



2024

# Budget at a Glance

## **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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## Mission—Vision—Values

### County Mission

***We Build Community!***

### Vision

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

### Values

We Believe **Each Person Matters**

We Work Everyday to Earn People's **Trust**

We are **Good Partners**

We Encourage **Innovation**

We Deliver **Results**

### Board Priorities



*Supporting a  
Strong and Safe  
Community*



*Promoting  
Lifelong  
Learning*



*Supporting a  
Healthy  
Community*



*Delivering  
Efficient  
Public Services*



*Developing a  
High-Performing  
Economy*



*Enhancing  
Community  
Infrastructure*

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## Budget Message

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

*--Peter Drucker*



Change is inevitable. Navigating change is a continual exercise in agility, patience, and wisdom. Directing an organization through change is a formidable task, and an awesome responsibility.

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.

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. 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. 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 the General Fund departments. Combined with externally funded service level changes, 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.

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 (*see opposite page*) 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,

A handwritten signature in black ink that reads "Jody Hayes". The signature is written in a cursive, flowing style.

Jody Hayes, Chief Executive Officer

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# Summary of Board Priorities and Focus Areas

## **Supporting a Strong and Safe Community**

**Build** on neighborhood strengths to increase community safety

**Demonstrate** responsiveness to reported trends in criminal justice

**Enhance** criminal justice partnerships for effective, efficient services

**Ensure** local and regional disaster preparedness

**Enhance** communications/increase safety, resources, services awareness

## **Supporting a Healthy Community**

**Support** physical, mental, emotional, spiritual, and financial health

**Support** protection, health, accountability, and independence

**Promote** access to health care for individuals/families to thrive

## **Developing a High-Performing Economy**

**Create** a path to economic self-sufficiency

**Determine** business needs to develop a skilled workforce

**Support** agricultural efficiencies via education, technology, innovation

**Promote**, protect, support agricultural resources and marketplace equity

**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, transparency in County services and programs

**Provide** safe and secure facilities, systems, and operations

**Increase** business efficiency through technology and best practices

**Invest** in recruitment/retention of individuals with passion for 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

# Stanislaus County Organizational Structure

CITIZENS OF STANISLAUS COUNTY

County Counsel

BOARD OF SUPERVISORS

CHIEF EXECUTIVE OFFICER

Clerk of the Board of Supervisors

Chief Information Officer



## ***Supporting a Strong and Safe Community***

District Attorney\*  
Grand Jury  
Probation  
Public Defender  
Sheriff\*



## ***Developing a High-Performing Economy***

Agricultural Commissioner  
UC Cooperative Extension  
Workforce Development



## ***Delivering Efficient Public Services***

Assessor\*  
Auditor-Controller\*  
Chief Executive Office  
Clerk-Recorder\*  
General Services Agency  
Information Technology Central  
Treasurer-Tax Collector\*



## ***Supporting a Healthy Community***

Aging and Veterans Services  
Behavioral Health and Recovery Services  
Child Support Services  
Community Services Agency  
Health Services Agency



## ***Promoting Lifelong Learning***

Library



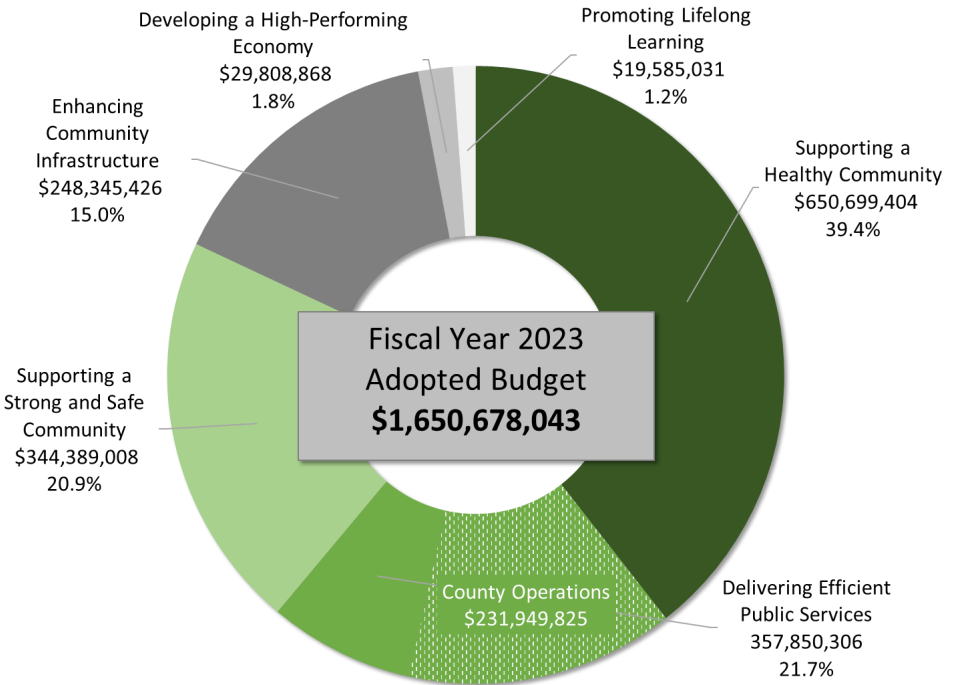
## ***Enhancing Community Infrastructure***

Environmental Resources  
Parks and Recreation  
Planning and Community Development  
Public Works

\*Elected Officials do not report directly to the Board of Supervisors and/or the Chief Executive Officer.

Effective August 22, 2023

## 2023 Adopted Budget



The 2023 Adopted Budget of **\$1.65 billion** was approved by the Board of Supervisors on September 20, 2022, representing a 10.8% increase over the 2022 Adopted Budget. The \$160.9 million increase is attributed to adjustments supporting existing service levels in all departments with standard cost-of-doing-business increases and additional investments in programs, services, vehicles, and equipment. Implementation of several key strategic actions prioritized by the Board of Supervisors included \$16.5 million to begin the first of three years of expenditures in support of the Building Community Services Investment initiative to improve parks, libraries, and County facilities and \$15 million to establish the Building Community Infrastructure Fund supporting individual district projects at the neighborhood level.

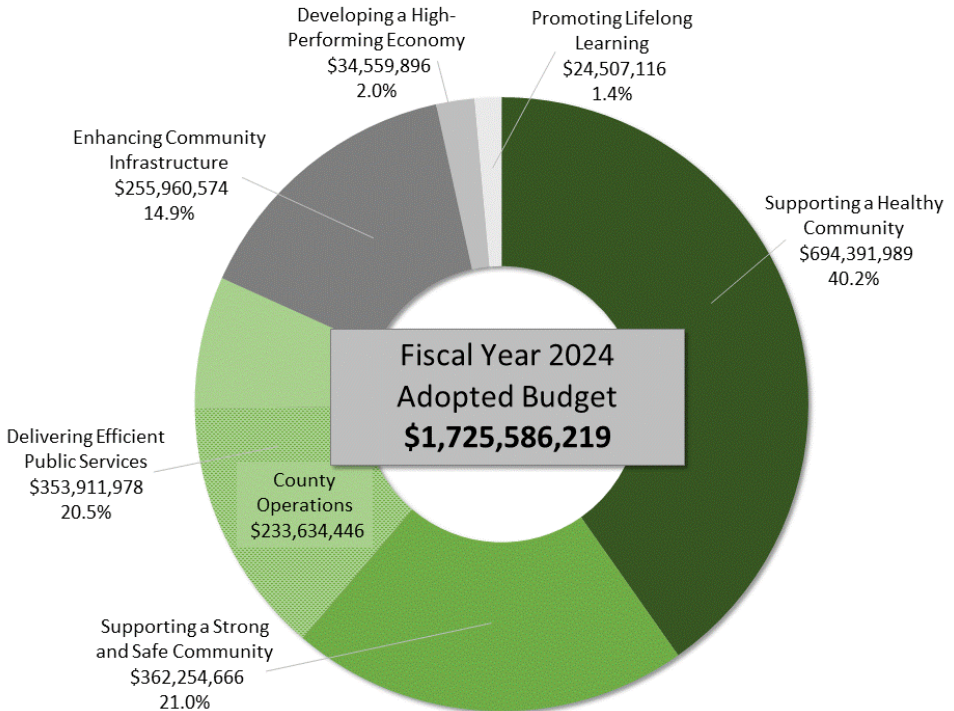
The 2023 Adopted Budget included funding for **4,746** full-time allocated positions, representing a net increase to the allocation count of 159 positions over that supported by the 2022 Adopted Budget.

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## 2024 Adopted Budget

The 2024 Adopted Budget totals **\$1.73 billion**. At its core, the budget fully serves to support existing service levels across the organization, inclusive of the fiscal impact from the Employee Recruitment and Retention strategy approved in August 2022, the year-two commitment to Building Community Services Investment projects, updated benefits and cost allocation plan costs, cost-of-doing business increases, and replacement equipment and vehicles. Increases to service levels were limited to critical needs and funded programs in light of emerging economic indicators showing slowed revenue growth and rising overall costs, with a keen awareness of potential impacts to the long-range forecast in out years.

Staffing added in the 2024 Adopted Budget net 18 new positions, resulting in total allocation count of **4,866** full-time allocated positions, representing an increase of 120 positions over those supported in the 2023 Adopted Budget.





# Appropriations (Budget) by Department

In Millions

## *Supporting a Healthy Community*

**\$694.4**

\$357.0 Community Services Agency  
 \$208.2 Behavioral Health & Recovery Services  
 \$ 99.5 Health Services Agency  
 \$ 17.6 Child Support Services  
 \$ 12.1 Aging and Veterans Services

\$219.2 Sheriff  
 \$ 97.0 Probation  
 \$ 28.1 District Attorney  
 \$ 17.7 Public Defender  
 \$ 0.2 Grand Jury

## *Supporting a Strong and Safe Community*

**\$362.2**

## *Delivering Efficient Public Services*

**\$353.8**

(\*\$233.5 in Countywide support provided through administrative budgets in County Operations)

\$233.5 County Operations\*  
 \$ 45.7 General Services Agency  
 \$ 17.3 IT Central  
 \$ 11.7 Clerk-Recorder  
 \$ 9.7 Chief Executive Office  
 \$ 9.6 Assessor  
 \$ 7.7 CEO—Human Relations  
 \$ 6.3 Auditor-Controller  
 \$ 5.4 County Counsel  
 \$ 4.8 Treasurer-Tax Collector  
 \$ 2.1 Board of Supervisors

\$170.5 Public Works  
 \$ 42.3 Environmental Resources  
 \$ 23.4 Planning & Community Development  
 \$ 19.8 Parks and Recreation

## *Enhancing Community Infrastructure*

**\$256.0**

## *Developing a High-Performing Economy*

**\$34.6**

\$ 26.4 Workforce Development  
 \$ 7.2 Agricultural Commissioner  
 \$ 1.0 UC Cooperative Extension

\$ 24.5 Library

## *Promoting Lifelong Learning*

**\$24.5**

\*Includes County administrative budgets (e.g., benefits, contingencies, etc.)



## Appropriations (Costs) and Revenue

Cost Distribution **\$1,725,586,219**

**36.1%**

**Salaries and Benefits** of **\$623.8 million** make up the largest portion of Countywide expenses, at **36.1%** of overall costs, supporting employee-related costs for **4,866** positions allocated to County departments and local agencies.

**33.9%**

Budgeted appropriations in **Services and Supplies** total **\$584.7 million**, representing **33.9%** of all costs, covering a variety of program and departmental expenditures, including contract services, maintenance, and office expenses.

**19.3%**

**Other Charges/Intercounty Expenditures**, at **\$332.8 million** or **19.3%** of all costs, are largely Cost Allocation Plan charges.

**10.7%**

Remaining costs\* total **\$184.3 million** or **10.7%** of costs.

\*Includes Transfers Out, Capital Outlays, Contingencies, Depreciation, and Intrafund

Revenue Sources **\$1,578,355,379**

Within Intergovernmental Revenue, approximately **51.5%** of County revenue comes from **State** and **Federal** governments, the majority of which is restricted and must fund specific programs in the *Supporting a Healthy Community* priority area.

State Revenue  
**35.8%**

Federal Revenue  
**15.7%**

Charges for Services  
**23.5%**

General Revenues\*  
**17.0%**

Misc. Revenue **8.0%**

\*General Revenues include Licenses, Permits, Franchises; Fines, Forfeitures, Penalties; Revenue from Use of Assets; and Taxes

## Appropriations and Revenue by Fund Type

Consistent with standard accounting practices, the County’s budget is divided into separate financial entities known as “funds.” Used to carry out specific activities in accordance with special regulations, restrictions, or limitations, governments use these fund entities to segregate their financial resources and demonstrate legal compliance. Three “governmental funds” (General, Special Revenue, and Capital Projects) account for local governmental activities and two proprietary fund types address “business-type” activities (Enterprise and Internal Services). The following table identifies budgeted appropriations, revenue, and one-time funding required to balance by fund type.

Adopted Budget Summary by Fund Type	Total Recommended Appropriations	Total Recommended Revenue	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>

**General Fund**—Used to pay for core services such as public safety, parks and recreation, planning and community development, justice administration, tax assessment and collection, and a host of other vital services to the community; 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

**Special Revenue Funds**—Used to account for the proceeds of distinct revenue sources that are legally restricted to expenditures for specific purposes and account for over half of Stanislaus County’s budget

**Capital Projects Funds**—Typically used to account for financial resources that are identified for the acquisition or construction of major capital facilities

**Enterprise Funds**—Established for specific services that are funded directly by fees charged for goods and/or services

**Internal Service Funds**—Used to report activities that provide goods or services to County departments or agencies on a cost-reimbursement basis

## General Fund

The 2024 Adopted Budget for the General Fund totals **\$503.7 million**, an increase of \$4.2 million, or 0.8%, over the 2023 Adopted Budget. The net increase includes base funding adjustments to cover existing service levels, reduced by a 5% vacancy factor. The Adopted Budget also includes technical adjustments for items previously approved by the Board along with increased support for various departmental operational needs while reducing for one-time costs budgeted in the prior year. Of note is the General Fund support provided for strategic investments across the organization and community.

Budgets within the General Fund rely on \$153.5 million in departmental revenue, \$298.9 million in Discretionary Revenue, and assumes the use of \$51.3 million in combined assigned and unassigned fund balance. The General Fund started the fiscal year on July 1, 2023 with a fund balance of \$251.5 million and, based on budgeted expenditures and revenue, is projected to end the fiscal year with a fund balance of \$200.2 million on June 30, 2024.

The use of fund balance assignments to balance the budget represents the value of long-range planning in action. These funds, set aside from savings in prior years, are dedicated to meeting various needs in the current budget. Stanislaus County relies on a two-year budget cycle tied to performance visioning with a focus on multi-year long-range modeling, in which the economic climate is continually assessed, to guide financial decisions. The following table provides a three-year view of General Fund balancing.

General Fund	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Departmental Appropriations	\$ 399,771,244	\$ 487,466,546	\$ 490,863,477
Appropriations for Contingencies	12,008,510	12,008,521	12,843,245
<b>Total Appropriations</b>	<b>\$ 411,779,754</b>	<b>\$ 499,475,067</b>	<b>\$ 503,706,722</b>
Departmental Revenue	149,623,880	152,541,511	153,480,903
<b>General Fund Contribution</b>	<b>\$ 262,155,874</b>	<b>\$ 346,933,556</b>	<b>\$ 350,225,819</b>
<b>Sources of Funding</b>			
Discretionary Revenue	\$ 256,853,949	\$ 282,689,567	\$ 298,917,672
Fund Balance Assignments	28,281,578	54,598,989	41,808,147
Fund Balance Unassigned	(22,979,653)	9,645,000	9,500,000
<b>Total Sources of Funding</b>	<b>\$ 262,155,874</b>	<b>\$ 346,933,556</b>	<b>\$ 350,225,819</b>

# County General Fund Contributions

## For Every \$10 in General Fund Distributed . . .

\$4.31 Sheriff

88¢ Probation

82¢ County Operations

69¢ District Attorney

45¢ General Services Agency

38¢ Community Services Agency

37¢ Public Defender

36¢ Parks and Recreation

26¢ Chief Executive Office

23¢ Assessor

21¢ Clerk-Recorder

14¢ Health Services Agency

13¢ Environmental Resources

12¢ Library

12¢ Behavioral Health/Recovery Serv.

8¢ Agricultural Commissioner

8¢ County Counsel

8¢ Planning & Community Develop.

7¢ Auditor-Controller

6¢ Aging and Veterans Services

15¢ All Other Departments\*

County General Fund contributions to departments and partnering agencies in the 2024 Adopted Budget total **\$350.2 million.**

These contributions, also noted as **Net County Cost**, are funded by **\$298.9 million** in Discretionary Revenue and **\$41.8 million** in fund balance assignments, relying on **\$9.5 million** in unassigned fund balance.

The majority of funding supports departments within the priority *Supporting a Strong and Safe Community* (specifically Sheriff, Probation, District Attorney, and Public Defender) followed by County Operations, General Services Agency, and Community Services Agency.

\*All Other Departments include Board of Supervisors, Treasurer-Tax Collector, UC Cooperative Extension, Public Works, and Grand Jury

## County Long-Range Financial Plans

The General Fund Long-Range Model is an illustration of the County’s 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 and address the organization’s ongoing service needs. Both funding and expenditure assumptions are identified in the Long-Range Model table below, with projections provided through Budget Year 2028.

Approximately 94% of all Discretionary Revenue consists of property and sales tax sources. Property tax revenue is estimated to increase 7.4% in 2024, 4.3% thereafter. Sales tax revenue is projected to increase 3%, with Public Safety sales tax revenue forecast at 2% growth annually. Department revenue is projected at 1% from 2025 to 2028. Expenditure assumptions include:

- 3% base budget increases
- 10% health insurance increases
- 3% retirement increases
- Building Community Services Investment through Fiscal Year 2025

Item	2024 Adopted Budget	2025 Projected Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget
<b><u>Funding Assumptions</u></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><u>Expenditure Assumptions</u></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>

# Discretionary Revenue

2024 Discretionary Revenue Distribution **\$298,917,672**



*Supporting a Strong and Safe Community* \$187.4 Million\*



*Delivering Efficient Public Services* \$66 Million



*Supporting a Healthy Community* \$21.3 Million



*Enhancing Community Infrastructure* \$17.2 Million



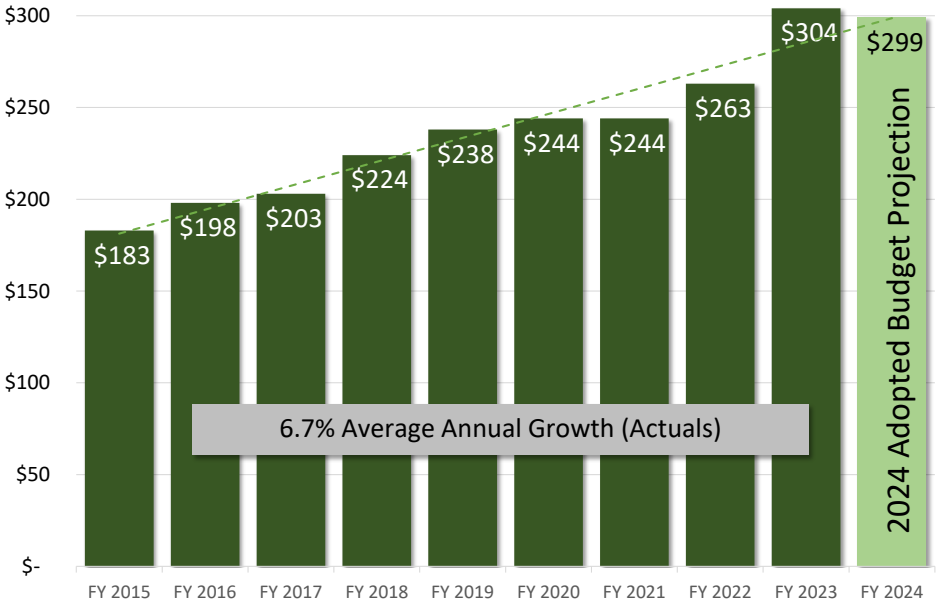
*Promoting Lifelong Learning* \$3.7 Million



*Developing a High-Performing Economy* \$3.3 Million

\*Includes \$62.1 million in Prop 172 Public Safety Sales Tax

## Discretionary Revenue Multi-Year Summary



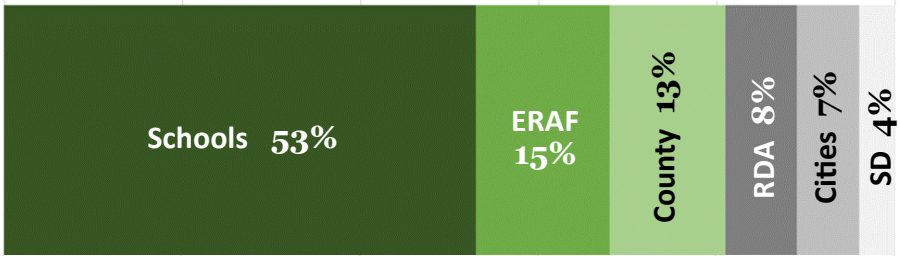
# Tax Revenue

## 7.875% Sales Tax Distribution



## Property Tax Allocation

Property taxes are allocated to several local entities, the schools, cities, and other agencies and districts, in addition to the County’s base property tax percentage share. The County’s portion of the annual property tax revenues collected by the Tax Collector varies among tax code areas, but has historically fallen between 10% to 12% of the taxes collected, increasing to approximately **13%** after the elimination of Negative Bailout. Stanislaus County’s portion remains among the lowest of the county allocations in the State.



ERAF—Educational Revenue Augmentation Fund  
SD—Special Districts

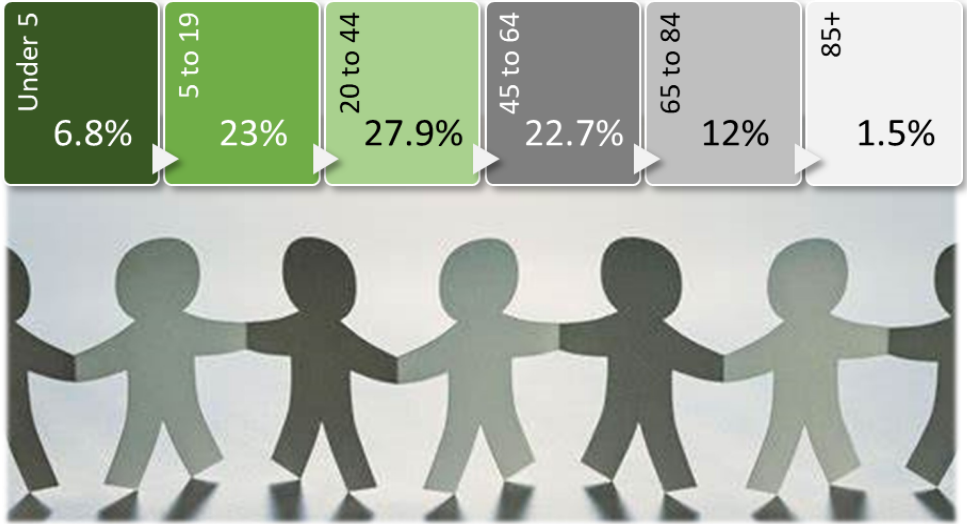
RDA—Redevelopment Agencies

0.0% 20.0% 40.0% 60.0% 80.0% 100.0%

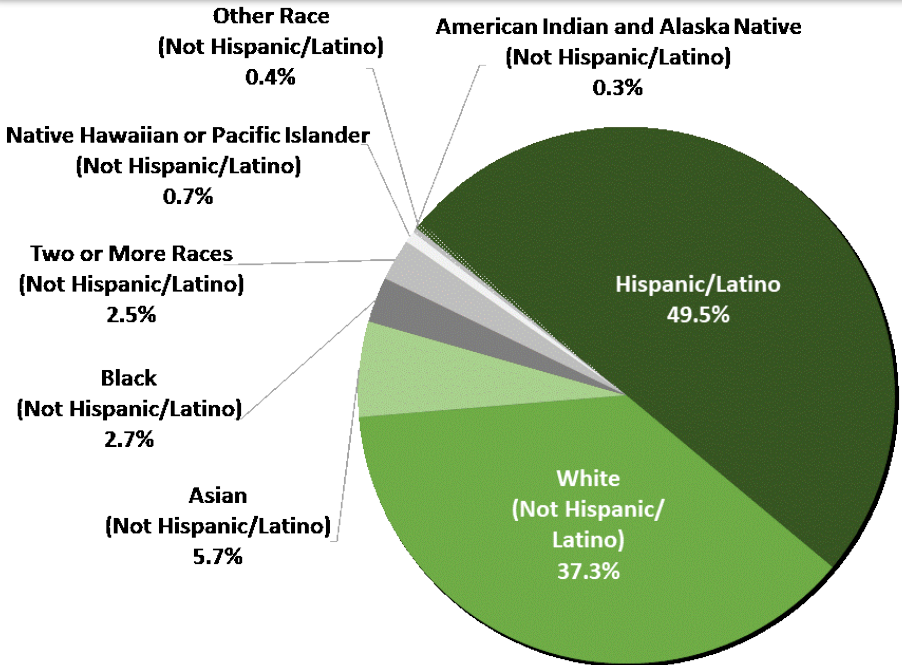


# Stanislaus County Population and Demographics

## Population by Age



## Population by Ethnicity



## Multi-Year Staffing Summary

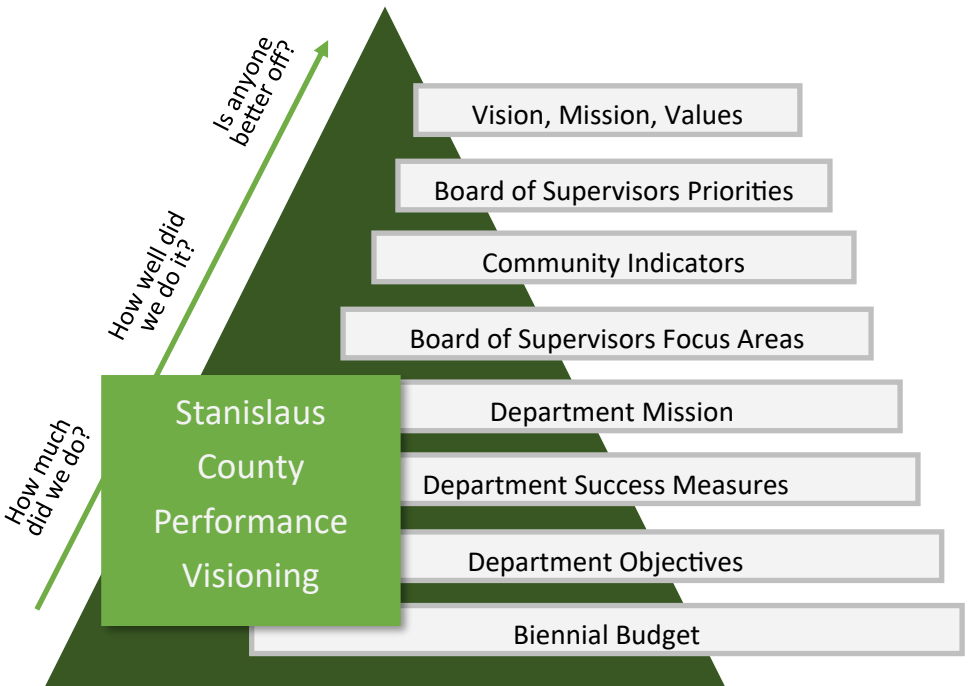
Department	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Aging and Veterans Services	25	29	34
Agricultural Commissioner	40	42	42
Assessor	61	61	61
Auditor-Controller	43	46	43
Behavioral Health and Recovery Services	454	492	558
Board of Supervisors	10	11	11
Chief Executive Office - Administration	37	40	40
Chief Executive Office - Human Relations	31	39	40
Child Support Services	154	147	148
Clerk-Recorder	48	50	50
Community Services Agency	1,156	1,172	1,176
County Counsel	19	20	22
District Attorney	153	155	159
Environmental Resources	108	109	112
First 5 Stanislaus	5	5	5
General Services Agency	80	83	88
Health Services Agency	456	463	469
Information Technology Central	45	46	49
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	36	40	42
Probation	284	274	275
Public Defender	58	69	78
Public Works	121	126	126
Sheriff	786	846	853
StanCERA	16	16	16
Stanislaus Animal Services Agency	35	38	38
Stanislaus Regional 911	59	59	59
Treasurer-Tax Collector	33	33	33
UC Cooperative Extension	6	7	7
Workforce Development	92	92	93
<b>Total Staffing</b>	<b>4,587</b>	<b>4,746</b>	<b>4,866</b>

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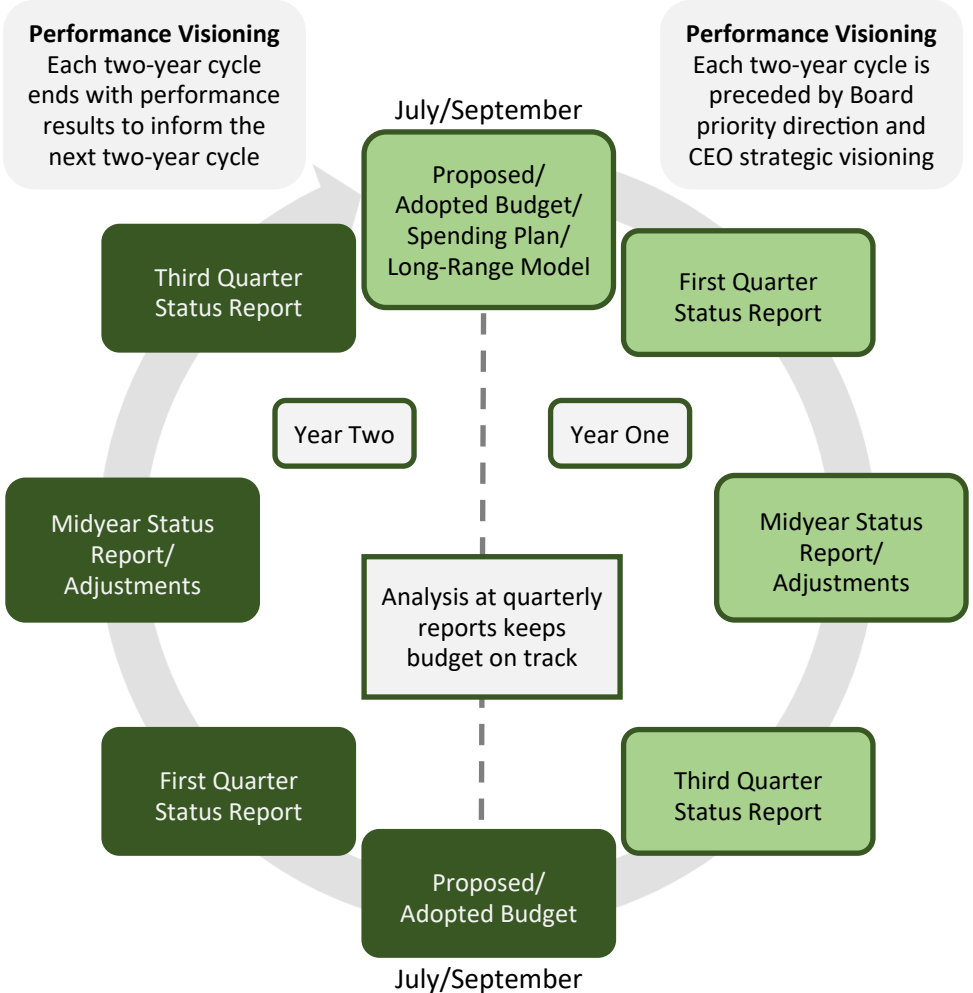
# Performance Visioning

Performance visioning is an essential element of Stanislaus County’s two-year budget process. Designed as a tiered structure, the performance visioning model identifies the connective layers that drive success. Supported by the biennial budget process, departments set and strive to meet two-year objectives intended to affect positive movement on mission-focused success measures, which ultimately align with Board focus areas within each priority, all guided by the organization’s vision, mission, and values.

At the heart of the County’s approach to performance visioning is the overriding question, **“What does success look like?”** To help determine progress towards that success, departments track criteria unique to their focus areas that at the most basic identify *How much did we do?*, progressing to the more indicative *How well did we do it?* Ideally, success measures would go further and be able to identify ***Is anyone better off?*** The answer to that question drives plans and activities that seek to better serve the community.



# Stanislaus County Two-Year Budget Cycle



The Stanislaus County budget cycle represents a distinct two-year period, beginning on **July 1, 2022** (Fiscal Year 2023 or Year One) and ending on **June 30, 2024** (Budget Year 2024 or Year Two). This diagram outlines the process beginning at the top with the Proposed and Adopted Budgets in Year One, which includes the projected Spending Plan identified for Year Two. The cycle progresses clockwise with quarterly status reports before reaching Proposed Budget at the bottom, when the Spending Plan is updated before repeating the cycle for Year Two.

# Stanislaus County Board of Supervisors



**Buck Condit**  
District 1



**Vito Chiesa**  
District 2



**Terry Withrow**  
District 3



**Mani Grewal**  
District 4



**Channce Condit**  
District 5

