area No. 21	\$ 64,095	\$ 24,299	\$ 24,299	\$ 64,095
County Service Area No. 22	\$ 25,800	\$ 7,442	\$ 7,442	\$ 25,800
County Service Area No. 23	\$ 14,721	\$ 3,561	\$ 5,325	\$ 12,957
County Service Area No. 24	\$ 15,777	\$ 7,784	\$ 7,784	\$ 15,777
County Service Area No. 25	\$ 4,940	\$ 6,363	\$ 6,363	\$ 4,940
County Service Area No. 26	\$ 359,185	\$ 211,002	\$ 271,735	\$ 298,452
County Service Area No. 27	\$ 21,105	\$ 12,220	\$ 13,778	\$ 19,547
<b>Total County Service Area Districts</b>	<b>\$ 1,168,013</b>	<b>\$ 969,367</b>	<b>\$ 1,058,007</b>	<b>\$ 1,079,373</b>

District Name	2024 Adopted Budget			
	Fund Balance July 1, 2023	Revenue	Expenditures	Estimated Fund Balance June 30, 2024
<b>Lighting &amp; Landscape Districts</b>				
Bret Hart Landscape & Lighting	\$ 170,758	\$ 54,500	\$ 64,392	\$ 160,866
Bystrom Landscape & Lighting	\$ 89,633	\$ 28,116	\$ 35,080	\$ 82,669
Del Rio Heights Landscape	\$ 8,266	\$ 4,832	\$ 7,064	\$ 6,034
Howard/McCracken Landscape & Lighting	\$ 96,451	\$ 23,667	\$ 27,850	\$ 92,268
Laurel Landscape & Lighting	\$ 38,299	\$ 12,790	\$ 15,328	\$ 35,761
Paradise South Landscape & Lighting	\$ 66,420	\$ 22,348	\$ 25,818	\$ 62,950
Riverdale Landscape & Lighting	\$ 55,774	\$ 12,329	\$ 14,406	\$ 53,697
Riverview Landscape & Lighting	\$ 50,456	\$ 14,713	\$ 17,804	\$ 47,365
<b>Total Lighting &amp; Landscape Districts</b>	<b>\$ 576,057</b>	<b>\$ 173,295</b>	<b>\$ 207,742</b>	<b>\$ 541,610</b>
<b>Total Special Districts</b>	<b>\$ 5,060,559</b>	<b>\$ 1,583,313</b>	<b>\$ 3,237,593</b>	<b>\$ 3,406,279</b>

## Acronyms and Abbreviations

<b>AAA</b> – Area Agency on Aging	<b>CERT</b> – Correctional Emergency Response Team
<b>AB</b> – Assembly Bill	<b>CEQA</b> – California Environmental Quality Act
<b>ACA</b> – Affordable Care Act	<b>CHIP</b> – California Healthcare for Indigents Program
<b>ACES</b> – Access Center and Emergency Shelter	<b>CIP</b> – Capital Improvement Plan
<b>ACH</b> – Automated Clearing House	<b>COLA</b> – Cost of Living Adjustment
<b>ADA</b> – Americans with Disabilities Act	<b>COP</b> – Certificate of Participation
<b>ADO</b> – Alternate Defender’s Office Model	<b>CRF</b> – Coronavirus Relief Fund
<b>AOT</b> – Assisted Outpatient Treatment	<b>CRM</b> – Customer Relationship Management
<b>ARPA</b> – American Rescue Plan Act of 2021	<b>CSA</b> – (1) Community Services Agency; (2) County Service Area
<b>AVS</b> – Aging and Veterans Services	<b>CSAC</b> – California State Association of Counties
<b>BCIF</b> – Building Community Infrastructure Fund	<b>DA</b> – District Attorney
<b>BCSI</b> – Building Community Services Investment	<b>DMC ODS</b> – Drug Medi-Cal Organized Delivery System
<b>BHRS</b> – Behavioral Health and Recovery Services	<b>DOJ</b> – Department of Justice
<b>BOC</b> – Board of Corrections (aka Board of State and Community Corrections)	<b>EMS</b> – Emergency Medical Services
<b>BOS</b> – Board of Supervisors	<b>ERAF</b> – Educational Revenue Augmentation Fund
<b>CAIRE</b> – Child Abuse, Interviews, Referrals & Examinations	<b>ERAP</b> – Emergency Rental Assistance Program
<b>CalApp</b> – California Automated Permit Processing Program	<b>ERP</b> – Enterprise Resource Plan
<b>CAL-MMET</b> – California Multi-Jurisdictional Methamphetamine Enforcement Taskforce	<b>FC</b> – Foster Care
<b>CalSAWS</b> – California Statewide Automated Welfare System	<b>FFP</b> – Federal Financial Participation
<b>CalWORKs</b> – California Work Opportunity and Responsibility to Kids	<b>FFPSA</b> – Families First and Prevention Services
<b>CAP</b> – Cost Allocation Plan	<b>FMS</b> – Financial Management System
<b>CAPC</b> – Child Abuse Prevention Council	<b>FQHC</b> – Federally Qualified Health Center
<b>CARE</b> – Community Assessment, Response, & Engagement	<b>FRC</b> – Family Resource Center
<b>CARES</b> – Coronavirus Aid, Relief, & Economic Security Act	<b>FTE</b> – Full-Time Equivalent
<b>CASA</b> – Court Appointed Special Advocate	<b>FY</b> – Fiscal Year
<b>CCP</b> – Community Corrections Partnership/Plan	<b>GA</b> – General Assistance
<b>CDA</b> – California Department of Aging	<b>GAAP</b> – Generally Accepted Accounting Principles
<b>CDFA</b> – California Department of Food & Agriculture	<b>GASB</b> – Governmental Accounting Standards Board
<b>CEO</b> – Chief Executive Officer/ Office	<b>GFOA</b> – Government Finance Officers Association
	<b>GIS</b> – Geographic Information Systems
	<b>G/L</b> – General Ledger
	<b>GSA</b> – General Services Agency
	<b>HazMat</b> – Hazardous Materials



<b>HEDIS</b> – Healthcare Effectiveness Data & Information Set	<b>PLF</b> – Public Library Foundation
<b>HICAP</b> – Health Insurance Counseling & Advocacy Program	<b>POB</b> – Pension Obligation Bonds
<b>HIDTA</b> – High Intensity Drug Trafficking Area	<b>POST</b> – Peace Officer Standards and Training
<b>HSA</b> – Health Services Agency	<b>PSR</b> – (1) Project Study Report; (2) Public Safety Restoration
<b>ICJIS</b> – Integrated Criminal Justice Information System	<b>PT</b> – Property Tax
<b>IHCP</b> – Indigent Health Care Program	<b>PTAF</b> – Property Tax Administration Fee
<b>IHSS</b> – In-Home Supportive Services	<b>PTAP</b> – Property Tax Administration Program
<b>IMD</b> – Institute of Mental Disease	<b>PPACA</b> – Patient Protection and Affordable Care Act
<b>IP</b> – Individual Provider	<b>Prop</b> – Proposition
<b>ISF</b> – Internal Service Fund	<b>PVCS</b> – Performance Visioning Carryover Savings
<b>IT</b> – Information Technology	<b>RDA</b> – Redevelopment Agency
<b>ITC</b> – Information Technology Central	<b>REACT</b> – Re-Entry and Alternative to Custody Training Center
<b>JAG</b> – Justice Assistance Grant	<b>RFP</b> – Request for Proposal
<b>JJCPA</b> – Juvenile Justice Crime Prevention Act	<b>RFQ</b> – Request for Qualifications
<b>JPA</b> – (1) Joint Powers Authority; (2) Joint Powers Agreement	<b>ROI</b> – Return on Investment
<b>JV</b> – Journal Voucher	<b>SACPA</b> – Substance Abuse and Crime Prevention Act of 2000
<b>LAFCO</b> – Local Agency Formation Commission	<b>SB</b> – Senate Bill
<b>LAN</b> – Local Area Network	<b>SDEA</b> – Stanislaus Drug Enforcement Agency
<b>LBU</b> – Legal Budget Unit	<b>SEMS</b> – Standardized Emergency Management System
<b>MAC</b> – Municipal Advisory Council	<b>SRC</b> – Stanislaus Recovery Center
<b>MHSA</b> – Mental Health Services Act	<b>SSI</b> – Supplemental Security Income
<b>MIPPA</b> – Medicare Improvements for Patients and Providers Act	<b>SSP</b> – State Supplementary Payments
<b>M&amp;O</b> – Maintenance and Operations	<b>StanCERA</b> – Stanislaus County Employees’ Retirement Association
<b>MOE</b> – Maintenance of Effort	<b>STANCOG</b> – Stanislaus Council of Governments
<b>MOU</b> – Memorandum of Understanding	<b>STC</b> – Standards and Training for Correctional Officers
<b>NIMA</b> – National Incident Management Administration	<b>STOAAC</b> – Services to Older Adults Advisory Council
<b>NIMS</b> – National Incident Management System	<b>SUD</b> – Substance Use Disorder
<b>NCC</b> – Net County Cost	<b>TSP</b> – Tenth Street Place
<b>OES</b> – Office of Emergency Services	<b>TANF</b> – Temporary Assistance for Needy Families
<b>OHP</b> – Out of Home Placement	<b>TOT</b> – Transient Occupancy Tax
<b>PA</b> – Public Authority	<b>TRRP</b> – Tuolumne River Regional Park
<b>PEARLS</b> – Program to Encourage Active, Rewarding Lives	<b>UCCE</b> – University of California Cooperative Extension
<b>PFF</b> – Public Facilities Fee	
<b>PH</b> – Public Health	

**USDA** – United States Department of Agriculture

**VA** – Veterans Affairs

**VLF** – Vehicle License Fees

**VOCA** – Victims of Crime Act

**WIOA** – Workforce Innovation and Opportunity Act

**WIC** – Women, Infants, and Children



## 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.

**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 Budget**—The second of a two-part budget process, this budget is required to be submitted to the Board by September 18<sup>th</sup>, 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.

**Appropriations for Contingencies** – A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements.

**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.

**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 a healthy community, including physical, mental, emotional and spiritual health (Healthy Community); Developing a high-performing economy, building upon our strong agricultural foundation (High-Performing Economy); Promoting lifelong learning opportunities for all residents in support of community and individual prosperity (Lifelong 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.”

**Building Community Infrastructure Fund (BCIF)** – Approved by the Board on June 14, 2022, provides a dedicated funding stream for each member of the Board of Supervisors to access to address community infrastructure projects of need in their respective districts. Commencing with the 2023 Adopted Budget, and thereafter, a portion of the actual County General Fund savings generated at year-end close may be dedicated to the Building Community Infrastructure Fund. An initial investment amount of \$15 million to align with the new policy was approved with the 2023 Adopted Budget.

**Building Community Service Investment (BCSI)** – 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 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).

**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 Outlays** – Land, buildings, vehicles, infrastructure, and assets used in operations that have value past one year (previously identified as Fixed Assets).

**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.

**Charges for Services and Interfund** – Charges to customers or applicants for goods or services provided by the department.

**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 (CCP)**—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 (COLA)** – 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 28 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.

**Depredation and Amortization** – Accounts that establish expenditures for employee-related costs.

**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, vendor, 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.

**Equity**—Residual interest in assets of an entity that remains after deducting liabilities.

**E-Recovery**—A cost containment alternative that enables the recovering of medication costs from manufacturer-based patient assistance programs.

**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.

**General Revenues** – Revenue generated from taxes, fines, forfeitures, penalties, licenses, permits, franchise fees, and the use of assets (e.g., interest revenue).

**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 (Net County Cost)** —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.

**Goal**—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).

**Gross Costs** – Total of all cost classifications (expenditures).

**Health Insurance Counseling and Advocacy Program (HICAP)**—A direct service provided by the Area Agency on Aging, housed within the Healthy Community priority area.

**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.

**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.

**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.

**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.).

**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.

**Intercounty Expenditures** – Charges or expenditures between budgets, including the County’s Cost Allocation Plan charges

**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/Intradepartment** – A transfer of central staff costs to the operating units in the same governmental type fund.

**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 10<sup>th</sup> 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.

**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.

**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.

**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 and Operations (M&O)**—Refers to a category of costs associated with general repair and normal business activities and functions.

**Maintenance of Effort (MOE)**—A level of local agency contribution required as part of a grant, dedicated funding, or a mandate.

**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.

**Miscellaneous Revenue** – Money received from various sources, including legal settlements, rebates, refunds, salvage, reimbursements, donations, and contributions

**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.

**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.

**Operational Plan**—The County’s two-year financial plan.

**Operations**—Processes, activities, or manner of functioning within a County department.

**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.

**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.

**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.

**Planning Process**—An act of formulating a program or a definite course of action.

**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:  $(\text{property value} - \text{exempt amount}) \times \text{tax rate} + \text{direct assessments} = \text{property tax}$ .

**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.

**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 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.

**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 Lifelong Learning 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 Strong and 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 30<sup>th</sup> 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 a 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 provide services.

**Services**—Work that is done, supported by staff, and the provision of space and equipment provided to provide services 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.

**Total Allocated Positions** – The number of full-time positions allocated to a department or division.

**Total Funding Sources** – Total of all funding sources, including total revenue, fund balance and retained earnings used to balance.

**Total Revenue** – Total of all revenue classifications.

**Transfers Out** – The transfer of expenditures to another budget.

**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: We believe each person matters, We work every day to earn people’s trust, We are good partners, We encourage innovation, and We deliver results. 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.

**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.

**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.

**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.

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## Additional Notes

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The Fiscal Year 2023 pre-audited Intrafund transfer account balances include an adjustment for fair market value (FMV). The FMV adjustment will be cleared out of the Intrafund transfer account during the final fiscal year-end close process.

The above statement from the Auditor-Controller may impact the Fiscal Year 2023 actual expenditures reflected in the Department Summary and Schedule 9 tables of this budget book. In addition, future reports which include the Fiscal Year 2023 actual expenditures may vary from those depicted herein.

