



# COUNTY OF KINGS

## 2023-24 RECOMMENDED BUDGET

Program Budgets  
Budget Schedules  
and Details

Fiscal Year Ending  
June 30, 2024

Board of Supervisors

Joe Neves  
District 1

Richard Valle  
District 2  
Chairman

Doug Verboon  
District 3

Rusty Robinson  
District 4

Richard Fagundes  
District 5

Kyria Martinez  
County Administrative Officer

**COUNTY OF KINGS  
FISCAL YEAR 2023-24 RECOMMENDED BUDGET**

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# COUNTY OF KINGS BOARD OF SUPERVISORS

**JOE NEVES**

Supervisor, District 1  
Population: 28,543  
Square miles: 131

**RICHARD VALLE**

Supervisor, District 2  
Population: 27,974 \*  
Square miles: 965

**DOUG VERBOON**

Supervisor, District 3  
Population: 28,017  
Square miles: 122

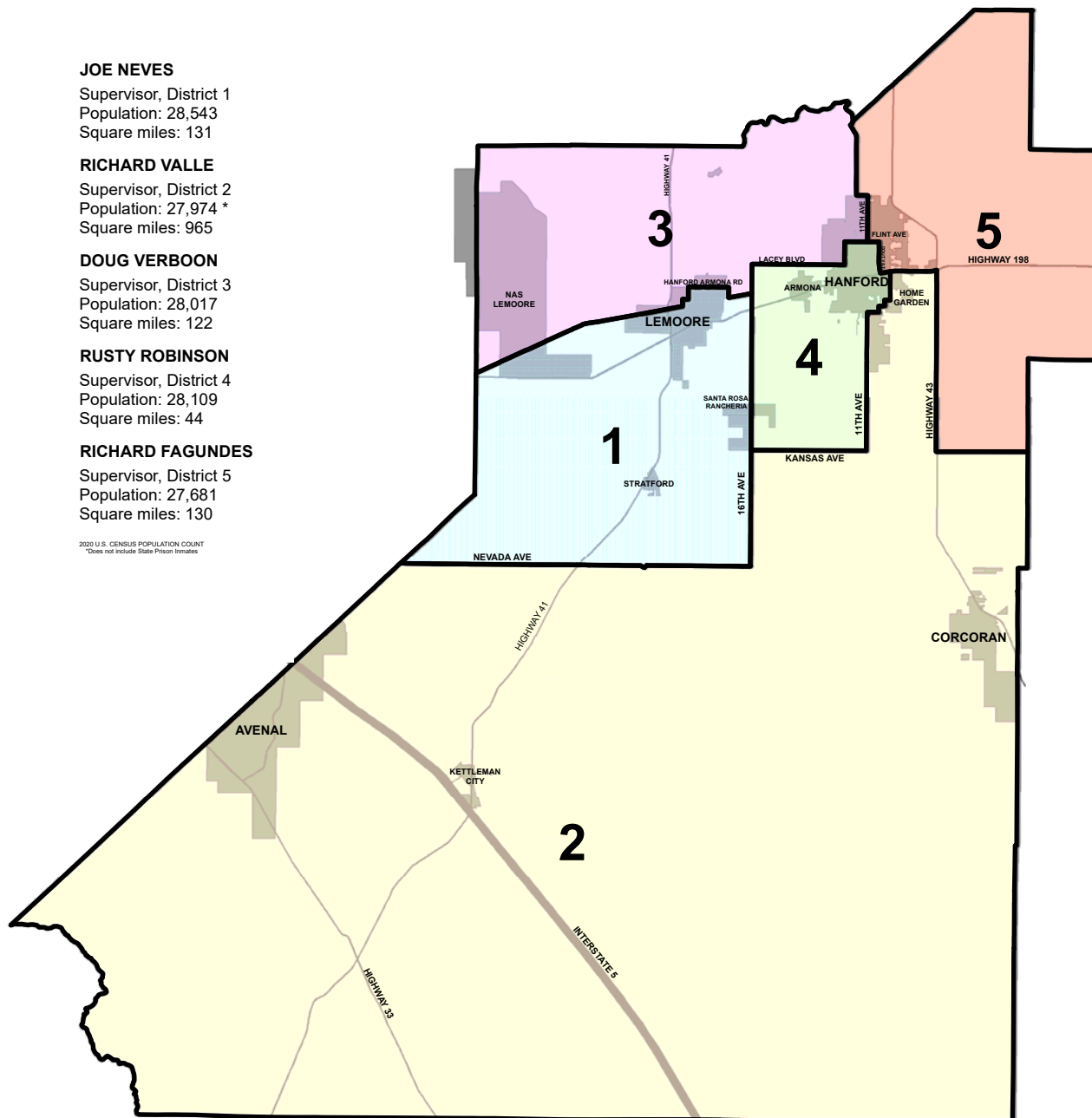
**RUSTY ROBINSON**

Supervisor, District 4  
Population: 28,109  
Square miles: 44

**RICHARD FAGUNDES**

Supervisor, District 5  
Population: 27,681  
Square miles: 130

2020 U.S. CENSUS POPULATION COUNT  
\*Does not include State Prison inmates



**STATISTICS**

**GEOGRAPHY:** The County of Kings has an area of 1,391 square miles at an altitude of 248 feet above sea level.

**WEATHER:** Annual mean temperature 62.9°F.  
Annual precipitation: 8.1 inches

**GOVERNMENT:** The County is a general law form of government established by the legislature with a five-member Board of Supervisors. Supervisors are elected by district to serve four-year alternating terms at elections held every two years.

**COUNTY SEAT:** The County seat is the City of Hanford.

**ELECTED OFFICIALS:**

**COUNTY**

5 Supervisors  
Assessor/Clerk-Recorder

Sheriff/Coroner/Public Administrator  
District Attorney

**LOCALLY ELECTED STATE OFFICIALS**

7 Superior Court Judges

**CONGRESSIONAL REPRESENTATIVE**

Congressman, David G. Valadao  
21<sup>st</sup> District

**STATE REPRESENTATIVES**

Melissa Hurtado, Senator  
16<sup>th</sup> District

Devon Mathis, Assembly Member  
33<sup>rd</sup> District

**ASSESSED  
VALUATION:**  
(2022-23)

Local Assessed – Estimated Secured and Unsecured:  
\$13,715,490,698

**CITIES:**

There are 4 cities within the County: Avenal, Corcoran, Lemoore and Hanford

**POPULATION:**  
(DOF estimate  
as of 05/01/2023)

Incorporated areas 120,318 (includes Prison Population)  
Unincorporated areas 30,700 (includes LNAS & Santa Rosa Rancheria)

TOTAL 151,018

**REGISTERED  
VOTERS:**

61,838  
(Kings County Election Office as of 05/19/2023)



# BUDGET MESSAGE

# Recommended Budget Fiscal Year 2023-24

Submitted by  
**Kyria Martinez, County Administrative Officer**



Prepared by the  
County Administrative Office

## **Melissa Scheffel, Administrative Analyst**

Agricultural Commissioner  
American Rescue Plan Act  
Board of Supervisors  
Capital Projects  
Consolidated Courts

Contribution to Other Funds  
Defense of the Accused  
Elections  
Employee Benefits  
Financial & HR Systems  
Human Resources

Impact Fees  
Job Training Office  
Minor's Advocacy  
Public Works  
Sheriff  
Unemployment Compensation

## **Domingo Cruz, Administrative Analyst**

Child Support Services  
Community Development  
Construction Debt  
Contingencies  
County Counsel  
Finance  
Grand Jury

LAFCO  
Public Health  
First 5  
Law Library  
Library  
Pension Obligation Bonds

Public Guardian  
Veteran's Services  
SB 81 Project  
Support of Organizations  
2005 Jail Bond Refunding  
2014 AB900 Jail Bonds

## **Matthew Boyett, Administrative Analyst**

Administration  
Assessor/Clerk-Recorder  
Behavioral Health

Cooperative Extension  
District Attorney  
Fire  
General Fund Revenues

Human Services Agency  
Information Technology  
Probation  
Tribal Gaming



# OFFICE OF COUNTY ADMINISTRATOR

COUNTY OF KINGS  
GOVERNMENT CENTER

Kyria Martinez  
COUNTY ADMINISTRATIVE  
OFFICER

June 20, 2023

Board of Supervisors  
Kings County Government Center  
Hanford, CA 93230

2023-24 Recommended Budget

Members of the Board of Supervisors:

This letter transmits the Recommended Budget for Fiscal Year 2023-24. The following is a general overview of the spending plan.

## **Budget Overview**

The overall Recommended Budget totals \$500,916,009, \$33.68 million more than last year's Adopted Final Budget.

The General Fund Budget is \$339,484,030, or approximately \$12.15 million more than last year's budget of \$327,334,008 million.

Total recommended positions are 1,673.31 full-time equivalents (FTEs), which is a net increase of 1.40 FTEs over the amended total for Fiscal Year 2022-23. This is primarily the result of direction provided by the Administration Office to departments on keeping a status-quo budget related to personnel. As the Koff and Associates classification and compensation study remains ongoing and as financial uncertainties are on the horizon due to the continued flood, Administration wanted to ensure fiscal sustainability and health through these upcoming uncertain times.

The California Public Employees' Retirement System (CalPERS) continues to be a primary factor in the County's budget. CalPERS provides a defined benefit retirement plan (pension) to the County's Public Safety and General employees. Both the County and current employees contribute to the CalPERS plan. The County's annual contribution for all employees to pay for plan benefits is projected to continue to increase significantly over the next several years.



Each year, CalPERS provides a valuation of the County's plan assets, which includes the actuarial determined contribution for the following year. These valuations are subject to fluctuations in the assets of the plan due to investment returns earned by CalPERS and changes in status of the County's retirees and employees. Due to lower-than-expected returns on plan investments over the past several years, in July 2021, CalPERS lowered its discount rate from 7.0 percent to 6.8 percent, which required increased contributions from the County to pay for the 0.2 percent difference of benefits that were to be previously paid for from investment returns.

Other pressures that are impacting the County are the continual rise in costs for all goods and services due to continued inflationary conditions felt nationwide. The County will also see a 2.68% increase in rates on health insurance premiums, however this is still far less than the industry average of a 10-12.9% rate increase.

Current flood conditions will be a primary factor impacting the Fiscal Year 2023-24 Recommended Budget. On April 3, 2023, President Biden declared a major disaster for the State of California as a result of the severe winter storms, straight-line winds, flooding, landslides, and mudslides that began on February 21, 2023. On April 14, 2023, that declaration was amended to include Kings County in the designated areas. Kings County continues to see historic flooding which will have lasting impacts on the community in the coming years, with 110,000 acres (and growing) currently flooded primarily in the Corcoran area, known as the Tulare Lake.

Property taxes are anticipated to decrease due to lower property tax assessments on flooded lands. Sales and Use taxes are expected to decrease due to the decrease in agricultural products as a result of land being flooded. Property taxes and Sales and Use taxes are vital in funding general government services such as public safety and social service programs. Additionally, unemployment is expected to increase due to the lack of demand for agriculture-related work which will cause further demand for social, workforce, and possibly mental health services for systems already dealing with heightened demand.

As the economy continues to cool and spending patterns continue to return from pre-COVID conditions, Proposition 172 (public safety sales tax) revenue is anticipated to be lower this year, by roughly 6%, then what was generated in 2022-23. Proposition 172 revenue funds critical functions such as Sheriff, District Attorney, and Fire.

This Recommended Budget takes these various challenges into account; however, the County will need to continue to work towards sustainable strategies addressing lasting impacts due to flooding, inflation, and increasing personnel costs without sacrificing the quality of services to the community.

### **Budget Overview by Function**

Given the assumptions described above combined with additional detailed information described in the narratives for each department, the Recommended Budget can be broadly outlined by function as described below:

- **General Government**

County departments that are described as General Government functions include the Board of Supervisors, Administration, Department of Finance, Assessor, County Counsel, Human

Resources, Elections, Radio Communications, Insurance, and Support of Organizations. Also included in this functional group is the General Fund Contribution to Other Funds, such as Building Maintenance and Surveyor.

The General Government function totals \$29.06 million, approximately \$1.38 million more than last year. This is related to general inflationary costs and previously negotiated increases in salaries.

- **Public Safety**

Public Safety departments are divided into three categories: 1) Criminal Justice Departments, including the District Attorney, Sheriff, Probation, and the various divisions they run, such as the Victim-Witness program, jails, and Juvenile Center; others in this category include costs related to the courts, such as Defense of the Indigent Accused in the Consolidated Courts budget. Also within the Criminal Justice category are the Child Support and the Minors Advocacy units; 2) Other Protective Services, such as Agricultural Commissioner/Sealer, Planning and Building Inspection, Public Guardian, and Recorder; and 3) Fire.

These budgets total \$131.86 million, approximately \$4.11 million more than Fiscal Year 2022-23. The increase in this recommended budget is due primarily to increases in public safety salaries along with the establishment and anticipated activation of the new Secure Youth Treatment Facility in Probation.

- **Roads**

The Roads budget totals \$25.99 million, which represents a \$4.10 million decrease from last fiscal year. The Road Repair and Accountability Act of 2017 (Senate Bill 1 – “SB1”) generated \$3.8 million in Fiscal Year 2018-19, \$4.4 million in 2019-20, \$3.7 million in 2020-21, \$4.1 million in 2021-22, is estimated to be \$4.7 million by the end of 2022-23, and estimated to be \$5.1 million in 2023-24 for Kings County. These funds are spent to repair, maintain or rehabilitate the county’s road infrastructure.

- **Health**

The Health function includes the Public Health Department and all of its divisions, Behavioral Health and all of its divisions, and the First Five Commission. Total appropriations are \$61.97 million, or approximately \$5.88 million more than last year. Some of the increase is due to the Future of Public Health Grant and Enhancing Laboratory Capacity Expansion Grant programs in Public Health.

Behavioral Health programs are also approximately \$3.96 million greater than last year, at \$39.83 million. This reflects the ongoing implementation and continued investment in programs funded by the Mental Health Services Act (MHSA), which includes prevention and early intervention programs. The increase also accounts for the implementation of California Advancing and Innovating Medi-Cal (CalAIM) payment reform and a new Innovation plan under MHSA.

No General Fund discretionary revenue beyond the required Maintenance of Effort (MOE) is included in Behavioral Health or Public Health programs.

- **Welfare**

The Welfare function includes Human Services Administration, Categorical Aid, and the Job Training Office.

Total recommended appropriations for Human Services, including Categorical Aid, are \$ 126.5 million, easily the largest department in the County. This is the total appropriation, of which the vast majority is offset by revenue from the state and federal government. Human Services continues to be impacted by increasing caseloads in assistance programs, increases in costs related to California Work Opportunity and Responsibility to Kids (CalWORKS) cases, and increasing costs related to foster-care and adoptions assistance programs.

The Job Training Office's programs are significantly funded by federal sources and have increased by approximately \$1.2 million from last year mainly due to increases in Workforce Innovation and Opportunity Act (WIOA) funding allocations as a result of allocation calculation criteria provided by the federal government. From historical experience in the unemployment industry, it has shown that unemployment cases rise after a recession. As recessions hit local communities, the federal government makes significant investments into workforce programs to help address the adverse impacts of the recession, bringing increased funding to departments like the Job Training Office.

- **Education**

The Education function includes the Library and Cooperative Extension programs. The combined Recommended Budget for these programs in Fiscal Year 2023-24 is approximately \$16.5 million, which is a \$13.7 million increase from last year. The primary factor in this substantial increase is the anticipated renovation and remodel of the Hanford and Lemoore Branch libraries.

The Cooperative Extension program continues to be operated through a partnership with the University of California, the United States Department of Agriculture, and Tulare County.

- **Recreation**

The Parks Division of Public Works is the only budget unit in this function. The budget is recommended at \$3.4 million, an increase of \$60 thousand from last fiscal year.

- **Capital Outlay**

The Recommended Budget for Capital Outlay is \$26.44 million. This is approximately \$7.1 million more than Fiscal Year 2022-23. This significant increase is the net result of older projects being completed last fiscal year combined with the addition of large projects like library branch remodels and construction of Fire Station 4 and renovations to Fire Station 5, along with other ancillary projects.

- **Debt Service**

Debt Service covers payment on debt in two areas: Pension Obligation Bonds and Construction Debt.

Pension Obligation Bonds are budgeted and accounted for in a separate fund at a cost of approximately \$1.5 million, offset by charges to Public Safety departments in retirement appropriations. This will be the 25<sup>th</sup> year of payments on the variable portion of these bonds.

Construction Debt accounts for the payments on the revenue bonds, issued to finance the construction of the first and second phase of the new jail, payment on debt issued for the expansion of the Central Plant, and for other energy saving projects, such as the solar energy producing shade structures.

The financing of the Human Services Agency two-story building is reflected here at approximately \$578 thousand, the vast majority of which will be recovered through the Cost Allocation Plan program.

- **Internal Service Funds**

This functional category includes Information Technology (IT), Motor Pool Services, Public Works (excluding Roads), Liability Self-Insurance, and Workers' Compensation. The cost of these departments is applied to operational departments and are therefore reflected in the appropriations for other functions. The County is seeing increases to Workers' Compensation and health insurance costs. Changes in departmental budgets for Workers' Compensation, increased or decreased, are a reflection of claims and exposure in each department.

- **Contingencies**

Recommended Contingencies are as follows:

|   |    |            |
|---|----|------------|
| Contingencies for General Fund            | \$ | 10,163,534 |
| Contingencies for Library Fund            | \$ | 6,907,178  |
| Contingencies for Road Fund               | \$ | 8,102,225  |
| Contingencies for Fire Fund               | \$ | 1,154,175  |
| Contingencies for Fish and Game Fund      | \$ | 14,209     |
| Cont. for Accumulated Capital Outlay Fund | \$ | 4,225,443  |
| Contingencies for Law Library             | \$ | 103,239    |
| Contingencies for First 5                 | \$ | 1,354,252  |
| Contingencies for Child Support           | \$ | 81,712     |

Contingency fund balance totals are certainly subject to change, primarily driven by actuals in the next several weeks, as opposed to estimating what the actuals will be. Staff will modify these totals during Final Budget Hearings after the County's financials are closed at the end of July, 2023.

### **Recognition**

I would like to extend my appreciation to my staff and others who formed the team to assemble this Budget, as well as all the Department Heads and their respective staff who continue to assist us in balancing our Budget.

Staff that deserve special recognition are Matthew Boyett, Domingo Cruz, and Melissa Scheffel, Administrative Analysts, Sarah Poots, Risk Manager, Francesca Lizaola and Berenice Yopez,

Risk Technicians, and Christine Olvera, Secretary to the CAO.

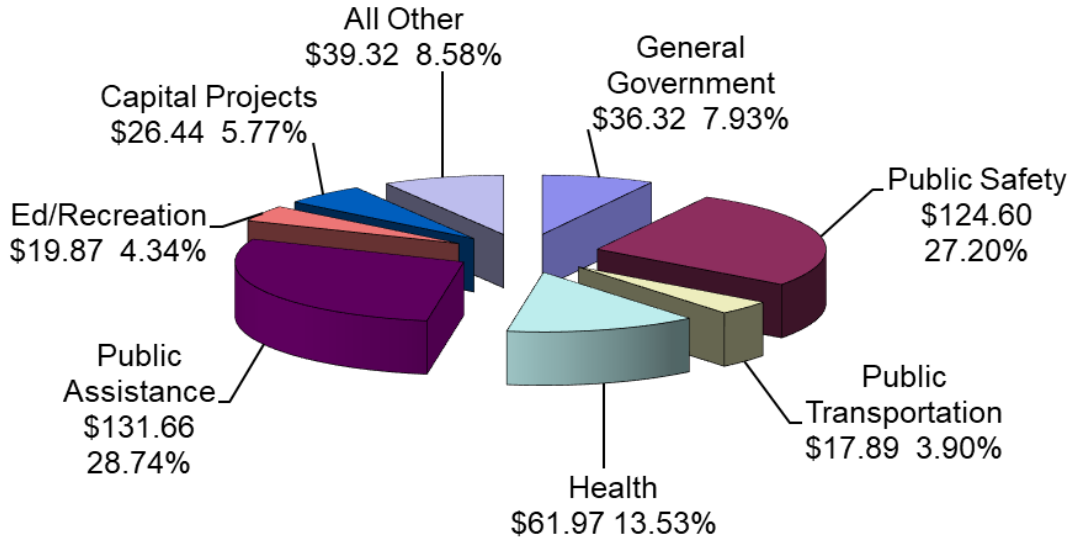
Others deserving of recognition include, but are certainly not limited to, Erik Gonzalez and Rob Knudson from the Department of Finance, Teresa Ramirez from Information Technology, and Gabriel Reynoso from Central Services.

Sincerely,

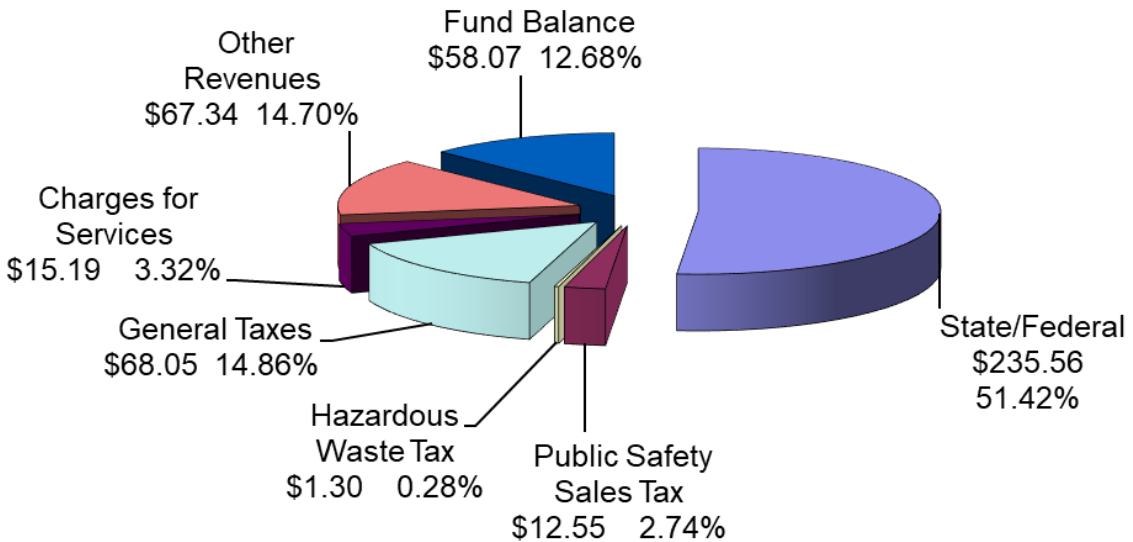
A handwritten signature in cursive script that reads "Kyria Martinez". The signature is written in black ink and is positioned above the typed name.

Kyria Martinez  
County Administrative Officer

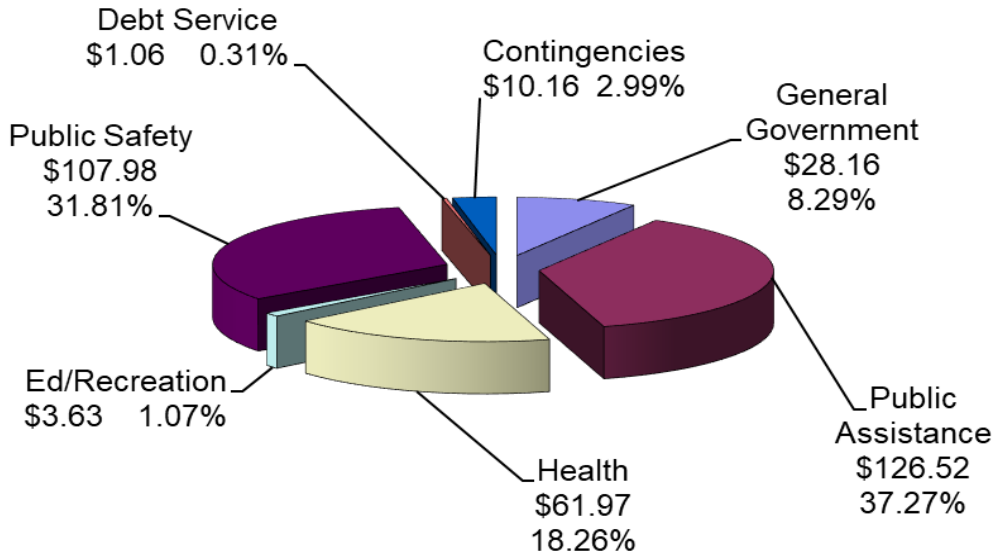
## Chart 1 2023-24 Recommended Budget Total Expenditures \$458.08 Million



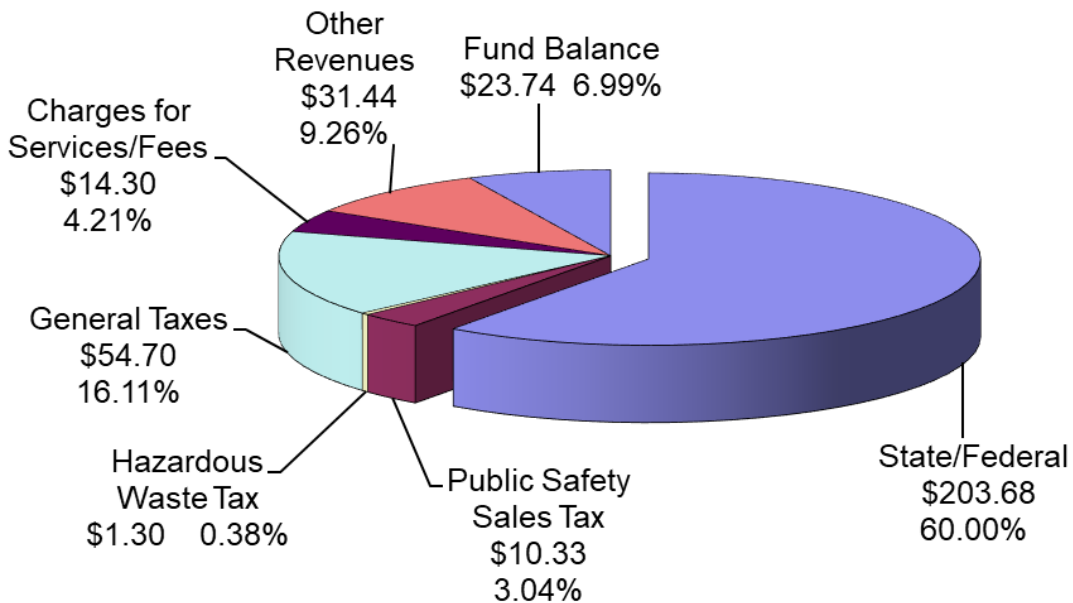
## Chart 2 2023-24 Recommended Budget Financing Sources \$458.08 Million



**Chart 3**  
**2023-24 Recommended Budget**  
**General Fund Expenditures by Function**  
**\$339.48 Million**



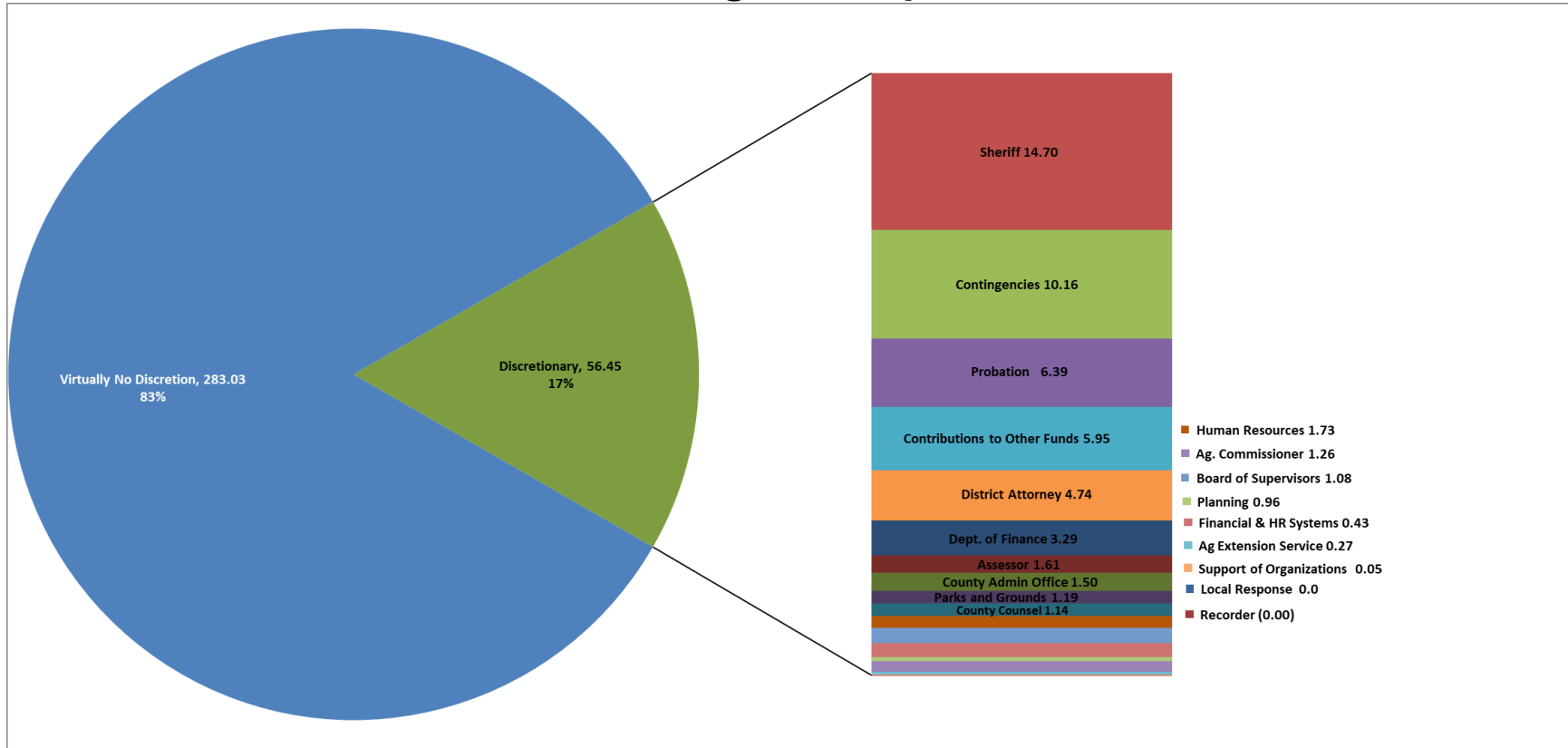
**Chart 4**  
**2023-24 Recommended Budget**  
**General Fund Financing Sources**  
**\$339.48 Million**



## Chart 5

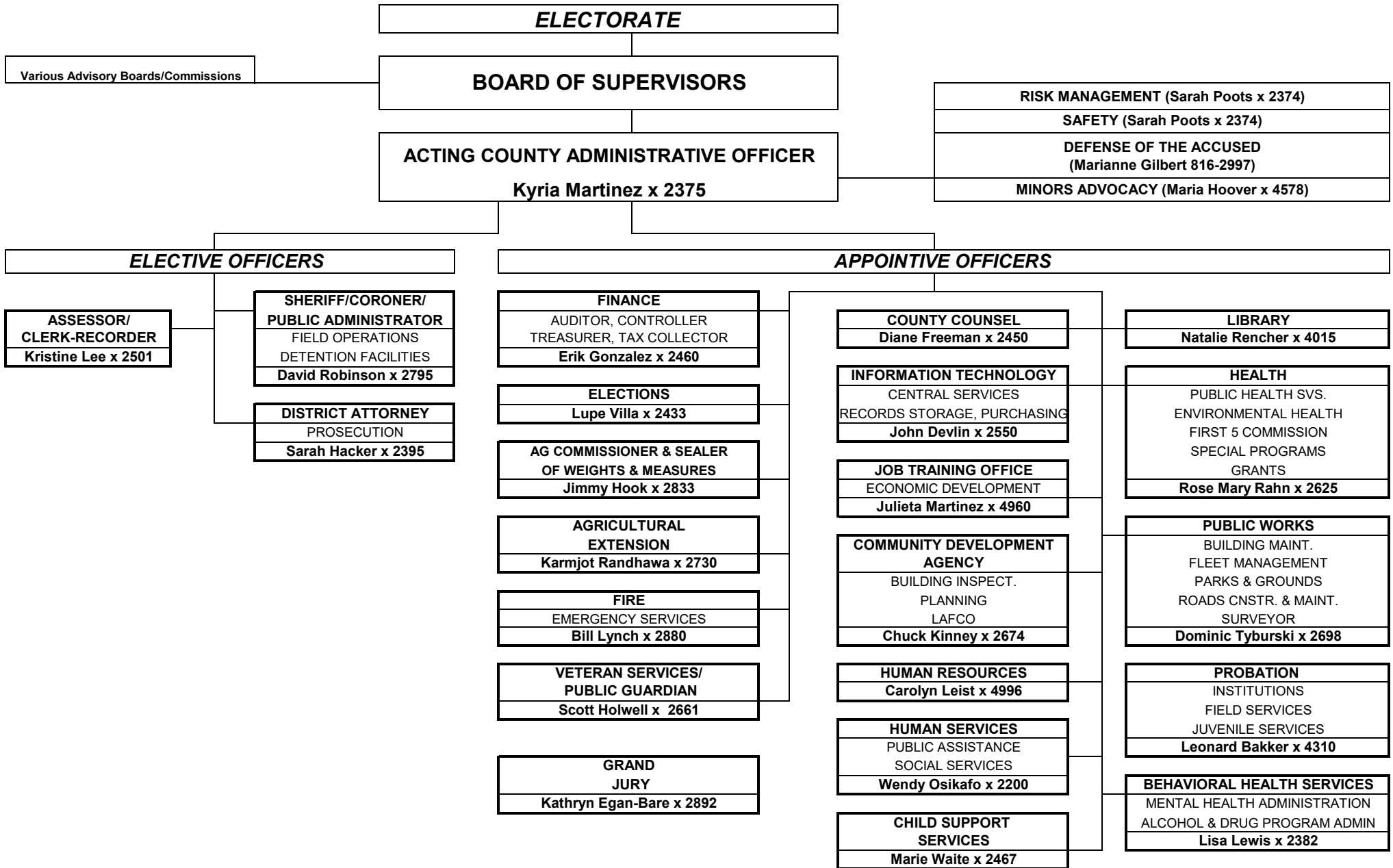
### 2023-24 Recommended Budget

### General Fund Budgeted Expenditures \$339.48 M





# ORGANIZATION OF KINGS COUNTY GOVERNMENT



## POSITION CHANGES

|                                   | 2022-23<br>AMENDED | 2023-24<br>REQUESTED | 2023-24<br>RECOMMENDED | 2023-24<br>ADOPTED | 2022-23<br>2023-24<br>CHANGE |
|-----------------------------------|--------------------|----------------------|------------------------|--------------------|------------------------------|
| <b>GENERAL SERVICES:</b>          |                    |                      |                        |                    |                              |
| BOARD OF SUPERVISORS              | 7.00               | 8.00                 | 7.00                   | 0.00               | 0.00                         |
| ADMINISTRATIVE OFFICE             | 11.00              | 10.00                | 10.00                  | 0.00               | (1.00)                       |
| DEPARTMENT OF FINANCE             | 23.00              | 22.00                | 22.00                  | 0.00               | (1.00)                       |
| COUNTY COUNSEL                    | 15.00              | 15.00                | 15.00                  | 0.00               | 0.00                         |
| HUMAN RESOURCES                   | 12.00              | 12.00                | 12.00                  | 0.00               | 0.00                         |
| ASSESSOR                          | 24.00              | 25.00                | 24.00                  | 0.00               | 0.00                         |
| ELECTIONS                         | 6.00               | 6.00                 | 6.00                   | 0.00               | 0.00                         |
| INFORMATION TECHNOLOGY            | 26.00              | 27.00                | 26.00                  | 0.00               | 0.00                         |
| PURCHASING                        | 2.00               | 2.00                 | 2.00                   | 0.00               | 0.00                         |
| CENTRAL SERVICES                  | 4.00               | 4.00                 | 4.00                   | 0.00               | 0.00                         |
| INTERNAL SERVICES ADMIN           | 4.00               | 4.00                 | 4.00                   | 0.00               | 0.00                         |
| <b>Sub-Total General Services</b> | <b>134.00</b>      | <b>135.00</b>        | <b>132.00</b>          | <b>0.00</b>        | <b>(2.00)</b>                |
| <b>CRIMINAL JUSTICE:</b>          |                    |                      |                        |                    |                              |
| LAW LIBRARY                       | 0.80               | 0.80                 | 0.80                   | 0.00               | 0.00                         |
| DISTRICT ATTORNEY-PROSECUTION     | 43.50              | 44.50                | 44.50                  | 0.00               | 1.00                         |
| CAC GRANT                         | 1.00               | 0.00                 | 0.00                   | 0.00               | (1.00)                       |
| VICTIM WITNESS                    | 5.00               | 5.00                 | 5.00                   | 0.00               | 0.00                         |
| AB 109                            | 3.50               | 3.50                 | 3.50                   | 0.00               | 0.00                         |
| PRISON PROSECUTION                | 9.00               | 9.00                 | 9.00                   | 0.00               | 0.00                         |
| DOMESTIC VIOLENCE-VAWA GRANTS     | 3.00               | 3.00                 | 3.00                   | 0.00               | 0.00                         |
| MISCELLANEOUS GRANTS              | 2.00               | 2.00                 | 2.00                   | 0.00               | 0.00                         |
| CHILD ABDUCTION UNIT              | 2.00               | 2.00                 | 2.00                   | 0.00               | 0.00                         |
| CHILD SUPPORT AGENCY              | 53.00              | 53.00                | 53.00                  | 0.00               | 0.00                         |
| MINORS ADVOCACY                   | 4.60               | 4.60                 | 4.60                   | 0.00               | 0.00                         |
| SHERIFF-ADMINISTRATION            | 17.00              | 17.00                | 17.00                  | 0.00               | 0.00                         |
| COMMUNICATIONS                    | 15.50              | 15.50                | 15.50                  | 0.00               | 0.00                         |
| MAJOR CRIME TASK FORCE            | 1.00               | 1.00                 | 1.00                   | 0.00               | 0.00                         |
| AB 109                            | 62.00              | 62.00                | 62.00                  | 0.00               | 0.00                         |
| FIELD OPERATIONS                  | 66.00              | 66.00                | 66.00                  | 0.00               | 0.00                         |
| RURAL CRIME TASK FORCE            | 3.00               | 3.00                 | 3.00                   | 0.00               | 0.00                         |
| OPERATIONS AB443                  | 5.00               | 5.00                 | 5.00                   | 0.00               | 0.00                         |
| COURT SECURITY SERVICES           | 18.50              | 18.50                | 18.50                  | 0.00               | 0.00                         |
| JAIL                              | 110.00             | 110.00               | 110.00                 | 0.00               | 0.00                         |
| JAIL KITCHEN                      | 9.00               | 9.00                 | 9.00                   | 0.00               | 0.00                         |
| PROBATION                         | 52.00              | 52.00                | 52.00                  | 0.00               | 0.00                         |
| JUVENILE TREATMENT CENTER         | 45.00              | 45.00                | 45.00                  | 0.00               | 0.00                         |
| AB 109                            | 20.00              | 20.00                | 20.00                  | 0.00               | 0.00                         |
| SB 678                            | 5.00               | 5.00                 | 5.00                   | 0.00               | 0.00                         |
| YOBG                              | 5.00               | 5.00                 | 5.00                   | 0.00               | 0.00                         |
| JUVENILE SECURE TRACK             | 8.00               | 9.00                 | 9.00                   | 0.00               | 1.00                         |
| PROBATION MISC. GRANTS            | 5.00               | 5.00                 | 5.00                   | 0.00               | 0.00                         |
| <b>Sub-Total Criminal Justice</b> | <b>574.40</b>      | <b>575.40</b>        | <b>575.40</b>          | <b>0.00</b>        | <b>1.00</b>                  |

## POSITION CHANGES

|  | 2022-23<br>AMENDED | 2023-24<br>REQUESTED | 2023-24<br>RECOMMENDED | 2023-24<br>ADOPTED | 2022-23<br>2023-24<br>CHANGE |
|--|--------------------|----------------------|------------------------|--------------------|------------------------------|
| <b>OTHER PUBLIC PROTECTION:</b>          |                    |                      |                        |                    |                              |
| FIRE                                     | 88.00              | 89.00                | 88.00                  | 0.00               | 0.00                         |
| OFFICE OF EMERGENCY MGMT                 | 4.00               | 4.00                 | 4.00                   | 0.00               | 0.00                         |
| AGRICULTURAL COMM/SEALER                 | 24.00              | 24.00                | 24.00                  | 0.00               | 0.00                         |
| CDA - PLANNING                           | 10.00              | 10.00                | 10.00                  | 0.00               | 0.00                         |
| CDA - BUILDING INSPECTION                | 4.00               | 4.00                 | 4.00                   | 0.00               | 0.00                         |
| CLERK-RECORDER                           | 9.00               | 9.00                 | 9.00                   | 0.00               | 0.00                         |
| PUBLIC GUARDIAN/VETERANS SVCS.           | 10.00              | 10.00                | 10.00                  | 0.00               | 0.00                         |
| ANIMAL SERVICES - FIELD                  | 3.00               | 3.00                 | 3.00                   | 0.00               | 0.00                         |
| ANIMAL SERVICES SHELTER                  | 6.00               | 6.00                 | 6.00                   | 0.00               | 0.00                         |
| <b>Sub-Total Other Protection</b>        | <b>158.00</b>      | <b>159.00</b>        | <b>158.00</b>          | <b>0.00</b>        | <b>0.00</b>                  |
| <b>HEALTH &amp; SANITATION:</b>          |                    |                      |                        |                    |                              |
| HEALTH DEPT-CLINIC SUPPORT               | 1.00               | 1.00                 | 1.00                   | 0.00               | 0.00                         |
| ADMINISTRATION                           | 14.00              | 16.00                | 17.00                  | 0.00               | 3.00                         |
| CD CLINIC                                | 31.00              | 26.00                | 26.00                  | 0.00               | (5.00)                       |
| ENVIRONMENTAL HEALTH                     | 12.00              | 12.00                | 12.00                  | 0.00               | 0.00                         |
| PHN                                      | 6.00               | 6.00                 | 6.00                   | 0.00               | 0.00                         |
| LAB                                      | 3.00               | 3.00                 | 3.00                   | 0.00               | 0.00                         |
| TOBACCO GRANT                            | 0.00               | 0.00                 | 0.00                   | 0.00               | 0.00                         |
| HEALTH INFO MGMT                         | 3.00               | 0.00                 | 0.00                   | 0.00               | (3.00)                       |
| WIC NUTRITION PROGRAM                    | 22.00              | 22.00                | 22.00                  | 0.00               | 0.00                         |
| TB PROGRAM                               | 1.00               | 1.00                 | 1.00                   | 0.00               | 0.00                         |
| PUBLIC HEALTH PREPAREDNESS               | 2.00               | 2.00                 | 2.00                   | 0.00               | 0.00                         |
| AIDS PROGRAM                             | 2.00               | 1.00                 | 1.00                   | 0.00               | (1.00)                       |
| CHILD HEALTH & DISABILITY                | 6.80               | 5.80                 | 5.80                   | 0.00               | (1.00)                       |
| CALIFORNIA CHILDREN'S SERVICES           | 9.20               | 9.60                 | 9.60                   | 0.00               | 0.40                         |
| HEALTH GRANTS                            | 12.00              | 14.00                | 14.00                  | 0.00               | 2.00                         |
| MARGOLIN -CPSP                           | 3.00               | 3.00                 | 3.00                   | 0.00               | 0.00                         |
| AOD PROG ADMIN                           | 4.00               | 10.00                | 10.00                  | 0.00               | 6.00                         |
| MENTAL HEALTH SERVICES ACT               | 27.00              | 26.00                | 26.00                  | 0.00               | (1.00)                       |
| BEHAVIORAL HEALTH ADMINISTRATION         | 29.00              | 29.00                | 25.00                  | 0.00               | (4.00)                       |
| CHILDREN & FAMILIES COMMISSION           | 2.00               | 2.00                 | 2.00                   | 0.00               | 0.00                         |
| <b>Sub-Total Health &amp; Sanitation</b> | <b>190.00</b>      | <b>189.40</b>        | <b>186.40</b>          | <b>0.00</b>        | <b>(3.60)</b>                |
| <b>PUBLIC ASSISTANCE:</b>                |                    |                      |                        |                    |                              |
| HUMAN SERVICES AGENCY                    | 484.00             | 484.00               | 484.00                 | 0.00               | 0.00                         |
| JOB TRAINING OFFICE                      | 27.00              | 29.00                | 29.00                  | 0.00               | 2.00                         |
| <b>Sub-Total Public Assistance</b>       | <b>511.00</b>      | <b>513.00</b>        | <b>513.00</b>          | <b>0.00</b>        | <b>2.00</b>                  |

## POSITION CHANGES

|                                | 2022-23<br>AMENDED | 2023-24<br>REQUESTED | 2023-24<br>RECOMMENDED | 2023-24<br>ADOPTED | 2022-23<br>2023-24<br>CHANGE |
|--------------------------------|--------------------|----------------------|------------------------|--------------------|------------------------------|
| <b>EDUCATION:</b>              |                    |                      |                        |                    |                              |
| LIBRARY                        | 17.51              | 17.51                | 17.51                  | 0.00               | 0.00                         |
| AGRICULTURAL EXTENSION         | 2.00               | 2.00                 | 2.00                   | 0.00               | 0.00                         |
| <b>Sub-Total Education</b>     | <b>19.51</b>       | <b>19.51</b>         | <b>19.51</b>           | <b>0.00</b>        | <b>0.00</b>                  |
| <b>PUBLIC WORKS:</b>           |                    |                      |                        |                    |                              |
| PUBLIC WORKS ADMIN             | 4.00               | 4.00                 | 4.00                   | 0.00               | 0.00                         |
| ROADS & BRIDGES                | 22.00              | 22.00                | 22.00                  | 0.00               | 0.00                         |
| FLEET MANAGEMENT               | 8.00               | 8.00                 | 8.00                   | 0.00               | 0.00                         |
| BUILDING MAINTENANCE           | 37.00              | 42.00                | 41.00                  | 0.00               | 4.00                         |
| PARKS & GROUNDS                | 9.00               | 9.00                 | 9.00                   | 0.00               | 0.00                         |
| SURVEYOR                       | 5.00               | 5.00                 | 5.00                   | 0.00               | 0.00                         |
| <b>Sub-Total Public Works</b>  | <b>85.00</b>       | <b>90.00</b>         | <b>89.00</b>           | <b>0.00</b>        | <b>4.00</b>                  |
| <b>TOTAL COUNTY POSITIONS:</b> | <b>1,671.91</b>    | <b>1,681.31</b>      | <b>1,673.31</b>        | <b>0.00</b>        | <b>1.40</b>                  |
| <b>Total General Fund:</b>     | <b>1,358.60</b>    | <b>1,359.00</b>      | <b>1,354.00</b>        | <b>0.00</b>        | <b>(4.60)</b>                |
| <b>Total Other Funds (*):</b>  | <b>313.31</b>      | <b>322.31</b>        | <b>319.31</b>          | <b>0.00</b>        | <b>6.00</b>                  |
| <b>Overall Total</b>           | <b>1,671.91</b>    | <b>1,681.31</b>      | <b>1,673.31</b>        | <b>0.00</b>        | <b>1.40</b>                  |
| <b>Difference</b>              | <b>0.00</b>        | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>        | <b>0.00</b>                  |



# GENERAL INFORMATION

## **READER'S GUIDE TO UNDERSTANDING THE BUDGET**

The budget document represents the final financial and operational plan for the County of Kings for Fiscal Year 2023-24. The following general information is included to assist the reader in understanding the data and information presented in the budget document.

### **The Governing Body**

The County of Kings, a political subdivision of the State, is governed by a five-member Board of Supervisors which has legislative and executive authority.

### **Financial Structure and Operations**

The State Controller provides administrative directives and recommends practices and procedures relating to the form and content of the annual County budget in order to secure uniform accounting standards among various counties. The County of Kings utilizes a modified accrual basis of accounting for budgetary purposes. The County's accounting system is organized and operated on a fund basis. Funds are separate fiscal and/or legal entities by which resources are allocated and controlled. The County of Kings' budget document is categorized into five major types of funds:

#### **General Fund**

The principal fund in the County budget. The General Fund is used to finance most governmental operations which are general in purpose and not accounted for in another fund.

#### **Internal Service Fund**

A fund used to account for the financing of goods and services provided by one department to another on a cost-reimbursement basis such as Information Technology or Public Works.

#### **Debt Service Fund**

A fund used to account for the accumulation of resources that will be used to make payments of principal and interest on general long-term debt.

#### **Special Revenue Fund**

A fund used to account for the proceeds of revenue sources that must be spent for a specific purpose.

## **Special District**

Financed by specific taxes and assessments. Special districts are separate legal entities providing public improvements and services which benefit targeted properties and residents.

## **Budget Message**

The budget message provides an overview of the financial status of the County by reflecting budget highlights and assumptions, financial resources, and a spending plan that reflects the Board's priorities and the State budget.

## **Budget Summaries**

This section is divided by activity (e.g., General Government, Public Safety). The data presented provides detailed information about the objects (e.g., salaries and employee benefits, services, and supplies) within the budget. The departmental appropriation by object provides the Auditor-Controller with budgetary control over expenditures and future financial commitments during the fiscal year.



# SUMMARY SCHEDULES



State Controller  
Schedules  
County Budget Act

**COUNTY OF KINGS**  
ALL FUNDS SUMMARY  
Fiscal Year 2023-24

SCHEDULE 1

| Fund Name                           | Total Financing Sources                                      |  |                                    |                               | Total Financing Uses  |  |                            |
|-------------------------------------|--|--|------------------------------------|-------------------------------|-----------------------|--|----------------------------|
|                                     | Fund Balance<br>Unreserved/<br>Undesignated<br>June 30, 2023 | Decreases to<br>Reserves/<br>Designations/<br>Net Assets | Additional<br>Financing<br>Sources | Total<br>Financing<br>Sources | Financing<br>Uses     | Increases to<br>Reserves/<br>Designations/<br>Net Assets | Total<br>Financing<br>Uses |
| (1)                                 | (2)  | (3)  | (4)                                | (5)                           | (6)                   | (7)  | (8)                        |
| <b>Governmental Funds</b>           |  |  |                                    |                               |                       |  |                            |
| General Fund                        | \$ 23,740,774  | \$ -   | \$ 315,743,256                     | \$ 339,484,030                | \$ 339,484,030        | \$ -   | \$ 339,484,030             |
| Special Revenue Funds               | 30,630,327   | -  | 52,623,539                         | 83,253,866                    | 83,253,866            | -  | 83,253,866                 |
| Capital Projects Funds              | 3,702,273  | -  | 27,720,797                         | 31,423,070                    | 30,669,329            | 753,741  | 31,423,070                 |
| Debt Service Funds                  | -  | -  | 3,914,463                          | 3,914,463                     | 3,314,463             | 600,000  | 3,914,463                  |
| <b>Total Governmental<br/>Funds</b> | <b>\$ 58,073,374</b>   | <b>\$ -</b>  | <b>\$ 400,002,055</b>              | <b>\$ 458,075,429</b>         | <b>\$ 456,721,688</b> | <b>\$ 1,353,741</b>                                      | <b>\$ 458,075,429</b>      |
| <b>Other Funds</b>                  |  |  |                                    |                               |                       |  |                            |
| Internal Service Funds              | \$ 2,996,362   | \$ -   | \$ 39,844,218                      | \$ 42,840,580                 | \$ 42,840,580         | \$ -   | \$ 42,840,580              |
| <b>Total Other Funds</b>            | <b>\$ 2,996,362</b>  | <b>\$ -</b>  | <b>\$ 39,844,218</b>               | <b>\$ 42,840,580</b>          | <b>\$ 42,840,580</b>  | <b>\$ -</b>  | <b>\$ 42,840,580</b>       |
| <b>Total All Funds</b>              | <b>\$ 61,069,736</b>   | <b>\$ -</b>  | <b>\$ 439,846,273</b>              | <b>\$ 500,916,009</b>         | <b>\$ 499,562,268</b> | <b>\$ 1,353,741</b>                                      | <b>\$ 500,916,009</b>      |

| Fund Name                          | Available Financing  |   |   |                                 | Financing Requirements         |   |                                    |
|------------------------------------|--|---|---|---------------------------------|--------------------------------|---|------------------------------------|
|                                    | Fund Balance<br>Unreserved/<br>Undesignated<br>June 30, 2023 | Cancellation<br>of Prior Years<br>Reserves/<br>Designations | Estimated<br>Additional<br>Financing<br>Sources | Total<br>Available<br>Financing | Estimated<br>Financing<br>Uses | Provisions for<br>Reserves and/or<br>Designations<br>(new or incr.) | Total<br>Financing<br>Requirements |
| (1)                                | (2)  | (3)   | (4)   | (5)                             | (6)                            | (7)   | (8)                                |
| <b>General Fund</b>                |  |   |   |                                 |                                |   |                                    |
| General                            | \$ 23,740,774  | \$ -  | \$ 315,743,256                                  | \$ 339,484,030                  | \$ 339,484,030                 | \$ -  | \$ 339,484,030                     |
| <b>Total General Fund</b>          | <b>\$ 23,740,774</b>   | <b>\$ -</b>   | <b>\$ 315,743,256</b>                           | <b>\$ 339,484,030</b>           | <b>\$ 339,484,030</b>          | <b>\$ -</b>   | <b>\$ 339,484,030</b>              |
| <b>Special Revenue Funds</b>       |  |   |   |                                 |                                |   |                                    |
| Library                            | \$ 13,397,948  | \$ -  | \$ 9,749,249                                    | \$ 23,147,197                   | \$ 23,147,197                  | \$ -  | \$ 23,147,197                      |
| Road                               | \$ 13,232,135  | -   | 12,756,036                                      | 25,988,171                      | 25,988,171                     | -   | 25,988,171                         |
| Fire                               | \$ 2,460,714   | -   | 17,109,775                                      | 19,570,489                      | 19,570,489                     | -   | 19,570,489                         |
| Fish & Game                        | \$ 14,209  | -   | -   | 14,209                          | 14,209                         | -   | 14,209                             |
| Tribal Gaming Fund                 | \$ -   | -   | 900,000   | 900,000                         | 900,000                        | -   | 900,000                            |
| KC Child Support                   | \$ 81,712  | -   | 5,366,711                                       | 5,448,423                       | 5,448,423                      | -   | 5,448,423                          |
| Job Training                       | \$ -   | -   | 5,146,137                                       | 5,146,137                       | 5,146,137                      | -   | 5,146,137                          |
| First 5                            | \$ 1,354,252   | -   | 1,484,706                                       | 2,838,958                       | 2,838,958                      | -   | 2,838,958                          |
| Law Library                        | \$ 89,357  | -   | 110,925   | 200,282                         | 200,282                        | -   | 200,282                            |
| <b>Total Special Revenue Funds</b> | <b>\$ 30,630,327</b>   | <b>\$ -</b>   | <b>\$ 52,623,539</b>                            | <b>\$ 83,253,866</b>            | <b>\$ 83,253,866</b>           | <b>\$ -</b>   | <b>\$ 83,253,866</b>               |
| <b>Capital Project Funds</b>       |  |   |   |                                 |                                |   |                                    |
| Accumulated Capital Outlay         | \$ 3,702,273   | \$ -  | \$ 26,967,056                                   | \$ 30,669,329                   | \$ 30,669,329                  | \$ -  | \$ 30,669,329                      |
| PFF Public Protection              | \$ -   | -   | 471,489   | 471,489                         | -                              | 471,489   | 471,489                            |
| PFF Fire                           | \$ -   | -   | 103,525   | 103,525                         | -                              | 103,525   | 103,525                            |
| PFF Library                        | \$ -   | -   | 168,289   | 168,289                         | -                              | 168,289   | 168,289                            |
| PFF Sheriff Patrol & Inv           | \$ -   | -   | 5,617   | 5,617                           | -                              | 5,617   | 5,617                              |
| PFF Animal Services                | \$ -   | -   | 179   | 179                             | -                              | 179   | 179                                |
| PFF Administration                 | \$ -   | -   | 4,642   | 4,642                           | -                              | 4,642   | 4,642                              |
| <b>Total Capital Project Funds</b> | <b>\$ 3,702,273</b>  | <b>\$ -</b>   | <b>\$ 27,720,797</b>                            | <b>\$ 31,423,070</b>            | <b>\$ 30,669,329</b>           | <b>\$ 753,741</b>   | <b>\$ 31,423,070</b>               |
| <b>Debt Service Funds</b>          |  |   |   |                                 |                                |   |                                    |
| Pension Obligation Bonds           | \$ -   | \$ -  | \$ 1,567,543                                    | \$ 1,567,543                    | \$ 1,567,543                   | \$ -  | \$ 1,567,543                       |
| 2014 AB900 Jail Bonds              | \$ -   | -   | 488,500   | 488,500                         | 488,500                        | -   | 488,500                            |
| 2005 Jail Bond Refunding           | \$ -   | -   | 1,280,170                                       | 1,280,170                       | 680,170                        | 600,000   | 1,280,170                          |
| HSA Modular Building Bond          | \$ -   | -   | 578,250   | 578,250                         | 578,250                        | -   | 578,250                            |
| <b>Total Debt Service Funds</b>    | <b>\$ -</b>  | <b>\$ -</b>   | <b>\$ 3,914,463</b>                             | <b>\$ 3,914,463</b>             | <b>\$ 3,314,463</b>            | <b>\$ 600,000</b>   | <b>\$ 3,914,463</b>                |
| <b>Total Governmental Funds</b>    | <b>\$ 58,073,374</b>   | <b>\$ -</b>   | <b>\$ 400,002,055</b>                           | <b>\$ 458,075,429</b>           | <b>\$ 456,721,688</b>          | <b>\$ 1,353,741</b>   | <b>\$ 458,075,429</b>              |

| Fund Name                          | Total<br>Fund Balance<br>June 30, 2023 | LESS: FUND BALANCE--RESERVED/DESIGNATED JUNE 30 |                             |                     | Fund Balance<br>Unreserved/<br>Undesignated<br>June 30, 2023 |
|------------------------------------|--|---|-----------------------------|---------------------|--|
|                                    |  | Encumbrances                                    | General<br>& Other Reserves | Designations        |  |
| (1)                                | (2)                                    | (3)   | (4)                         | (5)                 | (6)  |
| <b>General Fund</b>                |  |   |                             |                     |  |
| General                            | \$ 35,213,088                          | \$ -  | \$ 11,472,314               | \$ -                | \$ 23,740,774  |
| General Reserve                    | 1,529,544                              | -   | 1,529,544                   | -                   | -  |
| <b>Total General Fund</b>          | <b>\$ 36,742,632</b>                   | <b>\$ -</b>                                     | <b>\$ 13,001,858</b>        | <b>\$ -</b>         | <b>\$ 23,740,774</b>   |
| <b>Special Revenue Funds</b>       |  |   |                             |                     |  |
| Library                            | \$ 13,658,284                          | \$ -  | \$ 260,336                  | \$ -                | \$ 13,397,948  |
| Road                               | 13,232,135                             | -   | -                           | -                   | 13,232,135   |
| Fire                               | 2,460,714                              | -   | -                           | -                   | 2,460,714  |
| Fish & Game                        | 14,209                                 | -   | -                           | -                   | 14,209   |
| Tribal Gaming Fund                 | -                                      | -   | -                           | -                   | -  |
| KC Child Support                   | 81,712                                 | -   | -                           | -                   | 81,712   |
| Job Training                       | -                                      | -   | -                           | -                   | -  |
| KC Child Support- First 5          | 1,354,252                              | -   | -                           | -                   | 1,354,252  |
| Law Library                        | 89,357                                 | -   | -                           | -                   | 89,357   |
| <b>Total Special Revenue Funds</b> | <b>\$ 30,890,663</b>                   | <b>\$ -</b>                                     | <b>\$ 260,336</b>           | <b>\$ -</b>         | <b>\$ 30,630,327</b>   |
| <b>Capital Project Funds</b>       |  |   |                             |                     |  |
| Accum. Capital Outlay              | \$ 3,702,273                           | \$ -  | \$ -                        | \$ -                | \$ 3,702,273   |
| PFF Public Protection              | 260,713                                | -   | -                           | 260,713             | -  |
| PFF Fire                           | 1,786,033                              | -   | -                           | 1,786,033           | -  |
| PFF Library                        | 2,074,616                              | -   | -                           | 2,074,616           | -  |
| PFF Sheriff Patrol & Inv           | 173,177                                | -   | -                           | 173,177             | -  |
| PFF Animal Services                | 13,283                                 | -   | -                           | 13,283              | -  |
| PFF Administration                 | 23,468                                 | -   | -                           | 23,468              | -  |
| <b>Total Capital Project Funds</b> | <b>\$ 8,033,563</b>                    | <b>\$ -</b>                                     | <b>\$ -</b>                 | <b>\$ 4,331,290</b> | <b>\$ 3,702,273</b>  |
| <b>Debt Service Funds</b>          |  |   |                             |                     |  |
| Pension Obligation Bond            | \$ 2,616,592                           | \$ -  | \$ -                        | \$ 2,616,592        | \$ -   |
| 2014 AB900 Jail Bonds              | 115,766                                | -   | -                           | 115,766             | -  |
| 2005 Jail Bond Refunding           | 13,918                                 | -   | -                           | 13,918              | -  |
| HSA Modular Building Bond          | 2,362                                  | -   | -                           | 2,362               | -  |
| <b>Total Debt Service Funds</b>    | <b>\$ 2,748,638</b>                    | <b>\$ -</b>                                     | <b>\$ -</b>                 | <b>\$ 2,748,638</b> | <b>\$ -</b>  |
| <b>Total Governmental Funds</b>    | <b>\$ 78,415,496</b>                   | <b>\$ -</b>                                     | <b>\$ 13,262,194</b>        | <b>\$ 7,079,928</b> | <b>\$ 58,073,374</b>   |

State Controller Schedules  
County Budget Act

COUNTY OF KINGS  
RESERVES/DESIGNATIONS - BY GOVERNMENTAL FUNDS  
Fiscal Year 2023-24

| Description<br>(1)                 | Reserves/<br>Designations<br>Balance as of<br>June 30, 2023<br>(2) | Amount Made Available for<br>Financing by Cancellation |   | Inc. or New Reserves/Desig.<br>to be Provided in Budget Yr. |   | Total Reserves/<br>Designations<br>for<br>Budget Year<br>(7) |
|------------------------------------|--|--|---|---|---|--|
|                                    |  | Recommended<br>(3)                                     | Approved/<br>Adopted by the<br>Board of<br>Supervisors<br>(4) | Recommended<br>(5)  | Approved/<br>Adopted by the<br>Board of<br>Supervisors<br>(6) |  |
| Reserve for Economic Uncertainty   | \$ 11,472,314  | \$ -   | \$ -  | \$ -  | \$ -  | \$ 11,472,314  |
| Reserve for Investments            | -  | -  | -   | -   | -   | -  |
| General Reserve Fund               | 1,529,544  | -  | -   | -   | -   | 1,529,544  |
| <b>Total General Fund</b>          | <b>\$ 13,001,858</b>   | <b>\$ -</b>  | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ 13,001,858</b>   |
| Library Fund:                      |  |  |   |   |   |  |
| General Reserve                    | \$ 260,336   | \$ -   | \$ -  | \$ -  | \$ -  | \$ 260,336   |
| Reserve for Private Donations      | -  | -  | -   | -   | -   | -  |
| <b>Total Special Revenue Funds</b> | <b>\$ 260,336</b>  | <b>\$ -</b>  | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ 260,336</b>  |
| Pension Obligation Bonds           | \$ 2,616,592   | \$ -   | \$ -  | \$ -  | \$ -  | \$ 2,616,592   |
| 2014 AB900 Jail Bonds              | 115,766  | -  | -   | -   | -   | 115,766  |
| 2005 Jail Bond Refunding           | 13,918   | -  | -   | 600,000   | -   | 613,918  |
| HSA Modular Building               | 2,362  | -  | -   | -   | -   | 2,362  |
| <b>Total Debt Service Funds</b>    | <b>\$ 2,748,638</b>  | <b>\$ -</b>  | <b>\$ -</b>   | <b>\$ 600,000</b>   | <b>\$ -</b>   | <b>\$ 3,348,638</b>  |
| PFF Public Protection              | \$ 260,713   | \$ -   | \$ -  | \$ 471,489  | \$ -  | \$ 732,202   |
| PFF Fire                           | 1,786,033  | -  | -   | 103,525   | -   | 1,889,558  |
| PFF Library                        | 2,074,616  | -  | -   | 168,289   | -   | 2,242,905  |
| PFF Sheriff Patrol & Inv           | 173,177  | -  | -   | 5,617   | -   | 178,794  |
| PFF Animal Services                | 13,283   | -  | -   | 179   | -   | 13,462   |
| PFF Administration                 | 23,468   | -  | -   | 4,642   | -   | 28,110   |
| <b>Total Capital Project Funds</b> | <b>\$ 4,331,290</b>  | <b>\$ -</b>  | <b>\$ -</b>   | <b>\$ 753,741</b>   | <b>\$ -</b>   | <b>\$ 5,085,031</b>  |
| <b>Total Governmental Funds</b>    | <b>\$ 20,342,122</b>   | <b>\$ -</b>  | <b>\$ -</b>   | <b>\$ 1,353,741</b>   | <b>\$ -</b>   | <b>\$ 21,695,863</b>   |

| Budget Units<br>(Grouped by Function and Activity) | Actual<br>2021-22  | Estimate<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|---------------------|----------------------|------------------------|
| <b>Summarization by Function</b>                   |                    |                     |                      |                        |
| Taxes  | 70,390,172         | 69,659,740          | 71,129,243           | 69,354,490             |
| Licenses & Permits                                 | 2,342,925          | 3,187,150           | 2,250,200            | 2,350,200              |
| Fines & Forfeits                                   | 2,467,950          | 1,811,440           | 2,080,264            | 2,084,264              |
| Use of Money & Property                            | 1,709,634          | 1,576,651           | 1,513,285            | 1,521,075              |
| Intergovernmental Revenue                          | 207,499,260        | 229,533,139         | 241,765,451          | 248,114,504            |
| Charges For Services                               | 13,585,682         | 14,228,274          | 15,028,646           | 15,188,985             |
| Miscellaneous Revenues                             | 14,121,382         | 17,627,998          | 30,045,827           | 30,846,180             |
| Other Financing Sources                            | 17,855,776         | 27,608,231          | 30,665,515           | 30,542,356             |
| <b>Grand Total:</b>                                | <b>329,972,780</b> | <b>365,232,623</b>  | <b>394,478,432</b>   | <b>400,002,054</b>     |
| <b>Summarization by Fund</b>                       |                    |                     |                      |                        |
| ---Countrywide Funds                               |                    |                     |                      |                        |
| General  | 274,074,509        | 309,022,705         | 317,699,569          | 315,743,255            |
| Tribal Gaming Fund                                 | 845,000            | 900,000             | 900,000              | 900,000                |
| Library  | 2,869,086          | 2,749,667           | 2,929,700            | 9,749,249              |
| Road   | 11,624,851         | 12,248,799          | 12,756,036           | 12,756,036             |
| County Fish & Game                                 | 1,127              | 0                   | 0                    | 0                      |
| WIOA-Job Training Office                           | (2,635)            | 0                   | 0                    | 0                      |
| WIOA-Subcontractors                                | 6,913,458          | 3,504,488           | 5,146,137            | 5,146,137              |
| Child Support Serv Agency                          | 4,020,811          | 4,806,061           | 5,334,711            | 5,366,711              |
| Law Library  | 111,863            | 118,925             | 110,925              | 110,925                |
| Accumulative Cap Outlay                            | 7,327,949          | 10,792,778          | 26,594,565           | 26,967,056             |
| PFF Public Protection                              | 430,988            | 499,082             | 399,387              | 471,489                |
| PFF Fire   | 117,018            | 99,974              | 113,432              | 103,525                |
| PFF Library  | 183,983            | 214,819             | 166,496              | 168,289                |
| PFF Sheriff Patrol & Inv                           | 9,504              | 4,242               | 5,799                | 5,617                  |
| PFF Animal Services                                | 232                | 135                 | 200                  | 179                    |
| PFF Administration                                 | 5,098              | 3,604               | 5,088                | 4,642                  |
| Pension Obligation Bonds                           | 1,451,492          | 1,576,115           | 1,567,543            | 1,567,543              |
| 2014 AB900 Jail Bonds                              | 488,207            | 487,900             | 488,500              | 488,500                |
| 2005 Jail Bond Refunding                           | 456,982            | 454,000             | 1,280,170            | 1,280,170              |
| HSA Modular Bldg Debt                              | 609,667            | 594,010             | 578,250              | 578,250                |
| First Five Kings County                            | 1,521,520          | 1,492,323           | 1,511,454            | 1,484,706              |
| Countrywide Funds                                  | 313,060,710        | 349,569,627         | 377,587,962          | 382,892,279            |
| ---Less than Countrywide Funds                     |                    |                     |                      |                        |
| Fire   | 16,912,070         | 15,662,996          | 16,890,470           | 17,109,775             |
| Less than Countrywide Funds                        | 16,912,070         | 15,662,996          | 16,890,470           | 17,109,775             |
| <b>Grand Total:</b>                                | <b>329,972,780</b> | <b>365,232,623</b>  | <b>394,478,432</b>   | <b>400,002,054</b>     |

| Financing Fund Source Name Category    | Financing Source Account     | Dept   | Actual 2021-22    | Estimate 2022-23  | Requested 2023-24 | Recommended 2023-24 |
|--|------------------------------|--------|-------------------|-------------------|-------------------|---------------------|
| <b>General Funds Financing Sources</b> |                              |        |                   |                   |                   |                     |
| <b>General Fund - 100000</b>           |                              |        |                   |                   |                   |                     |
| <b>Taxes</b>                           |                              |        |                   |                   |                   |                     |
| 81000                                  | Prop Tax - Curr Secured      | 110900 | 43,092,587        | 43,500,000        | 44,750,000        | 42,373,247          |
| 81001                                  | Prop Tax - Curr Unsecured    | 110900 | 886,213           | 950,000           | 950,000           | 950,000             |
| 81002                                  | Prop Tax - Prior Secured     | 110900 | 311,222           | 200,000           | 225,000           | 225,000             |
| 81003                                  | Prop Tax - Prior Unsecured   | 110900 | 4,424             | 5,000             | 5,000             | 5,000               |
| 81004                                  | Prop Tax - Curr SB813 Suppl  | 110900 | 203,086           | 300,000           | 300,000           | 300,000             |
| 81005                                  | 5% SB813                     | 121000 | 25,433            | 30,000            | 32,000            | 33,000              |
| 81005                                  | 5% SB813                     | 152000 | 80,937            | 110,000           | 110,000           | 110,000             |
| 81006                                  | Prop Tax - Prior Supp SB813  | 110900 | 104,999           | 35,000            | 50,000            | 50,000              |
| 81007                                  | Sales and Use Tax            | 110900 | 5,180,815         | 4,500,000         | 4,100,000         | 4,100,000           |
| 81013                                  | Aircraft Taxes               | 110900 | 92,347            | 112,000           | 112,000           | 112,000             |
| 81015                                  | Transient Occupancy Tax      | 110900 | 467,005           | 400,000           | 350,000           | 350,000             |
| 81016                                  | Property Transfer Taxes      | 110900 | 810,961           | 700,000           | 750,000           | 750,000             |
| 81017                                  | Hazardous Waste Taxes        | 110900 | 1,377,849         | 1,350,000         | 1,300,000         | 1,300,000           |
| 81020                                  | ABX1.26 Aud Admin Fee        | 121000 | 1,759             | 8,000             | 7,000             | 8,000               |
| 81021                                  | RDA RPTF Residuals           | 110900 | 4,895,815         | 5,124,740         | 5,329,730         | 5,329,730           |
| <b>Total Taxes</b>                     |                              |        | <b>57,535,452</b> | <b>57,324,740</b> | <b>58,370,730</b> | <b>55,995,977</b>   |
| <b>Licenses &amp; Permits</b>          |                              |        |                   |                   |                   |                     |
| 82000                                  | Animal Licenses              | 227700 | 2,585             | 2,100             | 2,000             | 2,000               |
| 82001                                  | Business Licenses            | 121000 | 62                | 200               | 200               | 200                 |
| 82002                                  | Construction Permits         | 279000 | 685,630           | 1,600,000         | 700,000           | 800,000             |
| 82003                                  | Water Well Permits           | 279000 | 58,080            | 54,000            | 52,000            | 52,000              |
| 82004                                  | Encroachment Permits         | 179000 | 36,441            | 124,350           | 80,000            | 80,000              |
| 82005                                  | Zoning Permits               | 270000 | 148,840           | 140,000           | 150,000           | 150,000             |
| 82006                                  | Franchises                   | 110900 | 1,342,771         | 1,200,000         | 1,200,000         | 1,200,000           |
| 82007                                  | Gun & Explosive Permits      | 220000 | 37,500            | 39,500            | 42,000            | 42,000              |
| 82008                                  | Marriage Licenses            | 157200 | 31,016            | 27,000            | 24,000            | 24,000              |
| <b>Total Licenses &amp; Permits</b>    |                              |        | <b>2,342,925</b>  | <b>3,187,150</b>  | <b>2,250,200</b>  | <b>2,350,200</b>    |
| <b>Fines &amp; Forfeits</b>            |                              |        |                   |                   |                   |                     |
| 83002                                  | VC42007.1 Realignment        | 302500 | 294,834           | 292,032           | 300,000           | 300,000             |
| 83003                                  | VC42007.1\$24 Realignment    | 302500 | 45,454            | 44,860            | 45,000            | 45,000              |
| 83007                                  | Booking Fees                 | 223000 | 120,140           | 120,410           | 120,410           | 120,410             |
| 83007                                  | Booking Fees                 | 302500 | 2,135             | 0                 | 0                 | 0                   |
| 83008                                  | Crime Prevention Program     | 302500 | 4,079             | 4,034             | 4,500             | 4,500               |
| 83009                                  | Warrant System               | 302500 | 38                | 71                | 100               | 100                 |
| 83010                                  | Proof of Corrections         | 302500 | 6,572             | 9,243             | 7,000             | 7,000               |
| 83012                                  | Installment Fees - Probation | 234000 | 6,173             | 0                 | 0                 | 0                   |
| 83013                                  | Stop Sign Violation          | 302500 | 1,674             | 1,432             | 1,500             | 1,500               |

| Financing Fund Source Name Category | Financing Source Account      | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|-------------------------------------|-------------------------------|--------|----------------|------------------|-------------------|---------------------|
|                                     | Fee                           |        |                |                  |                   |                     |
| 83014                               | Admin Fees Prob.              | 234000 | 36             | 0                | 0                 | 0                   |
|                                     | Traffic                       |        |                |                  |                   |                     |
| 83019                               | PC1464 Realignment            | 302500 | 199,842        | 170,291          | 210,000           | 210,000             |
| 83020                               | Traffic Viol. School          | 302500 | 500            | 1,025            | 2,000             | 2,000               |
|                                     | Fee                           |        |                |                  |                   |                     |
| 83021                               | PC1463.001                    | 302500 | 69,692         | 60,090           | 80,000            | 80,000              |
|                                     | Realignment                   |        |                |                  |                   |                     |
| 83022                               | GC76000 Realignment           | 302500 | 1,533          | 1,563            | 2,000             | 2,000               |
| 83023                               | Court Alcohol Program         | 216000 | 15,054         | 16,000           | 15,054            | 15,054              |
| 83024                               | Workers' Comp                 | 216000 | 775            | 1,000            | 200               | 200                 |
|                                     | Penalties                     |        |                |                  |                   |                     |
| 83026                               | PC1463.12-30%                 | 302500 | 207            | 0                | 0                 | 0                   |
|                                     | Railroad                      |        |                |                  |                   |                     |
| 83027                               | Penalties                     | 216000 | 57,210         | 20,000           | 20,000            | 20,000              |
| 83031                               | Penalty On Delinquent         | 110900 | 1,143,636      | 500,000          | 550,000           | 550,000             |
|                                     | Tax                           |        |                |                  |                   |                     |
| 83032                               | Cost On Delinquent            | 121000 | 92,120         | 85,000           | 90,000            | 92,000              |
|                                     | Tax                           |        |                |                  |                   |                     |
| 83033                               | Redemption Fee                | 121000 | 20,565         | 14,000           | 17,000            | 19,000              |
| 83035                               | Admin Citations               | 227700 | 1,915          | 1,350            | 1,500             | 1,500               |
| 83036                               | PC1463.23 AIDS Ed             | 418500 | 51             | 8                | 0                 | 0                   |
| 83040                               | Administration Fees           | 234000 | 0              | 0                | 0                 | 0                   |
| 83054                               | SB2 Administration            | 157200 | 0              | 95,000           | 250,000           | 250,000             |
|                                     | Fees                          |        |                |                  |                   |                     |
|                                     | Total Fines & Forfeits        |        | 2,084,235      | 1,437,409        | 1,716,264         | 1,720,264           |
|                                     | Use of Money & Property       |        |                |                  |                   |                     |
| 84000                               | Interest On Current           | 110900 | 678,146        | 750,000          | 700,000           | 700,000             |
|                                     | Deposits                      |        |                |                  |                   |                     |
| 84002                               | Rents And                     | 110900 | 101,844        | 90,000           | 100,000           | 100,000             |
|                                     | Concessions                   |        |                |                  |                   |                     |
| 84002                               | Rents And                     | 234000 | 12,000         | 12,000           | 12,000            | 12,000              |
|                                     | Concessions                   |        |                |                  |                   |                     |
| 84002                               | Rents And                     | 420100 | 309,564        | 309,564          | 309,564           | 309,564             |
|                                     | Concessions                   |        |                |                  |                   |                     |
| 84002                               | Rents And                     | 712000 | 132,880        | 133,000          | 135,000           | 147,000             |
|                                     | Concessions                   |        |                |                  |                   |                     |
| 84003                               | UAL Prepayment                | 121000 | 214,611        | 0                | 0                 | 0                   |
|                                     | Interest                      |        |                |                  |                   |                     |
|                                     | Total Use of Money & Property |        | 1,449,045      | 1,294,564        | 1,256,564         | 1,268,564           |
|                                     | Intergovernmental Revenue     |        |                |                  |                   |                     |
|                                     | State                         |        |                |                  |                   |                     |
| 85002                               | St Aid - M.V. In Lieu         | 411000 | 413,921        | 465,090          | 503,824           | 503,824             |
|                                     | Realgn                        |        |                |                  |                   |                     |
| 85002                               | St Aid - M.V. In Lieu         | 411100 | 408,834        | 70,878           | 785,575           | 874,612             |
|                                     | Realgn                        |        |                |                  |                   |                     |
| 85002                               | St Aid - M.V. In Lieu         | 411300 | 599,126        | 1,109,190        | 918,387           | 918,387             |
|                                     | Realgn                        |        |                |                  |                   |                     |
| 85002                               | St Aid - M.V. In Lieu         | 411500 | 93,985         | 507,926          | 533,938           | 533,938             |
|                                     | Realgn                        |        |                |                  |                   |                     |
| 85002                               | St Aid - M.V. In Lieu         | 411600 | 0              | (159,361)        | 150,105           | 150,105             |
|                                     | Realgn                        |        |                |                  |                   |                     |
| 85002                               | St Aid - M.V. In Lieu         | 411800 | 526,088        | 539,656          | 572,242           | 572,242             |
|                                     | Realgn                        |        |                |                  |                   |                     |
| 85002                               | St Aid - M.V. In Lieu         | 412000 | 106,556        | 37,675           | 0                 | 0                   |

| Financing Fund Name | Financing Source Category | Financing Source Account       | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---------------------|---------------------------|--------------------------------|--------|----------------|------------------|-------------------|---------------------|
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 412500 | 213,546        | 155,939          | 0                 | 0                   |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 414000 | 56,272         | (343,339)        | 135,951           | 135,951             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 415000 | 53,057         | 66,160           | 123,460           | 123,460             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 417400 | (56,725)       | (150,158)        | 30,001            | 30,001              |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 418500 | 59,063         | 11,146           | 15,164            | 15,164              |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 419000 | 276,817        | 115,915          | 345,563           | 345,563             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 419500 | 214,630        | 435,182          | 651,914           | 651,914             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 419600 | (149,178)      | (211,924)        | 184,927           | 184,927             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 419700 | 27,399         | 164,421          | 341,017           | 341,017             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85002                     | St Aid - M.V. In Lieu          | 419800 | 374,506        | 420,000          | 446,250           | 446,250             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85005                     | St Aid - Hwy Property Rental   | 110900 | 0              | 150              | 150               | 150                 |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85006                     | St Aid - DMV \$1 Surcharge     | 216000 | 227,361        | 235,268          | 232,460           | 232,460             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85007                     | St Aid - Welfare Administratio | 510000 | 13,608,867     | 21,030,800       | 23,588,148        | 23,444,432          |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85007                     | St Aid - Welfare Administratio | 510500 | 240,324        | 239,913          | 266,122           | 266,122             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85009                     | St Aid - Wel Realignment       | 510000 | 3,955,611      | 4,062,561        | 4,157,034         | 4,157,034           |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85009                     | St Aid - Wel Realignment       | 510500 | 27,363         | 0                | 0                 | 0                   |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85009                     | St Aid - Wel Realignment       | 520000 | 6,956,494      | 7,546,635        | 6,908,768         | 6,908,768           |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85013                     | St Aid - 2011 Wel Realignment  | 510000 | 4,044,795      | 4,941,824        | 5,276,527         | 5,276,527           |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85013                     | St Aid - 2011 Wel Realignment  | 520000 | 5,497,888      | 5,280,123        | 6,636,422         | 6,636,422           |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85014                     | St Aid - For Children          | 419600 | 519            | 1,307            | 0                 | 0                   |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85014                     | St Aid - For Children          | 520000 | 15,930,482     | 19,675,056       | 21,728,595        | 21,728,595          |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85016                     | St Aid - Foster Care           | 520000 | 524,440        | 996,796          | 312,701           | 312,701             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85018                     | St Aid - CAPI                  | 520000 | 128,278        | 114,659          | 152,880           | 152,880             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85020                     | St Aid - CA Children's Svcs    | 419500 | 300,971        | 209,820          | 209,820           | 209,820             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85021                     | St Aid - CCS                   | 419500 | 200,000        | 200,000          | 200,000           | 200,000             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85022                     | St Aid - CHDPP Admin           | 419000 | 141,513        | 127,548          | 127,548           | 127,548             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85023                     | St Aid - Medi-Cal SGF          | 420000 | 577,912        | 601,099          | 667,818           | 667,818             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85023                     | St Aid - Medi-Cal SGF          | 422100 | 14,950         | 11,041           | 39,286            | 39,286              |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85023                     | St Aid - Medi-Cal SGF          | 422200 | 0              | 0                | 97,895            | 97,895              |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85024                     | St Aid - MH SAMHSA MHBG        | 420000 | 493,071        | 481,517          | 481,517           | 481,517             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85025                     | St Aid - Mental Health PATH Gr | 420000 | 41,160         | 41,162           | 41,162            | 41,162              |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85026                     | St Aid - SD Medi-Cal 1982B     | 420000 | 5,999,230      | 4,993,659        | 0                 | 0                   |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85026                     | St Aid - SD Medi-Cal 1982B     | 420100 | 432,600        | 504,821          | 672,151           | 672,151             |
|                     | Realign                   |                                |        |                |                  |                   |                     |
|                     | 85027                     | St Aid - 2011                  | 420000 | 2,818,792      | 5,925,576        | 6,123,913         | 6,123,913           |



| Financing Fund Source Name Category | Financing Source Account       | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|-------------------------------------|--------------------------------|--------|----------------|------------------|-------------------|---------------------|
|                                     | Realignment                    |        |                |                  |                   |                     |
| 85027                               | St Aid - 2011                  | 422100 | 1,389,819      | 1,484,220        | 1,774,306         | 1,741,358           |
|                                     | Realignment                    |        |                |                  |                   |                     |
| 85029                               | St Aid - SAPTBG                | 422100 | 1,015,800      | 1,186,551        | 974,454           | 974,454             |
| 85031                               | St Aid - 1991                  | 420000 | 4,083,997      | 3,917,651        | 6,932,540         | 6,779,927           |
|                                     | Realignment                    |        |                |                  |                   |                     |
| 85031                               | St Aid - 1991                  | 420100 | 657,707        | 363,247          | 227,109           | 257,675             |
|                                     | Realignment                    |        |                |                  |                   |                     |
| 85031                               | St Aid - 1991                  | 422200 | 61,472         | 0                | 0                 | 0                   |
|                                     | Realignment                    |        |                |                  |                   |                     |
| 85032                               | St Aid - CSS                   | 422200 | 8,551,941      | 8,655,640        | 9,014,922         | 8,864,810           |
| 85037                               | St Aid - Public Health Emerg P | 417400 | (20,000)       | 0                | 0                 | 0                   |
| 85040                               | St Aid - AIDS Grant            | 418500 | 17,439         | 15,289           | 23,494            | 23,494              |
| 85042                               | St Aid - Medi-Cal FFP          | 411000 | 18             | 10               | 100               | 100                 |
| 85042                               | St Aid - Medi-Cal FFP          | 411300 | 2,460          | 15,843           | 8,000             | 8,000               |
| 85042                               | St Aid - Medi-Cal FFP          | 411800 | 23             | 1,843            | 1,500             | 1,500               |
| 85042                               | St Aid - Medi-Cal FFP          | 415000 | 372            | 1,586            | 3,000             | 3,000               |
| 85042                               | St Aid - Medi-Cal FFP          | 418500 | 0              | 104              | 100               | 100                 |
| 85042                               | St Aid - Medi-Cal FFP          | 420000 | 0              | 0                | 2,904,545         | 2,904,545           |
| 85042                               | St Aid - Medi-Cal FFP          | 422100 | 205,615        | 141,165          | 540,309           | 540,309             |
| 85042                               | St Aid - Medi-Cal FFP          | 422200 | 0              | 0                | 1,016,237         | 1,016,237           |
| 85043                               | St Aid - Agriculture           | 260000 | 1,466,499      | 1,316,886        | 1,224,790         | 1,300,000           |
| 85049                               | St Aid - Juv Just Crime PA     | 234800 | 498,942        | 400,089          | 598,714           | 599,434             |
| 85050                               | St Aid - Juv Prob Camp Funding | 233000 | 316,081        | 329,750          | 300,000           | 300,000             |
| 85051                               | St Aid - Deputy Training       | 223000 | 80,496         | 80,580           | 81,000            | 81,000              |
| 85052                               | St Aid - Prison Costs          | 216500 | 1,076,754      | 987,705          | 1,250,100         | 1,250,100           |
| 85052                               | St Aid - Prison Costs          | 222000 | 56,405         | 60,000           | 40,000            | 40,000              |
| 85052                               | St Aid - Prison Costs          | 222300 | 323,113        | 320,000          | 310,000           | 310,000             |
| 85052                               | St Aid - Prison Costs          | 223000 | 321,902        | 200,000          | 250,000           | 250,000             |
| 85052                               | St Aid - Prison Costs          | 302500 | 200,979        | 265,208          | 250,000           | 250,000             |
| 85053                               | St Aid - Vet                   | 203100 | 99,883         | 140,000          | 130,000           | 140,000             |
|                                     | Subvention Fund                |        |                |                  |                   |                     |
| 85054                               | St Aid - Homeowner Prop Tax Re | 110900 | 141,693        | 140,000          | 140,000           | 140,000             |
| 85055                               | St Aid - AB443 - Law Enforce   | 222200 | 534,589        | 500,000          | 500,000           | 500,000             |
| 85056                               | St Aid - Public Safety Svcs    | 216000 | 2,415,337      | 2,480,162        | 2,413,351         | 2,283,501           |
| 85056                               | St Aid - Public Safety Svcs    | 220000 | 1,267,779      | 1,300,000        | 1,310,000         | 1,198,580           |
| 85056                               | St Aid - Public Safety Svcs    | 222000 | 2,415,337      | 2,480,163        | 2,485,000         | 2,283,501           |
| 85056                               | St Aid - Public Safety Svcs    | 223000 | 4,830,675      | 4,960,325        | 5,000,000         | 4,567,003           |
| 85057                               | St Aid - COPS                  | 216000 | 69,263         | 74,818           | 65,000            | 65,000              |
| 85059                               | St Aid - Housg Auth In-Lieu    | 110900 | 19,470         | 0                | 0                 | 0                   |
| 85061                               | St Aid - Land Conservation Act | 110900 | 1,679,416      | 1,600,000        | 1,600,000         | 1,600,000           |
| 85062                               | St Aid - SB933                 | 234000 | 15,048         | 28,140           | 18,500            | 18,500              |
| 85063                               | St Aid - Workers' Comp Fraud G | 216800 | 234,746        | 206,458          | 206,010           | 206,010             |
| 85064                               | St Aid - CCCJ Victim Asst.     | 216300 | 372,613        | 446,140          | 442,243           | 442,243             |
| 85066                               | St Aid - AB90                  | 234000 | 56,211         | 56,211           | 56,211            | 56,211              |
| 85067                               | St Aid - Juvenile Court        | 216000 | 56,211         | 56,211           | 56,211            | 56,211              |

| Financing Fund Name | Financing Source Category | Financing Source Account             | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---------------------|---------------------------|--------------------------------------|--------|----------------|------------------|-------------------|---------------------|
|                     |                           | 85069 St Aid - 924 Reimb. (STC)      | 234000 | 38,144         | 60,845           | 77,420            | 77,420              |
|                     |                           | 85070 St Aid - AVA Administration    | 279000 | 0              | 0                | 2,000             | 2,000               |
|                     |                           | 85071 St Aid - 9-1-1 Reimbursement   | 220600 | 6,929          | 6,000            | 6,000             | 6,000               |
|                     |                           | 85072 St Aid - Mandated              | 110900 | 32,772         | 50,000           | 35,000            | 35,000              |
|                     |                           | 85072 St Aid - Mandated              | 216900 | 156,440        | 183,311          | 212,239           | 212,239             |
|                     |                           | 85074 St Aid - Peace Officer Trainin | 220000 | 35,872         | 79,000           | 75,000            | 75,000              |
|                     |                           | 85076 St Aid - DA Auto Ins Fraud Gra | 216800 | 84,510         | 69,807           | 68,670            | 68,670              |
|                     |                           | 85078 St Aid - Rural Crime Task Forc | 222100 | 219,869        | 280,000          | 280,000           | 280,000             |
|                     |                           | 85079 St Aid - Indian Gaming 621     | 222000 | 200,000        | 200,000          | 200,000           | 200,000             |
|                     |                           | 85080 St Aid - Boat & Waterway DPT   | 222000 | 80,372         | 75,017           | 77,000            | 77,000              |
|                     |                           | 85081 St Aid - Restitution Rebate    | 234000 | 20,501         | 6,223            | 0                 | 0                   |
|                     |                           | 85083 St Aid - Public Safety Realign | 111000 | 7,135          | 47,491           | 47,491            | 47,491              |
|                     |                           | 85083 St Aid - Public Safety Realign | 130000 | 44,000         | 44,000           | 44,000            | 44,000              |
|                     |                           | 85083 St Aid - Public Safety Realign | 140000 | 65,900         | 65,900           | 65,900            | 65,900              |
|                     |                           | 85083 St Aid - Public Safety Realign | 216400 | 416,447        | 346,473          | 457,916           | 457,916             |
|                     |                           | 85083 St Aid - Public Safety Realign | 221500 | 8,647,268      | 9,506,662        | 10,571,118        | 10,951,118          |
|                     |                           | 85083 St Aid - Public Safety Realign | 233100 | 1,839,174      | 2,132,659        | 2,673,145         | 2,871,585           |
|                     |                           | 85083 St Aid - Public Safety Realign | 302500 | 42,013         | 35,000           | 50,000            | 50,000              |
|                     |                           | 85084 St Aid - SB 678                | 233200 | 863,008        | 547,568          | 1,585,137         | 1,584,897           |
|                     |                           | 85085 St Aid - CALMMET               | 222000 | 188,684        | 190,000          | 190,000           | 190,000             |
|                     |                           | 85086 St Aid - TB Program            | 415000 | 6,298          | 4,074            | 198               | 198                 |
|                     |                           | 85088 St Aid - Juv Prob Activities   | 233000 | 940,222        | 768,134          | 855,000           | 855,000             |
|                     |                           | 85092 St Aid - Core STD Grant        | 411300 | 23,929         | 23,929           | 23,929            | 23,929              |
|                     |                           | 85093 St Aid - Superior Court SAF Gr | 422200 | 33,448         | 17,546           | 17,546            | 17,546              |
|                     |                           | 85095 St Aid - Prop 56- Tobacco      | 222000 | 45,014         | 150,000          | 150,000           | 150,000             |
|                     |                           | 85096 St Aid- Alcohol Bev Control    | 222000 | 34,867         | 35,000           | 0                 | 0                   |
|                     |                           | 85099 St Aid - CPD Admin             | 234000 | 3,921          | 4,695            | 4,000             | 4,000               |
|                     |                           | 85100 St Aid - PEI                   | 422200 | 1,343,330      | 1,469,026        | 2,561,963         | 2,561,963           |
|                     |                           | 85101 St Aid - Innovation            | 422200 | 990,247        | 1,996,437        | 3,503,823         | 3,503,823           |
|                     |                           | 85102 St Aid - Water Dist Water Supp | 712000 | 6,650,212      | 1,900,000        | 2,000,000         | 2,000,000           |
|                     |                           | 85104 St Aid-Ag Commissioner Salary  | 260000 | 6,600          | 6,600            | 6,600             | 6,600               |
|                     |                           | 85105 St Aid - Oral Health Prop 56   | 419600 | 147,358        | 186,104          | 186,104           | 186,104             |
|                     |                           | 85106 St Aid - JBCT                  | 223000 | 754,184        | 747,684          | 1,100,000         | 1,681,860           |
|                     |                           | 85110 St Aid-Voting System Replc     | 155000 | 198,118        | 47,500           | 0                 | 0                   |
|                     |                           | 85115 St Aid - STATHAM               | 422100 | 8,454          | 10,000           | 20,000            | 20,000              |

| Financing Fund Name | Financing Source Category | Financing Source Account              | Dept   | Actual 2021-22     | Estimate 2022-23   | Requested 2023-24  | Recommended 2023-24 |
|---------------------|---------------------------|---------------------------------------|--------|--------------------|--------------------|--------------------|---------------------|
|                     |                           | 85125 St Aid - Intergovernmental      | 110911 | 198,071            | 13,000             | 0                  | 0                   |
|                     |                           | 85125 St Aid - Intergovernmental      | 411300 | 299,444            | 20,637             | 0                  | 0                   |
|                     |                           | 85125 St Aid - Intergovernmental      | 411500 | 1,932              | 0                  | 0                  | 0                   |
|                     |                           | 85125 St Aid - Intergovernmental      | 417400 | 55,144             | 0                  | 0                  | 0                   |
|                     |                           | 85125 St Aid - Intergovernmental      | 419600 | 322,019            | 0                  | 0                  | 0                   |
|                     |                           | 85130 St Aid - Pretrial Pilot Program | 234000 | 704,864            | 0                  | 0                  | 0                   |
|                     |                           | 85135 St Aid - STD Program Mgmt       | 411300 | 106,542            | 279,903            | 279,903            | 279,903             |
|                     |                           | 85145 St Aid - ACE's Aware            | 419600 | 134,707            | 0                  | 0                  | 0                   |
|                     |                           | 85160 St Aid - HV Coordination        | 419600 | 15,047             | 0                  | 0                  | 0                   |
|                     |                           | 85180 St Aid - SB823 YPFGP            | 233000 | 0                  | 167,529            | 167,529            | 167,529             |
|                     |                           | 85185 St Aid - 340B Medi-Cal          | 411300 | 75                 | 59                 | 0                  | 0                   |
|                     |                           | 85195 St Aid - 2021 Recall Election   | 155000 | 546,497            | 0                  | 0                  | 0                   |
|                     |                           | 85196 St Aid - ARC                    | 520000 | 226,980            | 324,325            | 345,387            | 345,387             |
|                     |                           | 85197 St Aid - Adoptions              | 520000 | 309,213            | 376,302            | 0                  | 0                   |
|                     |                           | 85198 St Aid - KinGap                 | 520000 | 797,374            | 1,110,699          | 799,615            | 799,615             |
|                     |                           | 85199 St Aid - Workforce Development  | 411300 | 0                  | 323,050            | 0                  | 0                   |
|                     |                           | 85200 St Aid - CA Equity Response     | 419600 | 33,410             | 388,211            | 308,547            | 308,547             |
|                     |                           | 85201 St Aid - AB1869 Back Fill       | 223000 | 90,876             | 90,000             | 90,876             | 90,876              |
|                     |                           | 85201 St Aid - AB1869 Back Fill       | 234000 | 245,435            | 245,435            | 245,435            | 245,435             |
|                     |                           | 85203 St Aid - SB129 Pretrial Prog    | 234000 | 12,300             | 479,593            | 202,760            | 202,760             |
|                     |                           | 85204 St Aid - VCA Reimbursable Fund  | 155000 | 9,716              | 20,000             | 15,000             | 15,000              |
|                     |                           | <b>Total State</b>                    |        | <b>128,181,505</b> | <b>139,799,153</b> | <b>155,409,233</b> | <b>155,419,671</b>  |
|                     |                           | <b>Federal</b>                        |        |                    |                    |                    |                     |
|                     |                           | 86000 Fed Aid - Welfare Administrati  | 510000 | 31,231,465         | 35,556,795         | 35,797,834         | 35,582,262          |
|                     |                           | 86002 Fed Aid - WPC Pilot             | 510400 | 723,355            | 0                  | 0                  | 0                   |
|                     |                           | 86007 Fed Aid - For Children          | 520000 | 5,629,172          | 6,363,375          | 7,041,621          | 7,041,621           |
|                     |                           | 86009 Fed Aid - Adoption Children     | 520000 | 4,558,787          | 4,587,972          | 5,583,979          | 5,583,979           |
|                     |                           | 86011 Fed Aid - Foster Care           | 520000 | 2,268,200          | 2,404,146          | 2,592,405          | 2,592,405           |
|                     |                           | 86012 Fed Aid - IHSS Public Author    | 510500 | 255,832            | 239,913            | 266,122            | 266,122             |
|                     |                           | 86013 Fed Aid - TB Program            | 415000 | 7,124              | 4,550              | 224                | 224                 |
|                     |                           | 86015 Fed Aid - Grazing Fees          | 110900 | 32,028             | 25,000             | 30,000             | 30,000              |
|                     |                           | 86020 Fed Aid - USDOJ SCAAP           | 223000 | 0                  | 74,600             | 20,000             | 20,000              |
|                     |                           | 86023 Fed Aid - JAG Grant             | 221200 | 232,653            | 96,947             | 0                  | 0                   |
|                     |                           | 86023 Fed Aid - JAG Grant             | 233000 | 0                  | 10,595             | 0                  | 0                   |
|                     |                           | 86023 Fed Aid - JAG Grant             | 234000 | 11,169             | 0                  | 0                  | 0                   |
|                     |                           | 86024 Fed Aid - Medicare              | 411000 | 574                | 400                | 500                | 500                 |
|                     |                           | 86024 Fed Aid - Medicare              | 411300 | 0                  | 121                | 50                 | 50                  |
|                     |                           | 86024 Fed Aid - Medicare              | 415000 | 30                 | 751                | 300                | 300                 |
|                     |                           | 86024 Fed Aid - Medicare              | 418500 | 0                  | 176                | 190                | 190                 |

| Financing Fund Name | Financing Source Category | Financing Source Account              | Dept   | Actual 2021-22    | Estimate 2022-23  | Requested 2023-24 | Recommended 2023-24 |
|---------------------|---------------------------|---------------------------------------|--------|-------------------|-------------------|-------------------|---------------------|
|                     |                           | 86024 Fed Aid - Medicare              | 419600 | 805               | 1,838             | 1,000             | 1,000               |
|                     |                           | 86026 Fed Aid - IVE Case Management   | 234000 | 119,567           | 100,714           | 80,000            | 80,000              |
|                     |                           | 86027 Fed Aid - VAWA Grant            | 216700 | 202,545           | 202,545           | 202,545           | 202,545             |
|                     |                           | 86030 Fed Aid - MCAH                  | 419700 | 106,519           | 114,238           | 106,519           | 106,519             |
|                     |                           | 86031 Fed Aid - TASK FORCE            | 222000 | 20,965            | 55,000            | 49,000            | 49,000              |
|                     |                           | 86034 Fed Aid - VOCA                  | 216200 | 160,894           | 140,677           | 0                 | 0                   |
|                     |                           | 86035 Fed Aid - DCE/SP Grant          | 222000 | 81,351            | 60,000            | 75,000            | 75,000              |
|                     |                           | 86037 Fed Aid - Intergovernmental     | 411800 | 0                 | 950,000           | 950,000           | 950,000             |
|                     |                           | 86037 Fed Aid - Intergovernmental     | 414000 | 1,690,513         | 2,195,504         | 2,196,715         | 2,196,715           |
|                     |                           | 86037 Fed Aid - Intergovernmental     | 418500 | 119,061           | 149,286           | 150,089           | 150,089             |
|                     |                           | 86037 Fed Aid - Intergovernmental     | 419000 | 209,483           | 185,316           | 185,316           | 185,316             |
|                     |                           | 86037 Fed Aid - Intergovernmental     | 419500 | 313,597           | 216,380           | 216,380           | 216,380             |
|                     |                           | 86037 Fed Aid - Intergovernmental     | 419600 | 961,126           | 950,000           | 600,000           | 600,000             |
|                     |                           | 86037 Fed Aid - Intergovernmental     | 419700 | 49,424            | 90,202            | 49,424            | 49,424              |
|                     |                           | 86038 Fed Aid - CDC - PHEP            | 417400 | 218,100           | 300,668           | 0                 | 0                   |
|                     |                           | 86039 Fed Aid - CDC - HPP             | 417400 | 152,897           | 156,659           | 0                 | 0                   |
|                     |                           | 86040 Fed Aid - CARES Act             | 110911 | (5,898)           | 0                 | 0                 | 0                   |
|                     |                           | 86040 Fed Aid - CARES Act             | 411300 | 5,898             | 0                 | 0                 | 0                   |
|                     |                           | 86042 Fed Aid - COVID Relief          | 418500 | 21,906            | 0                 | 0                 | 0                   |
|                     |                           | 86043 Fed Aid - COPS                  | 222000 | 245,486           | 57,055            | 0                 | 0                   |
|                     |                           | 86044 Fed Aid - CDC                   | 411300 | 806,781           | 0                 | 0                 | 0                   |
|                     |                           | 86046 Fed Aid - 340B Medicare         | 415000 | 11                | 0                 | 0                 | 0                   |
|                     |                           | 86047 Fed Aid - ARC                   | 520000 | 136,568           | 105,902           | 112,779           | 112,779             |
|                     |                           | 86048 Fed Aid - KinGap                | 520000 | 712,190           | 733,250           | 765,440           | 765,440             |
|                     |                           | 86049 Fed Aid - STD DIS Workforce     | 411300 | 21,601            | 120,080           | 150,080           | 150,080             |
|                     |                           | <b>Total Federal</b>                  |        | <b>51,301,778</b> | <b>56,250,655</b> | <b>57,223,512</b> | <b>57,007,940</b>   |
|                     |                           | <b>City</b>                           |        |                   |                   |                   |                     |
|                     |                           | 80001 School Resource Officer         | 222000 | 221,389           | 265,000           | 278,615           | 278,615             |
|                     |                           | 80003 Cities - Avenal Law Enforcement | 220600 | 101,773           | 107,000           | 128,440           | 128,440             |
|                     |                           | 80004 Cities - City of Corcoran       | 221200 | 6,109             | 0                 | 0                 | 0                   |
|                     |                           | 80005 Cities - City of Lemoore        | 221200 | 15,561            | 20,888            | 18,989            | 18,989              |
|                     |                           | 80005 Cities - City of Lemoore        | 227710 | 201,027           | 244,325           | 276,360           | 276,360             |
|                     |                           | 80006 Cities - City of Avenal         | 221200 | 15,561            | 20,888            | 18,989            | 18,989              |
|                     |                           | 80006 Cities - City of Avenal         | 222000 | 1,800             | 1,800             | 1,800             | 1,800               |
|                     |                           | 80008 Cities - LAFCO Share            | 280000 | 26,516            | 36,101            | 37,319            | 37,319              |
|                     |                           | 80009 Cities - City of Hanford        | 221200 | 15,561            | 20,888            | 18,989            | 18,989              |
|                     |                           | 80009 Cities - City of Hanford        | 222000 | 5,400             | 5,400             | 5,400             | 5,400               |
|                     |                           | 80009 Cities - City of Hanford        | 227710 | 351,453           | 439,955           | 480,095           | 480,095             |
|                     |                           | <b>Total City</b>                     |        | <b>962,150</b>    | <b>1,162,245</b>  | <b>1,264,996</b>  | <b>1,264,996</b>    |
|                     |                           | <b>Other Government Agencies</b>      |        |                   |                   |                   |                     |

| Financing Fund Source Name Category | Financing Source Account        | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|-------------------------------------|---------------------------------|--------|----------------|------------------|-------------------|---------------------|
|                                     | 80000 Other Intergovernmental   | 510000 | 24,341         | 128,050          | 323,928           | 323,928             |
|                                     | Total Other Government Agencies |        | 24,341         | 128,050          | 323,928           | 323,928             |
|                                     | Total Intergovernmental Revenue |        | 180,469,773    | 197,340,103      | 214,221,669       | 214,016,535         |
| Charges For Services                |                                 |        |                |                  |                   |                     |
| 87000                               | Property Tax Admin              | 121000 | 230,623        | 225,000          | 230,000           | 230,000             |
| 87000                               | Property Tax Admin              | 152000 | 763,402        | 775,000          | 785,000           | 785,000             |
| 87001                               | Assessment Fees                 | 121000 | 17,228         | 17,000           | 17,000            | 18,000              |
| 87002                               | Assessor Services               | 152000 | 72,684         | 50,000           | 9,000             | 9,000               |
| 87003                               | Tax Collector Fees              | 121000 | 44,165         | 40,000           | 43,000            | 48,000              |
| 87075                               | School Fees (2%)                | 279000 | 9,410          | 12,300           | 5,000             | 5,000               |
| 87077                               | Audit Fees                      | 121000 | 45,854         | 45,855           | 50,000            | 75,000              |
| 87078                               | Communication Services          | 220600 | 1,200          | 1,200            | 1,200             | 1,200               |
| 87079                               | Dispatching - KC Fire Dept      | 220600 | 220,632        | 226,000          | 277,005           | 277,005             |
| 87080                               | Election Svcs - Primary         | 155000 | 31,316         | 160              | 20,000            | 20,000              |
| 87081                               | Election Svcs - General Electi  | 155000 | 0              | 196,000          | 0                 | 0                   |
| 87082                               | Election Svcs - Special Electi  | 155000 | 533            | 30,520           | 0                 | 0                   |
| 87083                               | Legal Services                  | 130000 | 1,123,111      | 1,255,845        | 1,200,000         | 1,255,000           |
| 87085                               | Dependency Case Attny Fee       | 336300 | 415,182        | 610,000          | 662,072           | 662,072             |
| 87088                               | Defense of Accused              | 302500 | 4              | 0                | 100               | 100                 |
| 87089                               | Personnel Services Fees         | 140000 | 82,129         | 21,025           | 21,000            | 21,000              |
| 87091                               | Compliance Inspections          | 279000 | 1,320          | 1,320            | 1,200             | 1,200               |
| 87092                               | Map & Subdivision Fees          | 270000 | 36,697         | 22,000           | 30,000            | 30,000              |
| 87093                               | Building Abatement              | 279000 | 0              | 0                | 45,000            | 45,000              |
| 87094                               | Ag Preserve Fees                | 270000 | 0              | 2,338            | 1,200             | 1,200               |
| 87095                               | LAFCO Fees                      | 280000 | 8,000          | 4,000            | 4,000             | 4,000               |
| 87096                               | Environmental Impact Fees       | 270000 | 16,775         | 3,430            | 17,150            | 20,000              |
| 87097                               | Planning Conformance Fees       | 279000 | 193,451        | 238,000          | 205,000           | 205,000             |
| 87099                               | Planning - Appeals              | 270000 | 0              | 0                | 1,000             | 1,000               |
| 87099                               | Planning - Appeals              | 279000 | (281)          | 0                | 0                 | 0                   |
| 87102                               | Nuisance Abatement              | 279000 | 0              | 0                | 15,000            | 15,000              |
| 87103                               | Developers Fees                 | 179000 | 18,855         | 17,780           | 25,000            | 25,000              |
| 87104                               | SB1473 Bldg Strd Fees           | 279000 | 274            | 475              | 300               | 300                 |
| 87105                               | FEMA Community Letters          | 279000 | 660            | 330              | 1,100             | 1,100               |
| 87106                               | Agricultural Services           | 260000 | 157,147        | 146,571          | 138,500           | 150,000             |
| 87107                               | Ag Commission Demo Fees         | 260000 | 5,170          | 4,200            | 4,200             | 4,200               |
| 87109                               | Weights & Measures Service      | 260000 | 125,213        | 122,470          | 122,400           | 122,600             |
| 87112                               | Civil Process Services          | 220000 | 36,718         | 52,455           | 49,000            | 49,000              |
| 87113                               | P. G. Veteran's License Plates  | 203100 | 5,963          | 6,000            | 6,000             | 6,000               |
| 87114                               | P. G. Non Routine               | 203100 | 80,083         | 80,000           | 80,000            | 80,000              |

| Financing Fund Name | Financing Source Category | Financing Source Account           | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---------------------|---------------------------|------------------------------------|--------|----------------|------------------|-------------------|---------------------|
|                     |                           | Services                           |        |                |                  |                   |                     |
|                     |                           | 87115 P. G. Fees SSI SSP           | 420100 | 147,137        | 85,752           | 100,000           | 100,000             |
|                     |                           | 87116 Rep Payee Fees               | 203100 | 40,506         | 37,500           | 36,000            | 36,000              |
|                     |                           | 87117 Routine Services & Storage   | 203100 | 60,930         | 62,000           | 60,000            | 62,000              |
|                     |                           | 87118 Public Administrator Fees    | 222000 | 0              | 20,000           | 20,000            | 20,000              |
|                     |                           | 87119 Fees for Animal Traps        | 227710 | 410            | 200              | 250               | 250                 |
|                     |                           | 87120 Animal Services Field        | 227700 | 675            | 400              | 400               | 400                 |
|                     |                           | 87121 Vaccination Deposits         | 227710 | 10             | 0                | 0                 | 0                   |
|                     |                           | 87122 Spay/Neutering Fees          | 227710 | 106,428        | 63,500           | 60,000            | 65,000              |
|                     |                           | 87123 A/C Cremation Fees           | 227710 | 4,305          | 6,000            | 6,000             | 6,000               |
|                     |                           | 87124 Own Req Euthanasia           | 227710 | 550            | 650              | 700               | 700                 |
|                     |                           | 87125 Animal Boarding Fees         | 227710 | 980            | 1,767            | 1,500             | 1,500               |
|                     |                           | 87126 Animal Adoption Fees         | 227710 | 2,463          | 1,800            | 2,000             | 2,000               |
|                     |                           | 87127 Impound/Pickup Fees          | 227700 | 8,017          | 7,100            | 6,500             | 6,500               |
|                     |                           | 87128 Owner Surrendered            | 227710 | 6,403          | 4,300            | 4,000             | 4,000               |
|                     |                           | Impound                            |        |                |                  |                   |                     |
|                     |                           | 87130 Body Removal Fees            | 222000 | 59,850         | 54,200           | 60,000            | 60,000              |
|                     |                           | 87131 Sheriff's Letter Fees        | 220000 | 627            | 400              | 750               | 750                 |
|                     |                           | 87132 Baliff/Sec Guard             | 222300 | 1,522,803      | 1,848,308        | 2,027,912         | 2,016,152           |
|                     |                           | Service                            |        |                |                  |                   |                     |
|                     |                           | 87133 Coroner Fees                 | 222000 | 2,235          | 3,000            | 3,000             | 3,000               |
|                     |                           | 87134 Fingerprinting               | 220000 | 17,477         | 15,500           | 17,000            | 17,000              |
|                     |                           | 87135 Report Fees                  | 220000 | 616            | 700              | 750               | 750                 |
|                     |                           | 87136 Repossessions                | 220000 | 855            | 750              | 1,000             | 1,000               |
|                     |                           | 87137 SO-Records                   | 220000 | 645            | 800              | 800               | 800                 |
|                     |                           | Background Chk                     |        |                |                  |                   |                     |
|                     |                           | 87138 Clerks Fees                  | 157200 | 4,505          | 5,500            | 6,000             | 6,000               |
|                     |                           | 87139 Doc/Record Certific.         | 302500 | 96,687         | 60,985           | 90,000            | 90,000              |
|                     |                           | Fee                                |        |                |                  |                   |                     |
|                     |                           | 87141 Record Modernization         | 157200 | 0              | 55,000           | 55,000            | 55,000              |
|                     |                           | Fees                               |        |                |                  |                   |                     |
|                     |                           | 87142 Recording Fees               | 157200 | 561,339        | 500,000          | 400,000           | 400,000             |
|                     |                           | 87142 Recording Fees               | 216000 | 0              | 0                | 5,000             | 5,000               |
|                     |                           | 87143 Vital Statistics Birth       | 411000 | 13,988         | 15,000           | 10,500            | 10,500              |
|                     |                           | 87144 Search & Copy Fees           | 157200 | 127,307        | 123,000          | 112,000           | 112,000             |
|                     |                           | 87145 Vital & Health Stats         | 157200 | 0              | 46,000           | 21,000            | 21,000              |
|                     |                           | Trst                               |        |                |                  |                   |                     |
|                     |                           | 87146 Vital Statistics Death       | 411000 | 59,512         | 45,000           | 40,000            | 40,000              |
|                     |                           | 87147 Vital Statistics Burial      | 411000 | 3,689          | 2,600            | 2,600             | 2,600               |
|                     |                           | 87148 Clerk Services               | 157200 | 40,586         | 35,000           | 32,000            | 32,000              |
|                     |                           | 87149 Recording Services           | 157200 | 771            | 1,000            | 1,200             | 1,200               |
|                     |                           | 87150 Micrographic Services        | 157200 | 0              | 145,000          | 76,000            | 76,000              |
|                     |                           | 87152 Outside Access               | 157200 | 41,875         | 35,000           | 24,000            | 24,000              |
|                     |                           | Images                             |        |                |                  |                   |                     |
|                     |                           | 87154 Environmental Health Charges | 411500 | 1,110,356      | 902,771          | 1,100,000         | 1,100,000           |
|                     |                           | 87155 Immunization Fees            | 419600 | 23,614         | 61,950           | 20,000            | 20,000              |
|                     |                           | 87156 Communicable Disease Chgs    | 411300 | 1,622          | 4,226            | 3,000             | 3,000               |
|                     |                           | 87157 Laboratory Fees              | 411800 | 2,718          | 4,416            | 5,000             | 5,000               |
|                     |                           | 87159 DDP-DUI K. V.                | 422100 | 21,375         | 14,751           | 1,000             | 1,000               |
|                     |                           | 87161 CA Children's Svcs           | 419500 | 0              | 2,560            | 1,000             | 1,000               |
|                     |                           | 87169 Bad Check Recovery           | 216000 | 111            | 1,000            | 1,200             | 1,200               |
|                     |                           | Fees                               |        |                |                  |                   |                     |
|                     |                           | 87170 Cost of Probation            | 234000 | 4              | 0                | 0                 | 0                   |
|                     |                           | 87171 Indigent Burials             | 411000 | 2,940          | 1,700            | 2,100             | 2,100               |
|                     |                           | 87171 Indigent Burials             | 520000 | 6,825          | 3,290            | 1,645             | 1,645               |

| Financing Fund Source Name Category | Financing Source Account             | Dept   | Actual 2021-22    | Estimate 2022-23  | Requested 2023-24 | Recommended 2023-24 |
|-------------------------------------|--------------------------------------|--------|-------------------|-------------------|-------------------|---------------------|
|                                     | 87172 NSF Check Fee - Probation      | 220000 | 50                | 0                 | 0                 | 0                   |
|                                     | 87172 NSF Check Fee - Probation      | 234000 | 46                | 2                 | 100               | 100                 |
|                                     | 87176 Alternative Sentencing Fees    | 223000 | 2,221             | 0                 | 0                 | 0                   |
|                                     | 87180 Misc Service Park Reserv       | 712000 | 0                 | 0                 | 23,000            | 0                   |
|                                     | 87181 Park Gate Fees                 | 712000 | 0                 | 0                 | 23,000            | 23,000              |
|                                     | 87184 Miscellaneous Services         | 220000 | 2,742             | 1,000             | 500               | 500                 |
|                                     | 87184 Miscellaneous Services         | 227710 | 1,664             | 607               | 1,000             | 1,000               |
|                                     | 87189 Fees For Services              | 179000 | 1,221,084         | 1,248,000         | 1,650,000         | 1,650,000           |
|                                     | 87189 Fees For Services              | 411000 | 1,844             | 800               | 2,000             | 2,000               |
|                                     | 87189 Fees For Services              | 411300 | 510               | 480               | 450               | 450                 |
|                                     | 87189 Fees For Services              | 415000 | 29,522            | 28,958            | 15,000            | 15,000              |
|                                     | 87189 Fees For Services              | 418500 | 55                | 510               | 300               | 300                 |
|                                     | 87189 Fees For Services              | 419700 | 450               | 975               | 0                 | 0                   |
|                                     | 87190 Treasurer's Services           | 121000 | 447,952           | 430,000           | 435,000           | 455,000             |
|                                     | 87191 Indirect Cost Recovery         | 110900 | 3,128,681         | 2,912,917         | 3,553,471         | 3,553,471           |
|                                     | 87192 2% Automation                  | 302500 | (1)               | 0                 | 0                 | 0                   |
|                                     | 87194 Admin Screening Fee            | 302500 | 1,564             | 0                 | 0                 | 0                   |
|                                     | 87195 Citation Processing Fee        | 302500 | 41                | 0                 | 0                 | 0                   |
|                                     | 87198 Medications                    | 411300 | 261               | 197               | 200               | 200                 |
|                                     | 87198 Medications                    | 415000 | 103               | 259               | 150               | 150                 |
|                                     | 87203 After Hours Records            | 220000 | 11,517            | 11,517            | 11,960            | 11,960              |
|                                     | 87204 Coroner Contracts              | 222000 | 0                 | 1,000             | 1,500             | 1,500               |
|                                     | 87209 MMIDCP - Medi-Cal              | 411000 | 150               | 0                 | 0                 | 0                   |
|                                     | 87210 MMIDCP - Non Medi-Cal          | 411000 | 300               | 450               | 0                 | 0                   |
|                                     | 87211 Anim Serv-Santa Rosa Rancheria | 227710 | 0                 | 130,000           | 0                 | 0                   |
|                                     | <b>Total Charges For Services</b>    |        | <b>12,698,017</b> | <b>13,255,322</b> | <b>14,202,865</b> | <b>14,295,655</b>   |
| <b>Miscellaneous Revenues</b>       |                                      |        |                   |                   |                   |                     |
|                                     | 88007 Sale Of Surplus Property       | 222000 | 4,113             | 0                 | 0                 | 0                   |
|                                     | 88008 Other Sales                    | 260000 | 512,009           | 610,000           | 520,000           | 560,000             |
|                                     | 88010 Other Sales - Parks Dept.      | 712000 | 813               | 1,350             | 1,350             | 1,350               |
|                                     | 88012 GIS Material Sales             | 270000 | 0                 | 0                 | 200               | 200                 |
|                                     | 88025 Other Revenue                  | 110900 | 1,336,881         | 4,100,000         | 1,500,000         | 1,500,000           |
|                                     | 88025 Other Revenue                  | 111000 | 428,746           | 0                 | 0                 | 0                   |
|                                     | 88025 Other Revenue                  | 121000 | 25,607            | 35,000            | 35,000            | 37,000              |
|                                     | 88025 Other Revenue                  | 130000 | 35,795            | 48,495            | 42,543            | 48,000              |
|                                     | 88025 Other Revenue                  | 140000 | 205               | 30,000            | 30,600            | 30,600              |
|                                     | 88025 Other Revenue                  | 152000 | 0                 | 0                 | 8,000             | 8,000               |
|                                     | 88025 Other Revenue                  | 155000 | 1,473             | 3,045             | 1,000             | 1,000               |
|                                     | 88025 Other Revenue                  | 157200 | 3,275             | 2,000             | 2,000             | 2,000               |
|                                     | 88025 Other Revenue                  | 179000 | 39,659            | 37,000            | 45,000            | 45,000              |
|                                     | 88025 Other Revenue                  | 203100 | 0                 | 5,000             | 0                 | 0                   |
|                                     | 88025 Other Revenue                  | 216000 | 99,261            | 15,683            | 0                 | 0                   |
|                                     | 88025 Other Revenue                  | 216900 | 45                | 90                | 0                 | 0                   |
|                                     | 88025 Other Revenue                  | 220000 | 18,159            | 12,000            | 11,000            | 11,000              |
|                                     | 88025 Other Revenue                  | 220600 | 36,348            | 38,865            | 41,366            | 41,366              |
|                                     | 88025 Other Revenue                  | 222000 | 325,519           | 129,000           | 90,000            | 90,000              |
|                                     | 88025 Other Revenue                  | 222300 | 4,702             | 10,000            | 10,000            | 10,000              |

| Financing Fund Source Name Category | Financing Source Account   | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|-------------------------------------|----------------------------|--------|----------------|------------------|-------------------|---------------------|
|                                     | 88025 Other Revenue        | 223000 | 26,933         | 72,000           | 25,000            | 25,000              |
|                                     | 88025 Other Revenue        | 227710 | 5,264          | 3,300            | 5,000             | 5,000               |
|                                     | 88025 Other Revenue        | 233000 | 696            | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 234000 | 1,112          | 1,231            | 1,000             | 1,000               |
|                                     | 88025 Other Revenue        | 270000 | 37,854         | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 279000 | 100            | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 302500 | 534,208        | 5,000            | 10,000            | 182,064             |
|                                     | 88025 Other Revenue        | 411000 | 1,877          | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 411100 | 33,673         | 44,969           | 2,400             | 2,400               |
|                                     | 88025 Other Revenue        | 411300 | 3,189          | 50,257           | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 411500 | 20,326         | 0                | 3,504             | 3,504               |
|                                     | 88025 Other Revenue        | 411600 | 13,159         | 18,837           | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 411800 | 5,923          | 3,096            | 2,000             | 2,000               |
|                                     | 88025 Other Revenue        | 414000 | 2,781          | 5,283            | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 415000 | 5,137          | 84               | 4,000             | 4,000               |
|                                     | 88025 Other Revenue        | 419600 | 3,634          | 429              | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 419800 | 975            | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 420000 | 1,446          | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 420100 | 1,950          | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 422100 | 11,685         | 361,000          | 361,000           | 361,000             |
|                                     | 88025 Other Revenue        | 422200 | 558,691        | 624,569          | 691,948           | 691,948             |
|                                     | 88025 Other Revenue        | 422400 | 1,166,795      | 884,526          | 1,030,335         | 1,021,247           |
|                                     | 88025 Other Revenue        | 510000 | 350,716        | 2,555,722        | 555,933           | 555,933             |
|                                     | 88025 Other Revenue        | 510500 | 20,347         | 0                | 0                 | 0                   |
|                                     | 88025 Other Revenue        | 520000 | 0              | 75,000           | 328,710           | 328,710             |
|                                     | 88025 Other Revenue        | 712000 | 33,692         | 1,500            | 1,500             | 1,500               |
|                                     | 88025 Other Revenue        | 900300 | 977,952        | 1,019,079        | 1,061,690         | 1,061,690           |
|                                     | 88026 General Relief       | 520000 | 300            | 300              | 200               | 200                 |
|                                     | Collection                 |        |                |                  |                   |                     |
|                                     | 88027 Outlawed Warrants    | 110900 | 147,948        | 5,000            | 5,000             | 5,000               |
|                                     | 88027 Outlawed Warrants    | 279000 | 5              | 0                | 0                 | 0                   |
|                                     | 88036 HSA Reimbursement    | 130000 | 572            | 3,000            | 6,000             | 6,000               |
|                                     | 88040 Data                 | 155000 | 717            | 681              | 1,000             | 1,000               |
|                                     | 88041 CalWorks Collections | 520000 | 39,347         | 30,000           | 8,391             | 8,391               |
|                                     | 88042 Aid for Adopt        | 520000 | 27,130         | 5,856            | 3,866             | 3,866               |
|                                     | Collections                |        |                |                  |                   |                     |
|                                     | 88043 Foster Care          | 520000 | 214,812        | 40,000           | 40,000            | 40,000              |
|                                     | Collections                |        |                |                  |                   |                     |
|                                     | 88044 Relative Caregiver   | 520000 | 9,112          | 8,070            | 0                 | 0                   |
|                                     | Collections                |        |                |                  |                   |                     |
|                                     | 88046 KIN-GAP Collections  | 520000 | 275            | 300              | 150               | 150                 |
|                                     | 88047 Managed Care         | 411000 | 1,443          | 1,100            | 500               | 500                 |
|                                     | Insurance                  |        |                |                  |                   |                     |
|                                     | 88047 Managed Care         | 411300 | 7,864          | 15,702           | 8,000             | 8,000               |
|                                     | Insurance                  |        |                |                  |                   |                     |
|                                     | 88047 Managed Care         | 411800 | 2,297          | 5,395            | 0                 | 0                   |
|                                     | Insurance                  |        |                |                  |                   |                     |
|                                     | 88047 Managed Care         | 415000 | 5,086          | 6,334            | 4,000             | 4,000               |
|                                     | Insurance                  |        |                |                  |                   |                     |
|                                     | 88047 Managed Care         | 418500 | 70             | 10,846           | 8,000             | 8,000               |
|                                     | Insurance                  |        |                |                  |                   |                     |
|                                     | 88047 Managed Care         | 419600 | 12,626         | 19,560           | 8,000             | 8,000               |
|                                     | Insurance                  |        |                |                  |                   |                     |
|                                     | 88051 340B Managed Care    | 411300 | 78             | 816              | 500               | 500                 |
|                                     | 88051 340B Managed Care    | 415000 | 335            | 873              | 0                 | 0                   |
|                                     | 88052 340B Other           | 411300 | 257            | 6,192            | 2,000             | 2,000               |
|                                     | 88052 340B Other           | 415000 | 928            | 1,399            | 0                 | 0                   |
|                                     | 88052 340B Other           | 419600 | 0              | 5,429            | 2,000             | 2,000               |
|                                     | 88053 Pretrial Program     | 234000 | 0              | 150,000          | 150,000           | 350,000             |



| Financing Fund Name                     | Financing Source Category | Financing Source Account    | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---|---------------------------|-----------------------------|--------|----------------|------------------|-------------------|---------------------|
| Total Miscellaneous Revenues            |                           |                             |        | 7,163,927      | 11,120,263       | 6,669,685         | 7,080,119           |
| Other Financing Sources                 |                           |                             |        |                |                  |                   |                     |
|   | 89000                     | Revenue Transfer In         | 110910 | 5,060,972      | 14,637,700       | 7,264,145         | 7,264,145           |
|   | 89000                     | Revenue Transfer In         | 121000 | 22,906         | 0                | 0                 | 0                   |
|   | 89000                     | Revenue Transfer In         | 121600 | 0              | 24,203           | 0                 | 0                   |
|   | 89000                     | Revenue Transfer In         | 216000 | 10,875         | 1,900            | 100,000           | 100,000             |
|   | 89000                     | Revenue Transfer In         | 220000 | 28,003         | 25,000           | 25,000            | 25,000              |
|   | 89000                     | Revenue Transfer In         | 220100 | 19,693         | 12,000           | 17,000            | 17,000              |
|   | 89000                     | Revenue Transfer In         | 222000 | 296,971        | 375,000          | 150,000           | 150,000             |
|   | 89000                     | Revenue Transfer In         | 223000 | 283,030        | 340,000          | 260,000           | 260,000             |
|   | 89000                     | Revenue Transfer In         | 223100 | 94,938         | 127,000          | 141,600           | 141,600             |
|   | 89000                     | Revenue Transfer In         | 228800 | 25,621         | 40,000           | 40,000            | 40,000              |
|   | 89000                     | Revenue Transfer In         | 229900 | 37,019         | 30,000           | 35,000            | 35,000              |
|   | 89000                     | Revenue Transfer In         | 233600 | 2,624,622      | 648,970          | 965,065           | 964,465             |
|   | 89000                     | Revenue Transfer In         | 233700 | 4,168          | 313,480          | 1,580,891         | 1,585,841           |
|   | 89000                     | Revenue Transfer In         | 411000 | 283            | 2,200            | 0                 | 0                   |
|   | 89000                     | Revenue Transfer In         | 411100 | 243            | 0                | 0                 | 0                   |
|   | 89000                     | Revenue Transfer In         | 411300 | 1,637,331      | 7,423,183        | 8,017,432         | 8,017,432           |
|   | 89000                     | Revenue Transfer In         | 411500 | 19,258         | 19,731           | 19,731            | 19,731              |
|   | 89000                     | Revenue Transfer In         | 412000 | 6,276          | 0                | 0                 | 0                   |
|   | 89000                     | Revenue Transfer In         | 417400 | 126,373        | 0                | 395,727           | 395,727             |
|   | 89000                     | Revenue Transfer In         | 419600 | 32,551         | 42,787           | 0                 | 0                   |
| Total Other Financing Sources           |                           |                             |        | 10,331,134     | 24,063,154       | 19,011,591        | 19,015,941          |
| Total General Fund                      |                           |                             |        | 274,074,509    | 309,022,705      | 317,699,569       | 315,743,255         |
| Total General Funds Financing Sources   |                           |                             |        | 274,074,509    | 309,022,705      | 317,699,569       | 315,743,255         |
| Special Revenue Funds Financing Sources |                           |                             |        |                |                  |                   |                     |
| Tribal Gaming Fund Fund - 100014        |                           |                             |        |                |                  |                   |                     |
| Intergovernmental Revenue               |                           |                             |        |                |                  |                   |                     |
| Other Government Agencies               |                           |                             |        |                |                  |                   |                     |
|   | 80010                     | Tribal Mitigation Fees      | 178000 | 845,000        | 900,000          | 900,000           | 900,000             |
| Total Other Government Agencies         |                           |                             |        | 845,000        | 900,000          | 900,000           | 900,000             |
| Total Intergovernmental Revenue         |                           |                             |        | 845,000        | 900,000          | 900,000           | 900,000             |
| Total Tribal Gaming Fund Fund           |                           |                             |        | 845,000        | 900,000          | 900,000           | 900,000             |
| Library Fund - 300100                   |                           |                             |        |                |                  |                   |                     |
| Taxes                                   |                           |                             |        |                |                  |                   |                     |
|   | 81000                     | Prop Tax - Curr Secured     | 620000 | 2,257,174      | 2,250,000        | 2,400,000         | 2,400,000           |
|   | 81001                     | Prop Tax - Curr Unsecured   | 620000 | 115,572        | 120,000          | 120,000           | 120,000             |
|   | 81002                     | Prop Tax - Prior Secured    | 620000 | 40,587         | 21,000           | 24,000            | 24,000              |
|   | 81003                     | Prop Tax - Prior Unsecured  | 620000 | 580            | 0                | 500               | 500                 |
|   | 81004                     | Prop Tax - Curr SB813 Suppl | 620000 | 22,984         | 20,000           | 25,000            | 25,000              |
|   | 81006                     | Prop Tax - Prior Supp SB813 | 620000 | 11,868         | 0                | 0                 | 0                   |
|   | 81021                     | RDA RPTF Residuals          | 620000 | 324,544        | 250,000          | 275,000           | 275,000             |

| Financing Fund Name | Financing Source Category | Financing Source Account             | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---------------------|---------------------------|--------------------------------------|--------|----------------|------------------|-------------------|---------------------|
|                     |                           | Total Taxes                          |        | 2,773,309      | 2,661,000        | 2,844,500         | 2,844,500           |
|                     |                           | Fines & Forfeits                     |        |                |                  |                   |                     |
|                     |                           | 83045 Damaged items                  | 620000 | 96             | 55               | 0                 | 0                   |
|                     |                           | 83050 Lost/Replace Processing        | 620000 | 1,817          | 721              | 500               | 500                 |
|                     |                           | 83051 Overdue Fines                  | 620000 | 11,196         | 12,000           | 10,000            | 10,000              |
|                     |                           | 83052 Lost/Replace Library Card      | 620000 | 202            | 40               | 0                 | 0                   |
|                     |                           | 83053 Lost/Replace Items             | 620000 | 147            | 15               | 0                 | 0                   |
|                     |                           | Total Fines & Forfeits               |        | 13,459         | 12,831           | 10,500            | 10,500              |
|                     |                           | Use of Money & Property              |        |                |                  |                   |                     |
|                     |                           | 84000 Interest On Current Deposits   | 620000 | 45,474         | 40,000           | 45,000            | 45,000              |
|                     |                           | Total Use of Money & Property        |        | 45,474         | 40,000           | 45,000            | 45,000              |
|                     |                           | Intergovernmental Revenue            |        |                |                  |                   |                     |
|                     |                           | State                                |        |                |                  |                   |                     |
|                     |                           | 85005 St Aid - Hwy Property Rental   | 620000 | 0              | 18               | 0                 | 0                   |
|                     |                           | 85054 St Aid - Homeowner Prop Tax Re | 620000 | 18,415         | 19,000           | 19,000            | 19,000              |
|                     |                           | 85059 St Aid - Housg Auth In-Lieu    | 620000 | 2,539          | 2,000            | 2,000             | 2,000               |
|                     |                           | 85209 St Aid-Infastrct. Lemoore 084  | 620000 | 0              | 0                | 0                 | 3,509,926           |
|                     |                           | 85210 St Aid-Infastrct. Hanford 083  | 620000 | 0              | 0                | 0                 | 3,309,623           |
|                     |                           | Total State                          |        | 20,954         | 21,018           | 21,000            | 6,840,549           |
|                     |                           | Total Intergovernmental Revenue      |        | 20,954         | 21,018           | 21,000            | 6,840,549           |
|                     |                           | Charges For Services                 |        |                |                  |                   |                     |
|                     |                           | 87090 Test Monitoring                | 620000 | 60             | 200              | 200               | 200                 |
|                     |                           | 87144 Search & Copy Fees             | 620000 | 3,023          | 6,000            | 3,000             | 3,000               |
|                     |                           | 87179 Inter County Loan Requests     | 620000 | 15             | 0                | 0                 | 0                   |
|                     |                           | 87205 Flash Drives                   | 620000 | 75             | 0                | 0                 | 0                   |
|                     |                           | 87206 Meeting Room                   | 620000 | 400            | 700              | 500               | 500                 |
|                     |                           | 87207 Local History Research         | 620000 | 6              | 20               | 0                 | 0                   |
|                     |                           | 87215 Credit Collection Fee          | 620000 | 110            | 80               | 0                 | 0                   |
|                     |                           | 87216 Copy Fees                      | 620000 | 7,354          | 5,573            | 3,000             | 3,000               |
|                     |                           | Total Charges For Services           |        | 11,043         | 12,573           | 6,700             | 6,700               |
|                     |                           | Miscellaneous Revenues               |        |                |                  |                   |                     |
|                     |                           | 88008 Other Sales                    | 620000 | 38             | 19               | 0                 | 0                   |
|                     |                           | 88024 Miscellaneous Donations        | 620000 | 171            | 27               | 0                 | 0                   |
|                     |                           | 88025 Other Revenue                  | 620000 | 4,638          | 2,200            | 2,000             | 2,000               |
|                     |                           | Total Miscellaneous Revenues         |        | 4,847          | 2,246            | 2,000             | 2,000               |

| Financing Fund Name       | Financing Source Category       | Financing Source Account       | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---------------------------|---------------------------------|--------------------------------|--------|----------------|------------------|-------------------|---------------------|
| Total Library Fund        |                                 |                                |        | 2,869,086      | 2,749,667        | 2,929,700         | 9,749,249           |
| Road Fund - 300110        |                                 |                                |        |                |                  |                   |                     |
| Taxes                     |                                 |                                |        |                |                  |                   |                     |
|                           | 81007                           | Sales and Use Tax              | 311000 | 1,138,119      | 1,200,000        | 750,013           | 750,013             |
|                           | Total Taxes                     |                                |        | 1,138,119      | 1,200,000        | 750,013           | 750,013             |
| Fines & Forfeits          |                                 |                                |        |                |                  |                   |                     |
|                           | 83000                           | Vehicle Code Fines             | 311000 | 366,767        | 360,000          | 350,000           | 350,000             |
|                           | 83005                           | Traffic Fines-City             | 311000 | 508            | 1,200            | 500               | 500                 |
|                           | Total Fines & Forfeits          |                                |        | 367,275        | 361,200          | 350,500           | 350,500             |
| Use of Money & Property   |                                 |                                |        |                |                  |                   |                     |
|                           | 84000                           | Interest On Current Deposits   | 311000 | 94,467         | 152,000          | 100,000           | 100,000             |
|                           | Total Use of Money & Property   |                                |        | 94,467         | 152,000          | 100,000           | 100,000             |
| Intergovernmental Revenue |                                 |                                |        |                |                  |                   |                     |
| State                     |                                 |                                |        |                |                  |                   |                     |
|                           | 85000                           | St Aid - Highway Users Tax     | 311000 | 4,112,313      | 4,535,381        | 4,983,770         | 4,983,770           |
|                           | 85001                           | St Aid - SB 1 Gas Tax          | 311000 | 4,123,385      | 4,495,218        | 5,076,753         | 5,076,753           |
|                           | 85082                           | St Aid - CALTRANS Reimbursemen | 311000 | 138,222        | 125,000          | 150,000           | 150,000             |
|                           | Total State                     |                                |        | 8,373,920      | 9,155,599        | 10,210,523        | 10,210,523          |
| Federal                   |                                 |                                |        |                |                  |                   |                     |
|                           | 86014                           | Fed Aid - Approp Exchange Prgm | 311000 | 1,449,262      | 1,200,000        | 1,200,000         | 1,200,000           |
|                           | Total Federal                   |                                |        | 1,449,262      | 1,200,000        | 1,200,000         | 1,200,000           |
|                           | Total Intergovernmental Revenue |                                |        | 9,823,182      | 10,355,599       | 11,410,523        | 11,410,523          |
| Miscellaneous Revenues    |                                 |                                |        |                |                  |                   |                     |
|                           | 88007                           | Sale Of Surplus Property       | 311000 | 64,608         | 0                | 25,000            | 25,000              |
|                           | 88025                           | Other Revenue                  | 311000 | 36,021         | 80,000           | 20,000            | 20,000              |
|                           | 88027                           | Outlawed Warrants              | 311000 | 1,179          | 0                | 0                 | 0                   |
|                           | Total Miscellaneous Revenues    |                                |        | 101,808        | 80,000           | 45,000            | 45,000              |
| Other Financing Sources   |                                 |                                |        |                |                  |                   |                     |
|                           | 89001                           | Contribution-General Fund      | 311000 | 100,000        | 100,000          | 100,000           | 100,000             |
|                           | Total Other Financing Sources   |                                |        | 100,000        | 100,000          | 100,000           | 100,000             |
| Total Road Fund           |                                 |                                |        | 11,624,851     | 12,248,799       | 12,756,036        | 12,756,036          |
| Fire Fund - 300120        |                                 |                                |        |                |                  |                   |                     |
| Taxes                     |                                 |                                |        |                |                  |                   |                     |
|                           | 81000                           | Prop Tax - Curr Secured        | 241000 | 7,938,205      | 7,500,000        | 8,200,000         | 8,750,000           |
|                           | 81001                           | Prop Tax - Curr Unsecured      | 241000 | 405,852        | 440,000          | 450,000           | 450,000             |

| Financing Fund Source Name Category | Financing Source Account                 | Dept   | Actual 2021-22   | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|-------------------------------------|--|--------|------------------|------------------|-------------------|---------------------|
|                                     | 81002 Prop Tax - Prior Secured           | 241000 | 142,528          | 97,000           | 100,000           | 100,000             |
|                                     | 81003 Prop Tax - Prior Unsecured         | 241000 | 2,032            | 0                | 2,000             | 2,000               |
|                                     | 81004 Prop Tax - Curr SB813 Suppl        | 241000 | 72,953           | 105,000          | 97,000            | 97,000              |
|                                     | 81006 Prop Tax - Prior Supp SB813        | 241000 | 37,276           | 12,000           | 15,000            | 15,000              |
|                                     | 81021 RDA RPTF Residuals                 | 241000 | 344,445          | 320,000          | 300,000           | 350,000             |
|                                     | <b>Total Taxes</b>                       |        | <b>8,943,291</b> | <b>8,474,000</b> | <b>9,164,000</b>  | <b>9,764,000</b>    |
| <b>Fines &amp; Forfeits</b>         |  |        |                  |                  |                   |                     |
|                                     | 83055 Ambulance Fines and Fees           | 241000 | 1,950            | 0                | 3,000             | 3,000               |
|                                     | <b>Total Fines &amp; Forfeits</b>        |        | <b>1,950</b>     | <b>0</b>         | <b>3,000</b>      | <b>3,000</b>        |
| <b>Use of Money &amp; Property</b>  |  |        |                  |                  |                   |                     |
|                                     | 84000 Interest On Current Deposits       | 241000 | 11,525           | 6,000            | 2,500             | 2,500               |
|                                     | <b>Total Use of Money &amp; Property</b> |        | <b>11,525</b>    | <b>6,000</b>     | <b>2,500</b>      | <b>2,500</b>        |
| <b>Intergovernmental Revenue</b>    |  |        |                  |                  |                   |                     |
| <b>State</b>                        |  |        |                  |                  |                   |                     |
|                                     | 85005 St Aid - Hwy Property Rental       | 241000 | 0                | 0                | 100               | 100                 |
|                                     | 85054 St Aid - Homeowner Prop Tax Re     | 241000 | 65,210           | 66,000           | 66,000            | 66,000              |
|                                     | 85056 St Aid - Public Safety Svcs        | 241000 | 2,345,672        | 2,095,657        | 2,265,000         | 2,217,638           |
|                                     | 85059 St Aid - Housg Auth In-Lieu        | 241000 | 8,916            | 7,000            | 7,000             | 7,000               |
|                                     | 85079 St Aid - Indian Gaming 621         | 241000 | 700,000          | 700,000          | 700,000           | 700,000             |
|                                     | <b>Total State</b>                       |        | <b>3,119,798</b> | <b>2,868,657</b> | <b>3,038,100</b>  | <b>2,990,738</b>    |
| <b>Federal</b>                      |  |        |                  |                  |                   |                     |
|                                     | 86019 Fed Aid - Homeland Security        | 242000 | 143,580          | 734,373          | 313,871           | 313,871             |
|                                     | 86021 Fed Aid - Civil Defense            | 243000 | 111,415          | 318,759          | 437,218           | 187,218             |
|                                     | <b>Total Federal</b>                     |        | <b>254,995</b>   | <b>1,053,132</b> | <b>751,089</b>    | <b>501,089</b>      |
| <b>City</b>                         |  |        |                  |                  |                   |                     |
|                                     | 80004 Cities - City of Corcoran          | 241000 | 709,220          | 723,404          | 737,872           | 737,872             |
|                                     | 80006 Cities - City of Avenal            | 241000 | 400,000          | 400,000          | 400,000           | 400,000             |
|                                     | <b>Total City</b>                        |        | <b>1,109,220</b> | <b>1,123,404</b> | <b>1,137,872</b>  | <b>1,137,872</b>    |
|                                     | <b>Total Intergovernmental Revenue</b>   |        | <b>4,484,013</b> | <b>5,045,193</b> | <b>4,927,061</b>  | <b>4,629,699</b>    |
| <b>Charges For Services</b>         |  |        |                  |                  |                   |                     |
|                                     | 87100 Fire Inspection Fees               | 241000 | 39,774           | 30,000           | 34,000            | 34,000              |
|                                     | 87101 Plan Check Fees                    | 241000 | 9,487            | 9,000            | 13,000            | 13,000              |
|                                     | 87103 Developers Fees                    | 241000 | 3,990            | 5,000            | 5,200             | 5,200               |
|                                     | 87110 Weed Abatement                     | 241000 | 784              | 0                | 1,000             | 1,000               |
|                                     | 87182 Suppression Cost                   | 241000 | 625              | 1,000            | 1,000             | 1,000               |

| Financing Fund Name | Financing Source Category | Financing Source Account               | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---------------------|---------------------------|--|--------|----------------|------------------|-------------------|---------------------|
|                     |                           | Reimbursement                          |        |                |                  |                   |                     |
|                     |                           | 87184 Miscellaneous Services           | 241000 | 620            | 1,000            | 2,000             | 2,000               |
|                     |                           | Total Charges For Services             |        | 55,279         | 46,000           | 56,200            | 56,200              |
|                     |                           | Miscellaneous Revenues                 |        |                |                  |                   |                     |
|                     |                           | 88024 Miscellaneous Donations          | 241000 | 750            | 300              | 700               | 700                 |
|                     |                           | 88025 Other Revenue                    | 241000 | 2,512,465      | 1,345,596        | 1,920,000         | 1,920,000           |
|                     |                           | 88025 Other Revenue                    | 243000 | 0              | 20,907           | 83,333            | 0                   |
|                     |                           | Total Miscellaneous Revenues           |        | 2,513,215      | 1,366,803        | 2,004,033         | 1,920,700           |
|                     |                           | Other Financing Sources                |        |                |                  |                   |                     |
|                     |                           | 89000 Revenue Transfer In              | 241000 | 177,797        | 0                | 0                 | 0                   |
|                     |                           | 89001 Contribution-General Fund        | 241000 | 569,395        | 569,395          | 569,395           | 569,395             |
|                     |                           | 89001 Contribution-General Fund        | 243000 | 155,605        | 155,605          | 164,281           | 164,281             |
|                     |                           | Total Other Financing Sources          |        | 902,797        | 725,000          | 733,676           | 733,676             |
|                     |                           | Total Fire Fund                        |        | 16,912,070     | 15,662,996       | 16,890,470        | 17,109,775          |
|                     |                           | County Fish & Game Fund - 300130       |        |                |                  |                   |                     |
|                     |                           | Fines & Forfeits                       |        |                |                  |                   |                     |
|                     |                           | 83011 Fish and Game-County             | 635200 | 1,031          | 0                | 0                 | 0                   |
|                     |                           | Total Fines & Forfeits                 |        | 1,031          | 0                | 0                 | 0                   |
|                     |                           | Use of Money & Property                |        |                |                  |                   |                     |
|                     |                           | 84000 Interest On Current Deposits     | 635200 | 96             | 0                | 0                 | 0                   |
|                     |                           | Total Use of Money & Property          |        | 96             | 0                | 0                 | 0                   |
|                     |                           | Total County Fish & Game Fund          |        | 1,127          | 0                | 0                 | 0                   |
|                     |                           | WIOA-Job Training Office Fund - 300150 |        |                |                  |                   |                     |
|                     |                           | Use of Money & Property                |        |                |                  |                   |                     |
|                     |                           | 84000 Interest On Current Deposits     | 594100 | (2,628)        | 0                | 0                 | 0                   |
|                     |                           | Total Use of Money & Property          |        | (2,628)        | 0                | 0                 | 0                   |
|                     |                           | Miscellaneous Revenues                 |        |                |                  |                   |                     |
|                     |                           | 88027 Outlawed Warrants                | 594100 | (13)           | 0                | 0                 | 0                   |
|                     |                           | 88027 Outlawed Warrants                | 594200 | 5              | 0                | 0                 | 0                   |
|                     |                           | Total Miscellaneous Revenues           |        | (7)            | 0                | 0                 | 0                   |
|                     |                           | Total WIOA-Job Training Office Fund    |        | (2,635)        | 0                | 0                 | 0                   |
|                     |                           | WIOA-Subcontractors Fund - 300151      |        |                |                  |                   |                     |
|                     |                           | Intergovernmental Revenue              |        |                |                  |                   |                     |
|                     |                           | Federal                                |        |                |                  |                   |                     |
|                     |                           | 86022 Fed Aid - WIA                    | 570017 | 374,134        | 0                | 0                 | 0                   |

| Financing Fund Name | Financing Source Category | Financing Source Account                | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---------------------|---------------------------|---|--------|----------------|------------------|-------------------|---------------------|
|                     |                           | 86022 Fed Aid - WIA                     | 570018 | 98,174         | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570117 | 1,160,356      | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570118 | 583,281        | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570217 | 941,372        | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570417 | 418,831        | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570418 | 34,778         | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570519 | 512,162        | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570617 | 24,012         | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 570618 | 29,350         | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 571018 | 3,846          | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 571217 | 150,000        | 0                | 0                 | 0                   |
|                     |                           | 86022 Fed Aid - WIA                     | 574300 | 0              | 2,253,756        | 3,290,260         | 3,290,260           |
|                     |                           | Total Federal                           |        | 4,330,296      | 2,253,756        | 3,290,260         | 3,290,260           |
|                     |                           | Total Intergovernmental Revenue         |        | 4,330,296      | 2,253,756        | 3,290,260         | 3,290,260           |
|                     |                           | Miscellaneous Revenues                  |        |                |                  |                   |                     |
|                     |                           | 88025 Other Revenue                     | 570017 | 572,501        | 0                | 0                 | 0                   |
|                     |                           | 88025 Other Revenue                     | 570517 | 149,221        | 0                | 0                 | 0                   |
|                     |                           | 88025 Other Revenue                     | 570518 | 181,319        | 0                | 0                 | 0                   |
|                     |                           | 88025 Other Revenue                     | 571014 | 145,926        | 0                | 0                 | 0                   |
|                     |                           | 88025 Other Revenue                     | 571118 | 95,631         | 0                | 0                 | 0                   |
|                     |                           | 88025 Other Revenue                     | 574300 | 0              | 1,250,732        | 1,855,877         | 1,855,877           |
|                     |                           | 88025 Other Revenue                     | 576017 | 960,240        | 0                | 0                 | 0                   |
|                     |                           | 88025 Other Revenue                     | 576018 | 476,663        | 0                | 0                 | 0                   |
|                     |                           | 88027 Outlawed Warrants                 | 570017 | 1,364          | 0                | 0                 | 0                   |
|                     |                           | 88027 Outlawed Warrants                 | 570119 | 59             | 0                | 0                 | 0                   |
|                     |                           | 88027 Outlawed Warrants                 | 570210 | 12             | 0                | 0                 | 0                   |
|                     |                           | 88027 Outlawed Warrants                 | 570419 | 20             | 0                | 0                 | 0                   |
|                     |                           | 88027 Outlawed Warrants                 | 571118 | 61             | 0                | 0                 | 0                   |
|                     |                           | 88027 Outlawed Warrants                 | 571217 | 145            | 0                | 0                 | 0                   |
|                     |                           | Total Miscellaneous Revenues            |        | 2,583,162      | 1,250,732        | 1,855,877         | 1,855,877           |
|                     |                           | Total WIOA-Subcontractors Fund          |        | 6,913,458      | 3,504,488        | 5,146,137         | 5,146,137           |
|                     |                           | Child Support Serv Agency Fund - 300180 |        |                |                  |                   |                     |
|                     |                           | Use of Money & Property                 |        |                |                  |                   |                     |
|                     |                           | 84000 Interest On Current Deposits      | 326000 | 2,871          | 3,000            | 4,000             | 4,000               |
|                     |                           | Total Use of Money & Property           |        | 2,871          | 3,000            | 4,000             | 4,000               |
|                     |                           | Intergovernmental Revenue               |        |                |                  |                   |                     |
|                     |                           | State                                   |        |                |                  |                   |                     |
|                     |                           | 85060 St Aid - Child Support Serv Ad    | 326000 | 3,941,563      | 4,803,061        | 5,198,541         | 5,209,421           |
|                     |                           | 85091 St Aid - Welfare Recoupment       | 326000 | 0              | 0                | 44,938            | 44,938              |
|                     |                           | Total State                             |        | 3,941,563      | 4,803,061        | 5,243,479         | 5,254,359           |
|                     |                           | Federal                                 |        |                |                  |                   |                     |
|                     |                           | 86033 Fed Aid - Match                   | 326000 | 0              | 0                | 87,232            | 108,352             |
|                     |                           | Total Federal                           |        | 0              | 0                | 87,232            | 108,352             |
|                     |                           | Total Intergovernmental Revenue         |        | 3,941,563      | 4,803,061        | 5,330,711         | 5,362,711           |
|                     |                           | Miscellaneous Revenues                  |        |                |                  |                   |                     |

| Financing Fund Name                           | Financing Source Category | Financing Source Account           | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---|---------------------------|------------------------------------|--------|----------------|------------------|-------------------|---------------------|
|   |                           | 88025 Other Revenue                | 326000 | 5,872          | 0                | 0                 | 0                   |
|   |                           | Total Miscellaneous Revenues       |        | 5,872          | 0                | 0                 | 0                   |
|   | Other Financing Sources   |                                    |        |                |                  |                   |                     |
|   |                           | 89000 Revenue Transfer In          | 326000 | 70,505         | 0                | 0                 | 0                   |
|   |                           | Total Other Financing Sources      |        | 70,505         | 0                | 0                 | 0                   |
| Total Child Support Serv Agency Fund          |                           |                                    |        | 4,020,811      | 4,806,061        | 5,334,711         | 5,366,711           |
| Law Library Fund - 600130                     |                           |                                    |        |                |                  |                   |                     |
|   | Use of Money & Property   |                                    |        |                |                  |                   |                     |
|   |                           | 84000 Interest On Current Deposits | 210200 | 588            | 500              | 500               | 500                 |
|   |                           | Total Use of Money & Property      |        | 588            | 500              | 500               | 500                 |
|   | Charges For Services      |                                    |        |                |                  |                   |                     |
|   |                           | 87087 Advisor                      | 210200 | 8,400          | 8,400            | 8,400             | 8,400               |
|   |                           | 87177 Law Library                  | 210200 | 102,875        | 110,000          | 102,000           | 102,000             |
|   |                           | Total Charges For Services         |        | 111,275        | 118,400          | 110,400           | 110,400             |
|   | Miscellaneous Revenues    |                                    |        |                |                  |                   |                     |
|   |                           | 88025 Other Revenue                | 210200 | 0              | 25               | 25                | 25                  |
|   |                           | Total Miscellaneous Revenues       |        | 0              | 25               | 25                | 25                  |
| Total Law Library Fund                        |                           |                                    |        | 111,863        | 118,925          | 110,925           | 110,925             |
| Total Special Revenue Funds Financing Sources |                           |                                    |        | 43,295,632     | 39,990,936       | 44,067,979        | 51,138,833          |
| Capital Project Funds Financing Sources       |                           |                                    |        |                |                  |                   |                     |
| Accumulative Cap Outlay Fund - 200000         |                           |                                    |        |                |                  |                   |                     |
|   | Use of Money & Property   |                                    |        |                |                  |                   |                     |
|   |                           | 84000 Interest On Current Deposits | 700000 | 48,300         | 32,000           | 50,000            | 50,000              |
|   |                           | Total Use of Money & Property      |        | 48,300         | 32,000           | 50,000            | 50,000              |
|   | Intergovernmental Revenue |                                    |        |                |                  |                   |                     |
|   | State                     |                                    |        |                |                  |                   |                     |
|   |                           | 85048 St Aid - SB81 LYORF          | 700003 | 2,134,222      | 7,465,778        | 480,000           | 480,000             |
|   |                           | Total State                        |        | 2,134,222      | 7,465,778        | 480,000           | 480,000             |
|   |                           | Total Intergovernmental Revenue    |        | 2,134,222      | 7,465,778        | 480,000           | 480,000             |
|   | Miscellaneous Revenues    |                                    |        |                |                  |                   |                     |
|   |                           | 88025 Other Revenue                | 700000 | 108,297        | 2,130,000        | 17,619,055        | 18,119,055          |
|   |                           | 88025 Other Revenue                | 700003 | 200,000        | 0                | 0                 | 0                   |
|   |                           | Total Miscellaneous Revenues       |        | 308,297        | 2,130,000        | 17,619,055        | 18,119,055          |
|   | Other Financing Sources   |                                    |        |                |                  |                   |                     |
|   |                           | 89000 Revenue Transfer In          | 700000 | 0              | 640,000          | 7,715,510         | 7,703,001           |
|   |                           | 89000 Revenue Transfer In          | 700003 | 4,209,281      | 0                | 0                 | 0                   |
|   |                           | 89001 Contribution-General         | 700000 | 627,849        | 525,000          | 550,000           | 550,000             |

| Financing Fund Name                    | Financing Source Category | Financing Source Account      | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|--|---------------------------|-------------------------------|--------|----------------|------------------|-------------------|---------------------|
|  | Fund                      | 89004 Contribution-Fire Fund  | 700000 | 0              | 0                | 180,000           | 65,000              |
|  |                           | Total Other Financing Sources |        | 4,837,130      | 1,165,000        | 8,445,510         | 8,318,001           |
| Total Accumulative Cap Outlay Fund     |                           |                               |        | 7,327,949      | 10,792,778       | 26,594,565        | 26,967,056          |
| PFF Public Protection Fund - 200021    |                           |                               |        |                |                  |                   |                     |
|  | Use of Money & Property   |                               |        |                |                  |                   |                     |
|  | 84000                     | Interest On Current Deposits  | 187301 | 9,454          | 1,646            | 3,104             | 2,760               |
|  |                           | Total Use of Money & Property |        | 9,454          | 1,646            | 3,104             | 2,760               |
|  | Charges For Services      |                               |        |                |                  |                   |                     |
|  | 87076                     | Impact Fees                   | 187301 | 421,534        | 497,436          | 396,283           | 468,729             |
|  |                           | Total Charges For Services    |        | 421,534        | 497,436          | 396,283           | 468,729             |
| Total PFF Public Protection Fund       |                           |                               |        | 430,988        | 499,082          | 399,387           | 471,489             |
| PFF Fire Fund - 200022                 |                           |                               |        |                |                  |                   |                     |
|  | Use of Money & Property   |                               |        |                |                  |                   |                     |
|  | 84000                     | Interest On Current Deposits  | 187302 | 12,120         | 10,644           | 15,206            | 13,517              |
|  |                           | Total Use of Money & Property |        | 12,120         | 10,644           | 15,206            | 13,517              |
|  | Charges For Services      |                               |        |                |                  |                   |                     |
|  | 87076                     | Impact Fees                   | 187302 | 104,898        | 89,330           | 98,226            | 90,008              |
|  |                           | Total Charges For Services    |        | 104,898        | 89,330           | 98,226            | 90,008              |
| Total PFF Fire Fund                    |                           |                               |        | 117,018        | 99,974           | 113,432           | 103,525             |
| PFF Library Fund - 200023              |                           |                               |        |                |                  |                   |                     |
|  | Use of Money & Property   |                               |        |                |                  |                   |                     |
|  | 84000                     | Interest On Current Deposits  | 187303 | 13,757         | 12,340           | 17,833            | 15,852              |
|  |                           | Total Use of Money & Property |        | 13,757         | 12,340           | 17,833            | 15,852              |
|  | Charges For Services      |                               |        |                |                  |                   |                     |
|  | 87076                     | Impact Fees                   | 187303 | 170,225        | 202,479          | 148,663           | 152,437             |
|  |                           | Total Charges For Services    |        | 170,225        | 202,479          | 148,663           | 152,437             |
| Total PFF Library Fund                 |                           |                               |        | 183,983        | 214,819          | 166,496           | 168,289             |
| PFF Sheriff Patrol & Inv Fund - 200024 |                           |                               |        |                |                  |                   |                     |
|  | Use of Money & Property   |                               |        |                |                  |                   |                     |
|  | 84000                     | Interest On Current Deposits  | 187304 | 1,182          | 1,027            | 1,462             | 1,300               |
|  |                           | Total Use of Money & Property |        | 1,182          | 1,027            | 1,462             | 1,300               |
|  | Charges For Services      |                               |        |                |                  |                   |                     |
|  | 87076                     | Impact Fees                   | 187304 | 8,322          | 3,215            | 4,337             | 4,317               |



| Financing Fund Name                           | Financing Source Category | Financing Source Account      | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|---|---------------------------|-------------------------------|--------|----------------|------------------|-------------------|---------------------|
|   |                           | Total Charges For Services    |        | 8,322          | 3,215            | 4,337             | 4,317               |
| Total PFF Sheriff Patrol & Inv Fund           |                           |                               |        | 9,504          | 4,242            | 5,799             | 5,617               |
| PFF Animal Services Fund - 200025             |                           |                               |        |                |                  |                   |                     |
|   | Use of Money & Property   |                               |        |                |                  |                   |                     |
|   | 84000                     | Interest On Current Deposits  | 187305 | 92             | 79               | 112               | 100                 |
|   |                           | Total Use of Money & Property |        | 92             | 79               | 112               | 100                 |
|   | Charges For Services      |                               |        |                |                  |                   |                     |
|   | 87076                     | Impact Fees                   | 187305 | 140            | 56               | 88                | 79                  |
|   |                           | Total Charges For Services    |        | 140            | 56               | 88                | 79                  |
| Total PFF Animal Services Fund                |                           |                               |        | 232            | 135              | 200               | 179                 |
| PFF Administration Fund - 200026              |                           |                               |        |                |                  |                   |                     |
|   | Use of Money & Property   |                               |        |                |                  |                   |                     |
|   | 84000                     | Interest On Current Deposits  | 187306 | 150            | 141              | 204               | 182                 |
|   |                           | Total Use of Money & Property |        | 150            | 141              | 204               | 182                 |
|   | Charges For Services      |                               |        |                |                  |                   |                     |
|   | 87076                     | Impact Fees                   | 187306 | 4,948          | 3,463            | 4,884             | 4,460               |
|   |                           | Total Charges For Services    |        | 4,948          | 3,463            | 4,884             | 4,460               |
| Total PFF Administration Fund                 |                           |                               |        | 5,098          | 3,604            | 5,088             | 4,642               |
| Total Capital Project Funds Financing Sources |                           |                               |        | 8,074,771      | 11,614,634       | 27,284,967        | 27,720,797          |
| Debt Service Funds Financing Sources          |                           |                               |        |                |                  |                   |                     |
| Pension Obligation Bonds Fund - 100220        |                           |                               |        |                |                  |                   |                     |
|   | Use of Money & Property   |                               |        |                |                  |                   |                     |
|   | 84000                     | Interest On Current Deposits  | 900100 | 13,922         | 12,000           | 10,000            | 10,000              |
|   |                           | Total Use of Money & Property |        | 13,922         | 12,000           | 10,000            | 10,000              |
|   | Miscellaneous Revenues    |                               |        |                |                  |                   |                     |
|   | 88025                     | Other Revenue                 | 900100 | 1,437,570      | 1,564,115        | 1,557,543         | 1,557,543           |
|   |                           | Total Miscellaneous Revenues  |        | 1,437,570      | 1,564,115        | 1,557,543         | 1,557,543           |
| Total Pension Obligation Bonds Fund           |                           |                               |        | 1,451,492      | 1,576,115        | 1,567,543         | 1,567,543           |
| 2014 AB900 Jail Bonds Fund - 400010           |                           |                               |        |                |                  |                   |                     |
|   | Use of Money & Property   |                               |        |                |                  |                   |                     |
|   | 84000                     | Interest On Current Deposits  | 900400 | 357            | 600              | 600               | 600                 |
|   |                           | Total Use of Money & Property |        | 357            | 600              | 600               | 600                 |
|   | Other Financing Sources   |                               |        |                |                  |                   |                     |
|   | 89001                     | Contribution-General Fund     | 900400 | 487,850        | 487,300          | 487,900           | 487,900             |

| Financing Fund Name                        | Financing Source Category | Financing Source Account     | Dept   | Actual 2021-22 | Estimate 2022-23 | Requested 2023-24 | Recommended 2023-24 |
|--|---------------------------|------------------------------|--------|----------------|------------------|-------------------|---------------------|
| Total Other Financing Sources              |                           |                              |        | 487,850        | 487,300          | 487,900           | 487,900             |
| Total 2014 AB900 Jail Bonds Fund           |                           |                              |        | 488,207        | 487,900          | 488,500           | 488,500             |
| 2005 Jail Bond Refunding Fund - 400020     |                           |                              |        |                |                  |                   |                     |
| Use of Money & Property                    |                           |                              |        |                |                  |                   |                     |
|  | 84000                     | Interest On Current Deposits | 900500 | 527            | 4,000            | 200               | 200                 |
| Total Use of Money & Property              |                           |                              |        | 527            | 4,000            | 200               | 200                 |
| Other Financing Sources                    |                           |                              |        |                |                  |                   |                     |
|  | 89000                     | Revenue Transfer In          | 900500 | 456,455        | 450,000          | 1,279,970         | 1,279,970           |
| Total Other Financing Sources              |                           |                              |        | 456,455        | 450,000          | 1,279,970         | 1,279,970           |
| Total 2005 Jail Bond Refunding Fund        |                           |                              |        | 456,982        | 454,000          | 1,280,170         | 1,280,170           |
| HSA Modular Bldg Debt Fund - 400030        |                           |                              |        |                |                  |                   |                     |
| Use of Money & Property                    |                           |                              |        |                |                  |                   |                     |
|  | 84000                     | Interest On Current Deposits | 900600 | 117            | 110              | 0                 | 0                   |
| Total Use of Money & Property              |                           |                              |        | 117            | 110              | 0                 | 0                   |
| Other Financing Sources                    |                           |                              |        |                |                  |                   |                     |
|  | 89000                     | Revenue Transfer In          | 900600 | 609,550        | 593,900          | 578,250           | 578,250             |
| Total Other Financing Sources              |                           |                              |        | 609,550        | 593,900          | 578,250           | 578,250             |
| Total HSA Modular Bldg Debt Fund           |                           |                              |        | 609,667        | 594,010          | 578,250           | 578,250             |
| Total Debt Service Funds Financing Sources |                           |                              |        | 3,006,348      | 3,112,025        | 3,914,463         | 3,914,463           |
| Clearing                                   |                           |                              |        |                |                  |                   |                     |
| First Five Kings County Fund - 300190      |                           |                              |        |                |                  |                   |                     |
| Use of Money & Property                    |                           |                              |        |                |                  |                   |                     |
|  | 84000                     | Interest On Current Deposits | 432300 | 8,217          | 6,000            | 6,000             | 6,000               |
| Total Use of Money & Property              |                           |                              |        | 8,217          | 6,000            | 6,000             | 6,000               |
| Intergovernmental Revenue                  |                           |                              |        |                |                  |                   |                     |
| State                                      |                           |                              |        |                |                  |                   |                     |
|  | 85065                     | St Aid - Child & Family 1st  | 432300 | 1,450,256      | 1,348,632        | 1,184,227         | 1,184,227           |
| Total State                                |                           |                              |        | 1,450,256      | 1,348,632        | 1,184,227         | 1,184,227           |
| Total Intergovernmental Revenue            |                           |                              |        | 1,450,256      | 1,348,632        | 1,184,227         | 1,184,227           |
| Miscellaneous Revenues                     |                           |                              |        |                |                  |                   |                     |
|  | 88025                     | Other Revenue                | 432300 | 2,692          | 690              | 0                 | 0                   |
|  | 88026                     | General Relief Collection    | 432300 | 0              | 113,124          | 292,609           | 265,861             |
| Total Miscellaneous Revenues               |                           |                              |        | 2,692          | 113,814          | 292,609           | 265,861             |

County of Kings  
Financing Sources Uses by Budget Unit by Object  
Governmental Funds  
For Fiscal Year 2023-24

| Fund Name                          | Financing Source Category | Financing Source Account | Dept   | Actual 2021-22     | Estimate 2022-23   | Requested 2023-24  | Recommended 2023-24 |
|------------------------------------|---------------------------|--------------------------|--------|--------------------|--------------------|--------------------|---------------------|
| Other Financing Sources            |                           |                          |        |                    |                    |                    |                     |
|                                    | 89000                     | Revenue Transfer In      | 432300 | 60,355             | 23,877             | 28,618             | 28,618              |
| Total Other Financing Sources      |                           |                          |        | 60,355             | 23,877             | 28,618             | 28,618              |
| Total First Five Kings County Fund |                           |                          |        | 1,521,520          | 1,492,323          | 1,511,454          | 1,484,706           |
| Total Clearing                     |                           |                          |        | 1,521,520          | 1,492,323          | 1,511,454          | 1,484,706           |
| <b>Grand Total</b>                 |                           |                          |        | <b>329,972,780</b> | <b>365,232,623</b> | <b>394,478,432</b> | <b>400,002,054</b>  |

| Budget Units<br>(Grouped by Function and Activity) | Actual<br>2021-22  | Estimate<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|---------------------|----------------------|------------------------|
| <b>Summarization by Function</b>                   |                    |                     |                      |                        |
| General government                                 | 10,356,234         | 26,845,735          | 30,887,075           | 29,058,839             |
| Public safety                                      | 105,420,209        | 124,239,022         | 134,276,028          | 131,859,543            |
| Public ways and facilities                         | 9,803,322          | 14,934,568          | 17,885,946           | 17,885,946             |
| Health   | 42,100,045         | 54,003,640          | 62,198,663           | 61,973,505             |
| Agency Fund  | 1,435,414          | 1,492,323           | 1,511,454            | 1,484,706              |
| Public assistance                                  | 101,077,640        | 125,106,267         | 132,024,135          | 131,664,847            |
| Education  | 2,377,013          | 3,001,657           | 2,871,413            | 16,507,910             |
| Recreation   | 7,867,337          | 3,188,517           | 3,362,234            | 3,360,385              |
| Capital Outlay                                     | 18,933,426         | 11,467,465          | 28,667,658           | 26,443,886             |
| Debt Service                                       | 4,188,803          | 4,363,181           | 4,376,153            | 4,376,153              |
| Total Specific Financing                           | 303,559,442        | 368,642,375         | 418,060,759          | 424,615,720            |
| Approp For Contingencies                           | 4,300,000          | 0                   | 21,800,353           | 32,105,967             |
| Total Approp. For Contigencies                     | 4,300,000          | 0                   | 21,800,353           | 32,105,967             |
| <b>Grand Total</b>                                 | <b>307,859,442</b> | <b>368,642,375</b>  | <b>439,861,112</b>   | <b>456,721,687</b>     |
| <b>Summarization by Fund</b>                       |                    |                     |                      |                        |
| ---Countrywide Funds                               |                    |                     |                      |                        |
| General  | 251,157,620        | 308,573,752         | 341,387,188          | 339,484,029            |
| Tribal Gaming Fund                                 | 845,000            | 900,000             | 900,000              | 900,000                |
| Pension Obligation Bonds                           | 1,440,498          | 1,576,115           | 1,567,543            | 1,567,543              |
| Accumulative Cap Outlay                            | 16,745,086         | 11,467,465          | 29,353,296           | 30,669,329             |
| PFF Public Protection                              | 2,188,340          | 0                   | 0                    | 0                      |
| PFF Sheriff Patrol & Inv                           | 0                  | 0                   | 100,000              | 0                      |
| Library  | 2,199,890          | 2,780,676           | 8,860,413            | 23,147,197             |
| Road   | 9,803,322          | 14,934,568          | 26,917,140           | 25,988,171             |
| County Fish & Game                                 | 0                  | 0                   | 16,658               | 14,209                 |
| WIOA-Job Training Office                           | (5,760)            | 0                   | 0                    | 0                      |
| WIOA-Subcontractors                                | 0                  | 3,504,488           | 5,146,137            | 5,146,137              |
| Child Support Serv Agency                          | 4,169,114          | 4,806,061           | 5,642,422            | 5,448,423              |
| First Five Kings County                            | 1,435,414          | 1,492,323           | 2,450,307            | 2,838,958              |
| 2014 AB900 Jail Bonds                              | 481,250            | 487,900             | 488,500              | 488,500                |
| 2005 Jail Bond Refunding                           | 679,554            | 686,187             | 680,170              | 680,170                |
| HSA Modular Bldg Debt                              | 609,550            | 593,900             | 578,250              | 578,250                |
| Law Library  | 109,654            | 115,017             | 199,840              | 200,282                |
| Total Countrywide Funds                            | 291,858,531        | 351,918,452         | 424,287,864          | 437,151,198            |
| ---Less than Countrywide Funds                     |                    |                     |                      |                        |
| Fire   | 16,000,910         | 16,723,923          | 15,573,248           | 19,570,489             |
| Total Less than Countrywide Funds                  | 16,000,910         | 16,723,923          | 15,573,248           | 19,570,489             |
| <b>Grand Total</b>                                 | <b>307,859,442</b> | <b>368,642,375</b>  | <b>439,861,112</b>   | <b>456,721,687</b>     |

| Budget Units<br>(Grouped by Function and Activity) | Actual<br>2021-22 | Estimate<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|---------------------|----------------------|------------------------|
| <b>GENERAL GOVERNMENT</b>                          |                   |                     |                      |                        |
| 110000 Board Of Supervisors                        | 970,988           | 1,019,765           | 1,135,704            | 1,081,108              |
| 111000 Administrative Office                       | 1,486,880         | 936,291             | 1,542,637            | 1,542,637              |
| 121000 Finance                                     | 3,094,411         | 3,898,053           | 4,247,353            | 4,303,070              |
| 121600 Financial & HR Systems                      | 521,266           | 417,414             | 441,981              | 425,845                |
| 130000 County Counsel                              | 1,940,604         | 2,198,479           | 2,527,041            | 2,493,541              |
| 140000 Human Resources                             | 1,232,615         | 1,977,409           | 2,305,641            | 1,847,432              |
| 141000 Insurance                                   | 2,067,452         | 3,001,180           | 4,051,432            | 2,992,117              |
| 142000 Employee Benefits                           | (14,044,783)      | 0                   | 0                    | 0                      |
| 148500 Unemployment Compensation                   | (46,154)          | 0                   | 0                    | 0                      |
| 152000 Assessor                                    | 2,100,831         | 2,363,395           | 2,577,098            | 2,521,103              |
| 155000 Elections                                   | 1,264,944         | 1,146,736           | 1,263,198            | 1,163,838              |
| 178000 Contribution To Other Fnd                   | 845,000           | 900,000             | 900,000              | 900,000                |
| 179000 Contribution To Other Funds                 | 7,205,032         | 7,250,519           | 7,819,769            | 7,749,964              |
| 180000 Support Of Organizations                    | 48,583            | 53,000              | 53,000               | 53,000                 |
| 220600 Radio Communications                        | 1,668,564         | 1,683,494           | 2,022,221            | 1,985,184              |
| <b>Total GENERAL GOVERNMENT</b>                    | <b>10,356,234</b> | <b>26,845,735</b>   | <b>30,887,075</b>    | <b>29,058,839</b>      |
| Funding: GENERAL                                   | 9,511,234         | 25,945,735          | 29,987,075           | 28,158,839             |
| TRIBAL GAMING FUND                                 | 845,000           | 900,000             | 900,000              | 900,000                |
| <b>PUBLIC SAFETY</b>                               |                   |                     |                      |                        |
| 110910 American Rescue Plan Act-ARPA               | 5,060,972         | 14,637,700          | 7,264,145            | 7,264,145              |
| 110911 Local Response                              | 122,905           | 13,000              | 0                    | 0                      |
| 157200 Recorder                                    | 751,680           | 1,059,164           | 1,002,004            | 1,002,004              |
| 203100 Public Guardian/Vet S. O.                   | 609,598           | 664,217             | 768,515              | 764,515                |
| 210200 Law Library                                 | 109,654           | 115,017             | 97,043               | 97,043                 |
| 216000 D.A. - Prosecution                          | 5,788,848         | 6,001,165           | 7,256,483            | 7,151,970              |
| 216200 D.A. - CAC Grant                            | 166,349           | 140,677             | 0                    | 0                      |
| 216300 D.A. - Victim Witness                       | 373,103           | 446,140             | 442,243              | 442,243                |
| 216400 D.A. - AB109                                | 416,447           | 346,473             | 457,916              | 457,916                |
| 216500 D.A. - State Prison                         | 1,104,505         | 1,163,384           | 1,365,475            | 1,365,475              |
| 216700 D.A. - Fed Vawa Grant                       | 374,420           | 257,470             | 434,905              | 434,905                |
| 216800 D.A. - Misc Grants                          | 319,256           | 276,265             | 274,680              | 274,680                |
| 216900 D.A. - Child Abduction Unit                 | 218,551           | 218,569             | 234,920              | 234,920                |
| 220000 Sheriff                                     | 2,835,397         | 3,017,265           | 3,323,421            | 3,191,913              |
| 220100 Sheriff - Civil Division                    | 19,693            | 12,000              | 17,000               | 17,000                 |
| 221200 Sheriff-Major Crimes TF                     | 121,133           | 190,566             | 75,954               | 75,750                 |
| 221500 Sheriff - AB 109                            | 8,633,656         | 9,499,462           | 10,571,118           | 10,951,118             |
| 222000 Sheriff-Field Operations                    | 12,753,856        | 14,964,130          | 16,034,147           | 15,570,550             |
| 222100 Sheriff-Rural Crime T.F.                    | 446,583           | 515,504             | 529,824              | 504,210                |
| 222200 Sheriff-AB443 Operations                    | 654,302           | 705,360             | 750,881              | 711,347                |
| 222300 Court Security Services                     | 1,848,093         | 2,175,906           | 2,339,026            | 2,336,152              |
| 223000 Sheriff-Detention Division                  | 16,656,685        | 18,475,773          | 20,767,467           | 20,629,483             |
| 223040 Jail Kitchen                                | 44,221            | 1,270               | 0                    | 0                      |
| 223100 Sheriff - Inmate Welfare                    | 94,159            | 127,000             | 141,600              | 141,600                |
| 227700 Animal Services - Field                     | 309,406           | 361,292             | 411,559              | 404,223                |
| 227710 Animal Services - Shelter                   | 875,213           | 1,138,456           | 1,095,758            | 1,044,183              |
| 228800 Asset Forfeiture Trusts                     | 25,621            | 40,000              | 40,000               | 40,000                 |
| 229900 Sheriff - Special Trusts                    | 37,016            | 30,000              | 35,000               | 35,000                 |
| 233000 Juvenile Treatment Center                   | 4,194,257         | 4,862,803           | 6,035,750            | 6,027,746              |
| 233100 Probation AB 109                            | 1,808,371         | 2,132,659           | 2,673,145            | 2,871,585              |
| 233200 Probation SB 678                            | 862,393           | 547,568             | 1,585,137            | 1,584,897              |
| 233600 Probation - YOBG                            | 603,661           | 648,970             | 965,065              | 964,465                |
| 233700 Juvenile Secure Track                       | 0                 | 313,480             | 1,580,891            | 1,585,841              |
| 234000 Probation - Admin                           | 6,087,014         | 6,405,066           | 7,516,316            | 7,439,676              |
| 234800 Probation-Misc Grants                       | 497,858           | 400,089             | 598,714              | 599,434                |
| 241000 Fire Department                             | 15,627,747        | 15,157,159          | 18,212,026           | 17,447,200             |
| 242000 Homeland Security Grant                     | 103,717           | 734,373             | 313,871              | 313,871                |
| 243000 Office Of Emergency Mgmt                    | 269,446           | 832,391             | 988,576              | 655,243                |

| Budget Units<br>(Grouped by Function and Activity) | Actual<br>2021-22  | Estimate<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|---------------------|----------------------|------------------------|
| 260000 Ag Commissioner-Sealer                      | 2,877,640          | 3,138,064           | 3,407,592            | 3,403,338              |
| 270000 Planning                                    | 808,929            | 927,420             | 2,204,592            | 1,517,592              |
| 279000 Building Inspection                         | 540,450            | 610,776             | 737,409              | 737,409                |
| 280000 LAFCO                                       | 38,806             | 78,190              | 78,638               | 78,638                 |
| 302500 Consolidated Courts                         | 5,438,807          | 5,308,177           | 5,419,717            | 5,254,717              |
| 326000 Child Support Serv Agency                   | 4,169,114          | 4,806,061           | 5,334,711            | 5,366,711              |
| 327000 Court Reporters                             | 25,208             | 0                   | 0                    | 0                      |
| 328000 Grand Jury                                  | 97,854             | 115,731             | 136,346              | 117,670                |
| 336300 Child Advocacy Unit                         | 597,615            | 626,818             | 756,448              | 751,165                |
| <b>Total PUBLIC SAFETY</b>                         | <b>105,420,209</b> | <b>124,239,022</b>  | <b>134,276,028</b>   | <b>131,859,543</b>     |
| Funding: GENERAL                                   | 85,140,530         | 102,594,021         | 109,329,801          | 107,979,475            |
| FIRE   | 16,000,910         | 16,723,923          | 19,514,473           | 18,416,314             |
| CHILD SUPPORT SERV AGENCY                          | 4,169,114          | 4,806,061           | 5,334,711            | 5,366,711              |
| LAW LIBRARY  | 109,654            | 115,017             | 97,043               | 97,043                 |
| <b>PUBLIC WAYS AND FACILITIES</b>                  |                    |                     |                      |                        |
| 311000 Road Construction & Maint                   | 9,803,322          | 14,934,568          | 17,885,946           | 17,885,946             |
| <b>Total PUBLIC WAYS AND FACILITIES</b>            | <b>9,803,322</b>   | <b>14,934,568</b>   | <b>17,885,946</b>    | <b>17,885,946</b>      |
| Funding: ROAD                                      | 9,803,322          | 14,934,568          | 17,885,946           | 17,885,946             |
| <b>HEALTH</b>                                      |                    |                     |                      |                        |
| 411000 Health Dept Clinical Spt                    | 495,943            | 534,350             | 562,124              | 562,124                |
| 411100 Health Administration                       | 401,677            | 115,847             | 787,975              | 877,012                |
| 411300 Communicable Disease Clinic                 | 4,038,248          | 9,393,865           | 9,411,931            | 9,411,931              |
| 411500 Environmental Health                        | 1,239,401          | 1,430,428           | 1,657,173            | 1,657,173              |
| 411600 Public Health Nursing                       | 392,122            | 325,749             | 616,378              | 616,378                |
| 411800 Public Health Lab                           | 510,072            | 1,504,406           | 1,530,742            | 1,530,742              |
| 412000 Tobacco                                     | 110,852            | 37,675              | 0                    | 0                      |
| 412500 Health Info Mgmt                            | 180,011            | 155,939             | 0                    | 0                      |
| 414000 W.I.C. Nutrition Program                    | 1,734,103          | 1,857,448           | 2,332,666            | 2,332,666              |
| 415000 Tuberculosis                                | 138,006            | 115,028             | 150,332              | 150,332                |
| 417400 Pub Hlth Emergency Prep                     | 440,333            | 307,169             | 425,728              | 425,728                |
| 418500 Aids Program                                | 209,551            | 187,365             | 197,337              | 197,337                |
| 419000 Child Health & Disability                   | 577,201            | 428,779             | 658,427              | 658,427                |
| 419500 California Children                         | 960,563            | 1,063,942           | 1,279,114            | 1,279,114              |
| 419600 Health Dept Grant Program                   | 1,594,174          | 1,445,691           | 1,310,578            | 1,310,578              |
| 419700 Maternal & Child Health                     | 182,445            | 369,836             | 496,960              | 496,960                |
| 419800 Medical Assistance                          | 375,481            | 615,053             | 641,303              | 641,303                |
| 420000 BH - Mental Health                          | 12,764,052         | 15,995,215          | 17,186,047           | 17,033,434             |
| 420100 BH - Mh Admin & Serv                        | 1,548,242          | 1,263,383           | 1,308,824            | 1,339,390              |
| 422100 BH - Aod Program                            | 2,667,303          | 3,208,727           | 3,710,354            | 3,677,406              |
| 422200 BH - MHSA                                   | 11,541,241         | 12,763,219          | 16,904,335           | 16,754,223             |
| 422400 BHA-AOD GRANTS                              | 0                  | 884,526             | 1,030,335            | 1,021,247              |
| 422500 BH - Admin                                  | (976)              | 0                   | 0                    | 0                      |
| <b>Total HEALTH</b>                                | <b>42,100,045</b>  | <b>54,003,640</b>   | <b>62,198,663</b>    | <b>61,973,505</b>      |
| Funding: GENERAL                                   | 42,100,045         | 54,003,640          | 62,198,663           | 61,973,505             |
| <b>AGENCY FUND</b>                                 |                    |                     |                      |                        |
| 432300 First Five Kings County                     | 1,435,414          | 1,492,323           | 1,511,454            | 1,484,706              |
| <b>Total AGENCY FUND</b>                           | <b>1,435,414</b>   | <b>1,492,323</b>    | <b>1,511,454</b>     | <b>1,484,706</b>       |
| Funding: FIRST FIVE KINGS COUNTY                   | 1,435,414          | 1,492,323           | 1,511,454            | 1,484,706              |
| <b>PUBLIC ASSISTANCE</b>                           |                    |                     |                      |                        |
| 510000 Human Services Agency                       | 53,016,023         | 68,452,132          | 69,875,784           | 69,516,496             |
| 510400 Whole Person Care Grant                     | 723,355            | 0                   | 0                    | 0                      |
| 510500 IHSS Public Authority                       | 543,865            | 479,826             | 532,244              | 532,244                |
| 520000 Categorical Aid Dept                        | 46,800,156         | 52,669,821          | 56,469,970           | 56,469,970             |

| Budget Units<br>(Grouped by Function and Activity) | Actual<br>2021-22  | Estimate<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|---------------------|----------------------|------------------------|
| 574300 JTO Subcontractors                          | 0                  | 3,504,488           | 5,146,137            | 5,146,137              |
| 594100 JTO County Administration                   | (5,760)            | 0                   | 0                    | 0                      |
| 594200 One Stop                                    | 0                  | 0                   | 0                    | 0                      |
| 594400 Pooled Administration                       | 0                  | 0                   | 0                    | 0                      |
| <b>Total PUBLIC ASSISTANCE</b>                     | <b>101,077,640</b> | <b>125,106,267</b>  | <b>132,024,135</b>   | <b>131,664,847</b>     |
| Funding: GENERAL                                   | 101,083,400        | 121,601,779         | 126,877,998          | 126,518,710            |
| WIOA-JOB TRAINING OFFICE                           | (5,760)            | 0                   | 0                    | 0                      |
| WIOA-SUBCONTRACTORS                                | 0                  | 3,504,488           | 5,146,137            | 5,146,137              |
| <b>EDUCATION</b>                                   |                    |                     |                      |                        |
| 620000 Library                                     | 2,199,890          | 2,780,676           | 2,600,922            | 16,240,019             |
| 630000 Ag Extension Service                        | 177,122            | 220,981             | 270,491              | 267,891                |
| <b>Total EDUCATION</b>                             | <b>2,377,013</b>   | <b>3,001,657</b>    | <b>2,871,413</b>     | <b>16,507,910</b>      |
| Funding: GENERAL                                   | 177,122            | 220,981             | 270,491              | 267,891                |
| LIBRARY  | 2,199,890          | 2,780,676           | 2,600,922            | 16,240,019             |
| <b>RECREATION</b>                                  |                    |                     |                      |                        |
| 712000 Parks & Recreation                          | 7,867,337          | 3,188,517           | 3,362,234            | 3,360,385              |
| <b>Total RECREATION</b>                            | <b>7,867,337</b>   | <b>3,188,517</b>    | <b>3,362,234</b>     | <b>3,360,385</b>       |
| Funding: GENERAL                                   | 7,867,337          | 3,188,517           | 3,362,234            | 3,360,385              |
| <b>CAPITAL OUTLAY</b>                              |                    |                     |                      |                        |
| 187301 PFF Public Protection                       | 2,188,340          | 0                   | 0                    | 0                      |
| 187304 PFF Sheriff Patrol & Inv                    | 0                  | 0                   | 100,000              | 0                      |
| 700000 Building Projects                           | 4,270,699          | 3,113,841           | 26,397,192           | 25,487,192             |
| 700001 KC SB 1022 Project                          | 13,000             | 0                   | 0                    | 0                      |
| 700003 KC SB 81 Project                            | 12,461,387         | 8,353,624           | 2,170,466            | 956,694                |
| <b>Total CAPITAL OUTLAY</b>                        | <b>18,933,426</b>  | <b>11,467,465</b>   | <b>28,667,658</b>    | <b>26,443,886</b>      |
| Funding: ACCUMULATIVE CAP<br>OUTLAY                | 16,745,086         | 11,467,465          | 28,567,658           | 26,443,886             |
| PFF PUBLIC PROTECTION                              | 2,188,340          | 0                   | 0                    | 0                      |
| PFF SHERIFF PATROL & INV                           | 0                  | 0                   | 100,000              | 0                      |
| <b>DEBT SERVICE</b>                                |                    |                     |                      |                        |
| 900100 Pension Obligation Bonds                    | 1,440,498          | 1,576,115           | 1,567,543            | 1,567,543              |
| 900300 Construction Debt                           | 977,952            | 1,019,079           | 1,061,690            | 1,061,690              |
| 900400 2014 AB900 Jail Bonds                       | 481,250            | 487,900             | 488,500              | 488,500                |
| 900500 2005 Jail Bond Refunding                    | 679,554            | 686,187             | 680,170              | 680,170                |
| 900600 HSA Modular Bldg Debt                       | 609,550            | 593,900             | 578,250              | 578,250                |
| <b>Total DEBT SERVICE</b>                          | <b>4,188,803</b>   | <b>4,363,181</b>    | <b>4,376,153</b>     | <b>4,376,153</b>       |
| Funding: GENERAL                                   | 977,952            | 1,019,079           | 1,061,690            | 1,061,690              |
| PENSION OBLIGATION<br>BONDS                        | 1,440,498          | 1,576,115           | 1,567,543            | 1,567,543              |
| 2014 AB900 JAIL BONDS                              | 481,250            | 487,900             | 488,500              | 488,500                |
| 2005 JAIL BOND REFUNDING                           | 679,554            | 686,187             | 680,170              | 680,170                |
| HSA MODULAR BLDG DEBT                              | 609,550            | 593,900             | 578,250              | 578,250                |
| <b>APPROP FOR CONTINGENCIES</b>                    |                    |                     |                      |                        |
| 990000 Contingencies For General                   | 4,300,000          | 0                   | 8,299,236            | 10,163,534             |
| 990200 Contingencies For Library                   | 0                  | 0                   | 6,259,491            | 6,907,178              |
| 990300 Contingencies For Road                      | 0                  | 0                   | 9,031,194            | 8,102,225              |
| 990400 Contingencies For Fire                      | 0                  | 0                   | (3,941,225)          | 1,154,175              |
| 990500 Contingencies Fish & Game                   | 0                  | 0                   | 16,658               | 14,209                 |
| 990600 Cont For Accum Cap Outlay                   | 0                  | 0                   | 785,638              | 4,225,443              |
| 991000 Cont Law Library                            | 0                  | 0                   | 102,797              | 103,239                |
| 991100 Cont For First Five KC                      | 0                  | 0                   | 938,853              | 1,354,252              |
| 991600 Cont For Child Support                      | 0                  | 0                   | 307,711              | 81,712                 |

County of Kings  
 Financing Sources Uses by Budget Unit by Object  
 Governmental Funds  
 For Fiscal Year 2023-24

| Budget Units<br>(Grouped by Function and Activity) | Actual<br>2021-22  | Estimate<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|---------------------|----------------------|------------------------|
| Total APPROP FOR CONTINGENCIES                     | 4,300,000          | 0                   | 21,800,353           | 32,105,967             |
| Funding: GENERAL                                   | 4,300,000          | 0                   | 8,299,236            | 10,163,534             |
| ACCUMULATIVE CAP                                   | 0                  | 0                   | 785,638              | 4,225,443              |
| OUTLAY   |                    |                     |                      |                        |
| LIBRARY  | 0                  | 0                   | 6,259,491            | 6,907,178              |
| ROAD   | 0                  | 0                   | 9,031,194            | 8,102,225              |
| FIRE   | 0                  | 0                   | (3,941,225)          | 1,154,175              |
| COUNTY FISH & GAME                                 | 0                  | 0                   | 16,658               | 14,209                 |
| CHILD SUPPORT SERV<br>AGENCY                       | 0                  | 0                   | 307,711              | 81,712                 |
| FIRST FIVE KINGS COUNTY                            | 0                  | 0                   | 938,853              | 1,354,252              |
| LAW LIBRARY  | 0                  | 0                   | 102,797              | 103,239                |
| <b>Grand Total:</b>                                | <b>307,859,442</b> | <b>368,642,375</b>  | <b>439,861,112</b>   | <b>456,721,687</b>     |





# GENERAL GOVERNMENT

| Detail by Revenue Category<br>and Expenditure Object  | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                     | 843,763           | 876,671              | 963,211                      | 917,929                |
| 92 - Services & Supplies                              | 159,019           | 142,594              | 139,175                      | 129,861                |
| 93 - Other Charges                                    | 16,978            | 500                  | 19,165                       | 19,165                 |
| 98 - Intrafund Transfers                              | (38,977)          | 0                    | 14,153                       | 14,153                 |
| <b>Total Expenditures and Appropriations</b>          | <b>980,784</b>    | <b>1,019,765</b>     | <b>1,135,704</b>             | <b>1,081,108</b>       |
| <b>Net Cost for BU: 110000 - Board Of Supervisors</b> | <b>(980,784)</b>  | <b>(1,019,765)</b>   | <b>(1,135,704)</b>           | <b>(1,081,108)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## BOARD OF SUPERVISORS

### 1. PURPOSE

Kings County is a general law County, which means the County governmental structure is determined by the State Constitution and State General Law. The Board of Supervisors is a governing body for Kings County and each of the five members are elected on a non-partisan basis to a four-year term. The Board has a status similar to a Board of Directors of a large corporation in that it sets policies and depends on the County Administrative Officer, County officials, and department heads to carry out its wishes.

### 2. CORE FUNCTIONS

The Board of Supervisors has administrative, legislative, and quasi-judicial duties and responsibilities prescribed to it by the California State Constitution and Statutes. The Board performs its administrative role when it sets priorities for the County. The Board is assisted in its administrative responsibilities by the County Administrative Officer who is delegated broad responsibilities in the fields of budgeting, including recommending an annual budget to the Board, control of budget expenditures, and overseeing the general day-to-day business functions of County government. Major legislative duties include adopting ordinances on a wide range of subjects, adopting resolutions for the purpose of setting policy and providing for its administration, approving formal contracts, setting employees' salaries, adopting budgets, and establishing fees for service, adopting an annual budget, and holding public hearings on a variety of matters.

The Board exercises its quasi-judicial powers primarily by holding hearings and deciding appeals from actions taken by administrative departments of the County, such as land use decisions and questions regarding property value. Additionally, in this role, the Board of Supervisors may settle claims made against the County and may examine and audit the accounts of County officers, as they relate to the management and disbursement of funds. The Board has control over the budget and manpower of departments headed by elected officials, but operational control lies with those officials, which include the: Assessor/Clerk-Recorder, District Attorney, and Sheriff. The Board appoints the Clerk of the Board, all non-elected department heads, the County Administrative Officer and the Assistant County Administrative Officer. The Board is also responsible for appointing members to various advisory boards, committees, and commissions under their jurisdiction.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** The Board of Supervisors will continue to focus on dealing with COVID-19 impacts, State and Federal mandates and direct impacts including rising operational costs, rising retirement costs and workforce related issues.

**Objective:** The Board will work with department heads to find solutions and creative ways to entice new employees to Kings County and to look at longevity issues by implementing exit interviews of employees to determine what the County can mitigate or improve on in the future.

**Results:** *This objective is still ongoing. The Board continues to work with department heads and County staff to find ways to mitigate impacts while continuing to serve the public. The Board is cognizant of the trends in nationwide workforce issues and strives to promote County employment and ways to maximize effective retention practices as well as looking to implement employee exit interviews to determine what could be done for improvement.*

**B. Goal:** The Board of Supervisors continues to be the voice of the people of Kings County and work directly with lobbyists and local representatives to continue the County's advocacy efforts.

**Objective:** The Board of Supervisors personally coordinates with State and Federal lobbyists as



# Kings County Budget Fiscal Year 2023-24

well as local, State, and Federal Legislators to ensure that the County remains “with a seat at the table” to discuss issues important to the people they represent. They will continue to speak on behalf of the County from Sacramento, California to Washington, D.C.

**Results:** *This objective is still ongoing, the Board continues to fight for agriculture and speak on behalf of the County promoting the role of agriculture, drought impacts, groundwater sustainability, and flooding issues. The Board is diligent in looking to the future and what the needs may be for the County, whether through working with County departments and outside agencies to look for funding to improve the quality of life for the people of Kings County through safe-route to school projects, curb, gutter and sidewalk improvements in unincorporated areas of the county, developing a strategic plan for growth and sustainability in County facilities and expansion of services to outlying areas to reach the populations who are in need. The Board works with lobbyists and legislators to keep up to date on options available or possibility of future earmarks.*

- C. Goal:** Due to COVID-19, the Board of Supervisors implemented a web-based program for Board meetings during the height of the pandemic, and staff has continued to improve on the processes as they navigated through the Assembly Bill 361 requirements and incorporating in-person attendance, all while striving to help the public to stay involved and employees to continue to carry out the mission of the County to provide services to the people of Kings County.

**Objective:** Continue to offer a hybrid model of in-person and online access through WebEx for public engagement. This method has been working to implement future upgrades in the Board Chambers, which will facilitate utilizing more advanced equipment than was pieced together during the pandemic. The Board stays actively involved in the process of procurement of equipment and planning for the future of how meetings will be held as the County moves past the pandemic and what will be needed to move to the next phase, including looking into an agenda management solution to streamline the agenda processes and offer better accessibility to the public online.

**Results:** *The project was awarded \$500,000 of American Rescue Plan Act (ARPA) funding, but due to the scope of work and changes to meet Americans with Disabilities Act (ADA) requirements in the room and cost increases on materials and labor, the project only received one contractor bid for the full amount of the award. Equipment and fixtures have been procured and encumbered. Staff is in the process of requesting an additional \$500,000 to cover the costs of the upgrades from the Board of Supervisors.*

- D. Goal:** As the drought conditions continue to worsen in the County and State of California, along with groundwater sustainability issues; the Board will seek every opportunity for drought relief. The Board will endeavor to find more ways to implement processes and policies to combat the severe drought and groundwater sustainability issues plaguing the County, Central Valley Region, and the State.

- i. **Objective:** Engage County State and Federal lobbyists regularly in order to both provide insight and gain insight on current federal and state actions related to both surface and groundwater.

**Results:** *This objective is still ongoing, the Board will continue to work with the County, State and Federal lobbyists to provide insight on current federal and state actions related to both surface and groundwater issues plaguing the County, Central Valley Region and the State.*

- ii. **Objective:** Throughout the fiscal year, explore and implement viable actions and activities the County can take related to ensuring sustainable and clean water throughout the County.

**Results:** *The Board will endeavor to find more ways to implement processes and policies to combat the severe drought and groundwater sustainability issues plaguing the County, Central Valley Region, and the State as well as the current March 2023 flood events and the aftermath of the devastation these events will have left behind for many years. The Board will explore and implement viable actions and activities the County can take related to ensuring sustainable and clean water throughout the County.*



# Kings County Budget Fiscal Year 2023-24

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## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Board adopted Ordinance No. 706 adding Chapter 14C, governing the extraction of groundwater for use outside of Kings County, to the Kings County Code of Ordinances on November 29, 2022. The groundwater underlying Kings County has historically provided the people and lands of Kings County with water for agricultural, domestic, municipal, and other purposes, and demand and importance of this resource will likely increase in the future. Most municipal water users in Kings County depend on groundwater for their domestic water supply. Additionally, much of the farm production in the county depends upon the use of groundwater to produce crops, which significantly contribute to the gross value of all agricultural crops and agricultural production in the county. Furthermore, all constituents are impacted by the supply of water. Adequate and sustainable supplies lead to improved social determinants of health, which are felt most in the county's disadvantaged communities. The groundwater basins underlying Kings County are significant water resources that must be managed in the public trust and must be conserved so that they may be placed to the reasonable and beneficial use of all potential users, while avoiding the waste and unreasonable use of those resources. In addition to the fiscal impacts to the agricultural industry, there are vital links between an adequate water supply and improved social determinants of health in the county's most disadvantaged communities. As land is fallowed due to a lack of water, or the exportation of water for non-agricultural purposes, direct unemployment occurs as farming operations shrink. Indirect unemployment will soon follow as the local small businesses and other sectors that the agricultural industry (and their families) support experiences a decrease in business, such as restaurants, grocery, retail, entertainment, service, and more. The direct and indirect increases in unemployment and lack of access to quality jobs negatively impact the economic stability in the most vulnerable communities. As fallowed agricultural land reduces the property tax base, school funding starts to be decreased since schools receive 51.12% of each dollar in property tax revenue. As unemployment sweeps the local community both directly and indirectly related to agriculture, families may soon relocate due to lack of access to jobs. As families relocate, fewer children will be enrolled in the county's schools, and much of the funding given to schools is based upon student attendance and population. As a result, access to quality education will be diminished in the local community as resources for county schools decline. As more people become unemployed as a direct and indirect result of insufficient water, fewer people will have access to quality health insurance covered through an employer. Additionally, quality health care providers may not wish to grow a practice in a declining community in a struggling local economy with declining populations and high rates of unemployment, leaving our most disadvantaged communities without access to quality health care.

The Board of Supervisors signed an agreement with an outside real-estate investment agency (Paynter Realty & Investments, Inc), which created a public-private partnership to successfully save the historic old hospital located on Lacey Boulevard. Over the years there were many ideas discussed on how to best utilize the building or what to do with the property, but the costs for demolishing and rebuilding were prohibitive due to the materials used in the original construction and current construction rates. Once construction is completed, the building will be leased back to the County to move currently offsite departments back to the Government Center Campus.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**A. Goal:** Continue to focus on dealing with the flood impacts, loss of agricultural land and revenue for the County and State, and direct impacts including rising food costs, and rising production and import costs to the citizens of Kings County.

**Objective:** Work with County staff and State and Federal departments to navigate the mitigating factors and try to decrease the impacts on the livelihood of constituents.

**B. Goal:** Continue to be the voice of the people of Kings County and work directly with lobbyists and local representatives to continue the County's advocacy efforts.

**Objective:** Personally engage with State and Federal lobbyists as well as local, State, and Federal



# Kings County Budget Fiscal Year 2023-24

legislators to ensure that the County remains “with a seat at the table” to discuss issues important to the people of the county. The Board will continue to speak on behalf of the County from Sacramento, California to Washington D.C.

**C. Goal:** Continue to focus on dealing with State and Federal mandates and direct impacts including rising operational costs, rising retirement costs, and workforce related issues arising from the pandemic and the available workforce.

**Objective:** Continue to find solutions and creative ways to entice new employees to Kings County and look at longevity issues through implementing exit interviews of employees to determine what the County can mitigate or improve upon in the future.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Board of Supervisors Requested Budget for Fiscal Year 2023-24 includes an increase in expenditures of \$200,122 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$200,122, or 21%, over last year’s Adopted Budget for a total request of \$1,135,704.

### B. Significant Areas of Change

#### Expenses

- Salaries and Employee Benefits  
Salaries and employee benefits are expected to increase by \$33,964 due to salary increases for the Board and staff and the request to add 1.0 full-time equivalent (FTE) Deputy Clerk I/II position.
- Services and Supplies  
Services and supplies are expected to increase by \$37,749 due to an increase in travel and training.
- Other Charges  
Other Charges increased by \$2,176 due to an increase in Information Technology charges.
- Intrafund Transfers  
Intrafund Transfers decreased by \$126,233 due to no longer receiving the one-time funding from American Rescue Plan Act (ARPA).

### C. Staffing Changes

The Board is requesting to add 1.0 FTE Deputy Clerk I/II position due to the increase in electronic processing of documents and requests for meetings, as well as increases in workload for current staff.

## 7. CAO RECOMMENDED

This budget is recommended at \$1,081,108. It includes \$1,081,108 in General Fund contributions. The Recommended Budget represents an overall increase of \$145,526 in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget, due to no longer receiving the one-time funding from (ARPA). As a result, the Net County Cost has an increase of \$145,526, or 15.55%, when compared with the Fiscal Year 2022-23 Adopted Budget.

The Recommend Budget includes adding one addition extra-help office assistant, but does not recommend adding 1.0 FTE Deputy Clerk I/II.

| Detail by Revenue Category<br>and Expenditure Object   | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 81 - Taxes   | 57,427,324        | 57,176,740           | 58,221,730                   | 55,844,977             |
| 82 - Licenses & Permits                                | 1,342,771         | 1,200,000            | 1,200,000                    | 1,200,000              |
| 83 - Fines & Forfeits                                  | 1,143,636         | 500,000              | 550,000                      | 550,000                |
| 84 - Use of Money & Property                           | 779,990           | 840,000              | 800,000                      | 800,000                |
| 85 - Intergovernmental Revenue -St                     | 1,873,351         | 1,790,150            | 1,775,150                    | 1,775,150              |
| 86 - Intergovernmental Revenue -Fed                    | 32,028            | 25,000               | 30,000                       | 30,000                 |
| 87 - Charges For Services                              | 3,128,681         | 2,912,917            | 3,553,471                    | 3,553,471              |
| 88 - Miscellaneous Revenues                            | 1,484,829         | 4,105,000            | 1,505,000                    | 1,505,000              |
| <b>Total Revenues</b>                                  | <b>67,212,610</b> | <b>68,549,807</b>    | <b>67,635,351</b>            | <b>65,258,598</b>      |
| <b>Net Cost for BU: 110900 - General Fund Revenues</b> | <b>67,212,610</b> | <b>68,549,807</b>    | <b>67,635,351</b>            | <b>65,258,598</b>      |





# Kings County Budget Fiscal Year 2023-24

## GENERAL FUND REVENUES

### 1. PURPOSE

The General Revenues budget receives revenues not attributable to a specific county service or department. These discretionary revenues provide the Board of Supervisors the means of financing programs in accordance with the adopted Board priorities. The types of revenues included are property taxes, motor vehicle fees, sales taxes, interest earnings, state and federal funds, in lieu funds, and redevelopment pass-through revenues.

### 2. CORE FUNCTIONS

This budget unit includes revenues over which the Board of Supervisors have some discretion. The principal revenue categories in this unit are taxes: property, sales and use, transient occupancy, and property transfer taxes. The principal intergovernmental revenues are State Aid – Land Conservation and Homeowners Property Tax Relief. Since this budget tracks only revenues for General Fund, there are no expenditures accounted for. Therefore, this budget has a positive Net County Cost, meaning it has a positive impact on the County's General Fund (bringing in revenue available to fund expenditures). However, General Fund departments that require contributions from the General Fund (or have negative Net County Costs) due to expenditures exceeding revenue are partially funded with these revenues. This budget will show the overall General Fund Revenues available for use and each negative impact of Net County Cost to the General Fund will appear in each respective General Fund department's budget.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The General Fund Revenues Requested Budget for Fiscal Year 2023-24 represents an increase in revenue of \$3,061,743 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$3,061,743, or 4.74%, over last year's Adopted Budget for a total request of \$67,635,351.

#### B. Significant Areas of Change

- Revenue

- Taxes

Taxes are estimated to increase by \$1,979,990 due primarily to anticipated increase in property tax and sales and use tax. The County's hazardous waste taxes are also accounted for in the Requested Budget. Hazardous waste taxes are estimated to be \$1,300,000 in Fiscal Year 2023-24, of which the first \$150,000 is committed toward a trust fund established for building an operating reserve for the Kettleman City Water Treatment Project.

- Licenses & Permits

Licenses and Permits are estimated to increase by \$100,000 due to anticipated increases in franchise fees.

- Fines & Forfeits

Fines and Forfeits are estimated to increase by \$50,000 due to penalties on delinquent taxes.

- Use of Money and Property

Use of Money and Property are estimated to increase by \$41,000 primarily due to interest earned on deposits within the County Treasury.





# Kings County Budget Fiscal Year 2023-24

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- Intergovernmental Revenue  
Intergovernmental Revenue is estimated to increase by \$107,000 largely as a result of increases to Land Conservation Act revenue tied to the Williamson Act, in which the State provides offsetting revenue to the County for the landowners currently under a Williamson Act contract that pay a reduced amount in property taxes in return for their land being reserved for agriculture or open space.
- Charges for Services  
Charges for Services are estimated to increase by \$640,554 primarily due to increases in County Cost Allocation Plan (CAP) Charges.
- Miscellaneous Revenues  
Miscellaneous Revenues are estimated to increase by \$143,199 mainly due to increases in General Liability charges assessed to County department.

## 4. CAO RECOMMENDED

This budget is recommended at \$65,258,598. The Recommended Budget for Fiscal Year 2023-24 increased by \$684,990, or 1.06%, from Fiscal Year 2022-23. This growth is less than historical trends due to anticipated decreases primarily in property tax and sales and use tax revenues in Fiscal Year 2023-24 as a result of the historic flooding taking tens of thousands of agriculture ground out of production, impacting jobs, exports, and the overall economy in the county.

| Detail by Revenue Category<br>and Expenditure Object   | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                    |                      |                              |                        |
| 85 - Intergovernmental Revenue -St                     | 7,135              | 47,491               | 47,491                       | 47,491                 |
| 88 - Miscellaneous Revenues                            | 428,746            | 0                    | 0                            | 0                      |
| <b>Total Revenues</b>                                  | <b>435,881</b>     | <b>47,491</b>        | <b>47,491</b>                | <b>47,491</b>          |
| <b>Expenditures and Appropriations</b>                 |                    |                      |                              |                        |
| 91 - Salaries & Employee Benefits                      | 1,174,992          | 1,288,286            | 1,580,908                    | 1,580,908              |
| 92 - Services & Supplies                               | 573,105            | 275,365              | 260,147                      | 260,147                |
| 93 - Other Charges                                     | 445,871            | (290,028)            | 37,429                       | 37,429                 |
| 98 - Intrafund Transfers                               | (263,601)          | (337,332)            | (335,847)                    | (335,847)              |
| <b>Total Expenditures and Appropriations</b>           | <b>1,930,368</b>   | <b>936,291</b>       | <b>1,542,637</b>             | <b>1,542,637</b>       |
| <b>Net Cost for BU: 111000 - Administrative Office</b> | <b>(1,494,487)</b> | <b>(888,800)</b>     | <b>(1,495,146)</b>           | <b>(1,495,146)</b>     |



# Kings County Budget Fiscal Year 2023-24

## ADMINISTRATIVE OFFICE

### 1. PURPOSE

The County Administrative Officer (CAO) is appointed by the Board of Supervisors to direct the efficient and proper operation of all County departments and agencies under the Board's jurisdiction. The principal duties of the Administrative Office include: administering policies and regulations established by the Board; long range planning; intergovernmental relations; recommending and implementing an annual County budget; advocating the Board's legislative program; and performing analysis of County operations to ensure effective and efficient service delivery. The County Administrative office also negotiates contracts on behalf of the County and supervises the preparation of the Board meeting agenda. Administrative oversight is exercised over the Risk Management, Defense of the Accused, and Minor's Advocacy functions.

### 2. CORE FUNCTIONS

The office oversees all County operations and functions, assuring that Board policies are carried out in the most efficient and cost-effective manner. The office performs several core functions including: interpreting, recommending, and implementing all Board policies; forecasting and developing the County's annual budget; reviewing and monitoring County budgets, services, and programs; preparing financial analysis to support County operations; overseeing preparation of Board of Supervisors meeting agendas and minutes along with supporting the Clerk of the Board of Supervisors; reviewing, monitoring, and preparing recommendations for federal and state legislation; reviewing and providing oversight of Countywide position allocations; and working collaboratively with the Public Works department to develop the annual capital projects for the County.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** As the drought conditions continue to worsen, develop strong advocacy, and seek opportunities for drought relief.

- i. **Objective:** Engage County State and Federal lobbyists on a weekly basis in order to both, provide insight and gain insight on current federal and state actions related to both surface and groundwater.

**Results:** *This objective was completed. Federal lobbyists kept the County informed on federal matters pertaining to water legislation that was making its way through the different phases of Congress as well as potential future legislation being proposed.*

- ii. **Objective:** Throughout the fiscal year, explore and implement all viable actions and activities the County can take related to ensuring sustainable, clean water throughout the County.

**Results:** *This objective was completed. The County continued to work with community services districts (CSD) to ensure clean and safe drinking water for constituents. The County provided funding to procure necessary surface water supplies for the Kettleman City Community Services District due to the district's groundwater wells being inoperable and surface water allocations from the Department of Water Resources' State Water Project being reduced to 5%. These supplies served both residents and businesses. The department also submitted a \$1,000,000 American Rescue Plan Act (ARPA) drought relief program request for county CSDs to help districts address the impacts of the drought such as decreases or unavailable water supplies, which was later approved by the Board.*

**B. Goal:** Administration will focus on long term fiscal health making recommendations to deal with current man-made and natural emergencies, state and federal impacts, rising operational costs and rising retirement costs.

- i. **Objective:** By the end of the fiscal year, evaluate and address the County's financial software



# Kings County Budget Fiscal Year 2023-24

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system to increase analytical and financial forecasting capabilities.

**Results:** *This objective was not completed. A project to address this objective was taken to the ARPA committee to consider funding. However, the outgoing Director of Finance recommended putting the project on hold until the new Director of Finance was onboarded to ensure the new director had an opportunity to provide their input and expertise into the system.*

- ii. **Objective:** By the end of the fiscal year, evaluate and implement processes to address retirement continued increase in unfunded liabilities.

**Results:** *This objective was completed. The department continued to make sound budget recommendations ensuring fiscal sustainability and the ability to meet continued increasing unfunded liabilities.*

- iii. **Objective:** By the end of the fiscal year, ensure all department heads are trained, at a minimum, at the Incident Command System (ICS) 300 level and complete at least one exercise which focus on this level of training.

**Results:** *This objective was partially completed and is currently ongoing. ICS training was recently implemented and about 65% of all department heads have completed training.*

- C. **Goal:** Develop and implement County wide risk management and health insurance strategies and programs.

- i. **Objective:** By the end of the second quarter, review all existing risk management policies, procedures, and processes looking to update and streamline as many as possible.

**Results:** *A review of existing risk management policies, procedures, and processes was completed. Risk management has streamlined processes in the following areas: claim for damages, vehicle accidents, workers' compensation records management, and Affordable Care Act reporting. Risk management will continue to work on other areas that have been identified for improvement.*

- ii. **Objective:** Develop and implement a risk management strategic plan by the end of the fiscal year.

**Results:** *This objective has not been met, but has been initiated. An existing strategic plan was identified as a sound foundation for which to build the risk management strategic plan. Risk management will continue to build upon this template and create a risk management strategic plan.*

- iii. **Objective:** By the end of the fiscal year, identify any gaps in health coverage, as well as cost saving measures, and implement programs to address them.

**Results:** *Risk management coordinated meetings for the Health Insurance Advisory Committee to meet with the County employee health insurance broker to discuss potential improvements for gaps in coverage. This year, the County is changing its health insurance third-party administrator to improve quality service for claims administration, claims processing and customer service to employees. Improvements have also been made to the vision coverage for employees and dependents on the County health plan.*

- D. **Goal:** Expand opportunities for public/private partnerships providing growth opportunities in each respective sector.

- i. **Objective:** Continue administrative support for CalPFA and CalCHA and develop financial strategies for these associated programs by the end of the second quarter.

**Results:** *This objective was not completed.*

- ii. **Objective:** Assess and develop strategies for all County owned property by the end of the fiscal year.

**Results:** *This objective was completed. The public/private partnership renovation project of the Old Hospital remains on track to open, which will provide the Human Services Agency and Kings County Behavioral Health much needed space to expand critical services to the community. Additionally, the County is currently developing a plan for*



# Kings County Budget Fiscal Year 2023-24

*necessary renovations of other County owned property.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Winter months brought a series of cold spells and ongoing atmospheric river storms to the valley, causing immediate flooding and damage in Kings County. As a result, the County's Emergency Operations Center (EOC) was activated with the County Administrative Officer as the Incident Commander. These storms also created a historic snowpack never-before seen in the Sierra Nevada, causing the County to continually strategize and manage the ongoing flood not only throughout the summer months but also through next year. Continued storms and a melting snowpack has brought the long-drained Tulare Lake back to life, and it continues to fill as the historic snowpack melts with warmer temperatures. County staff continues to work vigorously with public and private entities to mitigate and manage the devastating impacts of this historic flood in Kings County.

The Administration Department also lead an effort to develop a new groundwater ordinance aimed at protecting the county's most precious natural resource which is vital to health, economic sustainability, and prosperity for all constituents in the county. The proposed ordinance was later adopted by the Board and became effective in early 2023.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Improve the fiscal health and sustainability of the General Fund, which funds much of the public safety and other critical public assistance services in the county.  
**Objective:** Implement a budget savings initiative to incentivize General Fund departments to help the County reach appropriate levels of fund balance and contingencies in proportion to increasing expenditures.
- B. Goal:** Reduce compaction and address recruitment and retention challenges facing all County departments.  
**Objective:** Implement the Koff and Associates classification and compensation study responsibly and reasonably.
- C. Goal:** Assist Human Resources in developing a County wide succession planning strategy.
  - i. **Objective:** Meet with department heads and identify key characteristics necessary for success as a department head.
  - ii. **Objective:** Identify and offer training and resources to staff to better prepare individuals for future roles.
- D. Goal:** Mitigate the impacts of the ongoing flood.
  - i. **Objective:** Continue to meet with public and private agencies to improve strategies for managing flood flows ensuring the flood does not become unmanageable.
  - ii. **Objective:** Identify and connect constituents and businesses with available funding necessary to address the negative impacts of the flood.
  - iii. **Objective:** Make sound budgetary recommendations to address any current and/or pending reductions in revenue stemming from the impacts of the flood.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Administration Requested Budget for Fiscal Year 2023-24 represents a decrease in expenditures of \$82,394 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has a decrease of \$82,394, or 5.22%, over last year's Adopted Budget for a total request of \$1,495,146.



# Kings County Budget Fiscal Year 2023-24

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## **B. Significant Areas of Change Expenses**

### Services & Supplies

Service and Supplies are projected to decrease by \$83,151 due to one-time emergency response money budgeted in Fiscal Year 2022-23 that is not being allocated in Fiscal Year 2023-24.

## **C. Staffing Changes**

- Add 1.0 FTE position  
1.0 FTE Water, Solar, and Natural Resources Manager: To direct, plan, create, research, monitor, organize, and coordinate the County's water, solar, and natural resource policies and programs in cooperation with other County departments and outside agencies. The Water, Solar, and Natural Resources Manager will also provide program oversight and management to all water, solar, and natural resource activities in Kings County. The addition of this position will be offset with the deletion of 1.0 FTE Public Information Officer.
- Delete 1.0 FTE position  
1.0 FTE Public Information Officer: To offset the addition of 1.0 FTE Water, Solar, and Natural Resources Manager above and also due to the fact that the County recently contracted for services covered under this position.

## **7. CAO RECOMMENDED**

This budget is recommended at \$1,542,637. It is financed by \$47,491 in Intergovernmental Revenue and \$1,495,146 in General Fund contributions. The Recommended Budget represents an overall decrease in expenditures of \$82,394 when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost has decreased by \$82,394, or 5.22%, when compared with the Fiscal Year 2022-23 Adopted Budget. The decrease in the budget is due primarily because one-time funds budgeted in Fiscal Year 2022-23 are not being budgeted in Fiscal Year 2023-24.

The Recommended Budget includes the addition of 1.0 FTE Water, Solar, and Natural Resources Manager previously approved by the Board, and the deletion of 1.0 FTE Public Information Officer.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                    |                      |                              |                        |
| 81 - Taxes   | 27,192             | 38,000               | 39,000                       | 41,000                 |
| 82 - Licenses & Permits                              | 62                 | 200                  | 200                          | 200                    |
| 83 - Fines & Forfeits                                | 112,685            | 99,000               | 107,000                      | 111,000                |
| 84 - Use of Money & Property                         | 214,611            | 0                    | 0                            | 0                      |
| 87 - Charges For Services                            | 785,822            | 757,855              | 775,000                      | 826,000                |
| 88 - Miscellaneous Revenues                          | 25,607             | 35,000               | 35,000                       | 37,000                 |
| 89 - Other Financing Sources                         | 22,906             | 0                    | 0                            | 0                      |
| <b>Total Revenues</b>                                | <b>1,188,885</b>   | <b>930,055</b>       | <b>956,200</b>               | <b>1,015,200</b>       |
| <b>Expenditures and Appropriations</b>               |                    |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 1,856,020          | 2,186,053            | 2,398,700                    | 2,384,417              |
| 92 - Services & Supplies                             | 425,948            | 526,424              | 471,095                      | 541,095                |
| 93 - Other Charges                                   | 855,876            | 1,179,319            | 1,383,241                    | 1,383,241              |
| 98 - Intrafund Transfers                             | (2,920)            | 6,257                | (5,683)                      | (5,683)                |
| <b>Total Expenditures and Appropriations</b>         | <b>3,134,924</b>   | <b>3,898,053</b>     | <b>4,247,353</b>             | <b>4,303,070</b>       |
| <b>Net Cost for BU: 121000 - Finance</b>             | <b>(1,946,039)</b> | <b>(2,967,998)</b>   | <b>(3,291,153)</b>           | <b>(3,287,870)</b>     |



# Kings County Budget Fiscal Year 2023-24

## FINANCE

### 1. PURPOSE

The Department of Finance is responsible for all fiscal and accounting functions assigned or delegated to the offices of County Auditor, County Controller, County Treasurer, and County Tax Collector. The department has three primary divisions: Accounting, Treasury, and Tax.

### 2. CORE FUNCTIONS

The Accounting Division is responsible for maintaining the accounting records of the County and certain special districts. The primary functions are accounting for payments and receipts, monitoring budgets, fiscal reporting, payroll, property tax distribution, cost accounting, and fixed asset inventory management. The division also oversees accounting procedures and audits, including the annual external audit resulting in the Annual Comprehensive Financial Report (ACFR).

The Treasury and Tax Divisions are responsible for tax collection, treasury management and accounting, and performs debt management services. These services are provided for the County, 13 school districts, the Office of Education, over 30 special districts, and the incorporated cities. Treasury management responsibilities include central receipt of funds, cash accounting and balancing, banking and bank reconciliation, investing funds, investment reporting, and interest calculation and apportionment.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Complete the Annual Comprehensive Financial Report (ACFR) by December 31<sup>st</sup>, 2022.
- i. **Objective:** Begin working with the auditors in August 2022.  
**Results:** This objective was not completed. With staff turnover, the department did not meet these deadlines.
  - ii. **Objective:** Have the draft Fund Statements sent to the auditors by October 31<sup>st</sup>, 2022.  
**Results:** *This objective was not completed. With staff turnover, the department did not meet these deadlines.*
  - iii. **Objective:** Complete the audit and finalize the ACFR in December 2022.  
**Results:** *This objective was not completed. With staff turnover, the department did not meet these deadlines.*
- B. Goal:** Develop and teach training sessions for County fiscal personnel.
- i. **Objective:** Evaluate areas where training is most needed.  
**Results:** *This objective was not completed. The department did not have the staff or resources to accomplish this.*
  - ii. **Objective:** Develop a curriculum and a training schedule.  
**Results:** *This objective was not completed. The department did not have the staff or resources to accomplish this.*
- C. Goal:** Evaluate new payroll system replacement options.
- i. **Objective:** Hire an outside contractor to evaluate departmental needs and provide options.  
**Result:** *This objective was not completed. The project is temporarily on hold.*
  - ii. **Objective:** Create a steering committee to lead the software search.  
**Result:** *This objective was not completed. The project is temporarily on hold.*
  - iii. **Objective:** View demonstrations of system options.  
**Result:** *This objective was not completed. The project is temporarily on hold.*





# Kings County Budget Fiscal Year 2023-24

- D. Goal:** Enhance the Megabyte Property Tax system.
- i. **Objective:** Automate Property Tax payments and subsequent bank deposits.  
**Results:** *This objective was completed. Payments and bank deposits are now automated.*
  - ii. **Objective:** Implement the Megabyte scanning project.  
**Results:** *This objective was completed. The scanning process is up and running. The department continues to make improvements to streamline the process.*
  - iii. **Objective:** Evaluate the tax sale module.  
**Results:** *This objective was completed. The tax sale module was used for the Fiscal Year 2022-23 tax sale. It was determined that is it not cost effective for future use.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In the current year, the department transitioned to the GovEase tax sale auction platform resulting in savings for taxpayers, implemented Tracker debt management software, and began participating in the California Asset Management Program (CAMP). The department is also in the final stages of implementing the check issuing project for the Human Services Agency.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Transition to new banking software.
- i. **Objective:** Work with the bank to develop a transition timeline.
  - ii. **Objective:** Set schedules for staff training and system testing.
  - iii. **Objective:** Go live in September of 2023.
- B. Goal:** Improve health and safety of the working environment by modernizing the office layout and equipment.
- i. **Objective:** Work with the furniture vendor to design more ergonomic workstations.
  - ii. **Objective:** Work with Public Works to replace aged flooring.
  - iii. **Objective:** Implement/install new office layout, furniture, and flooring.
- C. Goal:** Complete the Annual Comprehensive Financial Report (ACFR) by December 31<sup>st</sup>, 2023
- i. **Objective:** Begin working with the auditors in August 2023.
  - ii. **Objective:** Have the draft Fund Statements sent to the auditors by October 31<sup>st</sup>, 2023.
  - iii. **Objective:** Complete the audit and finalize the ACFR in December 2023.
- D. Goal:** Evaluate new payroll system replacement options.
- i. **Objective:** Hire an outside contractor to evaluate departmental needs and provide options.
  - ii. **Objective:** Create a steering committee to lead the software search.
  - iii. **Objective:** View demonstrations of system options.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Finance Department's Requested Budget for Fiscal Year 2023-24 includes a decrease in revenue of \$73,466 and an increase in expenditures of \$201,308 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$274,774 (9.11%) over last year's Adopted Budget for a total request of \$3,291,153.

### B. Significant Areas of Change

- **Revenue**
  - Use of Money and Property  
The Requested Budget will decrease by \$90,611 due the elimination of the California



# Kings County Budget Fiscal Year 2023-24

Public Employees' Retirement System (CalPERS) Unfunded Actuarial Liability (UAL) prefunding note. Interest rates are now too high to incur a benefit.

- Miscellaneous Revenue

The Requested Budget will decrease by \$7,000 due to the elimination of the e-Payables program.

- **Expenses**

- Other Charges

The Requested Budget will increase by \$203,922 mainly as a result of an increase in Information Technology (IT) Services and Information Technology Managed Contracts accounts. These two accounts make up \$199,661 of the overall increase. The increase is due to higher maintenance fees for Megabyte, Peoplesoft, and Finance Enterprise as well as additional analyst support.

- Intrafund Transfers

The Requested Budget will decrease by \$32,385 due to a decrease in the Cost Applied charge to the Human Services Agency (HSA). The HSA check printing project will be completed in Fiscal Year 2022-23. The department will not be able to bill at the Accountant-Auditor rate when fully online. A different employee will assume the check issuing duties; therefore, the department will receive less reimbursement in Fiscal Year 2023-24.

## C. Staffing Changes

- Add 2.0 FTE positions to reclassify existing positions:

- 1.0 FTE Accountant I – This position will replace 1.0 FTE Accounting Technician in the Accounting Division. The department overfilled this position last fiscal year and hired at the Accountant I level.

- 1.0 FTE Property Tax Manager – This will replace the Tax Collection Supervisor position. With the implementation of the new tax collection system, Megabyte, the Tax Collection Supervisor position now requires significantly more fiscal, analytical, and technical skills. The Information Technology functions related to the old mainframe system are now handled by the Tax Collection Supervisor with the Megabyte system. The Tax Collection Supervisor works directly with the vendor to trouble shoot problems, develop and schedule reports in accordance with State guidelines, backup tax rolls and save for required retention, make backend corrections to the system, reconcile all tax rolls, and identify areas of concern. In addition, the position is now responsible for coordinating and reconciling with the payment vendor, coordinating with the bill print/mail vendor, and developing, implementing, and training all new Megabyte procedures and processes. Many of these additional duties are outside the scope of the Tax Collection Supervisor and fall more in line with the Property Tax Manager.

- Delete 3.0 FTE positions to reclassify existing position:

- 1.0 FTE Accounting Technician
- 1.0 FTE Tax Collection Supervisor
- 1.0 FTE Senior Accountant-Auditor

## 7. CAO RECOMMENDED

This budget is recommended at \$4,303,070. The Recommended Budget is financed by \$1,015,200 in various revenues including taxes, fines and forfeits, charges for services, and miscellaneous revenue, and it includes \$3,287,870 in General Fund Contributions, a \$271,491 increase from last Fiscal Year 2022-23 Adopted Budget, or a 9.00% increase. The increase is due to higher IT rates, which is a result of Programmer supports to the Megabyte property tax system and the Finance Enterprise finance system for the County, and an increase of services in supplies for audit purposes.



# Kings County Budget Fiscal Year 2023-24

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The department's request to add 1.0 FTE Property Tax Manager and the deletion of 1.0 FTE Tax Collection Supervisor is not recommended. However, the addition of 1.0 FTE Accountant and the deletion of 1.0 FTE Accounting Technician and 1.0 FTE Senior Accountant-Auditor are recommended. It is further recommended to add 1.0 FTE Executive Secretary and delete 1.0 FTE Payroll Specialist I/II because of Human Resource's recommendation based on the ongoing salary studies. Lastly, the purchase and installation of furniture to create additional desk and privacy for supervisors is approved, which resides in the Building Projects' budget unit.

| Detail by Revenue Category<br>and Expenditure Object        | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 89 - Other Financing Sources                                | 0                 | 24,203               | 0                            | 0                      |
| <b>Total Revenues</b>                                       | <b>0</b>          | <b>24,203</b>        | <b>0</b>                     | <b>0</b>               |
| <b>Expenditures and Appropriations</b>                      |                   |                      |                              |                        |
| 92 - Services & Supplies                                    | 761,346           | 641,734              | 656,459                      | 632,494                |
| 94 - Capital Assets   | 655,235           | 24,203               | 0                            | 0                      |
| 98 - Intrafund Transfers                                    | (895,315)         | (248,523)            | (214,478)                    | (206,649)              |
| <b>Total Expenditures and Appropriations</b>                | <b>521,266</b>    | <b>417,414</b>       | <b>441,981</b>               | <b>425,845</b>         |
| <b>Net Cost for BU: 121600 - Financial &amp; HR Systems</b> | <b>(521,266)</b>  | <b>(393,211)</b>     | <b>(441,981)</b>             | <b>(425,845)</b>       |



# Kings County Budget Fiscal Year 2023-24

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## FINANCIAL & HR SYSTEMS

### 1. PURPOSE

In Fiscal Year 2006-07, a new budget was created after the adoption of the Final Budget to account for expenditures toward replacing the County's existing Human Resources and Financial Systems. This budget continues to be used for General Government type information technology projects including the One Solution Finance Enterprise system and the County property tax system project.

### 2. CORE FUNCTIONS

Contractual services in this budget unit are dedicated for special project needs for the County's PeopleSoft system. The budget unit is offset by State and Federal dollars from Human Services and Behavioral Health. This budget unit also houses programming assistance for the One Solution finance system and includes an annual payment for the County's property tax system payment. In Fiscal Year 2012-13, the County entered into a lease-purchase agreement for the replacement of that property tax system. The property tax system is scheduled to be paid off in 2027. The lease payments will be found in the Finance Department and Assessor's budget units once the installation phase starts.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost for Fiscal Year 2023-24 is \$441,481, which is a decrease of \$45,955 from the Fiscal Year 2022-23 Adopted Budget.

#### B. Significant Areas of Change

- **Revenue**

- Other Financing Sources

- The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$24,203 from the Fiscal Year 2022-23 Adopted Budget due to no longer receiving the one time funds from the American Rescue Plan Act (ARPA).

- **Expenses**

- Services and Supplies

- The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$80,000 from the Fiscal Year 2022-23 Adopted Budget due to having completed the Finance Enterprise Final Implementation.

- Capital Assets

- The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$24,203 from the Fiscal Year 2022-23 Adopted Budget due to having completed the ARPA project.

- Intrafund Transfers

- The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$34,045 from the Fiscal Year 2022-23 Adopted Budget due to a decrease in the other categories this has decreased as well.

### 4. CAO RECOMMENDED

This budget is recommended at \$425,845. The Recommended Budget includes \$425,845 in General Fund contributions, a \$62,091 decrease from the Fiscal Year 2022-23 Adopted Budget, or a 12.73% decrease.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 85 - Intergovernmental Revenue -St                   | 44,000            | 44,000               | 44,000                       | 44,000                 |
| 87 - Charges For Services                            | 1,123,111         | 1,255,845            | 1,200,000                    | 1,255,000              |
| 88 - Miscellaneous Revenues                          | 36,367            | 51,495               | 48,543                       | 54,000                 |
| <b>Total Revenues</b>                                | <b>1,203,478</b>  | <b>1,351,340</b>     | <b>1,292,543</b>             | <b>1,353,000</b>       |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 1,601,237         | 1,825,250            | 2,183,564                    | 2,183,564              |
| 92 - Services & Supplies                             | 299,232           | 324,727              | 289,324                      | 255,824                |
| 93 - Other Charges                                   | 40,946            | 39,442               | 47,152                       | 47,152                 |
| 96 - Other Financing Uses                            | 0                 | 600                  | 600                          | 600                    |
| 98 - Intrafund Transfers                             | 5,908             | 8,460                | 6,401                        | 6,401                  |
| <b>Total Expenditures and Appropriations</b>         | <b>1,947,324</b>  | <b>2,198,479</b>     | <b>2,527,041</b>             | <b>2,493,541</b>       |
| <b>Net Cost for BU: 130000 - County Counsel</b>      | <b>(743,845)</b>  | <b>(847,139)</b>     | <b>(1,234,499)</b>           | <b>(1,140,541)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## COUNTY COUNSEL

### 1. PURPOSE

The County Counsel's Office provides legal services to support the Board of Supervisors and the day-to-day operations of Administration and all the County's 23 departments, as well as commissions, boards and a few non-County public entities. These legal services include representing the County as advisor and advocate on legal issues that arise in due course of the County's operations.

### 2. CORE FUNCTIONS

The County Counsel's Office provides transactional and advisory services including representing the County in administrative and court proceedings ranging from child dependency, public guardianship and adult and juvenile detention matters to bail bonds, employment, elections and other civil matters; reviewing contracts, requests for proposals, and resolutions; drafting opinions, policies and ordinances; responding to subpoenas and public-record requests; attending meetings, whether to provide input or to ensure compliance with the law; and providing advice on issues as wide ranging as animal control to water.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Provide quality legal services in an economical and timely manner.

- i. **Objective:** Develop the knowledge and skill of staff through relevant training and continuing legal education.

**Results:** *The County Counsel's Office has achieved this goal by providing ongoing training and continuing legal education opportunities to staff through access to online materials and in-person education opportunities.*

- ii. **Objective:** Improve contract management practices and office workflow by completing the implementation of contract management software.

**Results:** *The County Counsel's Office has made progress toward this goal by establishing new procedures for contract submission and by initiating a Request for Proposal (RFP) for contract management software to manage contract workflow from creation to the end of the contract lifecycle*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The County Counsel's Office has advised the County on numerous County projects large and small in the current fiscal year. Of note, the County Counsel's Office assisted the County with its Groundwater Export Ordinance, its Old Hospital remodel project, and the 2023 local emergency due to floods.

### 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Provide quality legal services in an efficient, economical, and timely manner.

- i. **Objective:** Continue to develop the knowledge and skill of staff through ongoing training and continuing legal education.
- ii. **Objective:** Continue to improve contract management procedures and office workflow by standardizing practices for internal contract review and completing the selection and implementation of contract management software.

### 6. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position



# Kings County Budget Fiscal Year 2023-24

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The County Counsel's Office Requested Budget for Fiscal Year 2023-24 represents a \$211,816 increase in revenues and a \$178,033 increase in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. This results in an overall decrease of \$33,783 in Net County Costs compared to the Fiscal Year 2022-23 Adopted Budget.

## B. Significant Areas of Change

- **Revenue**

- Charges for Services

Anticipated budget revenues for Fiscal Year 2023-24 increased \$215,500 over anticipated budget revenues for Fiscal Year 2022-23 due to wage increases and internal promotions which have resulted in higher hourly rates billed to HSA for work performed on their behalf.

- Miscellaneous Revenues

Anticipated budget revenues have decreased \$3,685 due to lower operational costs, and the Human Services Agency's contribution to half of such costs.

- **Expenses**

- Salary and Benefits

Expenses are anticipated to increase \$149,487 due to salary increases and the flexible promotion of staff.

- Services & Supplies

Expenses are anticipated to increase \$20,220 due to a new account added for the installation of fobs and increased charges for access to the Westlaw, County Counsel's legal research database.

- Other Charges

Expenses are anticipated to increase \$8,076 due to yearly increases for the case management program and IT services.

## 7. CAO RECOMMENDED

This budget is recommended at \$2,493,541. The Recommended Budget is financed by \$1,353,000 in various revenues including public safety realignment and miscellaneous revenue, and it includes \$1,140,541 in General Fund Contributions, a \$127,740 decrease from last Fiscal Year's 2022-23 Adopted Budget, or a 10.07% decrease. The decrease is due to additional revenue streams under Charges for Services, which is based on higher hourly rates billed to HSA for work performed on their behalf.

The department's request for remote desktop server licenses and to install a keyless fob system to enter their offices are not recommended at this time.



| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                    |                      |                              |                        |
| 85 - Intergovernmental Revenue -St                   | 65,900             | 65,900               | 65,900                       | 65,900                 |
| 87 - Charges For Services                            | 82,129             | 21,025               | 21,000                       | 21,000                 |
| 88 - Miscellaneous Revenues                          | 205                | 30,000               | 30,600                       | 30,600                 |
| <b>Total Revenues</b>                                | <b>148,234</b>     | <b>116,925</b>       | <b>117,500</b>               | <b>117,500</b>         |
| <b>Expenditures and Appropriations</b>               |                    |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 1,178,570          | 1,519,205            | 1,527,416                    | 1,526,074              |
| 92 - Services & Supplies                             | 273,137            | 533,347              | 590,547                      | 464,180                |
| 93 - Other Charges                                   | 26,393             | 33,719               | 66,290                       | 66,290                 |
| 98 - Intrafund Transfers                             | (232,395)          | (108,862)            | 121,388                      | (209,112)              |
| <b>Total Expenditures and Appropriations</b>         | <b>1,245,705</b>   | <b>1,977,409</b>     | <b>2,305,641</b>             | <b>1,847,432</b>       |
| <b>Net Cost for BU: 140000 - Human Resources</b>     | <b>(1,097,472)</b> | <b>(1,860,484)</b>   | <b>(2,188,141)</b>           | <b>(1,729,932)</b>     |



# Kings County Budget Fiscal Year 2023-24

## HUMAN RESOURCES

### 1. PURPOSE

The Human Resources Director is appointed by the Board of Supervisors to direct the County's employer-employee relations activity, and maintain the classification and pay, recruitment and selection, employee benefits, payroll processing, training, and equal employment opportunity programs.

### 2. CORE FUNCTIONS

The department is responsible for advising managers and staff on County Personnel Rules and Memorandum of Understanding (MOU) interpretations, disciplinary matters, labor relation matters, and various labor laws, such as the Fair Labor Standards Act (FLSA), the Americans with Disability Act (ADA), the Family Medical Leave Act (FMLA), the California Family Rights Act (CFRA), and other leave entitlements. The department maintains the Salary Resolution and oversees employee appreciation activities, such as the Service Award presentations, Annual Achievement Awards, County Suggestion Program, and the Education Reimbursement Program. Additionally, the Department provides personnel services for three independent agencies, Kings County Area Public Transit Agency (KCAPTA), California Vanpool Authority (CalVans) and Kings County Association of Governments (KCAG) and receives revenue for this additional workload.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Implement a Human Resource scanning/electronic storage of all County employees' personnel files.

**Objectives:** Elimination of large file cabinets and storage of paper files to allow floor space for additional workstations; scanning and electronic storage of County employee personnel files and other Human Resources documents; and accessibility for departments and Human Resources to share documents for personnel files electronically.

**Results:** *This objective was partially completed. It was discovered that NEOGOV could hold the current personnel records, so it no longer needs a new separate system. The department has begun utilizing staff, including extra help, to organize the personnel records and scan them into NEOGOV.*

**B. Goal:** Implement NEOGOV e-Forms, Learn and Perform.

i. **Objective:** Implement eForms to create online employee forms to automate distribution, submission, tracking and create approval workflows.

**Results:** *This objective was completed.*

ii. **Objective:** Implement Learn to access NEOGOV's online employee trainings to ensure compliance with mandated trainings, cultivate growth, promote excellence, and improve retention.

**Results:** *This objective was completed.*

iii. **Objective:** Implement Perform to automate and track annual and probationary employee's evaluations.

**Results:** *This objective was not completed. Due to delays in getting the other NEOGOV modules implemented and the meet and confer obligations with this system, the Perform module will begin in late May 2023.*

**C. Goal:** Assist Koff & Associates with conducting a comprehensive classification and compensation study for the County.

i. **Objective:** Assist Koff & Associates with scheduling regular meetings with the project team and other stakeholders throughout the project.



# Kings County Budget Fiscal Year 2023-24

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**Results:** *This objective is partially completed. The project is still underway, but is anticipated to conclude by the end of June.*

- ii. **Objective:** Assist Koff & Associates with identifying the list of comparator agencies, benchmark classifications and benefit information to be collected.

**Results:** *This objective was completed.*

- iii. **Objective:** When the final report is submitted, begin negotiations with the bargaining units.  
**Results:** *This objective is not completed because the final report has not been received. Four of the eight bargaining groups are reopening for negotiations this summer, and two of the eight have reopeners in the third year of their agreements.*

**D. Goal:** Create and update policies in compliance with state and federal requirements.

- i. **Objective:** Update the County's Equal Employment Opportunity Plan (EEO).

**Results:** *This objective was completed.*

- ii. **Objective:** Draft and implement a Lactation Accommodation Policy.

**Results:** *This objective was completed.*

- iii. **Objective:** Update the County's Employee Handbook.

**Results:** *This objective was completed.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

During this current fiscal year, the Human Resources Department implemented Single Sign On (SSO) in NEOGOV, revised the Deferred Compensation Policy Statement and By-Laws, and assumed responsibilities for unemployment claims, fitness for duties, and pre-employment drug screens. The department also researched how to best implement these new processes, worked with applicable agencies to establish professional relationships, and developed procedures for all these new assignments. Lastly, the department established a Department of Justice Fingerprint Custodian of Records for pre-employment live scans, which decreased the time of conditional offer to hire by approximately 40 days.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**A. Goal:** Focus on retention and recruiting efforts to improve the morale and workforce culture.

- i. **Objective:** Utilize the NEOGOV platform to create leadership trainings for new supervisors, managers, and department heads.
- ii. **Objective:** Work with departments, one-on-one, with trainings on leadership and morale boosters.

**B. Goal:** Continue to update policies and implement the trainings and acknowledgement forms in the NEOGOV system.

- i. **Objective:** Update the County's Sexual Harassment Policy.
- ii. **Objective:** Establish and revise the process for the Department of Transportation to meet legal requirements.
- iii. **Objective:** Update the Family Medical Leave Act Policy to be consistent with the legal requirements and establish a request process in the eForms NEOGOV platform.
- iv. **Objective:** Update the Reasonable Suspicion Testing policies and procedures and roll out the training for all employees using the NEOGOV Learn module.

**C. Goal:** Continue to find ways to streamline the hiring processes and reduce the number of days required from the date of recruitment to date of hire.

- i. **Objective:** Contract with and implement a paperless process for the backgrounds.
- ii. **Objective:** Contract with and implement online written examinations.
- iii. **Objective:** Continue to work with NEOGOV and other agencies to roll out other recruitment and retention solutions for public agencies.



# Kings County Budget Fiscal Year 2023-24

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- D. Goal:** Implement the Perform Module in NEOGOV.
- i. **Objective:** Work with stakeholders to establish the performance standards.
  - ii. **Objective:** Meet and confer with the unions over changes.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Fiscal Year 2023-24 budget represents an increase of \$641,512 in expenditures and \$11,000 in revenues when compared with the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$630,512, or 40.48%, over last year's Adopted Budget for a total request of \$2,188,141.

### B. Significant Areas of Change

- **Revenue**

- Charges for Services

- The Fiscal Year 2023-24 Requested Budget reflects an increase of \$11,000 from the Fiscal Year 2022-23 Adopted Budget due to monies received from the outside agencies.

- **Expenses**

- Services and Supplies

- The Fiscal Year 2023-24 Requested Budget reflects an increase of \$192,319 from the Fiscal Year 2022-23 Adopted Budget due to increased charges from inflation, coming out of COVID-19, and opening contracts with the unions, and increased training for staff.

## 7. CAO RECOMMENDED

This budget is recommended at \$1,847,432. The Recommended Budget is financed by \$117,500 mostly from Assembly Bill 109 realignment and miscellaneous revenues. The department is also funded with \$1,729,932 in General Fund Contributions, a \$172,303 Net County Cost increase from last Fiscal Year 2022-23 Adopted Budget, or a 11.06% increase due to increases in services and supplies.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>               |                    |                      |                              |                        |
| 92 - Services & Supplies                             | 420,165            | 639,497              | 783,000                      | 882,364                |
| 96 - Other Financing Uses                            | 1,819,067          | 2,587,983            | 3,673,632                    | 2,513,558              |
| 98 - Intrafund Transfers                             | (171,780)          | (226,300)            | (405,200)                    | (403,805)              |
| <b>Total Expenditures and Appropriations</b>         | <b>2,067,452</b>   | <b>3,001,180</b>     | <b>4,051,432</b>             | <b>2,992,117</b>       |
| <b>Net Cost for BU: 141000 - Insurance</b>           | <b>(2,067,452)</b> | <b>(3,001,180)</b>   | <b>(4,051,432)</b>           | <b>(2,992,117)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## INSURANCE

### 1. PURPOSE

This budget contains various insurance policies for the County that will be in force during Fiscal Year 2023-24.

### 2. CORE FUNCTIONS

**Blanket Bond** covers employees' faithful performance and honesty. All employees, including elected officials, are covered.

**Medical Malpractice Insurance** provides coordinated coverage with the County's general liability policy to provide additional protection for services performed in County facilities by County staff and outside contractors. The insurance is provided through Public Risk Innovation Solutions and Management (PRISM).

**General Liability Excess Insurance** provides coverage to \$25,000,000 for personal injury or property damage caused by the County. The County self-insures the first \$500,000 of any accident resulting in a damage award against the County. The excess insurance is provided through PRISM.

**Workers Compensation Excess Insurance** provides statutory coverage for injuries to County employees which occur while on duty. The County self-insures the first \$300,000 of each workers compensation claim. The excess insurance is provided through PRISM. The costs for this program have grown substantially, with over 40% increases in worker's compensation claims, therefore, \$4,700,000 of the program costs are distributed to County departments.

**Fire and Property Insurance** provides protection for County owned buildings and contents. The insurance is provided through PRISM. This program also includes Sabotage & Terrorism coverage, as well as Boiler & Machinery coverage.

**Pollution Liability Insurance** provides protection for property damage or remedial expense arising from products pollution. The insurance is provided through PRISM.

**Fiduciary Insurance** provides protection to the Members of the Deferred Compensation Oversight Committee. This premium is paid for out of the Human Resources Budget.

**Cyber Insurance** provides coverage for comprehensive electronic information and security liability coverage. This insurance is provided through PRISM.

**Cost Applied** figures are those costs associated with insurance on leased facilities not included in Countywide Cost Allocation Charges as well as reimbursement from departments for medical malpractice and aircraft coverage.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Insurance Requested Budget for Fiscal Year 2023-24 represents an increase in expenditures of \$1,050,252 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$1,050,252 (34.99%) over last year's Adopted Budget for a total request of \$4,051,432.

#### B. Significant Areas of Change



# Kings County Budget Fiscal Year 2023-24

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- **Expenditures**

- Services and Supplies

- Services and Supplies are estimated to increase by \$143,530 due to overall increases in insurance policies outlined in Section 2. Core Functions.

- Other Financing Uses

- Other Financing Uses are estimated to increase by \$1,085,649 due to covering more unreimbursed costs in the Liability Self Insurance Internal Service Fund (ISF) budget.

- Intrafund Transfers

- Intrafund Transfers are estimated to increase by \$178,900 due to rising costs for malpractice insurance charged to Public Health and airplane insurance charged to the Sheriff's Office.

#### 4. CAO RECOMMENDED

This budget is recommended at \$2,992,117, of which \$2,513,558 is an expense directly related to Budget Unit 867000 – Liability Self Insurance, Fund 100013, for any unreimbursed costs of liability claims or the administrative expenses for those claims. This budget is fully funded with \$2,992,117 in General Fund contributions, which is a decrease of \$9,063, or 0.30%, when compared with the Fiscal Year 2022-23 Adopted Budget.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 41,010,110        | 53,546,921           | 54,744,234                   | 54,445,504             |
| 92 - Services & Supplies                             | 97                | 1,500                | 1,500                        | 1,500                  |
| 98 - Intrafund Transfers                             | (41,024,941)      | (53,548,421)         | (54,745,734)                 | (54,447,004)           |
| <b>Total Expenditures and Appropriations</b>         | <b>(14,734)</b>   | <b>0</b>             | <b>0</b>                     | <b>0</b>               |
| <b>Net Cost for BU: 142000 - Employee Benefits</b>   | <b>14,734</b>     | <b>0</b>             | <b>0</b>                     | <b>0</b>               |





# Kings County Budget Fiscal Year 2023-24

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## EMPLOYEE BENEFITS

### 1. PURPOSE

This budget includes the total County cost of employee benefits. These are allocated to departments based on actual program costs.

### 2. CORE FUNCTIONS

This budget is the mechanism to pay for all the retirement costs to CalPERS.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost for Fiscal Year 2023-24 is \$0, which remains unchanged from the Fiscal Year 2022-23 Adopted Budget.

#### B. Significant Areas of Change Expenses

- Salaries and Employee Benefits

This budget reflects a summary of the employee salaries and benefit costs as reflected in each department budget. The Fiscal Year 2023-24 Requested Budget reflects an increase of \$1,197,313 from the Fiscal Year 2022-23 Adopted Budget.

- Intrafund Transfer

This budget reflects a summary of the employee salaries and benefit costs as reflected in each department budget. The Fiscal Year 2023-24 Requested Budget reflects an increase of \$1,197,313 from the Fiscal Year 2022-23 Adopted Budget.

### 4. CAO RECOMMENDED

The Recommended Budget represents an overall increase of \$898,583, or 1.68%, in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget.

| Detail by Revenue Category<br>and Expenditure Object       | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                     |                   |                      |                              |                        |
| 92 - Services & Supplies                                   | 737               | 1,200                | 983                          | 983                    |
| 93 - Other Charges   | 145,821           | 200,000              | 250,000                      | 250,000                |
| 98 - Intrafund Transfers                                   | (192,711)         | (201,200)            | (250,983)                    | (250,983)              |
| <b>Total Expenditures and Appropriations</b>               | <b>(46,154)</b>   | <b>0</b>             | <b>0</b>                     | <b>0</b>               |
| <b>Net Cost for BU: 148500 - Unemployment Compensation</b> | <b>46,154</b>     | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

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## UNEMPLOYMENT COMPENSATION

### 1. PURPOSE

This budget tracks the County's self-insurance cost for State-mandated unemployment insurance. Costs are charged back to department budgets to reflect actual operating costs.

### 2. CORE FUNCTIONS

Costs are included in each individual department budget and displaced in this budget unit to show the overall cost of this insurance. The cost per permanent employee is estimated at \$100 per person.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Unemployment Compensation Requested Budget for Fiscal Year 2023-24 is \$250,983, which is fully charged back to applicable departments for unemployment compensation charges. As a result, the Net County Cost is \$0, which remains unchanged when compared to the Fiscal Year 2022-23 Adopted Budget.

#### B. Significant Areas of Change

##### Expenditures

- Services and Supplies  
Services and Supplies are estimated to decrease by \$217 due to reductions in Equifax/Talx management costs related to unemployment insurance claims.
- Other Charges  
Other Charges are estimated to increase by \$50,000 due to trends occurring in actual unemployment insurance claims realized by the County.
- Intrafund Transfers  
Intrafund Transfers are estimated to increase by \$49,783 due to charging more expenses back to the departments for the anticipated increases in unemployment insurance claims.

### 4. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object            | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                    |                      |                              |                        |
| 81 - Taxes  | 80,937             | 110,000              | 110,000                      | 110,000                |
| 82 - Licenses & Permits   | 31,016             | 27,000               | 24,000                       | 24,000                 |
| 83 - Fines & Forfeits   | 0                  | 95,000               | 250,000                      | 250,000                |
| 87 - Charges For Services                                       | 1,612,468          | 1,770,500            | 1,521,200                    | 1,521,200              |
| 88 - Miscellaneous Revenues                                     | 3,275              | 2,000                | 10,000                       | 10,000                 |
| <b>Total Revenues</b>   | <b>1,727,695</b>   | <b>2,004,500</b>     | <b>1,915,200</b>             | <b>1,915,200</b>       |
| <b>Expenditures and Appropriations</b>                          |                    |                      |                              |                        |
| 91 - Salaries & Employee Benefits                               | 2,153,516          | 2,392,233            | 2,856,627                    | 2,802,756              |
| 92 - Services & Supplies  | 389,831            | 605,435              | 407,978                      | 405,854                |
| 93 - Other Charges  | 324,749            | 407,179              | 296,063                      | 296,063                |
| 98 - Intrafund Transfers  | 17,015             | 17,712               | 18,434                       | 18,434                 |
| <b>Total Expenditures and Appropriations</b>                    | <b>2,885,110</b>   | <b>3,422,559</b>     | <b>3,579,102</b>             | <b>3,523,107</b>       |
| <b>Net Cost for BU: 152000-157200 - Assessor/Clerk-Recorder</b> | <b>(1,157,415)</b> | <b>(1,418,059)</b>   | <b>(1,663,902)</b>           | <b>(1,607,907)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## ASSESSOR/CLERK-RECORDER

### 1. PURPOSE

The Assessor is responsible for fair and equitable assessments of property in the County of Kings. The Clerk/Recorder provides various services, including property recordings and certified copies, in order to promote public trust and alleviate potential fraud.

### 2. CORE FUNCTIONS

The Assessor is responsible for valuing nearly all property located within the county. In addition, the Assessor is responsive to inquiries and questions presented by various entities and the public. An annual assessment roll is created and certified. The Assessor must also prepare a supplemental tax roll, process business, farm, and other property statements, and conduct an audit program along with conducting appraisals of special properties, possessory interests, mineral properties, boats, aircraft, and mobile homes. Various property tax exemptions are administered and entered onto the county tax roll. The Assessor responds to assessment appeals filed with the Board of Supervisors, mails notices and letters, and compiles statistical data for internal and external reporting including reports for the State of California.

The Clerk-Recorder is also the Commissioner of Marriages for the County. The Clerk-Recorder records various documents affecting personal and real property including deeds, liens, and conveyances; maintains and provides copies of birth, death, and marriage records; provides certified copies of various documents; and collects property transfer tax on recorded documents. The Clerk-Recorder also receives fictitious business name statements, notary oaths, powers of attorney, environmental impact reports, and collects fees including fees for the Children's Abuse funds, Trial Court funds and the Survey Monument Preservation fund. Lastly, the Clerk-Recorder sends involuntary lien notices, files accounting reports, and submits statistics to the State of California.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

#### A. Goal: Implement Clerk/Recorder's Office Improvements.

- i. **Objective:** Replace the recording system with a system that has better capabilities.  
**Results:** *This objective is in progress and expected to be complete by the summer of 2023.*
- ii. **Objective:** Implement e-recording to allow for easier property recordings.  
**Results:** *This objective has not been completed. The new recording system must be live before the Department of Justice is able to review and authorize the Recorder to begin e-recording. Therefore, this objective will continue into the next budget year.*
- iii. **Objective:** Update scanners for more efficiency.  
**Results:** *This objective was completed in December 2023. There were six scanners replaced which resulted in increased productivity as the new scanners scan at approximately 35 pages per minute (ppm) and produce better quality of the records scanned.*

#### B. Goal: Implement Assessor's Office Improvements

- i. **Objective:** Increase community outreach and website information.  
**Results:** *This objective was completed throughout the year. The Assessor conducted speaking engagements to inform the public of law changes and duties of the Assessor's Office. Website information has been updated to a user-friendly system with the addition of an e-filing option for property statements and a "frequently asked questions" section.*
- ii. **Objective:** Work with the Human Resources Department to examine staff salaries in response



# Kings County Budget Fiscal Year 2023-24

to the increases of the State minimum wage and potential compaction issues.

**Results:** *This objective is pending the County-wide salary evaluation/study.*

- iii. **Objective:** Implement e-filing of annual property statements.

**Results:** *This objective was implemented in January 2023 and is being used by property owners and their agents, creating convenience and efficiency.*

**C. Goal:** Hire an Assistant Assessor/Clerk-Recorder

- i. **Objective:** Promote better office functionality and meet increased workload and oversight.

**Results:** *This objective was completed.*

- ii. **Objective:** Increase efficiencies by discovering new programs to implement or areas to update.

**Results:** *This objective was implemented but is seen as an ongoing objective. Just Appraised is a system that has a platform that compares ownerships and legal descriptions to the recorders index to streamline the change of ownership process. It is now being utilized to its full capabilities for efficient processing. Trepp is a program that was implemented to allow appraisers more access to commercial data. A Work-From-Home pilot program is being conducted allowing certain staff to work one day per week from home.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In addition to the above goals, the Clerk/Recorder’s Office received stand-up desk units that are anticipated to be installed within the current year, promoting ergonomics and staff health. Electronic Signature software was integrated to allow customers to request certified copies of vital records without having to obtain notarization or go into the office. In addition, the process of converting data to digital reel is in progress and will likely be completed in the current year. The Assessor’s Office also initiated and gained approval of a Low-Value Ordinance to specifically benefit small businesses or owners of properties with minimal values.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**A. Goal:** Implement Clerk/Recorder’s Office Improvements.

- i. **Objective:** Finalize the enactment of the new Recording System to assist in modernizing department systems to allow for electronic recording and paperless filing.
- ii. **Objective:** Implement e-recording to allow for easier property recordings.
- iii. **Objective:** Acquire a new microfilm machine for the vitals and real property documents that are only available on microfilm.

**B. Goal:** Implement Assessor’s Office Improvements

- i. **Objective:** Hire a second Office Assistant for counter support to allow the office to have staff focused on more technical duties and help prevent delays in technical work.
- ii. **Objective:** Increase training for new and existing staff to pass and meet the required standard of 24-units to maintain job-related certification.
- iii. **Objective:** Remodel the public lobby for a more family friendly environment and additional computer availability for the public as we implement new e-filing and e-recording systems.

## 6. BUDGET REQUEST

**A. Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The Assessor/Clerk-Recorder’s Requested Budget for Fiscal Year 2023-24 represents a decrease in revenue of \$223,100 and a decrease in expenses of \$161,078 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$62,022 (3.87%) over last year’s Adopted Budget for a total request of \$1,663,902.



# Kings County Budget Fiscal Year 2023-24

## B. Significant Areas of Change

### • Revenue

#### ○ Licenses & Permits

Licenses and Permits are estimated to increase by \$4,000 due to trends in the current year's actuals for this category.

#### ○ Fines & Forfeits

Fines and Forfeits are estimated to increase by \$69,000 primarily due to increases in administrative charges for Senate Bill 2 funding.

#### ○ Charges for Services

Charges for Services are estimated to decrease by \$296,100 largely due to the continued downturn in the housing market along with the department no longer issuing passports.

### • Expenses

#### ○ Salaries & Employee Benefits

Salaries and Employee Benefits are estimated to increase by \$133,082 due to negotiated salary increases.

#### ○ Services and Supplies

Services and Supplies are estimated to decrease by \$183,766 primarily due to one-time software implementation charges for Tyler Technology expended in the current fiscal year.

#### ○ Other Charges

Other Charges are estimated to decrease by \$111,116 primarily due to no one-time charges for Tyler Technology implementation that occurred in Fiscal Year 2022-23, charged through Information Technology Managed Contracts.

## C. Staffing Changes

Add 1.0 FTE Position

1.0 FTE Office Assistant I/II/III: This will allow the Assessor's office to have a separation of duties between public counter support and technical work. There is a need for additional counter support for the public so that technical staff can remain focused on additional technical duties such as transfers, parent to child exclusions, exemptions, and more.

## D. Capital Asset Changes Reflected in the Requested Budget Include the Following:

ST ViewScan 4 Digital Microform System - \$7,939

## 7. CAO RECOMMENDED

This budget is recommended at \$3,523,107. It is financed by \$1,915,200 primarily in Charges for Services. The Recommended Budget is also funded by \$1,607,907 in General Fund contributions. The Recommended Budget represents an overall decrease in revenues of \$223,100 and a decrease in expenditures of \$217,073 when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost has increased by \$6,027, or 0.38%, when compared with the Fiscal Year 2022-23 Adopted Budget.

The department's capital asset request for an ST ViewScan 4 Digital Microfilm System is being recommended. However, the Recommended Budget does not include the department's request to add 1.0 FTE Office Assistant I/II.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 85 - Intergovernmental Revenue -St                   | 754,331           | 67,500               | 15,000                       | 15,000                 |
| 87 - Charges For Services                            | 31,849            | 226,680              | 20,000                       | 20,000                 |
| 88 - Miscellaneous Revenues                          | 2,190             | 3,726                | 2,000                        | 2,000                  |
| <b>Total Revenues</b>                                | <b>788,371</b>    | <b>297,906</b>       | <b>37,000</b>                | <b>37,000</b>          |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 458,152           | 475,361              | 546,258                      | 543,404                |
| 92 - Services & Supplies                             | 744,273           | 561,753              | 567,242                      | 502,027                |
| 93 - Other Charges                                   | 101,533           | 99,073               | 138,719                      | 107,428                |
| 98 - Intrafund Transfers                             | 10,133            | 10,549               | 10,979                       | 10,979                 |
| <b>Total Expenditures and Appropriations</b>         | <b>1,314,092</b>  | <b>1,146,736</b>     | <b>1,263,198</b>             | <b>1,163,838</b>       |
| <b>Net Cost for BU: 155000 - Elections</b>           | <b>(525,721)</b>  | <b>(848,830)</b>     | <b>(1,226,198)</b>           | <b>(1,126,838)</b>     |





# Kings County Budget Fiscal Year 2023-24

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## ELECTIONS

### 1. PURPOSE

The Elections Department administers elections that are fair, legal, and transparent with the highest level of integrity and commitment. The Elections Department is responsible to ensure all applicable California Elections Codes, judicial codes, election regulations, federal and state laws, and Fair Political Practices Commission guidelines are adhered by all political parties, candidates, and electors of Kings County.

### 2. CORE FUNCTIONS

The Elections Department holds the responsibilities of educating the general public, central committees, political parties, community organizations, and any other interested parties in the function and administration of an election. The Elections Department promotes and embraces legal, fair and transparent elections, and ensures that all elections be administered with commitment to integrity. The Elections Department registers eligible voters and maintains records regarding voter registration for Kings County, maintains current records with the Statewide Voter Registration System (VoteCal) and the local Election Management System (DIMS). The Elections Department is responsible for conducting survey reviews of current and future polling places to ensure compliance with the Americans with Disabilities Act (ADA). In addition, the Registrar of Voters assists candidates with questions pertaining to election processes, candidacy and nomination filings, Fair Political Practices Commission (FPPC) regulations, and deadlines. The Elections Department maintains voter and campaign records as governed by retention regulations, administers the laws regarding campaign financing and elections, and prepares indices and statistics as required by federal, state, and local election laws.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Continuous assessment of the Voter's Choice Act.

- i. **Objective:** Ensure that all applicable laws and regulations are followed as prescribed by California Elections Code and the California Codes of Regulations.  
**Results:** *The assessment was successfully completed without irregularities.*
- ii. **Objective:** Identify deficiencies in current processes and adjust accordingly.  
**Results:** *This objective was completed, and no deficiencies were found.*

**B. Goal:** Explore and secure the FPPC electronic filing system.

- i. **Objective:** Implement new electronic filing software/system.  
**Results:** *Not completed, the department has identified a vendor that will be providing the electronic filing system.*
- ii. **Objective:** Train election staff and FPPC filers on the new electronic filing.  
**Results:** *Not completed, as this objective will be part of the implementation process.*

**C. Goal:** Voter Outreach and Communication.

- i. **Objective:** Conduct community outreach promoting the upcoming election and the Voter's Choice Act election model.  
**Results:** *This objective was completed. The Elections Department did experience an increase in voter registration.*
- ii. **Objective:** Continue to promote election related services, outreach, and voter education.  
**Results:** *This objective was completed. The Elections Department is committed to continue to participate in community events in an effort to meet this ongoing goal. The outreach and communication efforts are a requirement of the Voter's Choice Act.*



# Kings County Budget Fiscal Year 2023-24

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**D. Goal:** Departmental staffing.

**Objective:** Add departmental staffing to assist with fiscal/administrative functions.

**Results:** *This objective was not met due to funding.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR 2022-23

The Elections Department successfully completed the redistricting process for all Congressional, Supervisorial, Cities, Schools, and all Special Districts. The redistricting process was very much involved, and it required a tremendous amount of investment from staff and resources. During the current fiscal year, the Elections Department also successfully administered the November 8, 2022, General Election. The November 8, 2022, General Election had no major issues and it experienced an average voter turn-out based on historical data. The Elections Department also administered its first recount election which involved Senate District 16. The recount was faced with many challenges that involved political parties who were heavily invested in the process. The challenges were accepted and incorporated into the recount process to ensure that all applicable laws, codes, and regulations were employed as written. Additionally, the Elections Department is in the midst of preparing for the upcoming March 2024 Presidential Primary to ensure adherence of all applicable laws, rules, and regulations. The 2024 Presidential Primary will be held in June 2024 during Fiscal Year 2023-24, and the 2024 Presidential General Election will be held in November 2024 during Fiscal Year 2024-25.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**A. Goal:** Renew the Voter's Choice Act (VCA) Election Administration Plan (EAP).

- i. **Objective:** Community outreach to survey the voters on possible improvements that can be made to election accessibility.
- ii. **Objective:** Collaboration with community groups (Language and Accessibility).
- iii. **Objective:** Increase ballot processing, earlier vote results and vote accessibility.

**B. Goal:** Increase voter participation and education.

- i. **Objective:** Educate the general public in election processes.
- ii. **Objective:** Engage community groups, officials, cities, schools and community colleges in voting participation and processes.
- iii. **Objective:** Administer the 2024 June Presidential Primary and prepare for the November 2024 General election.
- iv. **Objective:** Review current processes, functions, and all applicable laws.

**C. Goal:** Continue to improve election functions and efficiencies.

- i. **Objective:** Secure FPPC electronic filing system, to make room in the office.
- ii. **Objective:** Explore office space options.
- iii. **Objective:** Explore new election technology.
- iv. **Objective:** Explore print vendor and election management vendors.

## 6. BUDGET REQUEST

**A. Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The Elections Department's Requested Budget for Fiscal Year 2023-24 includes a decrease in revenue of \$153,500 and an increase in expenditures of \$110,313 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$263,813 over last year's Adopted Budget for a total request of \$1,226,198.



# Kings County Budget Fiscal Year 2023-24

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## B. Significant Areas of Change

- **Revenue**

- Intergovernmental Revenue

- Intergovernmental revenue is projected to decrease by \$117,000 due to there being no scheduled special elections and depleting new voting system funding revenue, both of which were available in Fiscal Year 2022-23.

- Charges for Services

- Charges for services are projected to decrease by \$36,000 due to there not being funding for the upcoming 2024 Presidential General election that will be held in Fiscal Year 2024-25. The only expected revenues from charges for services will come from the June 2024 Presidential Primary election.

- Miscellaneous Revenue

- Miscellaneous revenue is projected to decrease by \$500 due to a reduction in filing fees because the department will administer fewer elections in Fiscal Year 2023-24 when compared to Fiscal Year 2022-23.

- **Expenses**

- Salaries and Employee Benefits

- Salaries and employee benefits are projected to increase by \$32,090 due to flexible promotions and negotiated salary increases.

- Services and Supplies

- Services and supplies are projected to increase by \$88,147 due to the June 2024 Presidential Primary election and the cost associated with the administration of that election which will happen in Fiscal Year 2023-24.

- Other Charges

- Other charges are projected to increase by \$39,646 due to an increase in internal service fund charges like information technology and general liability.

- Capital Assets

- Capital assets are projected to decrease by \$50,000, to zero, due appropriations being moved to the appropriate and correct account of Special Department under the Services and Supplies category.

## 7. CAO RECOMMENDED

This budget is recommended at \$1,163,838. The Recommended Budget is financed by \$37,000 primarily in intergovernmental revenue along with election filing and administration fees. It also includes \$1,126,838 in General Fund contributions, a \$164,453 increase from the Fiscal Year 2022-23 Adopted Budget, or a 17.09% increase. This is mainly attributed to a decrease in revenue as Fiscal Year 2023-24 will only see one election in 2024.

| Detail by Revenue Category<br>and Expenditure Object       | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 80 - Other Intergovernmental Rev                           | 845,000           | 900,000              | 900,000                      | 900,000                |
| <b>Total Revenues</b>                                      | <b>845,000</b>    | <b>900,000</b>       | <b>900,000</b>               | <b>900,000</b>         |
| <b>Expenditures and Appropriations</b>                     |                   |                      |                              |                        |
| 96 - Other Financing Uses                                  | 845,000           | 900,000              | 900,000                      | 900,000                |
| <b>Total Expenditures and Appropriations</b>               | <b>845,000</b>    | <b>900,000</b>       | <b>900,000</b>               | <b>900,000</b>         |
| <b>Net Cost for BU: 178000 - Contribution To Other Fnd</b> | <b>0</b>          | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

## CONTRIBUTION TO OTHER FND – TRIBAL GAMING

### 1. PURPOSE

Under current State law and a local agreement with the Santa Rosa Rancheria Tachi-Yokut Tribe (Tribe), two sources of revenue combine to ensure that the County receives annual contributions to mitigate a portion of the impacts upon Kings County due to gaming and other entertainment activities at the Tachi Palace Casino Resort. This budget reflects the annual receipt of those revenues from the identified sources and describes the departments and/or other entities that receive a share of these funds.

### 2. CORE FUNCTIONS

Per a 2021 approved memorandum of understanding (MOU) and an additional pending MOU with the Tribe, the County anticipates receiving a total of \$900,000 in revenue in Fiscal Year 2023-24, which will be accounted for in this budget unit. \$700,000 will be allocated to the Kings County Fire Department and will be used to supplement costs associated with maintenance and operation of the Lemoore fire station (Station 7) and the ladder truck the Tribe purchased that is located at the Houston Avenue fire station (Station 4). \$200,000 will be allocated to the Kings County Sheriff's Office and will be utilized for staffing of deputy sheriff positions.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Ensure that off-reservation impacts due to gaming and entertainment at the Tachi Palace Casino Resort involving the Kings County Fire Department are properly addressed.

**Objective:** Provide additional funding to the Kings County Fire Department to supplement fire-related responses due to the activities connected to the Tachi Palace Casino Resort.

**Results:** *This objective was completed. The Kings County Fire Department received \$55,000 under the November 2021 MOU to supplement fire operations impacted by the Tachi Palace Casino Resort. An additional MOU was approved to bring in an additional \$645,000 in revenue to the Kings County Fire Department, bringing the total to the traditional \$700,000 for Fiscal Year 2022-23.*

**B. Goal:** Ensure that off-reservation impacts due to gaming and entertainment at the Tachi Palace Casino Resort involving the Kings County Sheriff's Office are properly addressed.

**Objective:** Provide additional funding to the Kings County Sheriff's Office to supplement law enforcement-related responses due to the activities connected to the Tachi Palace Casino Resort.

**Results:** *This objective was completed. The Kings County Sheriff's Office received \$200,000 to supplement law enforcement operations impacted by the Tachi Palace Casino Resort.*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In Fiscal Year 2020-21, the Tribe and the County finalized a 25-year MOU that would see mitigation revenue for the Kings County Sheriff's Office as well as the construction of a new Tachi-Yokut Fire Station with additional mitigation revenue for the Kings County Fire Department. Construction of the Tachi-Yokut Fire Station has remained delayed due to the State processing the Tribe's compact. As such, the County and the Tribe have been in discussions regarding an additional MOU to ensure adequate mitigation funding for the Kings County Fire Department until the Tachi-Yokut Fire Station is complete. The additional MOU to address these delays was executed.



# Kings County Budget Fiscal Year 2023-24

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## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Ensure that off-reservation impacts due to gaming and entertainment at the Tachi Palace Casino Resort involving the Kings County Fire Department are properly addressed.  
**Objective:** Provide additional funding to the Kings County Fire Department to supplement fire-related responses due to the activities connected to the Tachi Palace Casino Resort.
- B. Goal:** Ensure that off-reservation impacts due to gaming and entertainment at the Tachi Palace Casino Resort involving the Kings County Sheriff's Office are properly addressed.  
**Objective:** Provide additional funding to the Kings County Sheriff's Office to supplement law enforcement-related responses due to the activities connected to the Tachi Palace Casino Resort.

## 6. BUDGET REQUEST

### **Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The Indian Gaming Fund Distribution's Requested Budget for Fiscal Year 2023-24 remains unchanged when compared to the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost remains unchanged at \$0 over last year's Adopted Budget, as this budget records contributions from the Tribe and distributes the same amount out to the Sheriff's Office and Fire Department.

## 7. CAO RECOMMENDED

This budget is recommended at \$900,000. The Recommended Budget is fully financed by intergovernmental revenue from the Tribe and includes no General Fund contributions.

| Detail by Revenue Category<br>and Expenditure Object         | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                    |                      |                              |                        |
| 82 - Licenses & Permits                                      | 36,441             | 124,350              | 80,000                       | 80,000                 |
| 87 - Charges For Services                                    | 1,239,939          | 1,265,780            | 1,675,000                    | 1,675,000              |
| 88 - Miscellaneous Revenues                                  | 39,659             | 37,000               | 45,000                       | 45,000                 |
| <b>Total Revenues</b>  | <b>1,316,039</b>   | <b>1,427,130</b>     | <b>1,800,000</b>             | <b>1,800,000</b>       |
| <b>Expenditures and Appropriations</b>                       |                    |                      |                              |                        |
| 92 - Services & Supplies                                     | 56,329             | 56,329               | 0                            | 0                      |
| 93 - Other Charges   | 4,165,192          | 4,439,190            | 5,228,843                    | 5,159,038              |
| 96 - Other Financing Uses                                    | 2,986,933          | 2,755,000            | 2,590,926                    | 2,590,926              |
| <b>Total Expenditures and Appropriations</b>                 | <b>7,208,454</b>   | <b>7,250,519</b>     | <b>7,819,769</b>             | <b>7,749,964</b>       |
| <b>Net Cost for BU: 179000 - Contribution To Other Funds</b> | <b>(5,892,415)</b> | <b>(5,823,389)</b>   | <b>(6,019,769)</b>           | <b>(5,949,964)</b>     |



# Kings County Budget Fiscal Year 2023-24

## CONTRIBUTIONS TO OTHER FUNDS

### 1. PURPOSE

This budget represents the General Fund contributions to other funds. The Other Charges category includes the Internal Service Fund (I.S.F.) for Public Works expenses, which are not charged directly to departments for services performed.

### 2. CORE FUNCTIONS

This budget also shows General Fund contributions to other funds including the Fire Fund, Capital Outlay Fund, Jail Bond Fund, and a Trust Fund set up for the Kettleman City Water Infrastructure Project. The Recommended Fiscal Year 2023-24 Budget includes General Fund Contributions (Other Charges) to Building Maintenance in the amount of \$4,961,206 and the County engineer (surveyor) budget in the amount of \$194,410, whose title by State law is Surveyor. Fees for Services in the amount of \$1,650,000 are budgeted for building maintenance costs that can be charged out to other funds or departments, thereby reducing Building Maintenance net cost to the County.

The Other Financing Uses category represents contributions to other funds funded by the Assembly Bill 1265 Williamson Act and Farmland Security zone payments. Those funds are transferred out, in which \$164,281 goes to the Fire Fund, and \$479,000 to the Jail Bond Fund.

The Other Financing Uses category also includes a portion of hazardous waste tax revenues that are transferred out to other funds through this budget. Those contributions include: \$150,000 to the established trust/reserve for the Kettleman City Water Infrastructure Project Fund, \$100,000 to the Road Fund for a Kettleman City Drainage Project, \$550,000 to the Capital Outlay Fund, and the \$500,000 transfer to the Fire Fund.

Additional funding transferred out includes the amount of \$578,250 for the fifth debt service payment for the new Human Services Agency modular building.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Budget for Fiscal Year 2023-24 includes an increase in revenue of \$402,500 and an increase in expenditures of \$862,077 from the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$459,577, or 8.27%, over last year's Adopted Budget for a total request of \$6,019,769.

#### B. Significant Areas of Change

- Revenue

- Licenses and Permits

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$52,500 from the Fiscal Year 2022-23 Adopted Budget due to charging for park services.

- Charges for Services

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$355,000 from the Fiscal Year 2022-23 Adopted Budget due to adding additional positions to building maintenance.

- Miscellaneous Revenues

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$5,000 from the Fiscal Year 2022-23 Adopted Budget due fees increasing.





# Kings County Budget Fiscal Year 2023-24

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- **Expenses**

- Other Charges

- The Fiscal Year 2023-24 Requested Budget reflects an increase of \$849,151 from the Fiscal Year 2022-23 Adopted Budget due to an increase in wages and positions.

#### **4. CAO RECOMMENDED**

This budget is recommended at \$7,749,964 and is financed by \$1,800,000 in revenue from building maintenance fees, resulting in a Net County Cost of \$5,949,964, which is an increase of \$389,772 from the Fiscal Year 2022-23 Adopted Budget, or an increase of 7.01% due to increase in wages and positions.

| Detail by Revenue Category<br>and Expenditure Object      | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                    |                   |                      |                              |                        |
| 92 - Services & Supplies                                  | 48,583            | 53,000               | 53,000                       | 53,000                 |
| <b>Total Expenditures and Appropriations</b>              | <b>48,583</b>     | <b>53,000</b>        | <b>53,000</b>                | <b>53,000</b>          |
| <b>Net Cost for BU: 180000 - Support Of Organizations</b> | <b>(48,583)</b>   | <b>(53,000)</b>      | <b>(53,000)</b>              | <b>(53,000)</b>        |



# Kings County Budget Fiscal Year 2023-24

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## SUPPORT OF ORGANIZATIONS

### 1. PURPOSE

This budget unit reflects the funding support provided to non-political organizations whose program provides a specific countywide benefit.

### 2. CORE FUNCTIONS

The Support of Organizations budget tracks the revenue and expenditures as a county share of the cost for Kings County Economic Development Corporation, which seeks to encourage business and industrial development in the county. The County and cities share in the total cost for the Economic Development Corporation on a population basis.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Track revenues and expenditures throughout the fiscal year.

- i. **Objective:** In coordination with the Kings County Economic Development Corporation, identify possible revenue from non-political organizations.

**Results:** *None identified.*

- ii. **Objective:** In coordination with the Kings County Economic Development Corporation, identify significant increases in expenditures to adjust budget requests to the County's General Fund.

**Results:** *None identified.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to track revenue and expenditures throughout the fiscal year.

- i. **Objective:** In coordination with the Kings County Economic Development Corporation, identify possible revenue from non-political organizations.

- ii. **Objective:** In coordination with the Kings County Economic Development Corporation, identify significant increases in expenditures to adjust budget requests to the County's General Fund.

### 5. BUDGET REQUEST

The requested budget for Fiscal Year 2023-24 total is \$53,000, which is the same amount as in Fiscal Year 2022-23.

### 6. CAO RECOMMENDED

This budget is recommended as requested.



# **PUBLIC SAFETY**

State Controller Schedules

County of Kings

Schedule 9 Recommended

County Budget Act

Financing Sources Uses by Budget Unit by  
Object

Function: PUBLIC SAFETY

Government Funds

Fund: GENERAL FUND - 100000

Fiscal Year 2023-24

Budget Unit: 110910 - American Rescue Plan Act-  
ARPA

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| Detail by Revenue Category<br>and Expenditure Object           | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 89 - Other Financing Sources                                   | 5,060,972         | 14,637,700           | 7,264,145                    | 7,264,145              |
| <b>Total Revenues</b>  | <b>5,060,972</b>  | <b>14,637,700</b>    | <b>7,264,145</b>             | <b>7,264,145</b>       |
| <b>Expenditures and Appropriations</b>                         |                   |                      |                              |                        |
| 92 - Services & Supplies                                       | 3,589,157         | 10,344,004           | 3,599,407                    | 3,599,407              |
| 94 - Capital Assets  | 854,200           | 0                    | 0                            | 0                      |
| 96 - Other Financing Uses                                      | 617,616           | 4,293,696            | 3,664,738                    | 3,664,738              |
| <b>Total Expenditures and Appropriations</b>                   | <b>5,060,972</b>  | <b>14,637,700</b>    | <b>7,264,145</b>             | <b>7,264,145</b>       |
| <b>Net Cost for BU: 110910 - American Rescue Plan Act-ARPA</b> | <b>0</b>          | <b>0</b>             | <b>0</b>                     | <b>0</b>               |

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# Kings County Budget Fiscal Year 2023-24

## AMERICAN RESCUE PLAN ACT-ARPA

### 1. PURPOSE

On March 4, 2020, the Governor of California proclaimed a State of Emergency throughout California because of the increase in cases reported of the novel coronavirus, a disease now known as COVID-19. The President of the United States likewise declared a national emergency because of the COVID-19 outbreak on March 13, 2020. On March 17, 2020, the Board proclaimed a local emergency in Kings County due to the imminent and proximate threat of exposure of COVID-19 on the residents of the County of Kings. The State and Local Coronavirus Fiscal Recovery Funds legislation, part of the American Rescue Plan Act (ARPA), was signed into law by President Biden on March 11, 2021. The bill includes \$65.1 billion in direct, flexible aid to every county in America. Kings County received \$29,706,802. The funds are intended to provide support in responding to the impact of COVID-19 and their efforts to contain COVID-19 in their communities, residents, and businesses.

### 2. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Address negative economic impacts caused by the COVID-19 pandemic on the County.  
**Objective:** Apply for funding from state and federal governments to obtain resources to address the public health emergency and negative impacts caused by pandemic on the communities of Kings County to best utilize the American Rescue Plan Act funds.  
**Results:** *This objective was met by applying for funding from the state and federal government, called the State and Local Coronavirus Fiscal Recovery Funds, to help address the public health emergency and negative impacts caused by the pandemic on the communities of Kings County.*
- B. Goal:** Complete a review of the American Rescue Plan regulations and final rule.
- i. **Objective:** Determine if any Administrative final rule requires update or removal.  
**Results:** *This objective was completed with the implementation of the committee, of various department figures through the County.*
  - ii. **Objective:** Provide guidance and clarity to departments on final rules.  
**Results:** *This objective was completed by creating a committee to ensure that all projects presented were allowed under the final rule.*
  - iii. **Objective:** Monitor current adopted projects and their use.  
**Results:** *The committee meets regularly to make sure that all projects are being completed and that the funds are being used for what was approved.*

### 3. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In Fiscal Year 2021-22, the County created an American Rescue Plan committee comprised of various departments that had areas of expertise where funding was available to be allocated. The committee convened and various projects were vetted through the process and brought forward to the Board of Supervisors through various study sessions and action items. Local relief funds are described in four primary categories which are as follows:

- Respond to the public health emergency and address its negative economic effects
- Provide premium pay for essential workers
- Replace lost public sector revenue
- Invest in water, sewer, and broadband infrastructure

Within these broad expenditure categories, counties have flexibility to decide how best to use the funding to meet specific community needs with the ultimate goal to respond to the COVID-19 public health emergency and its economic impacts.



# Kings County Budget Fiscal Year 2023-24

The following projects were adopted in the Fiscal Year 2022-23 Final Budget.

| Proposal                                       | Proposal Detail                          |
|--|--|
| CSD Ops & Drought Relief                       | Operational and Drought Relief           |
| Cemetery District Relief Project               | Operational Relief                       |
| Kettleman City Foundation                      | Revenue Loss Economic Impacts            |
| Digital Marketing for Small Businesses         | Economic Impacts                         |
| Assessor Computer Equipment                    | Public Health                            |
| Kings County Housing Authority - Public Safety | Public Health and Infrastructure Impacts |
| Businesses - unincorporated                    | Business support and retention           |
| Staffing Increase (3% COLA) Offset             | Staffing retainment and recruitment      |

During the current fiscal year, the following projects were brought to the Board for approval.

| Proposal                               | Proposal Detail  |
|--|--|
| Board Chambers Upgrades                | Additional equipment and modifications   |
| Information Technology                 | Enhancing Security via Multi-Factor Authentication (MFA)                                   |
| Clerk of the Board Record Preservation | Original County Record Preservation, Digitization & Search Engine                          |
| Expand Conservation Practices          | Resource conservation district capacity building   |
| PeopleSoft Upgrade                     | PeopleSoft Upgrade   |
| Shade Structure                        | Parks Prop 68 Per Capita ADA and Shade Structure Install                                   |
| Coroner Storage Container              | Coroner Storage Container & Digital Conversion of Records                                  |
| Fire AVL                               | Vehicle's GPS system to send a location signal so users can identify apparatus by location |
| Janitorial Staff Jail                  | Jail Staff for COVID 19  |
| Commission on Aging                    | Nutrition Program, COVID closed the senior centers   |

## 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to ensure that American Rescue Plan funds are obligated by December 31, 2024.

**Objective:** Determine if all approved projects will be completed by December 31, 2026, if not, determine if funds need to be re-obligated before December 31, 2024.

## 5. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Fiscal Year 2023-24 budget represents a decrease of \$4,600,825 in expenditures and \$6,600,825 in revenues when compared with the Fiscal Year 2022-23 Adopted Budget. The Net County Cost for Fiscal Year 2023-24 is \$0, which remains unchanged from the Fiscal Year 2022-23 Adopted Budget.



# Kings County Budget Fiscal Year 2023-24

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## **B. Significant Areas of Change**

- **Revenue**

- Other Financing Sources

- The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$6,600,825 from the Fiscal Year 2022-23 Adopted Budget due to the completion of ARPA projects adopted to date.

- **Expenses**

- Services and Supplies

- The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$5,971,867 from the Fiscal Year 2022-23 Adopted Budget due to the completion of ARPA projects adopted to date.

## **6. CAO RECOMMENDED**

This budget is recommended as requested.



| Detail by Revenue Category<br>and Expenditure Object       | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 85 - Intergovernmental Revenue -St                         | 99,883            | 140,000              | 130,000                      | 140,000                |
| 87 - Charges For Services                                  | 187,482           | 185,500              | 182,000                      | 184,000                |
| 88 - Miscellaneous Revenues                                | 0                 | 5,000                | 0                            | 0                      |
| <b>Total Revenues</b>                                      | <b>287,365</b>    | <b>330,500</b>       | <b>312,000</b>               | <b>324,000</b>         |
| <b>Expenditures and Appropriations</b>                     |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                          | 874,086           | 876,430              | 975,788                      | 975,788                |
| 92 - Services & Supplies                                   | 64,789            | 83,633               | 86,156                       | 82,156                 |
| 93 - Other Charges   | 26,727            | 24,951               | 27,023                       | 27,023                 |
| 98 - Intrafund Transfers                                   | (352,957)         | (320,797)            | (320,452)                    | (320,452)              |
| <b>Total Expenditures and Appropriations</b>               | <b>612,646</b>    | <b>664,217</b>       | <b>768,515</b>               | <b>764,515</b>         |
| <b>Net Cost for BU: 203100 - Public Guardian/Vet S. O.</b> | <b>(325,280)</b>  | <b>(333,717)</b>     | <b>(456,515)</b>             | <b>(440,515)</b>       |



# Kings County Budget Fiscal Year 2023-24

## PUBLIC GUARDIAN/VET S. O.

### 1. PURPOSE

This department is composed of two distinct functions - Public Guardian and Veterans Services.

The Public Guardian (PG) is responsible for the management and control of approximately 70 court-ordered conservatees and 70 representative-payee program clients. The Public Guardian ensures that conservatees and payees have adequate food, clothing, and shelter, and is responsible, through Superior Court action, for the appropriate management of conservatees' assets and representative-payee program social security funds.

The Veterans Services Office (VSO) is the "hub" of veterans' activities in the county, and assists the approximately 9,800 veterans of Kings County, their dependents, and survivors, as well as numerous military personnel pending release from active duty, in accessing Veterans Affairs (VA) and California Department of Veterans Affairs benefits.

### 2. CORE FUNCTIONS

Public Guardian: Conservatorship investigations; benefit eligibility and attainment with Social Security, Medi-Cal, and Medi-Care; addressing insurance needs; determining need and consenting to medical care; authorizing and paying conservatees' expenses and bills; investment of conservatees' funds; sale of real and personal property in the disposition of conservatee estates; transporting conservatees to and from all court appearances, when required, and appearing in court with conservatees; funeral and burial arrangements; administration of Social Security's "Representative Payee" program.

Veterans Services: Case management services; benefits counselling; personal interviews, phone interviews, email contacts, video-chat interviews, and claims research, development, preparation, and submission. Providing support via community outreach to Veterans Service Organizations, community-based organizations, coalitions, and committees.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Maintain accreditation of the Veterans Services Office and Public Guardian staff, as required by both State and Federal regulations.
- Objective:** Send additional staff members to each of three, VSO training conferences.  
**Results:** *This objective was not completed. Due to staffing changes and basic, in-house training requirements, no additional VSO staff were sent to conferences.*
  - Objective:** Provide additional, quarterly training to VSO staff, unable to attend conferences.  
**Results:** *This objective was completed. The Senior Veterans Service Rep (VSR) provided additional on the job training (OJT) on an ongoing basis in basic claims preparation, data management system, and changing law, regulations, and policy.*
  - Objective:** Send all eligible PG staff to annual Continuing Education Units (CEU) training conferences and provide online opportunities for additional training.  
**Results:** *This objective was completed through a combination of conference attendance, virtual and in-person training, as well as independent study opportunities.*
- B. Goal:** Explore expanding the Veterans Service Office footprint by establishing part-time satellite offices in Corcoran and Avenal.
- Objective:** Develop and administer a survey by October 1, 2022, to determine service needs in Corcoran and Avenal.



# Kings County Budget Fiscal Year 2023-24

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**Results:** *This objective was not completed. Staffing challenges due to the retirement of our Supervising VSR, temporary vacancy of one VSR, and the obligation to continue uninterrupted services here in the main office, initial operational capability of satellite offices was determined to be unfeasible.*

- ii. **Objective:** Review the potential effect of satellite operations on staffing/main office operations by November 1, 2022.

**Results:** *This objective was not completed, due to non-completion of the prerequisite previous objective.*

- iii. **Objective:** Make a recommendation regarding the feasibility of satellite office operations to Administration by December 1, 2022.

**Results:** *This objective was not completed. No formal recommendation was made to Administration.*

- C. **Goal:** Conduct quarterly outreach events at The Remington Community, Cinnamon Villas, and Santa Rosa Rancheria.

- i. **Objective:** Coordinate with respective facilities regarding logistical planning for potential events.

**Results:** *This objective was partially completed. Efforts were curtailed due to the loss of a senior staff member and the time and effort required to train two new service representatives. Santa Rosa Rancheria events will take additional relationship-building effort, in order to conduct outreach events.*

- ii. **Objective:** Conduct staff planning meetings to determine dates, coordinate presenters and determine presentation content.

**Results:** *This objective was completed.*

- iii. **Objective:** Develop tailored presentation materials for each event.

**Results:** *This goal was completed.*

- D. **Goal:** Expand outreach and collaboration with other county and community partners to help educate them on the roles and requirements of the Public Guardian's office.

- i. **Objective:** Provide annual training/outreach to county and community partner staff including, but not limited to, Adult Protective Services, Commission on Aging, Probation, and District Attorney.

**Results:** *This objective was completed.*

- ii. **Objective:** Present annually to the Kings County Behavioral Health Advisory Board.

**Results:** *This objective was completed.*

- iii. **Objective:** Continue as an active participant and Public Guardian advocate in Adult Protective Services Multi-disciplinary Team (APS MDT) meetings, Behavioral Health Advisory Board, mental health case staffing and other collaborative meetings with county agencies and community partners.

**Results:** *This objective was completed.*

## 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. **Goal:** Maintain accreditation of the Veterans Services Office and Public Guardian staff, as required by both State and Federal regulations.

- i. **Objective:** Send additional staff members to each of three VSO training conferences.

- ii. **Objective:** Provide additional quarterly training to VSO staff unable to attend conferences.

- iii. **Objective:** Send all eligible PG staff to annual CEU training conferences and provide online opportunities for additional training.

- B. **Goal:** Continue outreach and collaboration with other county and community partners to help educate them on the roles and requirements of the Public Guardian's office.

- i. **Objective:** Provide annual training/outreach to county and community partner staff including, but



# Kings County Budget Fiscal Year 2023-24

- not limited to, Adult Protective Services, Commission on Aging, Probation, and District Attorney.
  - ii. **Objective:** Present annually to the Kings County Behavioral Health Advisory Board.
  - iii. **Objective:** Continue as an active participant and Public Guardian advocate in Adult Protective Services Multi-disciplinary Team (APS MDT) meetings, Behavioral Health Advisory Board, mental health case staffing and other collaborative meetings with county agencies and community partners.
- C. Goal:** Partner with a local non-profit equine therapy program to provide mental health-related services to veterans via 2024 Proposition 63 grant funding from California Department of Veterans Affairs.
- i. **Objective:** Meet with New Beginnings at Circle T Ranch by October 1, 2023 to determine feasibility of collaborating to seek grant funding.
  - ii. **Objective:** Present a proposal, based on the outcome of Objective i, to seek and administer grant funding as described above.
  - iii. **Objective:** Apply for, receive, and administer grant funding to support equine therapy services through New Beginnings at Circle T Ranch.
- E. Goal:** Reinvigorate efforts to establish part-time, satellite offices in Corcoran, Avenal and at Naval Air Station (NAS) Lemoore.
- i. **Objective:** Develop and administer a survey by September 1, 2023 to determine service needs in Corcoran, Avenal, and NAS Lemoore.
  - ii. **Objective:** Review the potential effect of satellite operations on staffing/main office operations by October 1, 2023. Hire a part-time Veterans Service Representative to act as an “Outreach Specialist”.
  - iii. **Objective:** Make a recommendation regarding the feasibility of satellite office operations to Administration by November 1, 2023.

## 5. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Public Guardian/Veteran’s Services Office’s Requested Budget for Fiscal Year 2023-24 represents a \$12,500 increase in revenues and a \$26,063 increase in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. This results in an overall increase of \$13,563 in Net County Costs compared to the Fiscal Year 2022-23 Adopted Budget.

### B. Significant Areas of Change

- **Revenue**

- Charges for Services

Anticipated revenue increase of \$12,500 is due to rising case numbers, complexity and staff time charged accordingly.

- Miscellaneous Revenue

Anticipated revenue decrease of \$5,000 is due to anticipation of now maintenance and structural modifications during Fiscal Year 2023-24.

- **Expenses**

- Other Charges

These account charges are determined by Administration (Risk Management) and the IT Department respectively, and as such, this department has no control over the \$2,134 increase.

## 6. CAO RECOMMENDED

This budget is recommended at \$764,515. The Recommended Budget is financed by \$324,000 primarily in



## Kings County Budget Fiscal Year 2023-24

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intergovernmental revenue along with charges for service, and it includes \$440,515 in General Fund Contributions, a \$2,437 decrease from last Fiscal Year 2022-23 Adopted Budget, or a 0.55% decrease. The decrease is primarily due to increased revenues and reductions in their services and supplies.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 84 - Use of Money & Property                         | 588               | 500                  | 500                          | 500                    |
| 87 - Charges For Services                            | 111,275           | 118,400              | 110,400                      | 110,400                |
| 88 - Miscellaneous Revenues                          | 0                 | 25                   | 25                           | 25                     |
| <b>Total Revenues</b>                                | <b>111,863</b>    | <b>118,925</b>       | <b>110,925</b>               | <b>110,925</b>         |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 54,283            | 56,705               | 58,947                       | 58,947                 |
| 92 - Services & Supplies                             | 52,330            | 52,661               | 32,113                       | 32,113                 |
| 93 - Other Charges                                   | 3,042             | 5,651                | 5,983                        | 5,983                  |
| <b>Total Expenditures and Appropriations</b>         | <b>109,654</b>    | <b>115,017</b>       | <b>97,043</b>                | <b>97,043</b>          |
| <b>Net Cost for BU: 210200 - Law Library</b>         | <b>2,209</b>      | <b>3,908</b>         | <b>13,882</b>                | <b>13,882</b>          |



# KINGS COUNTY BUDGET FISCAL YEAR 2023-2024

## LAW LIBRARY

### 1. PURPOSE

The Law Library is a free legal resource and self-help center for attorneys, self-represented litigants, and Kings County residents.

### 2. CORE FUNCTIONS

The Law Library provides access to print and online legal resources, and the Law Librarian/Small Claims Advisor assists self-represented litigants with finding needed legal information, and with filling out small claims documents and navigating the small claims process.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Enhance and update the print collection in the Law Library.

**Objective:** Purchase current year print Appellate Reports volumes and current year print "Practice Guides".

**Results:** *This objective was completed.*

**B. Goal:** Enhance the usability of the Law Library.

i. **Objective:** Purchase new furniture (coffee table and computer tables) for Law Library patrons.

**Results:** *This objective was completed.*

ii. **Objective:** Purchase two additional computers and printers (with scanning capability) for Law Library patrons.

**Results:** *This objective was completed.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Enhance the usability of the Law Library

i. **Objective:** Investigate resources for getting new carpet and paint in the Law Library.

ii. **Objective:** Purchase current year volumes of print materials.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Law Library Requested Budget for Fiscal Year 2023-24 includes a decrease in revenue of \$3,000 and a decrease in expenditures of \$4,316 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has a decrease of \$1,316 (10.47%) over last year's Adopted Budget for a total request of a \$13,882 surplus.

#### B. Significant Areas of Change

- **Revenue**

Charges For Services

The Law Library expects to receive another \$30,000 in filing fee backfill allocations.

- **Expenses**

- Salaries and Employee benefits

There is an increase of \$1,548 due to approved cost of living increase in Fiscal Year 2022-23.



## KINGS COUNTY BUDGET FISCAL YEAR 2023-2024

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- Services and Supplies  
Office supplies costs will decrease by \$4,200 due to there not be any additional purchase of computers or printers.
- Other Charges  
Charges for Information Technology Services will decrease by \$2,734.

### 6. CAO RECOMMENDED

The Recommended Budget for the Law Library is \$97,043. The Recommended Budget is financed by \$110,925 in use of money and property, charges for services, miscellaneous revenues, and it does not include any General Fund Contributions. There is no Net County Cost, and instead this budget contributes to the General Fund in the amount of \$13,882, which is an increase of \$1,316 from Fiscal Year 2022-23 Adopted Budget, or a 10.47% increase. This is due to anticipated reductions in its services and supplies and other charges expenditures.



| Detail by Revenue Category<br>and Expenditure Object      | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                    |                      |                              |                        |
| 83 - Fines & Forfeits                                     | 73,039             | 37,000               | 35,254                       | 35,254                 |
| 85 - Intergovernmental Revenue -St                        | 5,109,683          | 5,086,353            | 5,404,200                    | 5,274,350              |
| 86 - Intergovernmental Revenue -Fed                       | 363,439            | 343,222              | 202,545                      | 202,545                |
| 87 - Charges For Services                                 | 111                | 1,000                | 6,200                        | 6,200                  |
| 88 - Miscellaneous Revenues                               | 99,306             | 15,773               | 0                            | 0                      |
| 89 - Other Financing Sources                              | 10,875             | 1,900                | 100,000                      | 100,000                |
| <b>Total Revenues</b>                                     | <b>5,656,453</b>   | <b>5,485,248</b>     | <b>5,748,199</b>             | <b>5,618,349</b>       |
| <b>Expenditures and Appropriations</b>                    |                    |                      |                              |                        |
| 91 - Salaries & Employee Benefits                         | 7,428,182          | 7,323,369            | 8,784,126                    | 8,784,126              |
| 92 - Services & Supplies                                  | 1,010,740          | 1,025,158            | 1,227,374                    | 1,159,995              |
| 93 - Other Charges  | 301,865            | 380,126              | 426,705                      | 426,705                |
| 94 - Capital Assets                                       | 10,509             | 97,495               | 37,134                       | 0                      |
| 98 - Intrafund Transfers                                  | 10,182             | 23,995               | (8,717)                      | (8,717)                |
| <b>Total Expenditures and Appropriations</b>              | <b>8,761,478</b>   | <b>8,850,143</b>     | <b>10,466,622</b>            | <b>10,362,109</b>      |
| <b>Net Cost for BU: 216000-216900 - District Attorney</b> | <b>(3,105,025)</b> | <b>(3,364,895)</b>   | <b>(4,718,423)</b>           | <b>(4,743,760)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## DISTRICT ATTORNEY

### 1. PURPOSE

The District Attorney is an elected official vested with the constitutional and statutory power to attend the courts and exercise discretion to initiate and conduct all prosecution for public offenses in the County of Kings. To fulfill the District Attorney's constitutional and statutory requirements, the District Attorney maintains an office tasked with prosecuting criminal cases, investigating crime, and assisting victims and witnesses throughout the court process.

### 2. CORE FUNCTIONS

The primary function of the District Attorney's Office is to prosecute public offenses in compliance with the United States Constitution, the Bill of Rights, and the California Constitution. In vigorously prosecuting its cases, the District Attorney's Office must balance public safety, victim's rights, and prosecutorial ethics. In addition, the District Attorney serves as a legal advisor to law enforcement agencies and the Grand Jury regarding criminal law.

The District Attorney's Office is comprised of a prosecution division, an investigations division, and an advocacy division.

The prosecution division is comprised of approximately two Assistant District Attorneys and seventeen Deputy District Attorneys licensed to practice law with the Bar of the State of California. Assistant District Attorneys primarily supervise Deputy District Attorneys and develop policy within the office designed to promote just criminal prosecution. Deputy District Attorneys review all cases submitted by the agencies for criminal filing, respond to crime scenes, advise law enforcement on how to proceed with a case or investigation, appear in trial courts at the Kings County Superior Court, conduct evidentiary hearings and trials, present cases before the Grand Jury, prepare motions and legal requests to the court, and appear before the Board of Prison Terms and appellate courts. Deputy District Attorneys consist of two groups: (1) calendar deputies who prosecute general crimes assigned to a designated courtroom, and (2) special prosecution attorneys who prosecute a specific type of crime, including but not limited to prison crimes, juvenile crimes, sexual assault, domestic violence, gang crimes, and insurance fraud.

The investigations division is comprised of approximately 12 sworn investigators, including the Chief Investigator, the Assistant Chief Investigator, and two Senior Investigators. In addition to the sworn investigators, the investigations division includes a Computer Specialist, two Investigative Assistants, and a Process Server. Investigators primarily investigate cases in preparation for trial, which include conducting follow up on investigations, analyzing evidence to be presented at trial, witness protection detail, and issuing and serving subpoenas. In addition to preparing cases for trial, investigators assist local agencies with complex criminal investigations, emergency preparedness, and assisting other divisions at the District Attorney's Office. The investigations division also specializes in sexual assault, computer forensics, domestic violence, prison, and insurance fraud investigations.

The advocacy division is comprised of approximately five Victim Witness Advocates. Victim Witness Advocates are tasked with (1) educating victims about their rights under Marsy's Law and the court process, (2) assisting victims with participation in the court process, and (3) providing services to victims to recover from the impact of crime. In addition to providing services, the Victim Witness Advocates conduct outreach throughout the community to inform the public regarding the impact of crime and how the District Attorney's Office can assist crime victims. Services provided include, but are not limited to, crisis intervention, orientation to the criminal justice system, case status updates, court escort, referral to agencies or related service providers and, if advocates are available, transportation assistance. Advocates provide support to



# Kings County Budget Fiscal Year 2023-24

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victims and their family members who provide forensic interviews at the Multi Disciplinary Interview Center (MDIC). These forensic interviews are conducted to interview vulnerable victims, such as children, without causing additional trauma. Additionally, Victim Witness Advocates assist with filing applications with the California Victims Compensation Board for assistance with relocation, medical bills, mental health therapy, funeral burial, and other benefits.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Protect the Kings County community by holding criminal offenders accountable under the law.
- i. **Objective:** Effectively represent the People of the State of California throughout the criminal justice process.  
**Results:** *This objective has been met. This objective was obtained by prosecuting criminal cases in compliance with the department's mission to uphold the law. In the last year, COVID restrictions at the courthouse were liberalized allowing for more trials and hearings. A total of 5,546 cases were referred to the office for review of criminal charges and 3,962 cases were filed from July 1, 2022, to the present.*
  - ii. **Objective:** Investigate criminal activity and provide law enforcement assistance and services to Kings County and other agencies.  
**Results:** *This objective has been met. The investigations unit provided additional support to outside agencies to assist with their investigations. An investigator has been assigned to every homicide case after the preliminary hearing stage of the proceedings. The investigations unit has committed to aiding the Sheriff's Office with violent or complex investigations during the flood emergencies.*
- B. Goal:** Ensure the rights of victims are upheld and redress harm done to victims of crime.
- i. **Objective:** Effectively serve the needs of victims and survivors of crime through victim-based services.  
**Results:** *This objective has been met. The advocacy unit served hundreds of crime victims and their families and provided support, services, and referrals to community partners.*
  - ii. **Objective:** Enforce victims' rights throughout the justice process.  
**Results:** *This objective has been met. The advocacy unit assisted victims of crime with obtaining restitution, assisting victims with impact statements, and contacting victims to assist with protective orders. The advocacy unit also attended court appearances with victims and their families. During one trial, the advocates assisted three victims of child molestation in a trial which resulted in a guilty verdict.*
  - iii. **Objective:** Increase community awareness of victims' rights and services available.  
**Results:** *This objective has been met. The advocates attended and hosted public functions to promote victims' rights and educate potential victims of crime.*
- C. Goal:** Collaborate with law enforcement and community partners to deter crime.
- i. **Objective:** Conduct crime prevention, education, and outreach despite COVID-19 challenges.  
**Results:** *This objective was met in that the department provided both in-person and virtual outreach and education on domestic violence, elder abuse, avoiding COVID-19 scams, and human trafficking both in-person and virtually.*
  - ii. **Objective:** Reach underserved communities through public outreach.  
**Results:** *This objective was met as the department participated and supported several community events and conducted outreach and awareness activities in rural and traditionally underserved portions of Kings County.*



# Kings County Budget Fiscal Year 2023-24

- iii. **Objective:** Provide awareness, education, training, and support to the community in the area of criminal investigations and public safety.  
**Results:** *This objective was met as The District Attorney's Bureau of Investigations provided active shooter training, K-9 education, fraud awareness, community support, and child/elder abuse awareness both in-person and virtually to the Kings County community.*
- D. **Goal:** Maintain grant funding to serve the Kings County community and minimize fiscal impact.
  - i. **Objective:** Maintain Violence Against Women grant funding through successful performance.  
**Results:** *This objective has been met. The grants were renewed for the fiscal year. The grant was secured by the hard work of the department's prosecutor, investigator, advocate, and clerical staff to prosecute the robust domestic violence caseload. Additionally, the domestic violence team conducted outreach to inform the public of domestic violence and how to prevent and report abuse.*
  - ii. **Objective:** Maintain child advocacy center grant funding by successful performance.  
**Results:** *This objective has not been met. This grant became a competitive grant in 2023 and the department's Child Advocacy Center (CAC) was denied further grant funding in October of 2022.*
  - iii. **Objective:** Obtain funding to strategically plan a Family Justice Center to serve the citizens of Kings County.  
**Results:** *This objective has not been met. After becoming aware that funding for the Family Justice Center was unlikely, the office ceased its efforts to pursue a Family Justice Center.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department successfully prosecuted sexual assault cases to a guilty verdict resulting in extensive prison sentences. The department also initiated a protocol to track homicide cases, status of investigations, and status of prosecution to prosecute homicide cases efficiently and effectively in a timely manner. The department lobby was reopened to public traffic after being closed due to COVID-19. The department received an award from the Fiscal Year 2020 State Homeland Security Grant Program, which allowed for the expenditure of funds in the amount of \$15,683 for investigative equipment.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. **Goal:** Protect the Kings County community by holding criminal offenders accountable.
  - i. **Objective:** Objectively and equitably review and charge criminal cases and represent the People of the State of California at all stages of the criminal justice process.
  - ii. **Objective:** Timely prosecute serious and violent cases and bring resolutions to older cases.
  - iii. **Objective:** Fully and fairly prosecute cases (including post-conviction relief) of criminal activity in the jail facilities and prisons.
  - iv. **Objective.** Fully and fairly prosecute cases involving vulnerable victims.
- B. **Goal:** Ensure the rights of victims are upheld and redress harm done to victims of crime
  - i. **Objective:** Provide support and services for victims of crime and their families through Victim Advocates.
  - ii. **Objective:** Seek restitution and compensation for victims of crime through the California Victim Compensation Board, restitution, and through the court process.
  - iii. **Objective:** Continue providing awareness and education to the community in victims' rights, crime prevention, and victim services through self defense programs, victim awareness programs, annual events, and outreach.



# Kings County Budget Fiscal Year 2023-24

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- C. Goal:** Collaborate with law enforcement and community partners to deter crime.
- i. **Objective:** Assist outside law enforcement agencies with investigating complex crimes.
  - ii. **Objective:** Participate in task forces designed to interdict, deter, and investigate specialized crimes, such as gang crimes and agricultural crimes.
- D. Goal:** Maintain and seek grant funding to serve the Kings County community and minimize fiscal impact.
- i. **Objective:** Maintain Violence Against Women grant funding through successful performance and demonstrating excellence in investigation, victim services, and prosecution.
  - ii. **Objective:** Maintain Prison Grant funding for prosecution of prison crimes.
  - iii. **Objective:** Maintain funding for insurance fraud and automobile insurance fraud.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The District Attorney's Office Requested Budget for Fiscal Year 2023-24 represents a decrease in revenue of \$109,594 and an increase in expenditures of \$148,964 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$258,558, or 5.80%, over last year's Adopted Budget for a total request of \$4,718,423.

### B. Significant Areas of Change

#### • Revenue

- Fines and Forfeits  
Fines and Forfeits are projected to decrease by \$12,246 primarily due to the loss of an environmental crime prosecutor who traveled around to participating counties prosecuting environmental crimes in the area.
- Intergovernmental Revenue  
Intergovernmental revenue is projected to decrease by \$92,248 primarily due to the elimination of Victims of Crime Act (VOCA) funding for the Child Advocacy Center.
- Charges for Service  
Charges for Service are projected to decrease by \$5,000 largely due to the difficulty in projecting the amount of fraud cases the department will prosecute, which would generate revenue accounted for in this category.
- Miscellaneous Revenue  
Miscellaneous Revenue is projected to decrease by \$100 due to the department anticipating not collecting any miscellaneous revenue for the Child Abduction Unit.

#### • Expenses

- Salaries and Employee Benefits  
Salaries and Employee Benefits are projected to increase by \$99,413 primarily due to negotiated salary increases.
- Services and Supplies  
Services and Supplies are projected to increase by \$83,228 largely due to the recruitment of an outside consulting and coaching agency, new computer equipment, and an increase in County-charged Motor Pool rates.
- Other Charges  
Other Charges are projected to decrease by \$22,128 primarily due to a decrease in Information Technology (IT) Managed Contracts one-time fees.
- Capital Assets  
Capital Assets are projected to decrease by \$63,791 largely due to the department not requesting to purchase a vehicle in this budget.



# Kings County Budget Fiscal Year 2023-24

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- Intrafund Transfers

Intrafund Transfers are projected to decrease by \$52,242 primarily due to a decrease in funding level requested by the District Attorney's Office to the Human Services Agency for Welfare Fraud Prosecutions.

### C. Staffing Changes

As a cost saving measure, the department is requesting to un-fund 1.00 full-time equivalent (FTE) Executive Assistant District Attorney in Budget Unit 216000. Also, due to funding ineligibility as a result of the department's CAC grant application denial for Budget Unit 216200, the department is requesting to transfer 0.50 FTE District Attorney Investigator and 0.50 FTE Investigative Assistant from Budget Unit 216200 back to 216000, which will become a new increased impact to the General Fund.

### D. Capital Asset Changes Reflected in the Requested Budget Include the Following:

- Cabinets for the breakroom - \$15,100
- New on-site file room - \$22,034

## 7. CAO RECOMMENDED

This budget is recommended at \$10,362,109. It is financed by \$5,618,349 in Intergovernmental Revenues, including various prosecution grant funds. The Recommended Budget is also funded by \$4,743,760 in General Fund contributions. The Recommended Budget represents an overall decrease in revenues of \$239,444 and an increase in expenditures of \$44,451 when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost has increased by \$283,895, or 6.37%, when compared with the Fiscal Year 2022-23 Adopted Budget. The increase in the budget is due primarily to a net result of salary increases and the loss of grant revenue.

The Recommended Budget includes the un-funding of 1.0 FTE Executive Assistant District Attorney. However, the Capital Asset requests of cabinets for the breakroom in the amount of \$15,100 and the new on-site file room in the amount of \$22,034 are not being recommended at this time.

| Detail by Revenue Category<br>and Expenditure Object   | Actual<br>2021-22   | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|---------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                     |                      |                              |                        |
| 80 - Other Intergovernmental Rev                       | 935,634             | 1,126,144            | 1,227,677                    | 1,227,677              |
| 82 - Licenses & Permits                                | 40,085              | 41,600               | 44,000                       | 44,000                 |
| 83 - Fines & Forfeits                                  | 122,055             | 121,760              | 121,910                      | 121,910                |
| 85 - Intergovernmental Revenue -St                     | 20,134,232          | 21,260,431           | 22,715,994                   | 22,931,938             |
| 86 - Intergovernmental Revenue -Fed                    | 580,456             | 343,602              | 144,000                      | 144,000                |
| 87 - Charges For Services                              | 2,012,092           | 2,453,154            | 2,554,727                    | 2,547,967              |
| 88 - Miscellaneous Revenues                            | 421,038             | 265,165              | 182,366                      | 182,366                |
| 89 - Other Financing Sources                           | 785,275             | 949,000              | 668,600                      | 668,600                |
| <b>Total Revenues</b>                                  | <b>25,030,867</b>   | <b>26,560,856</b>    | <b>27,659,274</b>            | <b>27,868,458</b>      |
| <b>Expenditures and Appropriations</b>                 |                     |                      |                              |                        |
| 91 - Salaries & Employee Benefits                      | 33,284,996          | 36,954,802           | 40,342,988                   | 39,884,311             |
| 92 - Services & Supplies                               | 9,843,510           | 10,920,410           | 12,815,354                   | 12,862,237             |
| 93 - Other Charges                                     | 5,210,325           | 5,820,276            | 6,489,962                    | 6,474,126              |
| 94 - Capital Assets                                    | 518,502             | 493,059              | 138,250                      | 46,813                 |
| 96 - Other Financing Uses                              | 2,181               | 3,000                | 3,000                        | 3,000                  |
| 98 - Intrafund Transfers                               | (1,516,223)         | (1,254,068)          | (1,634,578)                  | (1,632,774)            |
| <b>Total Expenditures and Appropriations</b>           | <b>47,343,291</b>   | <b>52,937,479</b>    | <b>58,154,976</b>            | <b>57,637,713</b>      |
| <b>Net Cost for BU: 220000-229900 - Sheriff Office</b> | <b>(22,312,425)</b> | <b>(26,376,623)</b>  | <b>(30,495,702)</b>          | <b>(29,769,255)</b>    |





# Kings County Budget Fiscal Year 2023-24

## SHERIFF'S OFFICE

### 1. PURPOSE

The purpose of the Sheriff's Office is to keep the peace and enforce the law. The Kings County Sheriff's Office (KCSO) is dedicated to providing the finest quality law enforcement and correctional services. To ensure a tranquil quality of life, KCSO stands unified, determined to protect and safeguard human rights. The department provides top quality, responsive, efficient law enforcement services. This commitment of excellence is a sacred trust. Working in partnership with communities is KCSO's mission. KCSO is a service organization that values professionalism, civility, and innovation, delivered with a positive attitude. It values respect; honoring the rights and dignity of each person they are called upon to serve. KCSO values the citizens that it serves. It is the public's perception of the quality of its services that is the defining criteria.

### 2. CORE FUNCTIONS

The Kings County Sheriff's Office serves the people of Kings County by providing top quality, responsive, and efficient law enforcement to the unincorporated areas. The Sheriff's Office also provides jail services, coroner's services, public administrator services and civil services to the entire county. The Sheriff's Office goal is to maintain the quality of life enjoyed in the county, and to ensure that Kings County is a safe place to live, work, and visit.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Expand the Jail Based Competency Treatment Program (JBCT) from five beds to eight beds to help reduce the backlog of incarcerated individuals needing to be restored to mental competency.
- i. **Objective:** Collaborate with the Department of State Hospitals and the current jail medical provider (Wellpath) to revise existing JBCT agreements to reflect the additional needs in services and seek approval from the Board of Supervisors.  
**Results:** *This objective has been partially met. The revised agreement has been drafted and is in the review process. The County Administrator's Office will be taking this before the Board of Supervisors for retroactive approval in the next couple months.*
  - ii. **Objective:** Hire and train 1.0 Full Time Employee (FTE) Detentions Deputy to be assigned in the mental health unit for the JBCT program expansion.  
**Results:** *This objective has been completed and the 1.0 FTE Detentions Deputy has been staffing the mental health unit since December 2022.*
  - iii. **Objective:** Expand daily treatment services from five individuals to eight individuals  
**Results:** *This objective was completed, and services have been expanded since December 2022.*
- B. Goal:** Provide a level of care that is consistent with Title 15 and Title 24 Regulations for those incarcerated at the Kings County Jail.
- i. **Objective:** Increase the level of medical care consistent with established community standards and expectations by increasing the personnel allocated within the jail medical contract.  
**Results:** *This objective has been partially completed. The additional JBCT beds, as well as the Early Access Stabilization Strategies (EASS) program, have added mental health positions that are contracted with Wellpath (Jail Medical provider) through the State Department of Public Health. The current Jail Medical provider is under contract through June 2024.*
  - ii. **Objective:** Hire sufficient staff to safely conduct the day-to-day operations of the Kings County Jail. Recruit and fill the 30 current vacancies between Detentions Deputies and Technician positions.





# Kings County Budget Fiscal Year 2023-24

**Results:** *This objective was partially met. The Jail has continued to recruit, hire, and train qualified individuals to staff the jail, but still sees a high turnover rate. As of March 2023, there are still approximately 20 full time vacancies that need to be filled.*

- iii. **Objective:** Expand in-house, outsourced, and contracted trainings for Detentions staff in mental health, de-escalation, use of force, suicide prevention, weaponless defense, Prison Rape Elimination Act (PREA), jail gangs/investigations, range, and other critical topics.

**Results:** *This objective was met and will be ongoing in the future to continue to train Deputies as much as possible.*

**C. Goal:** Implement the Department of Justice (DOJ) Proposition (Prop) 56 Tobacco Grant Program.

- i. **Objective:** Develop an anti-tobacco education program, and work alongside the School Resource Deputies to provide educational presentations and disseminate information.

**Results:** *This objective was completed in Summer 2022, and the collaboration between the Tobacco Unit and the School Resource Deputies is ongoing.*

- ii. **Objective:** Perform enforcement activities and educate retailers who may be out of compliance with state law, signage, display, and tobacco sales.

**Results:** *This objective was completed in 2022 and the Tobacco Unit will continue their enforcement efforts in the future.*

- iii. **Objective:** Submit monthly progress reports and reimbursement requests to DOJ.

**Results:** *This objective was partially met. Monthly progress reports and quarterly reimbursement requests have been sent to the DOJ and will continue in the future for the performance period of the Prop 56 grant.*

**D. Goal:** Continue training Deputy Sheriffs in accordance with the Commission on Peace Officer Standards and Training (POST) as well as specialized areas that will increase the safety of Kings County.

- i. **Objective:** Train Deputies in updated mental health and de-escalation tactics.

**Results:** *This objective was completed. Deputies are continuously trained in de-escalation tactics quarterly.*

- ii. **Objective:** Train Deputies in updated Use of Force.

**Results:** *This objective was met, and Deputies continue to receive trainings on Use of Force quarterly.*

- iii. **Objective:** Conduct additional trainings in community-oriented policing and community outreach for Deputies.

**Results:** *This objective was met, and Deputies will continue to receive this training annually going forward.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Sheriff's Office – Operations Division Completed their move into their new Headquarters building at 1550 Kings County Drive in August 2022. The Animal Services Division contracted with the Tachi Yokut Tribe to provide animal control and shelter services for animals on the Santa Rosa Rancheria. Working alongside the Jail Medical Provider and the State Department of Public Health, the Jail was able to expand their current JBCT program as well as implement an Early Access Stabilization Strategies (EASS) program. The EASS program will allow the Jail Medical Provider to quickly treat and attempt to restore inmates deemed Incompetent to Stand Trial (IST). The Jail also applied for the Comprehensive Opioid, Stimulant, and Substance Abuse Program grant, and was awarded \$1.29 million for this program; which will be pending Board of Supervisors acceptance. The Operations Division was awarded a \$355,686 grant by the DOJ to conduct activities related to the seizure of weapons and ammunition from people who are prohibited from possessing them in Kings County.



# Kings County Budget Fiscal Year 2023-24

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Transition from Covid-19 protocols to endemic protocols for Kings County Jail inmates and Sheriff's Office staff
- i. **Objective:** Remove the quarantine requirements for new arrestees that will be housed in the facility.
  - ii. **Objective:** Reduce Covid-19 testing and vaccinations to symptomatic inmates only.
  - iii. **Objective:** Limit the release of arrestees on citations to appear and establish an electronic monitoring and Global Positioning Device (GPD) tracking of unsentenced arrestees released from custody.
- B. Goal:** Reclassify the Deputy Sheriff Bailiff positions in the Court Security Division to Deputy Sheriff I/II's.
- i. **Objective:** Provide additional hiring/recruiting options to allow for reciprocal assignments between the Patrol Division and the Court Security Division.
  - ii. **Objective:** Fully staff the Court Security Division positions to accommodate the expansion of the courthouse to include two additional courtrooms – Department 11 & Department 12.
- C. Goal:** Continue training Deputy Sheriffs in accordance with the Commission on Peace Officer Standards and Training (POST) and Detentions Deputies in accordance with the Standards and Training for Corrections (STC), as well as specialized areas that will increase the safety of Kings County.
- i. **Objective:** Train Deputy Sheriffs and Detentions Deputies in updated mental health and de-escalation tactics.
  - ii. **Objective:** Train Detentions Deputies and Deputy Sheriffs in updated Use of Force strategies.
  - iii. **Objective:** Conduct additional trainings in specialized areas in both Divisions to increase public safety and Deputy safety.
- D. Goal:** Mitigate anticipated flood issues throughout the summer season.
- i. **Objective:** Collaborate with other front-line agencies to minimize threats to the public.
  - ii. **Objective:** Continuously alert the public to flood condition changes, enforce road closures, and conduct rescues as needed.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Sheriff's Office Requested Budget for Fiscal Year 2023-24 includes an increase in revenue of \$1,500,642 and an increase in expenditures of \$4,839,957 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$3,339,315 (12.2%) over last year's Adopted Budget for a total request of \$30,495,702.

### B. Significant Areas of Change

- **Revenue**

- Intergovernmental Revenue

- Increase of \$1,348,980 from previous fiscal year due to additional awarded grants in the Detentions and Operations Divisions.

- **Expenses**

- Salaries and Employee Benefits

- Increase by \$2,049,737 from prior year due to negotiated salary and benefit increases as well as cost of living increases that occurred in 2023.

- Services and Supplies

- Increase to Services & Supplies by \$2,405,381 due to rising costs of public safety equipment, Jail Kitchen food and supplies, inmate clothing and household items, utility and fuel costs, and an increase to the 24-hour Jail medical contract.



# Kings County Budget Fiscal Year 2023-24

- Intrafund Transfers  
Increase by \$327,155 from previous fiscal year, primarily in the Jail Kitchen Division
- Capital Assets  
Capital asset requests total \$138,250 which is a decrease from the previous fiscal year by \$52,899 due to Detentions Division not requested the Pan Tilt Zoom cameras that were denied in previous budget year.

## C. Staffing Changes

- Add 15.0 FTE positions:  
15.0 FTE Deputy Sheriffs I/II in Budget Unit 222300 – Court Security Division
- Delete 15.0 FTE positions:  
15.0 FTE Deputy Sheriff Bailiffs in Budget Unit 222300 – Court Security Division  
The requested change will reclassify the Deputy Sheriff Bailiffs in the Court Security Division to Deputy Sheriffs I/II. This will allow additional hiring/recruiting options to allow for reciprocal assignments between the Patrol Division and the Court Security Division. There would not be an increase in Salary & Benefits initially as the Deputy Sheriff I and the Deputy Sheriff Bailiff have the same hourly wage. The Deputy Sheriffs I/II in the Court Security Division would have to pass a Patrol Field Training period before they were eligible to become a Deputy Sheriff II. There would be no impact to the General Fund with this change. All potential increases for future promotions to Deputy Sheriff II would be absorbed by the Trial Court Security funds.

## D. Capital Asset Changes Reflected in the Requested Budget Include the Following:

- Budget Unit 220600 – GTR-8000 Repeaters (2) – \$46,813
- Budget Unit 222000 – Off Road Utility Vehicle and Trailer – \$91,437

## 7. CAO RECOMMENDED

The budget is recommended at \$57,637,713. It is financed by \$27,868,458 from various intergovernmental revenue and charges for services. It also includes \$29,769,255 in General Fund contributions. The Recommended Budget represents an overall increase of \$1,709,826, or 6.54%, in revenues and an increase of \$4,322,694, or 8.11%, in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost has increased \$2,612,868, or 9.62%, when compared with the Fiscal Year 2022-23 Adopted Budget. The increase in the budget comes primarily from salaries and benefits.

The Recommended Budget includes the reclassification of 15.0 FTE Deputy Sheriff Bailiffs to Deputy Sheriffs I/II. It is also recommended to add 1.0 FTE Detentions Sergeant and 1.0 FTE Assistant Sheriff - STC and to delete 1.0 FTE Detentions Deputy I/I-STC/II and 1.0 FTE Detentions Captain from budget 223000.

The two GTR-8000 repeaters in the amount of \$46,813 are recommended.

The capital improvement that is being recommended is the repair to the incinerator ceiling at Animal Services, which will be accounted for in Capital Projects. The capital improvements that are not being recommended are as follows: replace flooring to animal friendly flooring, warehouse floor repair at Animal Services, and replace the ceilings in the stray and puppy ward buildings.

The off-road utility vehicle and trailer are not recommended at this time.

The Recommended Budget included the purchase of two new patrol sedans, which will be purchased through the fleet fund with a depreciation schedule accounted for within this budget unit.

| Detail by Revenue Category<br>and Expenditure Object         | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                    |                      |                              |                        |
| 83 - Fines & Forfeits  | 6,209              | 0                    | 0                            | 0                      |
| 84 - Use of Money & Property                                 | 12,000             | 12,000               | 12,000                       | 12,000                 |
| 85 - Intergovernmental Revenue -St                           | 5,553,850          | 5,226,871            | 6,783,851                    | 6,982,771              |
| 86 - Intergovernmental Revenue -Fed                          | 130,736            | 111,309              | 80,000                       | 80,000                 |
| 87 - Charges For Services                                    | 50                 | 2                    | 100                          | 100                    |
| 88 - Miscellaneous Revenues                                  | 1,808              | 151,231              | 151,000                      | 351,000                |
| 89 - Other Financing Sources                                 | 2,628,790          | 962,450              | 2,545,956                    | 2,550,306              |
| <b>Total Revenues</b>  | <b>8,333,443</b>   | <b>6,463,863</b>     | <b>9,572,907</b>             | <b>9,976,177</b>       |
| <b>Expenditures and Appropriations</b>                       |                    |                      |                              |                        |
| 91 - Salaries & Employee Benefits                            | 11,283,259         | 11,865,234           | 15,320,417                   | 15,290,417             |
| 92 - Services & Supplies                                     | 1,934,096          | 2,038,123            | 3,880,474                    | 3,854,533              |
| 93 - Other Charges   | 805,311            | 1,019,693            | 1,386,885                    | 1,561,452              |
| 94 - Capital Assets  | 28,420             | 243,811              | 235,103                      | 235,103                |
| 96 - Other Financing Uses                                    | 2,020,941          | 0                    | 0                            | 0                      |
| 98 - Intrafund Transfers                                     | 60,003             | 143,774              | 132,139                      | 132,139                |
| <b>Total Expenditures and Appropriations</b>                 | <b>16,132,029</b>  | <b>15,310,635</b>    | <b>20,955,018</b>            | <b>21,073,644</b>      |
| <b>Net Cost for BU: 233000-234800 - Probation Department</b> | <b>(7,798,586)</b> | <b>(8,846,772)</b>   | <b>(11,382,111)</b>          | <b>(11,097,467)</b>    |



# Kings County Budget Fiscal Year 2023-24

## PROBATION DEPARTMENT

### 1. PURPOSE

The Probation Department (Probation) provides public safety and protection through various mandated services. Under the authority and jurisdiction of the Kings County Superior Court (Court), the department enforces the orders of the Court and ensures a probationer's compliance and ensures the overall safety of the community.

### 2. CORE FUNCTIONS

As officers of the Court, Probation provides in-court support and authors required reports for every court hearing for juvenile and adult courts. Probation provides mandated services in the operation of a juvenile detention/commitment facility. The department enforces court orders with all probationers and provides supervision and support to clients to assist in their individual rehabilitation. Probation is the alternative to incarceration, safely connecting system-involved individuals to the support they need. Probation provides sustainable collaborative community safety.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Occupy the Behavioral Rehabilitation Academy, New Chance Hub (the BRANCH), and begin programming for all detained and committed youth in the new facility.
- i. **Objective:** Establish policies for operating the new facility.  
**Results:** *This objective is actively being researched with the intent of being completed no later than May 2023.*
  - ii. **Objective:** Establish procedures for functioning in the new facility.  
**Results:** *This objective is actively being researched with the intent of being completed no later than May 2023.*
  - iii. **Objective:** Train all staff on new policies and procedures.  
**Results:** *This will be an ongoing objective once the policies and procedures are completed.*
- B. Goal:** Establish the Secure Youth Treatment Facility (SYTF) in the existing maximum-security unit of the Kings Juvenile Center.
- i. **Objective:** Establish policies for the housing/programming of this realigned population.  
**Results:** *This objective is actively being researched with the intent of being completed no later than May 2023.*
  - ii. **Objective:** Work with County Probation Consortium Partnering for Youth Realignment to house youth from other counties that will benefit from the programming.  
**Results:** *This objective will be an ongoing process if a youth's needs and services are unable to be met at the local level.*
  - iii. **Objective:** Train staff specifically on working with individuals up to 25 years of age.  
**Results:** *This objective will be an ongoing process training staff in dealing with Transitional Aged Youth (TAY), ages 18 to 25.*
- C. Goal:** Implement a new risk assessment tool for pre-trial services.
- Objective:** Seek input from other counties using the tool.  
**Results:** *This objective has been completed as site visits and phone calls have been made to surrounding county pretrial staff.*
  - Objective:** Update current pre-trial procedures for use of the new tool.  
**Results:** *This objective is a work-in-progress. A new assessment tool has been chosen*



# Kings County Budget Fiscal Year 2023-24

*and the implementation of the tool is in the beginning stages.*

**Objective:** Maintain the population in pre-trial that continues to assist the Kings County Jail in population control.

**Results:** *This objective is an ongoing process with the pre-trial daily population averaging approximately 158 clients.*

- D. **Goal:** Evaluate existing caseloads for the most appropriate use of department resources.
  - i. **Objective:** Determine the appropriate caseload size for each field probation officer.
 

**Results:** *This objective was completed and determined the appropriate caseload sizes should be less than 50 clients.*
  - ii. **Objective:** Determine if adequate staffing exists to re-establish an officer assigned to the County's Major Crimes Task Force.
 

**Results:** *This objective was completed; and a deputy probation officer was assigned full-time to the task force.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Probation Department has continued its collaboration with the Court to operate a Pre-trial Release Program with partial funding provided by Senate Bill (SB) 129. The program continues to average 158 individuals in the program daily.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. **Goal:** Occupy the Behavioral Rehabilitation Academy, New Chance Hub (the BRANCH), and begin programming for all detained and committed youth in the new facility in August 2023.
  - i. **Objective:** Conduct staff tours and training on the layout of the facility.
  - ii. **Objective:** Work closely with JC Montgomery school staff by providing tours to ensure a seamless transition of educational services.
  - iii. **Objective:** Update and implement facility policies and procedures; and ensure staff are familiar with the updates.
  - iv. **Objective:** Formulate a plan for the transition of all detained/committed youth from the current Juvenile Center to the BRANCH.
- B. **Goal:** Establish the Secure Youth Treatment Facility (SYTF) in the existing maximum-security unit of the Kings Juvenile Center.
  - i. **Objective:** Implement programming within SYTF provided by a licensed clinician (Clinical Director) from Behavioral Health.
  - ii. **Objective:** Have the Clinical Director provide training and guidance to SYTF staff, which will include working with Transitional Age Youth up to the age of 25.
  - iii. **Objective:** Seek step-down options for youth who have been successful in SYTF.
- C. **Goal:** Implement a new risk assessment tool for pre-trial services.
  - i. **Objective:** Provide training on the newly adopted assessment tool used in pre-trial services, the Public Safety Assessment (PSA).
  - ii. **Objective:** Update current pre-trial procedures for use of the new tool.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

Probation's Requested Budget for Fiscal Year 2023-24 represents an overall increase in revenue of \$594,308 and an overall increase in expenditures of \$978,966 when compared with the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$384,658, or 3.50%, over last





# Kings County Budget Fiscal Year 2023-24

year's Adopted Budget for a total request of \$11,382,111.

## B. Significant Areas of Change

### • Revenue

#### ○ Intergovernmental Revenue

Intergovernmental Revenue is projected to increase by \$34,096 primarily due to the expenditure increases in programs tied to state and federal funding.

#### ○ Other Financing Sources

Other Financing Sources are estimated to increase by \$560,212 primarily due to increased expenses for the operation of the SYTF in the existing Kings Juvenile Center once the existing juvenile center gets relocated to the Branch. Revenue is brought in to offset those expenses.

### • Expenses

#### ○ Salaries and Employee Benefits

Salaries and Employee Benefits are estimated to increase by \$326,053 based on the request to add 1.0 FTE Juvenile Support Clerk position and negotiated salary and benefit increases.

#### ○ Services and Supplies

Services and Supplies are projected to increase by \$403,517 primarily due to increases in general operating expenses necessary for establishing SYTF in the existing maximum-security unit of the Kings Juvenile Center.

#### ○ Other Charges

Other Charges are estimated to increase by \$198,283 primarily due to 24-hour custody medical services necessary in establishing SYTF in the existing maximum-security unit of the Kings Juvenile Center.

#### ○ Intrafund Transfers

Intrafund Transfers are estimated to increase by \$59,821 due to estimating the Cost Applied-Energy expense for the activation of the SYTF based on other current facilities within the department.

## C. Staffing Changes

Add 1.0 FTE position

1.0 FTE Juvenile Center Support Clerk: To maintain facility files, process intake/release paperwork, monitor surveillance cameras, manage phone calls, monitor radio traffic within the facility, and staff the control station in the newly established SYTF.

## 7. CAO RECOMMENDED

This budget is recommended at \$21,073,644. It is financed by \$9,976,177 primarily in Intergovernmental Revenue such as public safety realignment and other legislative initiatives, as well as Other Financing Sources such as trust fund draw downs for program expenditures. The Recommended Budget is also funded by \$11,097,467 in General Fund contributions. The Recommended Budget represents an overall increase in revenues of \$997,578 and an increase in expenditures of \$1,097,592 when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost has increased by \$100,014, or 0.91%, when compared with the Fiscal Year 2022-23 Adopted Budget.

The Recommended Budget includes the department's request to add 1.0 FTE Juvenile Center Support Clerk.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 80 - Other Intergovernmental Rev                     | 1,109,220         | 1,123,404            | 1,137,872                    | 1,137,872              |
| 81 - Taxes   | 8,943,291         | 8,474,000            | 9,164,000                    | 9,764,000              |
| 83 - Fines & Forfeits                                | 1,950             | 0                    | 3,000                        | 3,000                  |
| 84 - Use of Money & Property                         | 11,525            | 6,000                | 2,500                        | 2,500                  |
| 85 - Intergovernmental Revenue -St                   | 3,119,798         | 2,868,657            | 3,038,100                    | 2,990,738              |
| 86 - Intergovernmental Revenue -Fed                  | 254,995           | 1,053,132            | 751,089                      | 501,089                |
| 87 - Charges For Services                            | 55,279            | 46,000               | 56,200                       | 56,200                 |
| 88 - Miscellaneous Revenues                          | 2,513,215         | 1,366,803            | 2,004,033                    | 1,920,700              |
| 89 - Other Financing Sources                         | 902,797           | 725,000              | 733,676                      | 733,676                |
| <b>Total Revenues</b>                                | <b>16,912,070</b> | <b>15,662,996</b>    | <b>16,890,470</b>            | <b>17,109,775</b>      |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 13,293,443        | 12,916,844           | 15,545,355                   | 15,008,241             |
| 92 - Services & Supplies                             | 2,078,962         | 2,346,386            | 2,467,948                    | 2,204,215              |
| 93 - Other Charges                                   | 478,901           | 481,363              | 876,458                      | 876,458                |
| 94 - Capital Assets                                  | 179,861           | 966,426              | 611,183                      | 313,871                |
| 96 - Other Financing Uses                            | 103,717           | 0                    | 0                            | 0                      |
| 98 - Intrafund Transfers                             | 12,305            | 12,904               | 13,529                       | 13,529                 |
| <b>Total Expenditures and Appropriations</b>         | <b>16,147,190</b> | <b>16,723,923</b>    | <b>19,514,473</b>            | <b>18,416,314</b>      |
| <b>Net Cost for BU: 241000-243000 - Fire</b>         | <b>764,880</b>    | <b>(1,060,927)</b>   | <b>(2,624,003)</b>           | <b>(1,306,539)</b>     |





# Kings County Budget Fiscal Year 2023-24

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## FIRE

### 1. PURPOSE

The Kings County Fire Department is committed to protecting communities by providing progressive, high-quality emergency and preventive services. The department honors the community's trust by demonstrating its obligation to delivering professional fire and rescue services with compassion, respect, and the utmost courtesy. The vision for the Fire Department is to see the agency widely recognized as one that employs best practices in the delivery of fire, emergency medical and specialized services. The department's internal culture will reflect a friendly and team-oriented atmosphere supported by cooperative internal communication processes. The Fire Department's expression of service excellence through innovative and efficient operations will be a priority provision to all those living, working, or visiting the community.

### 2. CORE FUNCTIONS

The Fire Department is organized into five core divisions that include:

**Fire Administration**, which is responsible for overall administration and management of the department's personnel, programs, property, and budget.

**Community Risk Reduction**, which is responsible for all fire prevention activities including plan and new construction inspections and approvals, public education programs, target hazard and existing building inspections, and investigation of fires within the department's jurisdiction.

**Fire Operations**, which is composed of ten (10) fire stations staffed by a combination of seventy-seven (77) career and three (3) volunteer firefighters. The functions performed by this division include fire suppression, emergency medical services (EMS), rescue operations, and hazardous materials emergency response.

**Training Division**, which is responsible for the development, delivery, and management of a comprehensive training program that meets all local, state, and federal guidelines and standards. Duties include providing in-service training to all career and volunteer firefighters. This training includes, but is not limited to, suppression skills/techniques, incident safety, hazardous materials response, technical rescue, and emergency medical response.

**Kings County Office of Emergency Services (OES)**, which is a part of the Fire Department and administered by the Fire Chief. Responsibilities include serving as the lead agency for the Kings Operational Area, administering emergency response capability grants, developing emergency plans, developing and managing resources, conducting disaster related training and exercises for first responders and other support staff, and providing the coordination of emergency operations for the County, cities, and special districts.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Work with the Santa Rosa Rancheria Tribal Council and Tachi Palace Casino Resort administration to address personnel, equipment, and apparatus needs that will improve and/or enhance fire and life safety on tribal lands.

i. **Objective:** Develop and design construction plans with Tribal Council and the Tachi Palace Casino Resort to construct a new Fire Station 7 on tribal land.

**Results:** *This objective is on-going. After unexpected delays by the State in their approval process, the Tribal Compact was approved in fiscal year 2022-23. With the Compact approved, the development and construction of the new Tachi Yokut Fire Station can*



# Kings County Budget Fiscal Year 2023-24

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*begin.*

- ii. **Objective:** Develop and design construction plans with Tribal Council and the Tachi Palace Casino Resort to construct a new Fire Training Facility on tribal land.  
**Results:** *This objective is on-going due to the same circumstances stated above.*
- iii. **Objective:** Develop a mentorship program to promote and encourage fire employment opportunities within the Santa Rosa Rancheria Tachi Yokut Tribe.  
**Results:** *This objective is on-going due to the same circumstances stated above as this objective is linked to the development of the Tachi-Yokut Fire Station.*

**B. Goal:** Encourage and promote employee development through enhanced and new training programs and formal education opportunities. Establish and support a succession-training program to facilitate building future department managers and leaders.

- i. **Objective:** Increase the number of Battalion Chiefs and Fire Captain positions in order to facilitate and improve the span of control.  
**Results:** *The addition of two Fire Captain positions have been accomplished to date.*
- ii. **Objective:** Develop and initiate educational incentives for all positions within the agency.  
**Results:** *This objective is under review.*
- iii. **Objective:** Develop and introduce job descriptions and requirements that place emphasis on formal and vocational education.  
**Results:** *This objective is under review.*

**C. Goal:** Implement and apply the goals as outlined in the department's "Fire Station Distribution Study" in order to site and construct fire stations in the appropriate locations. This continued effort will ensure efficient and effective service delivery currently and in the future.

- i. **Objective:** Secure property and initiate design criteria for the relocation of Fire Station 4.  
**Results:** *To date, the department has identified a site and initiated environmental studies in order to purchase property to construct the new Fire Station 4.*
- ii. **Objective:** Approve and complete the station renovations at Fire Station 5 to facilitate Truck 7 at that location.  
**Results:** *To date, the architect, DKJ, has submitted project plans to review for remodel improvements at Fire Station 5 in order to house Truck 7.*
- iii. **Objective:** Seek funding opportunities for the construction of a new Fire Station 2 per the Station Distribution Study.  
**Results:** *To date no action has been initiated.*

**D. Goal:** Update the Community Risk Reduction Division's current fees for service schedule and develop new fees related to solar and battery storage facilities.

- i. **Objective:** Retain a fee development company to assess and update the department's fees for service.  
**Results:** *County Administration have internally initiated this project via the biennial update to the Master Fee Schedule, with the new fees anticipated to be effective in July 2023. The Fire Department has submitted all requested data for the update.*
- ii. **Objective:** Utilize achieved income to hire additional personnel to complete the increased inspection workload related to solar and battery storage facilities.  
**Results:** *This objective is under review.*
- iii. **Objective:** Develop a per-acre or per-kilowatt hour annual assessment fee to facilitate fire suppression services for solar and battery storage projects.  
**Results:** *This objective has not been initiated.*



# Kings County Budget Fiscal Year 2023-24

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department received a CalOES pass-through grant in the amount of \$1,500,000 for the purchase of two aging fire apparatus. The department also completed the implementation of the Lucas Device CPR program throughout its jurisdiction including the Cities of Avenal and Corcoran.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Implement and apply the goals as outlined in the department's "Fire Station Distribution Study" in order to site and construct fire stations in the appropriate locations. This continued effort will ensure efficient and effective service delivery currently and in the future.
- i. **Objective:** Approve and complete the station renovations at Fire Station 5 to facilitate Truck 7 at that location.
  - ii. **Objective:** Purchase property and initiate design criteria for the relocation of Fire Station 4.
- B. Goal:** Work with the Santa Rosa Rancheria Tribal Council and Tachi Palace Casino Resort administration to address personnel, equipment, and apparatus needs that will improve and/or enhance fire and life safety on tribal lands.
- i. **Objective:** Develop and design construction plans with Tribal Council and the Tachi Palace Casino Resort to construct a new Fire Station 7 on tribal land.
  - ii. **Objective:** Develop and design construction plans with Tribal Council and the Tachi Palace Casino Resort to construct a new Fire Training Facility on tribal land.
  - iii. **Objective:** Develop a mentorship program to promote and encourage fire employment opportunities within the Santa Rosa Rancheria Tachi Yokut Tribe.
- C. Goal:** Encourage and promote employee development through enhanced and new training programs and formal education opportunities. Establish and support a succession-training program to facilitate building future department managers and leaders.
- i. **Objective:** Increase the numbers of Battalion Chiefs and Fire Captain positions in order to facilitate and improve the span of control.
  - ii. **Objective:** Develop and initiate educational incentives for all positions within the agency.
  - iii. **Objective:** Develop and introduce job descriptions and requirements that place emphasis on formal and vocational education.
- D. Goal:** Improve the Office of Emergency Services capability related to planning, training, preparedness, and exercising the emergency resources of the County.
- i. **Objective:** Expand the personnel resources of the OES Division to meet the workload demand and promote emergency preparedness.
  - ii. **Objective:** Increase support funding from the General Fund to facilitate expansion of the division.
  - iii. **Objective:** Seek and obtain funding opportunities for the development and construction of a new Emergency Operations Center.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Fire Department's Requested Budget for Fiscal Year 2023-24 includes an increase in revenue of \$240,175 and an increase in expenditures of \$2,071,758 over the Fiscal Year 2022-23 Adopted Budget. The overall Fire Fund balance has an additional decrease of \$1,831,583 over last year's Adopted Budget for a total Fire Fund draw down of \$2,624,003 requested for Fiscal Year 2023-24, as current expenditures exceed current revenue.



# Kings County Budget Fiscal Year 2023-24

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## B. Significant Areas of Change

### • Revenue

#### ○ Taxes

Tax revenue is projected to increase by \$390,000 due to standard increases in property taxes and continued growth in home development.

#### ○ Intergovernmental Revenue

Intergovernmental Revenue is projected to decrease by \$379,342 due to being caught up on the Homeland Security Grant and only accounting for the 2022 allocation versus accounting for 2018-2021 allocations last year.

#### ○ Charges for Services

Charges for Services are projected to increase by \$11,600 due to an anticipated increase in inspections.

#### ○ Miscellaneous Revenue

Miscellaneous Revenue is projected to increase by \$191,673 due to anticipating an increase in out-of-county incidents, for which expenses are reimbursed by the State.

### • Expenses

#### ○ Salaries and Employee Benefits

Salaries and Employee Benefits are projected to increase by \$1,664,227 due to a request to increase staffing by 8.0 Full-Time Equivalents (FTE) in addition to negotiated salary increases.

#### ○ Services and Supplies

Services and Supplies are projected to increase by \$215,440 due to fire station repairs and new medical procedures required for employment being consolidated at the fire stations being done while staff are on duty.

#### ○ Other Charges

Other Charges are projected to increase by \$350,361 due primarily to increases in Cost Allocation Plan (CAP) charges for capital improvements completed in previous years as well as increases in Information Technology (IT) rates.

#### ○ Capital Assets

Capital Assets are projected to decrease by \$158,895 due to the net result of capital asset request in Fiscal Year 2023-24 coupled with decreases in equipment purchases for multiple years' allocations of the Homeland Security Grant.

## C. Staffing Changes

### • Add 4.0 FTE Positions

- 1.0 FTE Equipment Supply Specialist – In 2018, the allocated Fire Equipment Supply Specialist position was deleted in an attempt to reduce the overall budget for the Fire Department. In the last four years, this was proven not to be the case. By reinstating this position, the department anticipates a reduction in supply cost, the ability to organize and buy in bulk, and have a direct contact for all of the department's supply needs. Additionally, this position would be the point of contact for vendors, review specification of fire equipment, and be the sole purchasing agent for all supplies and equipment.
- 2.0 FTE Fire Captains – These two positions will allow the Fire Department to have sufficient supervisors for a growing agency. Obtaining a Fire Captain on each shift at all stations will ensure sufficient direct supervision of subordinate employees on a daily basis. These two Captains will be offset by the deletion of 2.0 FTE Fire Apparatus Engineers, resulting in a net 0.0 FTE change.
- 1.0 FTE Fiscal Specialist I/II – The current Account Technician in the Office of Emergency Services is working with multiple state and federal grant programs and is performing overly complex accounting and analysis. The position currently performs analytical and evaluative functions which are beyond the current classification. Duties include generating reports, justification developments, compliance, and auditing for emergency preparedness funding for the whole operational area.



# Kings County Budget Fiscal Year 2023-24

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- Delete 3.0 FTE positions
  - 2.0 FTE Fire Apparatus Engineers – These deletions are the offset to adding 2.0 FTE Fire Captains.
  - 1.0 FTE Accounting Technician – This delete offsets the addition of 1.0 FTE Fiscal Specialist I/II in OES.

## **D. Capital Asset Changes Reflected in the Requested Budget Include the Following:**

- Silverado 2500 HD trucks for Battalion Chiefs (2) – \$150,343
- Chevrolet Tahoe Z71 4WD for the Fire Chief – \$80,625.00
- Super Vac Valor Series Battery PPV Fan (2) – \$13,963
- Stove – \$6,657
- Hurst eDraulics rescue tools – \$45,722

## **7. CAO RECOMMENDED**

This budget is recommended at \$18,416,314. It is financed by \$17,109,775 primarily in property taxes, grant funding, and State reimbursements for out-of-county responses. The Recommended Budget is also funded by \$1,306,539 in contributions from the Fire Fund, a \$514,119 increase from the Fiscal Year 2022-23 Adopted Budget, or 64.88% increase. The increase in needed contributions from the Fire Fund is mainly attributable to general operational expenditures outpacing growth in tax revenue. The Recommended Budget represents an overall increase in revenues of \$459,480 and an increase in expenditures of \$973,599 when compared with the Fiscal Year 2022-23 Adopted Budget.

The following staffing changes are being recommended:

- Add 2.0 FTE Fire Captains
- Delete 2.0 FTE Fire Apparatus Engineers
- Add 1.0 FTE Fiscal Specialist I/II
- Delete 1.0 FTE Accounting Technician

The following capital assets are being recommended: two Super Vac Valor Series battery positive pressure ventilation (PPV) fans in the amount of \$13,963, a stove in the amount of \$6,657, and a set of Hurst eDraulic rescue tools in the amount of \$45,722.

The request to add 1.0 FTE Fire Supply Specialist and the request to purchase three vehicles are not being recommended at this time.

| Detail by Revenue Category<br>and Expenditure Object    | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 85 - Intergovernmental Revenue -St                      | 1,473,099         | 1,323,486            | 1,231,390                    | 1,306,600              |
| 87 - Charges For Services                               | 287,530           | 273,241              | 265,100                      | 276,800                |
| 88 - Miscellaneous Revenues                             | 512,009           | 610,000              | 520,000                      | 560,000                |
| <b>Total Revenues</b>                                   | <b>2,272,639</b>  | <b>2,206,727</b>     | <b>2,016,490</b>             | <b>2,143,400</b>       |
| <b>Expenditures and Appropriations</b>                  |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                       | 2,241,776         | 2,279,308            | 2,536,666                    | 2,532,412              |
| 92 - Services & Supplies                                | 575,578           | 799,705              | 798,491                      | 798,491                |
| 93 - Other Charges                                      | 43,159            | 41,199               | 53,831                       | 53,831                 |
| 98 - Intrafund Transfers                                | 17,127            | 17,852               | 18,604                       | 18,604                 |
| <b>Total Expenditures and Appropriations</b>            | <b>2,877,640</b>  | <b>3,138,064</b>     | <b>3,407,592</b>             | <b>3,403,338</b>       |
| <b>Net Cost for BU: 260000 - Ag Commissioner-Sealer</b> | <b>(605,002)</b>  | <b>(931,337)</b>     | <b>(1,391,102)</b>           | <b>(1,259,938)</b>     |





# Kings County Budget Fiscal Year 2023-24

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## AGRICULTURAL COMMISSIONER-SEALER

### 1. PURPOSE

The Department of Agriculture and Measurement Standards (Weights and Measures) is essentially two departments combined and operating as one. Each provides separate and distinct regulatory enforcement services for the public. The department serves the county in collaborative partnership with the County's Board of Supervisors, the Secretary of the California Department of Food and Agriculture (CDFA), the Director of the Department of Pesticide Regulation (DPR), the Director of the Division of Measurement Standards (DMS) and the United States Department of Agriculture (USDA).

The Agriculture Department provides services to the public using local expertise in the application of laws and regulations to enable the sustainability of agriculture, the protection of the environment, and the public's health.

The Measurement Standards Department is the local regulatory authority that ensures compliance with state and federal weights and measures standards through administration and enforcement of laws and regulations to ensure producers, sellers, handlers, and consumers receive the true weight, measure, or count of commodities and/or services purchased within Kings County.

### 2. CORE FUNCTIONS

#### **AGRICULTURAL PROGRAM FUNCTIONS:**

The department provides various functions within the agriculture program. Those core functions are: Pest Detection – surveils for pests and diseases not known to occur within Kings County or those established in the state; Pest Eradication – prevents the establishment and spread of high priority pests in accordance with USDA and California regulations; Pest Management – assists in the mandated control of recognized economic pests of agriculture, pests affecting the public health, and those causing environmental harm; Pest Exclusion – protects and enables the commercial trade of Kings County agriculture, pursuant to federal, state, and County regulations through the inspection of incoming and outgoing shipments for quarantine compliance, especially in high-risk environments or market pathways; Pesticide Use Enforcement – enables people to succeed in the production of commodities of optimum quality and yield while assuring the safety of their partners, the public, and the environment; Seed Law Enforcement – assures the quality of seed and that it is properly labeled as to its contents, treatment, and viability; Seed Certification – works with the California Crop Improvement Association certification program to verify the purity and quality of seed grown in Kings County; Nursery Inspection – ensures the production and sale of commercially clean, pest-free, true-to-variety, vigorous, and healthy nursery stock; Fruit and Vegetable quality control – protects the consumer, producer, and shipper, through inspection programs for compliance with standards of the California Food and Agricultural Code, federal regulations, marketing orders, and other related enforcement activities; Egg Quality Control – inspects and certifies eggs as required by the California Food and Agricultural Code and the USDA; Apiary Inspection – maintains the identification of bee locations in the county for the purpose of notification of pending pesticide applications and to provide colony strength and health certification inspection services; Crop Statistics – maintains current and reliable agricultural production statistics as required by the California Food and Agricultural Code and the USDA, prepares and presents an annual County crop report, and monitors and collects crop disaster/loss statistics and reports significant findings to CDFA, the USDA, and the County Board of Supervisors; Vertebrate Pest Control – maintains a level of control sufficient to ensure the protection of the health and safety of the public, food safety, crops, livestock, and the environment from the detrimental impacts of physical damage or diseases caused by such pests; and Emergency Animal Disposal – provides guidance to efficiently and effectively protect the health of the public and the environment through the use of safe and efficient means of dead animal carcass disposal during times of emergency.



# Kings County Budget Fiscal Year 2023-24

## MEASUREMENT STANDARDS PROGRAM FUNCTIONS:

The department provides various functions within the measurement standards program. Those core functions are: Service Agencies – verifies licensing and inspects services performed by service agents for accuracy and integrity; Device Inspection – assures equitable protection to all persons in the sale of commodities (weighed, measured or counted) through enforcement of prescribed device standards and specifications; Quantity Control – assures consumer protection against deception or misrepresentation as to the quantity of products in package form through testing and undercover purchase programs, deploys test purchases to discern the accuracy of advertised price computations, and investigates all consumer complaints relative to transactions utilizing units of weights and/or measures; Weighmaster Enforcement – assures that all licensed weighmasters are performing in accordance with established state laws and regulations; and Petroleum Enforcement – provides assurance that petroleum products offered for sale in Kings County meet federal and state quality specifications while ensuring sale conditions are accurately and lawfully conducted.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Decrease the amount of illegal and harmful materials, disposal of unusable legacy pesticides.  
**Objective:** Hold a low/no cost legacy pesticide disposal event in partnership with Tulare County.  
**Results:** *This objective was completed. The department held a legacy pesticide disposal event with Tulare County in Fiscal Year 2022-23, jointly removing a total of 91,000 pounds of pesticides from the environment at no cost to the constituent.*
- B. Goal:** Educate the community on safe agricultural practices.
- i. **Objective:** Hold Continuing Education (CE) Worker Safety Classes for appropriate individuals.  
**Results:** *This objective was completed. The department held a total of 15 CE, Spray Safe and Worker Safety Classes in Fiscal Year 2022-23, with 569 attendees.*
  - ii. **Objective:** Be active with organizations and related events.  
**Results:** *This objective was completed. The department was in regular communication with local groups and had a presence at related events.*
- C. Goal:** Ensure local agricultural interests are represented at the state and federal level.  
**Objective:** Maintain engagement with the Commissioner/Sealer organization.  
**Results:** *This objective was completed. The Commissioner/Sealer was a Vertebrate Pest Control Research Advisory Committee representative, served on the California Agricultural Commissioners and Sealers Association (CACASA) Board of Directors, was a CACASA Federal and State Advocacy Committee member, and was CACASA President.*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department transitioned back to in person continuing education classes utilizing digital components developed during restrictions.

### 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Educate the community on safe agricultural practices.
- i. **Objective:** Continue offering continuing education and Spray Safe classes and events.
  - ii. **Objective:** Continue outreach and engagement with the community and relevant organizations.
- B. Goal:** Ensure local agricultural interests are represented at the state and federal level.  
**Objective:** Be an active agency in CACASA which provides a venue for collaborative opportunities to address matters of statewide significance that affect California's agricultural





# Kings County Budget Fiscal Year 2023-24

production, its natural resources, marketing, food safety, equity, and public health as it relates to our environment.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Budget for Fiscal Year 2023-24 reflects a \$249,934 increase, or 21.9%, in Net County Cost from the adopted Fiscal Year 2022-23 budget due primarily to some service revenue agreements expiring, an increase in expenditure for vertebrate bait expenses, and increases in salary and benefit costs.

### B. Significant Areas of Change

- **Revenue**

- Charges for Services

Charges for services decreased in agricultural services revenue by \$18,450 due a reduction of billable work in phytosanitary programs. No civil fines are currently expected.

- Miscellaneous Revenue

Other sales revenue increased by \$100,000 due to increases in production of agricultural vertebrate bait in Fiscal Year 2023-24.

- **Expenses**

- Salaries and Employee Benefits

Salaries and Benefits are estimated to increase by \$160,747 due to negotiated salary increases.

- Services and Supplies

Services and Supplies are estimated to increase by \$138,643 due to expected increases in vertebrate bait expenses and increased motor pool costs.

- Other Charges

Other charges are estimated to increase by \$12,632 due to increases in liability claim expenses and information tech services.

## 7. CAO RECOMMENDED

This budget is recommended at \$3,403,338. The Recommended Budget is financed by \$2,143,400 primarily in intergovernmental revenue. It also includes \$1,259,938 in General Fund contributions, a \$118,770 increase from the Fiscal Year 2022-23 Adopted Budget, or a 10.41% increase. This is mainly attributed to negotiated salary increases and some decreases in state funding.

The Recommended Budget included the purchase of a new replacement truck, which will be purchased through the fleet fund with a depreciation schedule accounted for within this budget unit.

| Detail by Revenue Category<br>and Expenditure Object                 | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 82 - Licenses & Permits  | 892,550           | 1,794,000            | 902,000                      | 1,002,000              |
| 85 - Intergovernmental Revenue -St                                   | 0                 | 0                    | 2,000                        | 2,000                  |
| 87 - Charges For Services  | 258,306           | 280,193              | 321,950                      | 324,800                |
| 88 - Miscellaneous Revenues  | 37,959            | 0                    | 200                          | 200                    |
| <b>Total Revenues</b>  | <b>1,188,814</b>  | <b>2,074,193</b>     | <b>1,226,150</b>             | <b>1,329,000</b>       |
| <b>Expenditures and Appropriations</b>                               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                                    | 1,126,371         | 1,188,106            | 1,715,126                    | 1,715,126              |
| 92 - Services & Supplies   | 144,527           | 252,351              | 1,040,124                    | 353,124                |
| 93 - Other Charges   | 136,610           | 134,479              | 223,101                      | 223,101                |
| 98 - Intrafund Transfers   | (53,031)          | (36,739)             | (36,350)                     | (36,350)               |
| <b>Total Expenditures and Appropriations</b>                         | <b>1,354,477</b>  | <b>1,538,196</b>     | <b>2,942,001</b>             | <b>2,255,001</b>       |
| <b>Net Cost for BU: 270000-279000 - Community Development Agency</b> | <b>(165,663)</b>  | <b>535,997</b>       | <b>(1,715,851)</b>           | <b>(926,001)</b>       |



# Kings County Budget Fiscal Year 2023-24

## COMMUNITY DEVELOPMENT AGENCY

### 1. PURPOSE

The mission of the Kings County Community Development Agency (CDA) is to plan for the future well-being of the County's diverse communities; provide excellent services that support healthy, safe, and sustainable communities; preserve Kings County's unique agricultural and community heritage; and encourage meaningful participation in the governance of the County by all of its citizens.

### 2. CORE FUNCTIONS

The Kings County Community Development Agency provides the unincorporated areas of Kings County with Land Use Planning services, Building Inspection services, Code Compliance services, and also provides staffing support to the Kings County Planning Commission, Kings County Advisory Agency Divisions 1 and 2, Kings Local Agency Formation Commission (LAFCo), Kings County Water Commission, and the Kings County Agricultural Advisory Committee.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Provide excellent Land Use Planning services, which ensure the future well-being of the County's diverse communities.

- i. **Objective:** Provide for the timely review of subdivision, zoning, and environmental review applications within the required specified time periods as outlined within the County Codes.

**Results:** *This objective was completed. The CDA reviewed 26 zoning permits, 17 land divisions, and 10 environmental reviews during the 2022 calendar year. All of these applications were able to be processed within the required specified time periods as outlined within the County Codes.*

- ii. **Objective:** Continue the countywide regional implementation of the Geographic Information System (GIS) system and automate the general plan and zoning maps, continue implementation of the GIS system into the general plan, zoning, land division, and environmental assessment procedures, and provide GIS information to the Board of Supervisors, commissions, other departments and agencies, and the public where and when appropriate.

**Results:** *This objective was completed. This past year, CDA was able to maintain the GIS data as important changes of information occurred. CDA also assisted other departments with the creation of online maps to better assist the public.*

- iii. **Objective:** Carry out grant application and management tasks assigned by the Board of Supervisors.

**Results:** *This objective was completed. The CDA has successfully managed a multi million-dollar grant portfolio for the County's First Time Homebuyer program with grants from various sources. The CDA plans to continue to apply for grants, at the Board's discretion, to assist the community as grants become available.*

**B. Goal:** Provide excellent Building Inspection services which ensure that existing structures and structures which are built within the unincorporated areas of Kings County meet the health and safety standards of the State of California.

- i. **Objective:** Ensure that the Building Official, a Building Inspector, or the Permit Technician is available one hundred percent of the time for office consultation with builders on construction requirements, provide for responsive plan check turn-a-round, issue building permits, and to keep up with the latest technology in the building industry.

**Results:** *This objective was completed. The CDA issued 1,135 building permits and performed 6,282 building inspections during the 2022 calendar year. The plan checks*



# Kings County Budget Fiscal Year 2023-24

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*were processed and building inspections performed within the required specified time periods as outlined in County Codes.*

- ii. **Objective:** Carry out the Water Well Ordinance.

**Results:** *This objective was completed. The CDA issued 185 water well permits during the 2022 calendar year. The permits were processed, and inspections performed within the specified time periods as outlined in County Codes.*

- iii. **Objective:** Carry out the Flood Damage Prevention Ordinance and ensure compliance with the current Federal Emergency Management Agency (FEMA) maps in effect September 2015.

**Results:** *This objective was completed. All permits issued within the special flood hazard areas were evaluated prior to permit issuance. Compliance with the requirements was obtained and field verified prior to final permit approval.*

- C. Goal:** Provide excellent Code Compliance services which ensure that all complaints which are received concerning zoning and building code nuisances are promptly investigated.

- i. **Objective:** Ensure that support staff is available to receive the public's concerns of code violations in the office or over the phone during regular business hours.

**Results:** *This objective was completed. The CDA was able to ensure that staff was available for each day that the County was open to the public to receive the public's concerns of code violations either in the office or over the phone during regular business hours.*

- ii. **Objective:** Conduct Code Compliance programs including, but not limited to, vehicle abatement, nuisance abatement, building compliance, and zoning compliance.

**Results:** *This objective was completed. All complaints were investigated to determine whether nuisance, zoning, or building codes were being followed. If it was determined that a violation existed, corrective action was initiated. Violations determined to be a serious threat to the public health or safety received highest and immediate priority.*

- iii. **Objective:** Carry out the Abandoned Vehicle Abatement Program.

**Results:** *This objective was partially completed. The quarterly reporting requirements were completed. The CDA was not able to secure a tow contract with a tow company during the 2022 calendar year.*

- D. Goal:** Provide excellent staffing support to the Kings County Planning Commission, Kings County Advisory Agency Divisions 1 and 2, Kings LAFCo, Kings County Water Commission, and the Kings County Agricultural Advisory Committee.

- i. **Objective:** Ensure that proper public notice is provided pursuant to relevant State statutes for each of the respective bodies and help to coordinate facilities for meetings that CDA provides staffing to.

**Results:** *This objective was completed. The CDA provided the required noticing and agendas for each of the respective bodies to facilitate meetings as needed throughout the year.*

- ii. **Objective:** Conduct research and analysis as directed by the various bodies that CDA provides staffing to.

**Results:** *This objective was completed. The CDA provided research and analysis for the respective bodies when requested.*

- iii. **Objective:** Coordinate with the Chairperson of the Kings County Water Commission and Kings County Agricultural Advisory Committee to determine agenda topics for meetings and assist in the preparation of reports as requested by the Chairperson.

**Results:** *This objective was completed. The CDA consulted with the Chairperson of the Kings County Water Commission and the Kings County Agricultural Advisory Committee on a quarterly basis to determine if the Chairperson had any business that was desired to be placed on the agenda for a meeting.*



# Kings County Budget Fiscal Year 2023-24

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

This past year the CDA was able to partner with Administration, Public Works, Behavioral Health and the Human Services Agency to work towards rehabilitating the old hospital so that it can be used to serve the public again.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Provide excellent Land Use Planning services, which ensure the future well-being of the County's diverse communities.
- i. **Objective:** Provide for the timely review of subdivision, zoning and environmental review applications within the required specified time periods as outlined within the County Codes.
  - ii. **Objective:** Continue the Countywide Regional implementation of the GIS system, and automate the General Plan and Zoning maps, continue implementation of the GIS System into the general plan, zoning, land division, and environmental assessment procedures, and provide GIS information to the Board of Supervisors, commissions, other departments and agencies, and the public where and when appropriate.
  - iii. **Objective:** Carry out grant application and management tasks assigned by the Board of Supervisors.
- B. Goal:** Provide excellent Building Inspection services, which ensure that existing structures and new structures are built within the unincorporated areas of Kings County meet the health and safety standards of the State of California.
- i. **Objective:** Ensure that the Building Official, a Building Inspector, or the Permit Technician is available one hundred percent of the time for office consultation with builders on construction requirements, provide for responsive plan check turn-a-round, issue building permits, and to keep up with the latest technology in the building industry.
  - ii. **Objective:** Carry out the Water Well Ordinance.
  - iii. **Objective:** Carry out the Flood Damage Prevention Ordinance and ensure compliance with the current Federal Emergency Management Agency (FEMA) maps in effect September 2015.
- C. Goal:** Provide excellent Code Compliance services which ensure that all complaints which are received concerning zoning and building code nuisances are promptly investigated.
- i. **Objective:** Ensure that support staff is available to receive the public's concerns of code violations in the office or over the phone during regular business hours.
  - ii. **Objective:** Conduct Code Compliance programs including, but not limited to, vehicle abatement, nuisance abatement, building compliance, and zoning compliance.
  - iii. **Objective:** Carry out the Abandoned Vehicle Abatement Program.
- D. Goal:** Provide excellent staffing support to the Kings County Planning Commission, Kings County Advisory Agency Divisions 1 and 2, Kings LAFCo, Kings County Water Commission, and the Kings County Agricultural Advisory Committee.
- i. **Objective:** Ensure that proper public notice is provided pursuant to relevant State statutes for each of the respective bodies and help to coordinate facilities for meetings that CDA provides staffing to.
  - ii. **Objective:** Conduct research and analysis as directed by the various bodies that CDA provides staffing to.
  - iii. **Objective:** Coordinate with the Chairperson of the Kings County Water Commission and Kings County Agricultural Advisory Committee to determine agenda topics for meetings and assist in the preparation of reports as requested by the Chairperson.



# Kings County Budget Fiscal Year 2023-24

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## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The requested CDA budget represents a decrease of \$1,550, and an overall increase of \$771,548 in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost will increase \$773,098, or 82%, when compared to the Fiscal Year 2022-23 Final Budget.

### B. Significant Areas of Change:

#### Expenses

- Services and Supplies

Services and Supplies will increase \$712,544 due to a proposed update to the County's General Plan, which will require the hiring of consultants to do a large portion of the work needed for the update. The department anticipates beginning this work in Fiscal Year 2023-24.

- Other Charges

Other Charges will increase by \$28,622 due to increased estimates in budget item expenses from the County's Information Technology department as well as the Administration department.

## 7. CAO RECOMMENDED

The Recommended Budget for the Community Development Agency is \$2,255,001. The Recommended Budget is financed by \$1,329,000 in various revenues including licenses and permits, intergovernmental revenue, charges for services, and miscellaneous revenues, and it includes \$926,001 in General Fund Contributions, a \$16,752 decrease from last Fiscal Year's 2022-23 Adopted Budget, or a 1.78% decrease. This is due to reduction of the department's proposed update to the County's General Plan, which will be explored with a different funding stream.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 80 - Other Intergovernmental Rev                     | 26,516            | 36,101               | 37,319                       | 37,319                 |
| 87 - Charges For Services                            | 8,000             | 4,000                | 4,000                        | 4,000                  |
| <b>Total Revenues</b>                                | <b>34,516</b>     | <b>40,101</b>        | <b>41,319</b>                | <b>41,319</b>          |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 92 - Services & Supplies                             | 13,246            | 29,649               | 29,391                       | 29,391                 |
| 93 - Other Charges                                   | 25,202            | 48,168               | 48,889                       | 48,889                 |
| 98 - Intrafund Transfers                             | 358               | 373                  | 358                          | 358                    |
| <b>Total Expenditures and Appropriations</b>         | <b>38,806</b>     | <b>78,190</b>        | <b>78,638</b>                | <b>78,638</b>          |
| <b>Net Cost for BU: 280000 - LAFCO</b>               | <b>(4,290)</b>    | <b>(38,089)</b>      | <b>(37,319)</b>              | <b>(37,319)</b>        |





# Kings County Budget Fiscal Year 2023-24

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## LAFCO

### 1. PURPOSE

The mission of the Kings Local Agency Formation Commission (LAFCo) is to: promote and coordinate for the social, fiscal, and economic well-being of the County of Kings and the State of California; encourage the orderly formation, development, and reorganization of local governmental agencies; preserve open-space and prime agricultural land; and discourage urban sprawl.

### 2. CORE FUNCTIONS

Kings LAFCo provides oversight of local government agencies and their municipal service areas consistent with the provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and in a manner responsive to community needs and in partnership with affected jurisdictions.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Encourage the orderly formation of local governmental agencies.

- i. **Objective:** Provide for the timely review for the formation of new local governmental agencies and for changes in the organization of existing agencies.  
**Results:** *This objective was completed. Kings LAFCo received five requests for annexations during Fiscal Year 2022-23, and they were all processed within the required specified time periods as outlined within the codes.*
- ii. **Objective:** Continue training for LAFCo staff on operational procedures and processes.  
**Results:** *This objective was partially completed. Due to the Covid pandemic, the CalLAFCO workshop was canceled but staff did attend the annual conference. Staff was also able to attend a couple of virtual trainings and will continue to look for other opportunities in the coming year.*
- iii. **Objective:** Update policies to reflect current practices and to comply with state laws.  
**Results:** *This objective was completed. Kings LAFCo staff continued to monitor changes that occurred within the State legislature to ensure that policies were updated as necessary to be consistent as changes in State law occurred.*

**B. Goal:** Preserve agricultural land resources.

- Objective:** Guide development toward vacant urban land and away from agricultural preserves pursuant to California Government Code Section 56377, which states that LAFCo assists with the preservation of the County's valuable agricultural resources.  
**Results:** *This objective was completed. This past year, five applications were made for annexations which complied with California Government Code Section 56377.*

**C. Goal:** Discourage urban sprawl.

- Objective:** Ensure that the growths of jurisdictions are designed and planned so that there is efficient delivery of urban services (police, fire, water, and sanitation) and that there is not an unnecessary loss of agricultural lands or open space.  
**Results:** *This objective was completed. This past year, five applications were made for annexations which utilized the efficient delivery of urban services from the jurisdictions, which are in close proximity to the subject property, and there was not an unnecessary loss of agricultural land resources due to these applications.*





# Kings County Budget Fiscal Year 2023-24

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## 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Encourage the orderly formation of local governmental agencies.
- i. **Objective:** Provide for the timely review for the formation of new local governmental agencies and for changes in the organization of existing agencies.
  - ii. **Objective:** Continue training for LAFCo staff on operational procedures and processes.
  - iii. **Objective:** Update policies to reflect current practices and to comply with state laws.
- B. Goal:** Preserve agricultural land resources.  
**Objective:** Guide development toward vacant urban land and away from agricultural preserves pursuant to California Government Code Section 56377, which states that LAFCo assists with the preservation of the County's valuable agricultural resources.
- C. Goal:** Discourage urban sprawl.  
**Objective:** Ensure that the growths of jurisdictions are designed and planned so that there is efficient delivery of urban services (police, fire, water, and sanitation) and that there is not an unnecessary loss of agricultural lands or open space.

## 5. BUDGET REQUEST

### A. Change in Net County Cost, Fund Balance, Unrestricted Net Position

The requested LAFCo budget represents an overall increase of \$2,436 in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost will increase \$1,218, or 3%, when compared to the Fiscal Year 2022-23 Final Budget.

### B. Significant Areas of Change Expenses

#### Services & Supplies

The largest increase in costs this year of \$1,100, under services and supplies, is due to the proposed hiring of a consultant to ensure legal compliance of the Kings LAFCo website.

## 6. CAO RECOMMENDED

The Recommended Budget for the Kings LAFCO is \$78,638. The Recommended Budget is financed by \$41,319 in other intergovernmental revenue (shares from the cities), and charges for services, and it includes \$37,319 in General Fund Contributions, a \$1,218 increase from last Fiscal Year's 2022-23 Adopted Budget, or a 3.37% increase. The increase in Net County Cost is due to anticipated increases in projects that need legal assistance, and the updating of standard operating procedures, policies, and by laws to comply with state laws.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                    |                      |                              |                        |
| 83 - Fines & Forfeits                                | 626,561            | 584,641              | 652,100                      | 652,100                |
| 85 - Intergovernmental Revenue -St                   | 242,992            | 300,208              | 300,000                      | 300,000                |
| 87 - Charges For Services                            | 98,295             | 60,985               | 90,100                       | 90,100                 |
| 88 - Miscellaneous Revenues                          | 534,208            | 5,000                | 10,000                       | 182,064                |
| <b>Total Revenues</b>                                | <b>1,502,055</b>   | <b>950,834</b>       | <b>1,052,200</b>             | <b>1,224,264</b>       |
| <b>Expenditures and Appropriations</b>               |                    |                      |                              |                        |
| 92 - Services & Supplies                             | 4,679,090          | 4,548,460            | 4,660,000                    | 4,495,000              |
| 93 - Other Charges                                   | 759,717            | 759,717              | 759,717                      | 759,717                |
| <b>Total Expenditures and Appropriations</b>         | <b>5,438,807</b>   | <b>5,308,177</b>     | <b>5,419,717</b>             | <b>5,254,717</b>       |
| <b>Net Cost for BU: 302500 - Consolidated Courts</b> | <b>(3,936,752)</b> | <b>(4,357,343)</b>   | <b>(4,367,517)</b>           | <b>(4,030,453)</b>     |



# Kings County Budget Fiscal Year 2023-24

## CONSOLIDATED COURTS

### 1. PURPOSE

With the approval of Trial Court Funding in 1997, the entire structure of funding County Courts has changed. In Fiscal Year 1995-96, court operations were set up in a separate fund. In Fiscal Year 1998-99, Court operations were effectively removed from control by the County. The law requires the County to contribute to the State of California to support the Court's operation based on a specified level of revenues generated through the Courts in Fiscal Year 1994-95. Such cost is recorded as an "Other Charge" in this budget unit.

### 2. CORE FUNCTIONS

This budget unit also is the source of expenditures for the defense of the accused. The State set a policy that all public defender related costs are a local County cost. The Services and Supplies costs in this budget unit are for defense of the (indigent) accused. These services are provided by contract attorneys who serve as public defenders.

Also, there are certain costs associated with defense of inmates in the State Prisons in Kings County. When the Court appoints counsel for an inmate, the County is reimbursed by the State. Consequently, such activity is reflected as both an expense and revenue.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Consolidated Courts Requested Budget for Fiscal Year 2023-24 includes a decrease in revenue of \$149,900 and an increase in expenditures of \$391,519 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$541,419, or 14.15%, over Fiscal Year 2022-23 Adopted Budget.

#### B. Significant Areas of Change

- **Revenue**

- Fines and Forfeits

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$54,800 from the Fiscal Year 2022-23 Adopted Budget. This decrease is due in large part to VC42007.1 Realignment decreasing \$50,000.

- Intergovernmental Revenue

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$85,000 from the Fiscal Year 2022-23 Adopted Budget due to no longer receiving as much AB 109 funds.

- Charges for Services

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$10,100 from the Fiscal Year 2022-23 Adopted Budget due to decrease in fees received for services.

- **Expenses**

- Services & Supplies

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$391,519 from the Fiscal Year 2022-23 Adopted Budget. This increase is due to more resentencing appeals.



# Kings County Budget Fiscal Year 2023-24

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## 4. CAO RECOMMENDED

This budget is recommended at \$5,254,717. The Recommended Budget is financed by \$1,224,264 in various revenues including fines and forfeits, intergovernmental revenue, charges for services, and miscellaneous revenues. The Recommended Budget includes \$4,030,453 in General Fund contributions (Net County Cost), which is an increase of \$204,355, or 5.34%, from the Fiscal Year 2022-23 Adopted Budget. The County is anticipating receiving additional funds from the Public Defender Pilot Program in the amount of \$172,064 for resentencing cases.

| Detail by Revenue Category<br>and Expenditure Object           | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 84 - Use of Money & Property                                   | 2,871             | 3,000                | 4,000                        | 4,000                  |
| 85 - Intergovernmental Revenue -St                             | 3,941,563         | 4,803,061            | 5,243,479                    | 5,254,359              |
| 86 - Intergovernmental Revenue -Fed                            | 0                 | 0                    | 87,232                       | 108,352                |
| 88 - Miscellaneous Revenues                                    | 5,872             | 0                    | 0                            | 0                      |
| 89 - Other Financing Sources                                   | 70,505            | 0                    | 0                            | 0                      |
| <b>Total Revenues</b>  | <b>4,020,811</b>  | <b>4,806,061</b>     | <b>5,334,711</b>             | <b>5,366,711</b>       |
| <b>Expenditures and Appropriations</b>                         |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                              | 3,504,279         | 3,963,727            | 4,404,404                    | 4,404,404              |
| 92 - Services & Supplies                                       | 470,813           | 569,396              | 563,076                      | 563,076                |
| 93 - Other Charges   | 282,589           | 272,938              | 367,231                      | 367,231                |
| 94 - Capital Assets  | 0                 | 0                    | 0                            | 32,000                 |
| <b>Total Expenditures and Appropriations</b>                   | <b>4,257,681</b>  | <b>4,806,061</b>     | <b>5,334,711</b>             | <b>5,366,711</b>       |
| <b>Net Cost for BU: 326000 - Child Support Services Agency</b> | <b>(236,870)</b>  | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

## CHILD SUPPORT SERVICES AGENCY

### 1. PURPOSE

Kings County Child Support Services (CSS) provides a variety of services, including but not limited to locating parents; establishing parentage; obtaining, modifying, and enforcing a court order for child support or medical insurance coverage; and disbursement of support payments to families. Either parent or any guardian of a child can open a child support case and a case is automatically opened when a child receives public assistance.

Having a case with CSS creates a record of all child support payments, provides a neutral go-between for parents, and can help both parents avoid court and assist with navigating the child support system. CSS staff act in the public interest – they do not represent either side of a child support case.

### 2. CORE FUNCTIONS

The core function and mission of CSS is to promote brighter futures for children by helping families provide consistent financial and medical support. The department highly values providing customer satisfaction and seeks direct feedback from customers through surveys. CSS maintains a vision of meeting the needs of the customer through efficient services and is committed to ensuring that all children have the resources available to achieve long-term self-sufficiency and independence. The department continues to educate and advocate on behalf of children to ensure appropriate services are received.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

#### A. Goal: Provide medical and financial support to families

- i. **Objective:** Increase the financial resources available to properly support children.

**Results:** *This objective was completed through 68.8% of current support collections, 69.1% of cases with arrears collections, and \$15,149,020 distributed in child support collections.*

- ii. **Objective:** Meet 100% of children in the caseload who were born out of wedlock and for whom paternity was established.

**Results:** *This objective was completed with 106.3% of children in the caseload who were born out of wedlock and for whom paternity was established. In addition, 91.5% of open cases have support orders.*

#### B. Goal: Improve the lives of children

**Objective:** Develop and implement the annual State Performance Management Plan.

**Results:** *This objective was completed. The annual plan was created timely and submitted to the state on a quarterly basis for accountability for action on the plan.*

#### C. Goal: Foster an environment focused on excellent customer service

- i. **Objective:** Seek new opportunities to serve customers.

**Results:** *This objective was completed. Informational cover letters that are informative, easy to read, friendly and welcoming were created in multiple languages and sent to participants. A Memorandum of Understanding establishing pathways to obtaining employment for hard to employ adults was established with the Kings County Job Training Office effective June 29, 2021, through July 1, 2024.*

- ii. **Objective:** Implement customer surveys.

**Results:** *This objective was completed. The survey results yielded nearly a 4.0 out of 5.0 customer satisfaction.*



# Kings County Budget Fiscal Year 2023-24

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## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department supported 8,516 families, while successfully met Federal Performance Measures. Kings CSS was ranked 11 out of 47 for Local Child Support Agencies. The department continued with an established Memorandum of Understanding to effectively serve joint customers with the Kings County Job Training Office effective June 29, 2021, through July 1, 2024. Kings CSS also implemented DocuSign in meeting technological advancements to sign documents electronically more effectively. The department participated in outreach events including the Salvation Army back to school bash and the Kings Community Action Organization annual adopt-a-family program.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Ensure every child has the financial and medical support needed.
  - i. **Objective:** Increase the financial resources available to equitably support children.
  - ii. **Objective:** Meet 100% of children in the caseload who were born out of wedlock and for whom paternity was established.
  - iii. **Objective:** Increase the percentage of open cases with support orders, including medical support.
- B. Goal:** Improve the lives of children
  - i. **Objective:** Develop and implement the annual State Performance Management Plan.
  - ii. **Objective:** Increase child support collections and payment reliability.
- C. Goal:** Fostering an environment focused on excellent customer service.
  - i. **Objective:** Seek new opportunities to serve customers.
  - ii. **Objective:** Tabulate and report customer service surveys completed by customers via phone or electronic methods.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Child Support Services Requested Budget for Fiscal Year 2023-24 includes an increase in revenue of \$189,677 and increase in expenditures of \$189,677 over the Fiscal Year 2023-24 Adopted Budget. The overall drawdown from the department's fund balance has an increase of \$55,818 over last year's Adopted Budget.

### B. Significant Areas of Change

- **Revenue**
  - Intergovernmental Revenue
    - Revenue projections will increase \$25,508 due to a rollover of Federal Performance Incentive funds (FPIF).
- **Expenses**
  - Salaries and Employee Benefits
    - Salaries and Employee benefits are expected to increase \$83,671 due to negotiated salary increases.
  - Services and Supplies
    - Services and Supplies are expected to increase by \$24,622 to accommodate increased costs in receiving services and increased costs in routine supplies needed for daily operations.



# Kings County Budget Fiscal Year 2023-24

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- Other Charges

Other Charges are expected to increase by \$91,184 due to increased internal service funds total expenditures that are allocated to other departments.

## 7. CAO RECOMMENDED

This budget is recommended at \$5,366,711. The Recommended Budget is financed by \$5,366,711 in various revenues included use of money and property, intergovernmental revenue, and miscellaneous revenues; and does not include General Fund Contributions. There is no drawdown from the department fund balance of \$81,712 from last Fiscal Year 2022-23 Adopted Budget, which remains unchained from last year. Welfare recoupment funds were not recommended this fiscal year, as the department is receiving increase allocation from the State.

The department's request for the E-Filing Program – GovLink for the agency performance platform that bridges the Child Support Enforcement (CSE) program and Superior Court to facilitate e-filing multiple document types as required by Superior Court is recommended.



| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 92 - Services & Supplies                             | 93,407            | 109,706              | 129,528                      | 110,852                |
| 93 - Other Charges                                   | 4,447             | 6,025                | 6,818                        | 6,818                  |
| <b>Total Expenditures and Appropriations</b>         | <b>97,854</b>     | <b>115,731</b>       | <b>136,346</b>               | <b>117,670</b>         |
| <b>Net Cost for BU: 328000 - Grand Jury</b>          | <b>(97,854)</b>   | <b>(115,731)</b>     | <b>(136,346)</b>             | <b>(117,670)</b>       |



# Kings County Budget Fiscal Year 2023-24

## GRAND JURY

### 1. PURPOSE

The Grand Jury serves to investigate local government operations to ensure the maximum level of service is being provided with no misuse of funds. This is accomplished through an investigative review of operations of all local government entities within the jury's county to determine if those local governments are operating to the highest possible level of efficiency and service. The Grand Jury prepares an annual report to document its investigations and present its recommendations for improvement in government services.

### 2. CORE FUNCTIONS

The Grand Jury is part of the judicial branch of government and has three core functions: (1) to examine all aspects of city and county governments and special districts by initiating its own investigations, (2) to serve as ombudsman to the citizens of the cities and the County, and (3) to conduct criminal investigations and, if the evidence is sufficient, issue criminal indictments in lieu of a preliminary Superior Court hearing.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Ensure the highest possible level of efficiency and effectiveness are performed for all services provided by the cities, County, and special districts.

**Objective:** Initiate investigations into applicable agencies based on complaints filed.

**Results:** *This objective was completed. In Fiscal Year 2022-23, the Grand Jury completed one investigation, which was into the "Follow-up to Grand Jury 2020-2021 Pedestrian Safety in Kettleman City: A Community's Long Standing Plea for Improvements".*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

For the first time in many years, the Grand Jury had a full complement of nineteen jurors serving the county.

### 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Ensure the highest possible level of efficiency and effectiveness are performed for all services provided by the cities, County, and special districts.

**Objective:** Initiate investigations into applicable agencies based on complaints filed.

### 6. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Grand Jury's Requested Budget for Fiscal Year 2023-24 includes an increase in expenditures of \$28,109 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$28,109 (25.9%) over last year's Adopted Budget for a total request of \$136,346.

#### B. Significant Areas of Change

##### Expenses

##### Services and Supplies

Services and supplies is projected to increase by \$28,070 due to increases in meetings and site visits, which were hampered by COVID-19 in the last three fiscal years. Additionally, they have identified need of a Stenographer for transcription.



# Kings County Budget Fiscal Year 2023-24

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## 7. CAO RECOMMENDED

This budget is recommended at \$117,670. The Recommended Budget is financed solely by \$117,670 in General Fund contributions, a \$9,433 increase from the Fiscal Year 2022-23 Adopted Budget, or an 8.72% increase. This is mainly attributed to the increase in jury and witness expenses now that the Grand Jury has a full complement of nineteen jurors. This is also attributed to the anticipated increased activities (meetings and site visits) due to lifting of COVID restrictions.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 87 - Charges For Services                            | 415,182           | 610,000              | 662,072                      | 662,072                |
| <b>Total Revenues</b>                                | <b>415,182</b>    | <b>610,000</b>       | <b>662,072</b>               | <b>662,072</b>         |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 486,796           | 497,353              | 622,114                      | 621,081                |
| 92 - Services & Supplies                             | 94,443            | 116,256              | 119,229                      | 114,979                |
| 93 - Other Charges                                   | 13,126            | 9,826                | 11,584                       | 11,584                 |
| 98 - Intrafund Transfers                             | 3,250             | 3,383                | 3,521                        | 3,521                  |
| <b>Total Expenditures and Appropriations</b>         | <b>597,615</b>    | <b>626,818</b>       | <b>756,448</b>               | <b>751,165</b>         |
| <b>Net Cost for BU: 336300 - Child Advocacy Unit</b> | <b>(182,433)</b>  | <b>(16,818)</b>      | <b>(94,376)</b>              | <b>(89,093)</b>        |



# Kings County Budget Fiscal Year 2023-24

## CHILD ADVOCACY UNIT

### 1. PURPOSE

The Minors Advocate Office represents minors and non-minors in dependency cases pursuant to Welfare and Institutions Code section 300 and in delinquency cases pursuant to Welfare and Institutions Code sections 601 and 602.

### 2. CORE FUNCTIONS

The attorneys in the Minors Advocate Office represent minors and non-minors in court and advocate for them with the courts, the Human Services Agency, schools, the Probation Department, etc.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Maintain quality legal representation for minors and non-minors.

**Objective:** The attorneys in this office attend Mandatory Continuing Legal Education and other training regarding representation of minors and non-minors.

**Results:** *This objective was completed for fiscal year 2022-2023, however is an ongoing goal. The attorneys in this office attended dependency and delinquency training presented by the Pacific Juvenile Defenders Center and the California Public Defenders' Association.*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Minors Advocate Office enacted a process to provide legal counsel to advise minors about their Miranda rights when being questioned by law enforcement officers pursuant to Senate Bill 203. In addition, this office has enacted a procedure for the Probation Department to notify the attorneys in this office when a minor is detained in the juvenile hall pursuant to Welfare and Institutions Code section 627(c). The Minors Advocate Office has improved timekeeping procedures in order to maximize the revenue the County receives from the court for representation of parties in dependency proceedings. This office continues to focus on providing excellent representation of minors in juvenile court.

### 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**A. Goal:** Maintain quality legal representation for minors and non-minors.

- i. **Objective:** Have attorneys attend dependency and delinquency training presented by the Pacific Juvenile Defenders Center, the California Public Defender's Association, and other appropriate training.
- ii. **Objective:** Have attorneys research and review new laws and cases, which are relevant to the representation of minors.

**B. Goal:** Protect the Constitutional rights of juveniles.

- i. **Objective:** Have attorneys meet regularly with minors and non-minors to educate and inform them of their Constitutional and statutory rights and ensure that those rights are not violated during the legal process.
- ii. **Objective:** Have attorneys ensure that juveniles receive a fair trial by advocating for the child's rights, challenging any illegal or unconstitutional actions by law enforcement, and presenting evidence and arguments in the child's favor.
- iii. **Objective:** Have attorneys research and review new laws and cases, which are relevant to the representation of minors and the protection of their constitutional rights.



# Kings County Budget Fiscal Year 2023-24

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- C. Goal:** Seek alternatives to incarceration of juvenile offenders and seek ways to address the underlying issues for those children.
- i. **Objective:** Have attorneys research alternatives to incarceration that are available both nearby in the local community and further away, including counseling, therapy, family therapy, live-in programs, volunteer opportunities, and the like.
  - ii. **Objective:** Discuss and determine underlying causes of the minor's criminal behavior, such as mental health issues, child abuse or neglect, substance use, or lack of positive role models in order to prevent recidivism.
- D. Goal:** Ensure that minors and non-minors are receiving needed assistance and services.
- i. **Objective:** Have attorneys meet regularly with minors and non-minors to discuss the progress of their case plan and determine whether they are receiving adequate and appropriate services and assist them to obtain those services if needed.
  - ii. **Objective:** Have attorneys advocate for the best interests of clients throughout the legal process and work to ensure that any decisions made regarding the minor's or non-minor's care, custody, and treatment are in their best interests.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Minors Advocate Office Requested Budget for Fiscal Year 2023-24 includes no change to expected revenue and an increase in expenditures of \$22,202 over the Fiscal Year 2022-2023 Adopted Budget. The overall Net County Cost has increased by \$22,202 (30.76%) when compared to the Fiscal Year 2022-23 Adopted Budget. This increase can be attributed to the addition of one full-time attorney position and the addition of a cell phone with service and a laptop to comply with Senate Bill 203 and Welfare and Institutions Code 627(c).

### B. Significant Areas of Change Expenses

- Services and Supplies  
The Fiscal Year 2023-2024 Requested Budget reflects an increase of \$12,278 from the Fiscal Year 2022-2023 Adopted Budget. This increase is due to costs associated with the increased full-time attorney that the office is hiring, including a computer, books, training, and memberships.
- Other Charges  
The Fiscal Year 2023-2024 Requested Budget reflects an increase of \$2,020 from the Fiscal Year 2022-23 Adopted Budget. The increase is due to the increased cost of Info Tech Services, and increased Liability Claim costs.

## 7. CAO RECOMMENDED

This budget is recommended at \$751,165. The Recommended Budget is financed by \$662,072 from charges for services. It also includes \$89,093 in General Fund contributions, a \$16,919 increase from the Fiscal Year 2022-23 Adopted Budget, or a 23.44% increase.



# HEALTH & SANITATION

| Detail by Revenue Category<br>and Expenditure Object  | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                       |                   |                      |                              |                        |
| 83 - Fines & Forfeits                                 | 51                | 8                    | 0                            | 0                      |
| 85 - Intergovernmental Revenue -St                    | 5,007,115         | 5,033,713            | 7,110,561                    | 7,199,598              |
| 86 - Intergovernmental Revenue -Fed                   | 4,685,447         | 5,436,169            | 4,606,787                    | 4,606,787              |
| 87 - Charges For Services                             | 1,251,632         | 1,072,852            | 1,202,300                    | 1,202,300              |
| 88 - Miscellaneous Revenues                           | 121,658           | 196,601              | 44,904                       | 44,904                 |
| 89 - Other Financing Sources                          | 1,822,315         | 7,487,901            | 8,432,890                    | 8,432,890              |
| <b>Total Revenues</b>                                 | <b>12,888,219</b> | <b>19,227,244</b>    | <b>21,397,442</b>            | <b>21,486,479</b>      |
| <b>Expenditures and Appropriations</b>                |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                     | 8,386,428         | 7,992,408            | 11,246,001                   | 11,317,038             |
| 92 - Services & Supplies                              | 4,569,594         | 11,059,688           | 9,159,656                    | 9,167,656              |
| 93 - Other Charges                                    | 2,641,384         | 3,004,346            | 3,375,247                    | 3,375,247              |
| 94 - Capital Assets                                   | 373,107           | 36,000               | 465,500                      | 475,500                |
| 96 - Other Financing Uses                             | 60,355            | 23,877               | 28,618                       | 28,618                 |
| 98 - Intrafund Transfers                              | (2,574,198)       | (2,227,749)          | (2,216,254)                  | (2,216,254)            |
| <b>Total Expenditures and Appropriations</b>          | <b>13,456,669</b> | <b>19,888,570</b>    | <b>22,058,768</b>            | <b>22,147,805</b>      |
| <b>Net Cost for BU: 411000-419800 - Public Health</b> | <b>(568,450)</b>  | <b>(661,326)</b>     | <b>(661,326)</b>             | <b>(661,326)</b>       |





# Kings County Budget Fiscal Year 2023-24

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## DEPARTMENT OF PUBLIC HEALTH

### 1. PURPOSE

The department aims to promote and protect the health and well-being of Kings County residents through education, prevention, and intervention.

### 2. CORE FUNCTIONS

The Kings County Department of Public Health (KCDPH) operates approximately forty programs in eighteen budget units in its four divisions, which include Administration and Fiscal, Public Health Nursing and Community Services, Environmental Health Services, and the Public Health Laboratory.

#### **Administration and Fiscal Division**

The Administration and Fiscal Division oversees general administration of the department including planning, staffing, coordination, reporting, and fiscal oversight for all programs as well as the First 5 program located in Budget Unit 432300. This division also directly oversees the Public Health Emergency Preparedness Program.

#### **Public Health Nursing Division**

The Public Health Nursing Division is comprised of the core public health programs in the community. These are the Children's Medical Services (CMS), including California Children's Services (CCS), Child Health and Disability Prevention (CHDP) program, and Healthcare Program for Children in Foster Care (HCPCFC). As well, other programs include the Maternal Child Adolescent Health (MCAH) Program, Field Nursing, Oral Health, Communicable Disease, Clinical Services, and the Women Infant and Children (WIC) program. This division provides programs directed at promoting and maintaining optimal wellness with all age groups and controlling the spread of disease in Kings County.

#### **Environmental Health Services Division**

The Environmental Health Services (EHS) Division works with the regulated community to prevent, solve, and mitigate environmental health and safety concerns that may pose a risk to the public. Its major activities include conducting inspections in the consumer protection programs of retail food safety, public swimming pools, public housing, and local detention facilities. EHS acts as the Local Primacy Agency (LPA) for small public drinking water systems, the Local Enforcement Agency (LEA) for solid waste facilities and is the Certified Unified Program Agency (CUPA) for regulated hazardous materials and waste storage facilities.

#### **Public Health Laboratory Division**

The Public Health Laboratory (PHL) is primarily responsible for the diagnosis and control of communicable diseases, emerging infectious diseases and the detection of environmental agents that have a negative effect on community health, such as tests pertaining to consumer protection (e.g. food-borne illnesses). The PHL provides key epidemiological functions involving emerging pathogens and surveillance for pandemics and epidemics.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Continue the on-going assessment of department and workforce organization to ensure community effectiveness and operational efficiencies.

i. **Objective:** Complete initial assessment of department organization.

**Results:** *This objective was met during Fiscal Year 2022-23, which resulted in identification of needed positions and alignment of programs and leadership. The identified changes are reflected in the requested Fiscal Year 2023-24 budget.*



# Kings County Budget Fiscal Year 2023-24

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- ii. **Objective:** Increase recruitment and retention of public health nurses (PHN).  
**Results:** *The department increased recruitment efforts by posting PHN openings on its social media accounts and requesting that community partners also share on their accounts. Additionally, this continues to be a challenge for the department which continued to experience high PHN vacancies.*
  - iii. **Objective:** Plan for lab director succession and lab restructuring.  
**Results:** *This goal remains in progress. A microbiologist position was added to the current Fiscal Year budget as part of the succession and lab restructuring plans.*
- B. Goal:** Build Environmental Health Services back to pre-pandemic levels as the department emerges from the pandemic.
- i. **Objective:** Achieve and retain a fully staffed division.  
**Results:** *Not achieved. Recruitment for Environmental Health Officers continues to be a challenge for the department. Currently the EHS division is severely understaffed and efforts to recruit new hires through social media, California Conference of Directors of Environmental Health (CCDEH), and other methods are underway.*
  - ii. **Objective:** Conduct proper billing and collections procedures.  
**Results:** *Procedures to conduct proper billing and collections are underway. The department has hired a fiscal support position for the division and is currently assessing billing and collection procedures.*
  - iii. **Objective:** Improve communication and collaboration with other health department divisions and County departments.  
**Results:** *This objective was completed. Communication and collaboration with other health department divisions and County departments continues to improve.*
- C. Goal:** Continue aligning departmental practices with the Public Health Accreditation Board's requirements in preparation for public health accreditation.
- i. **Objective:** Determine the appropriate staff member/classification to lead the effort.  
**Results:** *This objective was completed. The department identified an Accreditation Coordinator to lead the accreditation effort. Additionally, a Program Manger was hired to lead the Department's accreditation and health equity efforts.*
  - ii. **Objective:** Identify a staff member to complete the initial Public Health Accreditation Orientation.  
**Results:** *This objective was completed. The Accreditation Coordinator and Health Department Director completed a live accreditation orientation as well as asynchronous accreditation trainings.*
  - iii. **Objective:** Establish a workplan and timeline to accomplish department accreditation.  
**Results:** *This objective was partially completed. The Accreditation Coordinator established a timeline to accomplish department accreditation. The Accreditation Team is in the process of creating a workplan to accomplish department accreditation.*
- D. Goal:** Integrate the social determinants of health and health equity into all programs to ensure that every aspect of the department's operations, including staffing, training, partnerships and contractors, community engagement, and the collection and presentation of data, are framed within this context.
- i. **Objective:** Determine a plan of action based on results from a previously conducted Organizational Equity Assessment.  
**Results:** *This objective is currently ongoing. The department Equity Committee is in the process of reviewing the previously conducted Organizational Equity Assessment. Based on this review, a plan of action will be developed.*
  - ii. **Objective:** Empower the Equity Lead/Team to carry out determined actions to improve organizational equity.  
**Results:** *This objective is currently on-going. The department Equity Committee is meeting monthly to determine actions to achieve health and organizational equity.*



# Kings County Budget Fiscal Year 2023-24

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- iii. **Objective:** Continue to participate in collaborative efforts and partnerships.  
**Results:** *This objective is ongoing. Department staff continue to participate in collaborative efforts to improve the community's health equity.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department was able to navigate the COVID-19 response and continued to address the routine health department functions. COVID-19 response activities have been transitioned to community partners and supports. With the end of the COVID-19 emergency declaration the department is transitioning to regular core public health activities. The department's social media presence has increased and is a communication tool of public health issues, events, and recruitment for vacant positions. Additional funding has been obtained to support the public health workforce, address future emerging diseases, and improve health equity by addressing health disparities.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Continue the on-going assessment of department and workforce organization to ensure community effectiveness and operational efficiencies.
  - i. **Objective:** Increase recruitment and retention for hard-to-fill positions including Environmental Health Officer, Public Health Nurse, and Senior Dietitian
  - ii. **Objective:** Plan for lab director succession and/or lab restructuring.
  - iii. **Objective:** Align recruitment and onboarding practices and procedures to meet Public Health Accreditation standards and measures.
- B. Goal:** Continue the department's work toward achieving Public Health Accreditation.
  - i. **Objective:** Complete and submit readiness assessment.
  - ii. **Objective:** Evaluate and identify necessary policies and procedures that need to be updated and/or established
  - iii. **Objective:** Complete the Community Health Assessment and Community Health Improvement Plan
- C. Goal:** Develop a plan to address Health Equity and social determinants of health affecting County of Kings' residents.
  - i. **Objective:** Kings County Health Equity Advisory Panel (KCHEAP) will begin to advise the KCDPH regarding health equity and social determinants of health to equitably serve the residents of Kings County.
  - ii. **Objective:** KCDPH will consider health equity and social determinants of health in all programs and policies affecting the residents of Kings County.
  - iii. **Objective:** KCDPH will begin to create an equity action plan for internal equity advancements within KCDPH.
- D. Goal:** Transition/absorb expanded department capabilities brought about because of COVID-19 into regular departmental operations.
  - i. **Objective:** Transition staff initially hired with limited term funding for COVID-19 related activities into current Public Health programs and new, ongoing funding.
  - ii. **Objective:** Use existing COVID-19 Health Education staff to establish a department wide Health Education unit that will represent the department and programs offered.
  - iii. **Objective:** Continue the Infection Prevention program to maintain working relationships established during the COVID-19 pandemic with Skilled Nursing and Assisted Living Facilities in Kings County and offer continued support.



# Kings County Budget Fiscal Year 2023-24

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Budget represents an overall increase of \$1,904,955 in revenues and an increase of \$1,904,955 in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. The Net County Cost remains the same at \$661,326, which is the standard General Fund Maintenance of Effort (MOE) for the Public Health Nursing (411600) and Medical Assistance (419800) budget units.

### B. Significant Areas of Change

#### • Revenue

- Intergovernmental Revenue  
Intergovernmental revenue is projected to decrease by \$6,481,154 based on the transfer of Federal grant funds to Other Financing Sources to properly account for Trust Fund transfers of grant revenue. This projection also includes an overall increased use of \$546,661 in Health Realignment.
- Charges for Services  
Charges for services are projected to increase by \$4,250 based on anticipated increases in Laboratory Fee and Communicable Disease fee revenues.
- Miscellaneous Revenue  
Miscellaneous revenue is projected to decrease by \$31,300 based on the end of the Kaiser Grant.
- Other Financing Sources  
Other financing sources are projected to increase by \$8,413,159 based on the transfer of Federal Grant funds from Intergovernmental Revenue, to properly account for Trust Fund transfers of deposited grant revenue. The increase is also based on the addition of the Future of Public Health Grant.

#### • Expenses

- Salaries and Employee Benefits  
Salaries and employee benefits are projected to decrease by \$476,063 primarily based on deleting 7.0 full-time equivalent (FTE) vacant positions as well as decreased grant funded extra help and overtime.
- Services and Supplies  
Services and supplies are projected to increase by \$1,879,746 primarily based on the addition of the Future of Public Health Grant, an increase to Contractual Services and Lab Supplies in grant funded programs and increase in Travel/Training expenses due to COVID-19 restrictions being lifted.
- Other Charges  
Other charges are projected to decrease by \$168,017 primarily based on the decrease of the California Department of Public Health approved Indirect Cost Rate, the end of two grant funded programs, and decrease in County Information Technology distributed costs.
- Capital Assets  
Capital assets are projected to increase by \$439,500 based on the Enhancing Laboratory Capacity Expansion grant funding for Lab Equipment and replacement of a Public Health sedan.
- Other Financing Uses  
Other financing uses are projected to increase by \$4,741 based on the increase of revenue transferred from the Parents as Teachers program in Budget Unit 419600 to the First 5 program for personnel time in that program.
- Intrafund Transfers  
Intrafund transfers are projected to increase by \$225,048 primarily based on the reduction in cost applied revenue due to the reduced California Department of Public



# Kings County Budget Fiscal Year 2023-24

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Health approved Indirect Cost Rate for Administrative expenses.

## C. Staffing Changes

- Add 6.0 FTE positions to include position changes previously approved by the Board of Supervisors in Fiscal Year 2022-23 and better staff grant funded programs.
  - 1.0 Business Application Specialist
  - 1.0 Accounting Technician
  - 1.0 Fiscal Specialist I/II (Previously approved by the Board of Supervisors in Fiscal Year 2022-23)
  - 1.0 Program Manager (Previously approved by the Board of Supervisors in Fiscal Year 2022-23)
  - 1.0 Microbiologist (Previously approved by the Board of Supervisors in Fiscal Year 2022-23)
  - 1.0 Physical Therapist (Current position is 0.6 FTE)
- Delete 7.6 FTE positions to appropriately staff Health Department programs.
  - 1.0 Database Analyst
  - 0.6 Physical Therapist (To increase to 1.0 FTE)
  - 2.0 County Health Nurse I/II/Public Health Nurse I/II
  - 1.0 Family Nurse Practitioner/Physician Assistant-Certified
  - 3.0 Health Educator

## D. Capital Asset Changes Reflected in the Requested Budget Include the Following:

- Enhancing Laboratory Capacity Expansion Grant funded Lab Equipment – \$465,500
- Replacement of Public Health Sedan – \$10,000

## 7. CAO RECOMMENDED

This budget is recommended at \$21,486,479. The Recommended Budget is financed by \$22,147,805 primarily in intergovernmental revenue along with various grants, and it includes \$661,326 in General Fund contributions, which remains unchanged from last Fiscal Year 2022-23 Adopted Budget, as this is the County's MOE for Public Health Nursing and Medical Assistance activities.

The Recommended Budget includes all the staffing changes requests in Section 6C, and the addition of 1.0 FTE Accounting Technician in Health Administration. It is also recommended the freezing and un-funding of 4.0 FTE vacant positions in Public Health Nursing: (2.0 FTE County Health Nurse/Public Health Nurse), Child Health & Disability (1.0 FTE County Health Nurse/Public Health Nurse), and Health Grant Program (1.0 FTE Licensed Vocational Nurse) to re-evaluate program needs.

Additionally, it is recommended replacing the Public Health Sedan in the amount of \$10,000 and the Enhancing Laboratory Capacity Expansion Grant funded lab equipment in the amount of \$465,500.

| Detail by Revenue Category<br>and Expenditure Object      | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 84 - Use of Money & Property                              | 309,564           | 309,564              | 309,564                      | 309,564                |
| 85 - Intergovernmental Revenue -St                        | 28,719,545        | 31,800,357           | 37,611,497                   | 37,306,390             |
| 87 - Charges For Services                                 | 168,512           | 100,503              | 101,000                      | 101,000                |
| 88 - Miscellaneous Revenues                               | 1,740,568         | 1,870,095            | 2,083,283                    | 2,074,195              |
| <b>Total Revenues</b>                                     | <b>30,938,190</b> | <b>34,080,519</b>    | <b>40,105,344</b>            | <b>39,791,149</b>      |
| <b>Expenditures and Appropriations</b>                    |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                         | 3,535,560         | 3,997,190            | 6,351,728                    | 5,995,345              |
| 92 - Services & Supplies                                  | 19,358,401        | 23,282,258           | 24,821,418                   | 24,821,418             |
| 93 - Other Charges  | 8,078,780         | 10,495,922           | 12,232,813                   | 11,918,618             |
| 94 - Capital Assets                                       | 0                 | 0                    | 59,921                       | 59,921                 |
| 98 - Intrafund Transfers                                  | 0                 | (3,660,300)          | (3,325,986)                  | (2,969,603)            |
| <b>Total Expenditures and Appropriations</b>              | <b>30,972,741</b> | <b>34,115,070</b>    | <b>40,139,895</b>            | <b>39,825,700</b>      |
| <b>Net Cost for BU: 420000-422500 - Behavioral Health</b> | <b>(34,551)</b>   | <b>(34,551)</b>      | <b>(34,551)</b>              | <b>(34,551)</b>        |





# Kings County Budget Fiscal Year 2023-24

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## BEHAVIORAL HEALTH

### 1. PURPOSE

The Kings County Behavioral Health Department's mission is to provide the best comprehensive, coordinated and culturally sensitive behavioral health services for adults and children living with mental illness and substance abuse disorders in Kings County. The department's goal is to employ the Wellness and Recovery Approach to promote resilience, recovery, and well-being.

### 2. CORE FUNCTIONS

The department provides outpatient mental health and substance use disorder services to adults, children, adolescents, and families. Additionally, the department coordinates and oversees the quality and contractual compliance of psychiatric, therapeutic, case management, prevention, and crisis services. The department facilitates the collaboration and coordination of multiple clinics and contracted service providers to provide a comprehensive system of behavioral health care.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Finalize the implementation of California Advancing and Innovating Medi-Cal (CalAIM) initiatives.
- i. **Objective:** Implement standardized screening tools amongst county mental health delivery systems and managed health care plans.  
**Results:** *This objective was completed by March 15, 2023.*
  - ii. **Objective:** Implement behavioral health payment reform.  
**Results:** *This objective was partially completed and is ongoing. While CalAIM Payment Reform was implemented within the department, it is being phased into contracts as they are renewed/developed.*
- B. Goal:** Expand and enhance children's mental health prevention and treatment services.
- i. **Objective:** Expand department-provided children's psychiatric services to include recovery-oriented services  
**Results:** *This objective was completed. An agreement to expand children's psychiatric services was executed by the County on October 11, 2022. Expanded operations began in October 2022 and the transition of care was complete by December 2022.*
  - ii. **Objective:** Expand screening and access to school based mental health treatment through the execution of a contract in order to implement the Mental Health Student Services Act grant.  
**Results:** *This objective was partially completed. The department is currently working on an agreement with a service provider for implementation of the Mental Health Student Services Act, which is anticipated to be executed by July 1, 2023.*
  - iii. **Objective:** Continue to partner with the Human Services Agency, Probation Department, Kings County Office of Education, and Central Valley Regional Center for implementation of the Family First Prevention Services Act (FFPSA).  
**Results:** *This objective was completed. The department continues to actively participate in the County's Children's Interagency Advisory Committee and Interagency Leadership Team to collaborate and support a unified vision of children's services providers.*
- C. Goal:** Increase access to crisis assessments in Kings County.
- i. **Objective:** Implement the Children's Mobile Crisis Response Team Grant which provides responses to schools in Kings County and the Human Services Agency.  
**Results:** *This objective was partially completed. The department is currently working with a service provider for implementation of the Children's Mobile Crisis Response Team.*



# Kings County Budget Fiscal Year 2023-24

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*Services will be operational in Fiscal Year 2023-24.*

- ii. **Objective:** Implement the Mobile Crisis Planning Grant, including the creation of a Mobile Crisis Plan for Kings County.

**Results:** *This objective was partially completed. The grant's planning activities began on February 9, 2023, and will continue through June 30, 2023, resulting in an Action Plan as required by the grantor for implementation of a mobile psychiatric crisis services program.*

- D. **Goal:** Implement the Rate-Based contract for direct service contracts.

**Objective:** Implement the Medi-Cal billable Mental Health Service contracts to Rate-Based contracts.

**Results:** *This objective was partially completed. The department developed and implemented its first rate-based contract when onboarding its new children's specialty mental health services provider, and will continue this work towards rate-based contracting in subsequent contracts as they are renewed/developed where applicable.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In Fiscal Year 2022-23, the department was approved by the Board of Supervisors, Behavioral Health Advisory Board, and Mental Health Services Oversight and Accountability Commission (MHSOAC) to participate in a Mental Health Services Act (MHSA) Innovations Component Semi-Statewide Electronic Health Record (EHR) project which will begin with conversion to a new EHR during the summer of 2023.

In January 2023, after the transition of oversight of the Mental Health Plan from the previous contracted provider to Kings County Behavioral Health, the department underwent its first Department of Health Care Services (DHCS) triennial Medi-Cal System and Chart Review for specialty mental health services (SMHS).

In Fiscal Year 2022-23, the department has increased the number of children and youth who have been provided SMHS by more than fifty percent, including the expansion of school-based services to 11 school districts, representing on site services at 30 schools.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. **Goal:** Sustain the department's electronic health records capability.

- i. **Objective:** By July 1, 2023, convert from the department's current EHR, Anasazi, which will no longer be a supported application by its host vendor Cerner in future years, to the newly selected EHR, SmartCare, hosted by Streamline.
- ii. **Objective:** Begin the development of the Patient Health Record (PHR) component of the new EHR, Streamline, by March 1, 2024.

- B. **Goal:** Expand and enhance children's mental health prevention and treatment services.

- i. **Objective:** Expand screening and access to school-based mental health treatment through the execution of a contract in order to implement the Mental Health Student Services Act grant.
- ii. **Objective:** Implement the Children's Mobile Crisis Response Team Grant which provides responses to schools in Kings County and the Human Services Agency.

- C. **Goal:** Increase access to and awareness of county behavioral health services in the community of Avenal.

- i. **Objective:** Collaborate with the new Avenal Family Engagement Center (FEC) to co-locate applicable county behavioral health services at the Center.
- ii. **Objective:** Design and implement a geo-targeted outreach campaign within Avenal to raise awareness of county behavioral health services available to Avenal and those services specifically in Avenal.





# Kings County Budget Fiscal Year 2023-24

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Kings County Behavioral Health Department's Requested Budget for Fiscal Year 2023-24 includes an increase in revenue of \$4,276,319 and an increase in expenditures of \$4,276,319 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost remains unchanged over last year's Adopted Budget for a total request of \$34,551, which is the standard General Fund Maintenance of Effort (MOE) for the department receiving 1991 Realignment revenue.

The increased expense of \$4,276,318.58 from the last Fiscal Year is projected based on the contract budget increases, the new programs funded by the grants, the higher cost of the consumer's hospitalization and room and boards, and the new building move cost. There are no general fund increases.

### B. Significant Areas of Change

#### • Revenue

##### ○ Intergovernmental Revenue

Intergovernmental Revenue is projected to increase by \$3,696,923 due to CalAIM payment reform updates as well as a new Innovation plan under the Mental Health Services act.

##### ○ Miscellaneous Revenue

Miscellaneous Revenue is projected to increase by \$579,148 primarily due to increases in Memorandums of Understanding (MOU) with Probation and the Human Services Agency as well as grant revenue for continued programs.

#### • Expenses

##### ○ Salaries and Employee Benefits

Salaries and Employee Benefits are projected to increase by \$959,378 due to requested increases in staff listed below in Section 6C and Board approved positions added to the department's allocation during Fiscal Year 2022-23.

##### ○ Services and Supplies

Services and Supplies are projected to increase by \$2,678,983 largely due to increased costs for relocating staff to a new building, professional service contracts to be added and increased, and new expenses for the EHR system to be implemented by July 1, 2023.

##### ○ Other Charges

Other Charges are projected to decrease by \$305,807 mainly due to decreases in cost settlement fees based on current DHCS schedule of costs report audits and settlements, increases in client support, and decreases in Cost Allocation Plan charges.

##### ○ Capital Assets

Capital Assets are projected to increase by \$59,921 due to the request to purchase a vehicle for the Children's Mobile Crisis Unit.

##### ○ Intrafund Transfers

Intrafund Transfers are projected to decrease by \$883,843 due to decrease in administrative costs allocated throughout the different budget units within the department.

### C. Staffing Changes

#### • Add 6.0 FTE Positions

- 1.0 FTE Secretary – this position would add secretarial support for the two Deputy Director positions and add support and back-up for the Executive Secretary position.



# Kings County Budget Fiscal Year 2023-24

- 2.0 FTE Program Specialists – this position would administratively support each Deputy Director for the purpose of supporting administrative functions including but not limited to grant writing, legislative analysis, and department-wide initiatives such as CalAIM and homelessness.
- 1.0 FTE Quality Assurance Manager – this position would oversee the required Quality Management Program of the Drug Medi-Cal Organized Delivery System (DMC-ODS) and, in coordination with the department's Quality Assurance Manager overseeing the Quality Management Program for the Mental Health Plan, complete the requirements associated with the state's CalAIM Behavioral Health Administrative Integration initiative to consolidate specialty mental health services (SMHS) and substance use disorder (SUD) services into a single county-based behavioral health program which are currently regulated through the 1915(b) SMHS waiver and 1115 DMC-ODS demonstration.
- 1.0 FTE Quality Assurance Specialist – this position would support the Quality Assurance Manager in the completion of the requirements of the Quality Management Program of the DMC-ODS.
- 1.0 FTE Deputy Director – this position would oversee the department's Managed Care requirements in accordance with the state and federal 1915(b) specialty mental health waiver and 1115 Drug Medi-Cal Organized Delivery System demonstration. The department's Executive Management Team would expand to include the Director of Behavioral Health, Deputy Director of Clinical Services, Deputy Director of Administrative Services overseeing the department's contracts and fiscal operations, and Deputy Director of Managed Care overseeing the department Medi-Cal contract requirements for specialty mental health services and substance use disorder services.
- Delete 1.0 FTE position  
1.0 FTE Recovery Support Coordinator I/II – the deletion of this position is offsetting the addition of 1.0 FTE Quality Assurance Specialist.

## **D. Capital Asset Changes Reflected in the Requested Budget Include the Following:**

Children's Mobile Crisis Unit Vehicle – \$59,921

## **7. CAO RECOMMENDED**

This budget is recommended at \$39,825,700. It is financed by \$39,791,149 primarily in intergovernmental revenue such as Mental Health Services Act funding and other mental health grants. It also includes \$34,551 in General Fund contributions, which remains unchanged from the Fiscal Year 2022-23 Adopted Budget as this is the County's Maintenance of Effort (MOE) for receiving 1991 Realignment revenue for the department. The Recommended Budget represents an overall increase in revenue of \$3,962,124 and an increase in expenditures of \$3,962,124 when compared with the Fiscal Year 2022-23 Adopted Budget. The increase is primarily due to the implementation of CalAIM along with enhancements to Mental Health Services Act programs and services.

The Recommended Budget includes the department's request to add 1.0 FTE Quality Assurance Manager, add 1.0 FTE Quality Assurance Specialist, and delete 1.0 FTE Recovery Support Coordinator I/II.

The addition of 2.0 FTE Program Specialists, 1.0 FTE Secretary, and 1.0 FTE Deputy Director are not recommended at this time.



# AGENCY FUND

| Detail by Revenue Category<br>and Expenditure Object     | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 84 - Use of Money & Property                             | 8,217             | 6,000                | 6,000                        | 6,000                  |
| 85 - Intergovernmental Revenue -St                       | 1,450,256         | 1,348,632            | 1,184,227                    | 1,184,227              |
| 88 - Miscellaneous Revenues                              | 2,692             | 113,814              | 292,609                      | 265,861                |
| 89 - Other Financing Sources                             | 60,355            | 23,877               | 28,618                       | 28,618                 |
| <b>Total Revenues</b>                                    | <b>1,521,520</b>  | <b>1,492,323</b>     | <b>1,511,454</b>             | <b>1,484,706</b>       |
| <b>Expenditures and Appropriations</b>                   |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                        | 142,793           | 133,524              | 191,437                      | 191,437                |
| 92 - Services & Supplies                                 | 96,272            | 98,172               | 91,127                       | 64,379                 |
| 93 - Other Charges                                       | 1,198,497         | 1,260,627            | 1,228,890                    | 1,228,890              |
| <b>Total Expenditures and Appropriations</b>             | <b>1,437,563</b>  | <b>1,492,323</b>     | <b>1,511,454</b>             | <b>1,484,706</b>       |
| <b>Net Cost for BU: 432300 - First Five Kings County</b> | <b>83,957</b>     | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

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## FIRST 5

### 1. PURPOSE

The Kings County Children and Families Commission/First 5 is the local agency designated to receive and administer Proposition 10 funding to promote, support and improve the early development of children from the prenatal stage to five years of age.

### 2. CORE FUNCTIONS

First 5 develops and periodically reviews a multi-year strategic plan and financial budget to provide direct services and grant funding in accordance with the strategic plan. First 5 collaborates with local agencies to implement an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development and to ensure that children are ready to enter school.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Make quality early childcare and education services accessible.

- i. **Objective:** Support quality and affordable early childhood education and childcare services to allow for retention and expansion.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The CARES program continues to provide professional development and support to early care and education in Kings County. As of December 31, 2022, this program has provided support, training and coaching to 166 childcare and early education providers.*

- ii. **Objective:** Implement strong professional development systems that improve the quality of early childhood education services.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The CARES program supports a data system that tracks a variety of measures of children's development, as well as the rating of participating providers. These services have also expanded to the home visitation workforce, and alternative childcare sites.*

- iii. **Objective:** Provide quality programs through research and best practices with parent education, emphasizing child development, parenting skills and parent/family stability.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. United Cerebral Palsy's (UCP) Parent and Me programs are administered throughout the county and ensure that families have access to educational services emphasizing family reading/literacy and school readiness.*

**B. Goal:** Ensure that all parents/guardians and caregivers are knowledgeable about early childhood development, effective parenting, and community resources.

- i. **Objective:** Provide access to linguistically, culturally relevant parenting education and family-strengthening support resources for parents/guardians and caregivers.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The Family Resource Centers (FRCs) supported by First 5 offer a variety of support and educational opportunities for parents and caregivers. As of December 31, 2022, the FRCs have provided services to 356 parents/caregivers. All of the FRCs have Spanish-speaking staff members and translate written material into Spanish.*

- ii. **Objective:** Provide access to educational services for parents/guardians and caregivers to increase family reading/literacy and school readiness.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs provide various literacy activities throughout the year. There are also age-specific activities tailored to the different age groups. 397 children have been served by*



# Kings County Budget Fiscal Year 2023-24

*the FRCs as of December 31, 2022.*

**C. Goal:** Ensure all children will have an early start toward good health.

- i. **Objective:** Provide children with medical, dental, mental health, developmental and vision screenings and/or preventive services.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs provide Ages and Stages Questionnaire (ASQ) developmental screenings for children 0-5, while UCP utilizes the Hawaii Early Learning Profile (HELP). Both screening tools seek to identify a child's developmental progress, unique strengths and needs, and ability to perform functional skills. The Home Visitation program in Kettleman City also provides additional screening for the whole family, including health, intimate partner violence, parenting skills, and protective factors.*

- ii. **Objective:** Help children develop early healthy habits.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs provide physical fitness and nutrition activities for children. Many FRCs have staff who are Certified Passenger Safety technicians, providing car seat safety training to parents.*

- iii. **Objective:** Refer and link children with identified special needs to appropriate services.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. UCP is one of the few providers in Kings County who specifically serves children with special needs. They develop and provide interventions based on their assessment of the children. They also provide special needs in-service training to early care and education providers to support services in an integrated fashion.*

**D. Goal:** Build a cohesive system of services for children and families.

- i. **Objective:** Ensure community members have a shared vision and act collectively to improve the policies, access to services and environments that impact families.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs promote services throughout the community. First 5 provides backpacks with school supplies to encourage families to enroll their students in kindergarten early.*

- ii. **Objective:** Establish early childhood education and health-related supports to reflect desires of the community and needs of the families.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. First 5 is a member of the Local Childcare Planning Council and the Kings Early Education Planning group. Both groups consist of providers, funders, and recipients of early care and education services. They set annual goals and objectives that will promote better services in the community.*

- iii. **Objective:** Provide physical locations for the community that promote early childhood education, support health, and encourage interaction while leveraging sustainable resources.

**Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs offer space for local providers to provide presentations, education, resources, and services to the parents/caregivers of children 0-5.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Department staff have joined several initiatives and committees that seek to bring new or improve existing services to children 0-5 and their families. They provide insight on the various needs of the early childhood care and education field and are often sought out to contribute to discussions and projects such as the Kings County Referral Exchange Advisory Committee, First 5 Association Learning Cohort, Refugee Family Support Regional Collaborative, and Anthem Blue Cross Kings County Community Advisory Committee. First 5 Kings County continues to be the conduit between state-level and regional agencies to ensure equitable access to services that enhance childcare centers, preschools, the FRCs and families throughout





# Kings County Budget Fiscal Year 2023-24

Kings County.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Make quality early childcare and education services accessible.
- i. **Objective:** Support quality and affordable early childhood education and childcare services to allow for retention and expansion.
  - ii. **Objective:** Implement strong professional development systems that improve the quality of early childhood education services.
  - iii. **Objective:** Provide quality programs through research and best practices with parent education, emphasizing child development, parenting skills and parent/family stability.
- B. Goal:** Ensure that all parents/guardians and caregivers are knowledgeable about early childhood development, effective parenting, and community resources.
- i. **Objective:** Provide access to linguistically, culturally relevant parenting education and family-strengthening support resources for parents/guardians and caregivers.
  - ii. **Objective:** Provide access to educational services for parents/guardians and caregivers to increase family reading/literacy and school readiness.
- C. Goal:** Ensure all children will have an early start toward good health.
- i. **Objective:** Provide children with medical, dental, mental health, developmental and vision screenings and/or preventive services.
  - ii. **Objective:** Help children develop early healthy habits.
  - iii. **Objective:** Refer and link children with identified special needs to appropriate services.
  - iv. **Objective:** Link pregnant women to early and continuous care.
- D. Goal:** Build a cohesive system of services for children and families.
- i. **Objective:** Ensure community members have a shared vision and act collectively to improve the policies, access to services and environments that impact families.
  - ii. **Objective:** Establish early childhood education and health-related supports to reflect desires of the community and needs of the families.
  - iii. **Objective:** Provide physical locations for the community that promote early childhood education, support health, and encourage interaction while leveraging sustainable resources.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Budget represents an overall decrease of \$85,324 in revenues and an overall decrease of \$85,324 in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. There is no Net County Cost in the Requested Budget.

### B. Significant Areas of Change

#### • Revenue

- Intergovernmental Revenue  
Intergovernmental revenue is estimated to decrease by \$210,378 due to the decrease in Proposition 10 revenue, due to the upholding of Senate Bill (SB) 793 (Flavored Tobacco Ban).
- Miscellaneous Revenue  
Miscellaneous revenue is estimated to increase by \$120,313 due to the reduction in intergovernmental revenue and increased use of General Relief Funds.
- Other Financing Sources  
Other funding sources are estimated to increase by \$4,741 due to increased



# Kings County Budget Fiscal Year 2023-24

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personnel time applied in the Health Department Parents as Teachers and Home Visiting Coordination programs.

- **Expenses**

- **Salaries and Employee Benefits**

- Salaries and employee benefits are estimated to decrease by \$11,282 primarily due to the change in budgeted staff.

- **Services and Supplies**

- Services and supplies are estimated to decrease by \$36,733 due to the elimination of electronic hardware, reduction in motor pool charges, and reduction in County allocated operating expenses.

- **Other Charges**

- Other charges are estimated to decrease by \$37,309 due to reductions in program initiatives and County allocated operating expenses.

## **C. Staffing Changes**

- **Add 1.0 Full-Time Equivalent (FTE) position**

- 1.0 Office Assistant I/II – The Office Assistant I/II job specification aligns better with First 5’s need for clerical/administrative support.

- **Delete 1.0 FTE position**

- 1.0 First 5 Resource Specialist – The Resource Specialist position has been difficult to fill; in addition, the current department’s needs align more with the Office Assistant I/II job specifications.

## **7. CAO RECOMMENDED**

This budget is recommended at \$1,484,706. The Recommended Budget is financed by \$1,484,706 primarily in intergovernmental revenue, and it does not include General Fund contributions, since this department is solely funded through state grants and Health Department contributions, as has been the case in previous years.

The addition of 1.0 FTE Office Assistant I/II and the deletion of 1.0 FTE First 5 Resource Specialist is recommended.





# **PUBLIC ASSISTANCE**

| Detail by Revenue Category<br>and Expenditure Object   | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                    |                      |                              |                        |
| 80 - Other Intergovernmental Rev                       | 24,341             | 128,050              | 323,928                      | 323,928                |
| 85 - Intergovernmental Revenue -St                     | 52,248,107         | 65,699,693           | 70,172,199                   | 70,028,483             |
| 86 - Intergovernmental Revenue -Fed                    | 45,515,569         | 49,991,353           | 52,160,180                   | 51,944,608             |
| 87 - Charges For Services                              | 6,825              | 3,290                | 1,645                        | 1,645                  |
| 88 - Miscellaneous Revenues                            | 662,038            | 2,715,248            | 937,250                      | 937,250                |
| <b>Total Revenues</b>                                  | <b>98,456,881</b>  | <b>118,537,634</b>   | <b>123,595,202</b>           | <b>123,235,914</b>     |
| <b>Expenditures and Appropriations</b>                 |                    |                      |                              |                        |
| 91 - Salaries & Employee Benefits                      | 32,334,791         | 40,173,273           | 41,895,438                   | 41,895,438             |
| 92 - Services & Supplies                               | 16,039,654         | 18,679,341           | 18,709,869                   | 18,709,869             |
| 93 - Other Charges                                     | 52,148,601         | 59,639,630           | 63,819,678                   | 63,819,678             |
| 94 - Capital Assets                                    | 627,103            | 2,566,407            | 1,980,976                    | 1,621,688              |
| 96 - Other Financing Uses                              | 109,550            | 125,200              | 156,500                      | 156,500                |
| 98 - Intrafund Transfers                               | 215,537            | 417,928              | 315,537                      | 315,537                |
| <b>Total Expenditures and Appropriations</b>           | <b>101,475,236</b> | <b>121,601,779</b>   | <b>126,877,998</b>           | <b>126,518,710</b>     |
| <b>Net Cost for BU: 510000-520000 - Human Services</b> | <b>(3,018,355)</b> | <b>(3,064,145)</b>   | <b>(3,282,796)</b>           | <b>(3,282,796)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## HUMAN SERVICES

### 1. PURPOSE

The Human Services Agency (HSA) partners with the community to enhance independence while ensuring that the safety and basic human needs are met for the people of Kings County.

### 2. CORE FUNCTIONS

The Agency is organized into five major divisions: Administration, Fiscal, Adult Services, Benefit Services, and Children Services.

The Administration Division provides a broad range of supportive services to the entire agency. Program Development/Program Specialist staff are responsible for contract management, policy development, and new program implementation support. The Quality Assurance Program Integrity/Special Investigation Unit staff are accountable for case reviews and audits, early and ongoing fraud detection, and representing the agency in the various appeals, fair hearings, and grievance processes. The Staff Support unit is responsible for oversight and coordination of the agency's personnel-related matters, civil rights complaints, assessment, and administration of staff development and training needs. Facilities and Supply staff work to ensure that HSA staff have the resources to serve the public efficiently and effectively.

The Fiscal Division provides a wide range of comprehensive fiscal support for the agency. The Fiscal Division is responsible for all budgetary and accounting functions for the agency, which include budget planning, preparation, and monitoring a departmental budget of approximately \$126 million, submission of multiple federal, state, and grant reimbursement claims, conducting fiscal analysis, revenue management, coordination of audits with outside departments as well as other departmental audits, accounts receivable, accounts payable, creating purchase orders, cashiering, payroll processing, and other general accounting functions.

The Adult Services Division is comprised of several separate programs that primarily serve adults. The Adult Protective Services (APS) program offers risk and safety assessments for dependent adults and the elderly who may be subject to abuse, neglect, or need institutional care. The In-Home Supportive Services (IHSS) program provides eligibility and assessment services to determine levels of in-home supportive services needed by recipients to avoid costly out-of-home or institutional care. The IHSS Public Authority was established as an employer of record for the in-home supportive service providers, serves as the bargaining entity during the collective bargaining process and screens, and approves and maintains a registry of IHSS providers. The CalWORKs Employment program provides case management, educational, work experience, job training and subsidized employment for families on CalWORKs. The program also provides a host of supports such as transportation, childcare, and a variety of family stabilization services including access to mental health and substance abuse services to address any barriers to employment and self-sufficiency. The Housing and Supportive Services division provides short term housing subsidies, housing navigation, case management and supportive services to youth, adults, and families served by other human services programs. These programs are specially designed to help address the cycle of poverty and homelessness for youth, individuals, families, and veterans served by the agency so they may become self-sufficient and independent members of the community.

The Benefit Services Division is responsible for determining, issuing, and maintaining the correct federal and state mandated benefits for all eligibility programs which help low-income individuals meet their basic needs such as food, shelter, or access to medical insurance. The programs include: CalWORKs, a public assistance program that provides cash aid to eligible families; CalFresh, a monthly electronic benefit that helps low-income families supplement their food budget; Medi-Cal, a public health insurance program which



# Kings County Budget Fiscal Year 2023-24

provides needed health care services for low-income children, individuals, and families; and General Assistance, a public assistance program that provides cash aid to low-income indigent individuals. These programs serve approximately 58,570 county residents, some of whom are receiving services from multiple programs. On an annual basis, the benefits division issues \$83.5 million in direct benefit payments (cash aid and food assistance).

Additionally, the benefits division also determines eligibility for Foster Care that provides payments for out of home placement costs for Kings County court dependents. These payments are issued to Resource Families (foster parents), Foster Family Agencies or group homes. This division also provides eligibility determination for the kinship guardianship assistance payment (Kin-GAP) and Adoptions programs, which are entitlement programs that provide financial assistance to facilitate long-term care and adoptions of children who would otherwise remain in long-term foster care. These programs serve approximately 1,240 youth per year with annual direct payments to providers or families of \$18.8 million.

The Children Services Division is comprised of Child Welfare Services (CWS), which includes the provision of mandated services to children and their family members in abuse, neglect, or exploitation situations. CWS include emergency response investigations, court case filings, family maintenance services, family reunification services, and permanency planning services. In addition, CWS is responsible for the administration of specific programs such as adoption services, Resource Family Approval (RFA), and the Independent Living Program (ILP). The Adoption Program is responsible for finalizing adoptions on behalf of foster children who were not able to safely return home. The RFA Program assesses and approves anyone who is interested in becoming a caregiver for foster children. The ILP provides services aimed toward assisting foster youth in transitioning to adulthood, as well as other supports after emancipation. The Children Services Division also coordinates the County's Child Abuse Prevention activities. Those include the provision of primary prevention, early intervention, and treatment services for at-risk or abused children.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Improve the delivery of benefit services in CalFresh, CalWORKs, Medi-Cal, and General Assistance to serve families more effectively.

- i. **Objective:** Process all pending Medi-Cal renewals due to COVID-19 within six months.  
**Results:** *This objective was not completed. Due to the Public Health Emergency, the agency is still under the Continuous Coverage requirement for Medi-Cal. For this reason, renewals were waived.*
- ii. **Objective:** Increase electronic applications by 20% in lieu of in-person or paper applications.  
**Results:** *This objective was completed. E-applications increased from 93 applications in June 2022 to an average of 549 electronic applications per month from July 2022 through December 2022.*
- iii. **Objective:** Reduce the call center abandon rate below 15%.  
**Results:** *This objective was not completed. From July 2022 through December 2022, the call center abandon rate averaged 28%. The primary contributing factor is the lack of staffing. At any given point in time the agency is carrying a 10% vacancy rate in the call center.*

**B. Goal:** Improve the quality of services provided to seniors, disabled, and homeless individuals.

- i. **Objective:** Increase the number of homeless individuals/families transitioning into permanent housing by 10%, which is about 90-99 individuals/families. Last fiscal year, HSA staff placed between 81-87 homeless families/individuals into permanent housing using multiple programs and funding sources to provide housing navigation and case management.  
**Results:** *This objective was completed. Since July 2022 through February 2023, the agency has permanently housed 234 individuals.*
- ii. **Objective:** Reduce overdue reassessments of IHSS by 10% to a monthly average of 92.



# Kings County Budget Fiscal Year 2023-24

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**Results:** *This objective was completed. From January through November 2022, Kings County IHSS reduced the backlog to 78 cases.*

- iii. **Objective:** Complete Social Security Income (SSI) advocacy expansion and establish data tracking measures to ensure efficacy of services.

**Results:** *This objective was completed. The agency transitioned to utilizing tasks in the CalSAWS system to track most of the SSI advocacy workload.*

- C. **Goal:** Promote self-sufficiency for CalWORKs recipients by conducting in-depth assessments to determine the best course of action, whether it is immediate placement into a job, placement into an education or training program, enrollment into family support services, or any combination of programs.

- i. **Objective:** Increase the number of clients actively engaged with their employment and training worker by 10%. In Fiscal Year 2021-22, 54% were engaged.

**Results:** *This objective was not completed. Due to the continued good cause waivers, participation increased by 3% for a 57% Engagement Rate.*

- ii. **Objective:** Increase subsidized job placements by 20%, which is about 30-36 placements. In Fiscal Year 2021-22, HSA partnered with the Kings County Job Training Office (JTO) and placed between 25-30 Welfare to Work (WTW) clients into subsidized employment.

**Results:** *This objective was completed. A total of 56 individuals were placed in subsidized employment as of the end of the second quarter, which exceeds the objective of 36 placements.*

- iii. **Objective:** Complete and establish the Fiscal Literacy and Credit Repair program which includes incorporating data tracking measures to ensure efficacy of services provided.

**Results:** *This objective was completed. The Fiscal Literacy and Credit Repair program was implemented in February of 2022 with a one-year contract. No contract renewal was granted.*

- D. **Goal:** Complete a 5-year County prevention plan to comply with Welfare and Institutions Code (WIC) §16588 requirements that outlines the services that Child Welfare will provide to address a continuum of primary, secondary, and tertiary prevention/intervention strategies, and services.

- i. **Objective:** Complete the Capacity Assessment.

**Results:** *This objective met completed on November 9, 2022.*

- ii. **Objective:** Complete the Readiness Assessment and submit the County's 5-year County Prevention Plan to the California Department of Social Services

**Results:** *The Readiness Assessment was completed on November 9, 2022. California Department of Social Services (CDSS) extended the due date for submission of the County 5-year plan to July 31, 2023. The agency is on schedule to meet the deadline submission of July 31, 2023.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Child Welfare Division and Kings County Behavioral Health implemented the federal requirement under the Families First Prevention Services Act regarding the qualified individual's assessment and court process for dependent children requiring short-term residential therapeutic program (STRTP) placement. The agency implemented the expansion of The Work Number system, which expedites the ability to access employment records used to determine eligibility for public welfare benefits. The agency also implemented a standard set of expectations for each classification related to staff productivity management, communication, and conferencing. The agency standardized conference forms to address responsibilities, qualitative and quantitative results, coaching, training, and agency expectations for performance evaluations. HSA also implemented call center technology for the Child Protective Service and Adult Protective Services Hotlines to allow for monitoring of call volumes, wait queues, speed of answer, as well as provide real time dashboards and management reports to improve oversight and process improvement.



# Kings County Budget Fiscal Year 2023-24

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Implement the 5-year County Prevention Plan (CPP) to comply with Welfare and Institutions Code (WIC) § 16588 requirements that outlines the services that Kings County Child Welfare will provide to address a continuum of primary, secondary, and tertiary prevention/intervention strategies, and services.
- i. **Objective:** Establish resources by attaining the Evidenced Based Program (EBP), possibly through the RFP process, if an external contractor is needed to carry out this function.
  - ii. **Objective:** Create data collection process.
  - iii. **Objective:** Identify and train staff to carry out the function of the County Prevention Plan.
- B. Goal:** Begin the planning and development of the Master Plan on Aging to comply with Executive Order N-14-19 mandating local governments to implement strategies and develop partnerships that promote healthy aging and prepare the state for anticipated geographic changes.
- i. **Objective:** Establish a partnership with Tulare County Adult Services to begin working on the Kings/Tulare County Master Plan on Aging.
  - ii. **Objective:** Establish Master Plan on Aging Initiatives for Implementation by determining the primary concerns to be addressed and areas of opportunity for improvement within our local community.
- C. Goal:** Promote self-sufficiency by enhancing current practices and providing supportive resources for clients.
- i. **Objective:** Increase the number of individuals that secure permanent housing by 10%.
  - ii. **Objective:** Improve client engagement by increasing in-person services by 25%. As of December 2022, in-person engagement accounts for 13% of contacts.
  - iii. **Objective:** Update manual data tracking practices to an automated task-based system.
- D. Goal:** Improve delivery of benefit services in CalFresh, CalWORKs, Medi-Cal, and General Assistance to serve families more effectively.
- i. **Objective:** Process 90% of all CalFresh Expedited Service applications within 3 business days.
  - ii. **Objective:** Reduce the call center Abandon Rate to 20% or below.
  - iii. **Objective:** Process 80% of Medi-Cal Renewals timely within the benefit renewal month.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Human Services Agency's Requested Budget for Fiscal Year 2023-24 represents an increase in revenue of \$4,924,651 and an increase in expenditures of \$4,924,651 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost remains unchanged over last year's Adopted Budget for a total request of \$3,282,796.

### B. Significant Areas of Change

#### • Revenue

##### ○ Intergovernmental Revenue

Intergovernmental Revenue is projected to increase by \$6,837,212 due to increased state and federal appropriations, as well as 1991 and 2011 Realignment, for mandated programs.

##### ○ Charges for Services

Charges for Services are projected to decrease by \$1,645 due to a decrease in Indigent Burial Collections.

##### ○ Miscellaneous Revenue

Miscellaneous Revenue is projected to decrease by \$1,910,915 primarily due to a





# Kings County Budget Fiscal Year 2023-24

decrease in revenue from Kings Gospel Mission and discontinuance of the CalAIM program.

- **Expenses**

- Salaries and Employee Benefits

- Salaries and Employee Benefits are projected to increase by \$1,722,165 primarily related to negotiated salary increases and the impact of retirement costs.

- Other Charges

- Other Charges are projected to increase by \$3,828,480 due to increases in caseloads, increased CalWORKs grant appropriations from the state, and increased Cost Allocation Plan and County Information Technology charges.

- Capital Assets

- Capital Assets are projected to decrease by \$585,431 due to a lower expense related to vehicle purchases for the department's internal fleet program, which in last year's budget included some roll-over purchases that did not occur in Fiscal Year 2021-22 due to supply chain issues. Other decreases are due to expenses (with corresponding revenue) related to permanent housing projects.

- Other Financing Uses

- Other Financing Uses are projected to increase by \$31,300 due to interest charges for HSA building 12.

- Intrafund Transfers

- Intrafund Transfers are projected to decrease by \$102,391 due to a lower expense for Finance Enterprise upgrades.

## C. Staffing Changes

- Add 5.00 FTE positions:

- 1.0 FTE Program Specialist – To oversee all facilities requests and serve as a centralized point of contact for staff and Public Works. The prior position was held by a Program Manager; however, it was not a full-time role. The agency then repurposed the Program Manager to provide broader oversight of the Program Integrity Division. This add will be offset by deleting 1.0 FTE Case Review Supervisor that was vacant and have the Case Review staff report directly to the Program Manager.
  - 1.0 FTE Fiscal Analyst I/II – To replace the Accountant I/II position which has been difficult to fill with numerous failed recruitments and has turned over three times in a year. The Fiscal Analyst position description includes activities performed by an Accountant and has been easier to fill.
  - 1.0 FTE Deputy Director-Human Services - The position description for the Assistant Director is broad in terms of programmatic oversight of multiple divisions. However, divisions have grown in complexity over the years and in the number of people assigned since the original position description was approved. The Assistant Director position has been underfilled with a Deputy Director since 2022.
  - 1.0 FTE Social Services Worker I/II/III – To replace the Senior Social Service Worker classification that is no longer in use. The only remaining worker in this classification recently retired.
  - 1.0 FTE Employment & Training Worker (ETW) I/II – To replace the Work Crew Supervisor classification that is narrow in scope and the classification is no longer in use. The ETW classification is more versatile in meeting client needs and working with clients to gain valuable job experience.

- Delete 5.00 FTE positions:

- 1.0 FTE Case Review Supervisor – To offset the Program Specialist position added above.
  - 1.0 FTE Accountant I/II – To offset the Fiscal Analyst I/II position added above.
  - 1.0 FTE Assistant Director-Human Services – To offset the Deputy Director position added above.
  - 1.0 FTE Senior Social Service Worker – To offset the Social Services Worker I/II/III position



# Kings County Budget Fiscal Year 2023-24

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added above.

- 1.0 FTE Work Crew Supervisor – To offset the Employment and Training Worker I/II position added above.

## **D. Capital Asset Changes Reflected in the Requested Budget Include the Following:**

- Vehicles for the department's fleet program
  - 10 Sedans – \$311,025
  - 3 SUVs – \$144,788
- Storage Container (C train) – \$10,363
- Capital Improvements:
  - Sunrise Apartments conversion – \$1,525,163: This will be covered by Homeless Housing Assistance and Prevention (HHAP) grants and funding from the Housing and Community Development's Permanent Local Housing Allocation funding (PLHA).

## **7. CAO RECOMMENDED**

This budget is recommended at \$126,518,710. It is financed by \$123,235,914 primarily in state and federal funding along with realignment. The Recommended Budget is also funded by \$3,282,796 in General Fund contributions. The Recommended Budget represents an overall increase in revenues of \$4,565,363 and an increase in expenditures of \$4,565,363 when compared with the Fiscal Year 2022-23 Adopted Budget. Net County Cost remains unchanged when compared with the Fiscal Year 2022-23 Adopted Budget.

All staffing changes requested in Section 6C above are included in the Recommended Budget. The storage container and capital improvement project for the Sunrise Apartments are also included in the Recommended Budget.

The 10 sedans and three sport utility vehicles (SUVs) are not recommended at this time.



State Controller Schedules

County of Kings

Schedule 9 Recommended

County Budget Act

Financing Sources Uses by Budget  
Unit by Object

Function: PUBLIC ASSISTANCE

Government Funds

Fund: WIOA-JOB TRAINING OFFICE  
FUND/SUBCONTRACTORS FUND - 300150-300151

Fiscal Year 2023-24

Budget Unit: 574300-594400 - Job Training Office

| Detail by Revenue Category<br>and Expenditure Object        | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 84 - Use of Money & Property                                | (2,628)           | 0                    | 0                            | 0                      |
| 86 - Intergovernmental Revenue -Fed                         | 0                 | 2,253,756            | 3,290,260                    | 3,290,260              |
| 88 - Miscellaneous Revenues                                 | (7)               | 1,250,732            | 1,855,877                    | 1,855,877              |
| <b>Total Revenues</b>                                       | <b>(2,635)</b>    | <b>3,504,488</b>     | <b>5,146,137</b>             | <b>5,146,137</b>       |
| <b>Expenditures and Appropriations</b>                      |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                           | 2,004,516         | 1,878,262            | 2,647,001                    | 2,647,001              |
| 92 - Services & Supplies                                    | 393,573           | 1,456,222            | 2,329,669                    | 2,329,669              |
| 93 - Other Charges  | 144,127           | 2,548,139            | 3,347,474                    | 3,347,474              |
| 98 - Intrafund Transfers                                    | (2,542,216)       | (2,378,135)          | (3,178,007)                  | (3,178,007)            |
| <b>Total Expenditures and Appropriations</b>                | <b>0</b>          | <b>3,504,488</b>     | <b>5,146,137</b>             | <b>5,146,137</b>       |
| <b>Net Cost for BU: 574300-594400 - Job Training Office</b> | <b>(2,635)</b>    | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

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## JOB TRAINING OFFICE

### 1. PURPOSE

The Kings County Job Training Office provides employment, training, and economic development activities in the municipalities and unincorporated areas of Kings County.

### 2. CORE FUNCTIONS

The core functions of the Kings County Job Training Office are to provide services to both businesses and residents in the Kings County area, connecting them in a qualitative manner to provide benefit to both populations. For job seekers, primary activities consist of the following: job matching; job search; resume preparation; and labor market information/career counseling available at the One-Stop Job Center, Kings County Probation Department, Kings County Jail, and Kings County Day Reporting Center. The primary activities provided to assist Kings County businesses are as follows: eligibility determination for applicable state and federal grants; training scholarships for qualified applicants at public and non-profit schools; financial incentives for businesses to hire qualifying residents; support with specific or general hiring events; lay-off counseling for affected employees; retention/expansion support; and, other activities in support of the mission of the Kings County Economic Development Corporation as allowed under the various funding sources.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Meet or exceed performance standards as set forth by the United States (U.S.) Department of Labor, the California Employment Development Department, and California Workforce Development Board.

- i. **Objective:** Continued and increased emphasis on qualitative employment programs that positively affect Kings County residents.

**Results:** *This objective was completed. Staff has done extensive outreach to businesses, trade schools, and the general public to promote the myriad of training programs and resources offered through the Job Training Office.*

- ii. **Objective:** Continued and increased emphasis on support and services to Kings County businesses.

**Results:** *This objective was completed. Job Training Office staff conducted outreach via job fairs, industrial roundtables, resource fairs to reach new potential partners in the area and educate the public on resources available to them. Staff successfully partnered with West Hills College of Lemoore to create a new upskill training program for a large food distribution business in Kings County, partnered with Adventist Health for upskill training in Medical Assistance, and is working on additional trainings with another food distribution business to upskill maintenance mechanics in welding.*

**B. Goal:** Continuous improvement of services to Kings County residents and businesses.

- i. **Objective:** Greater connectivity and partnerships with community-based organizations in all areas of the County.

**Results:** *This objective was completed. Staff at the Job Training Office has solidified partnerships with community-based organization such as the Kings Partnership for Prosperity, Progress and Prevention (KPPF), the Kings Community Action Organization, Kings Gospel Mission, Owen's Valley Career Development, Kings United Way, and local chambers of commerce to find areas of needs as far as services and workforce training in all incorporated and unincorporated areas of the Kings County. Staff will continue to reach out to other area organizations to increase partnership opportunities.*



# Kings County Budget Fiscal Year 2023-24

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- ii. **Objective:** Engagement in the Central Valley peer review process to improve frontline services.  
**Results:** *This objective was completed. The Job Training Office worked with the Central California Workforce Collaborative to review state and local policies, initiatives, implementation of state directives, and more.*

**C. Goal:** Increased participation in competitive grants to fund high priority industries as highlighted in the Kings County Strategic Workforce Plan.

- i. **Objective:** Increase staff capabilities and infrastructure to support competitive grant programs.  
**Results:** *This objective is ongoing. The Job Training Office is restructuring and adding staff in the next fiscal year to support current programs and increase outreach to businesses in the area, attain new employment partners, and increase participation in outreach events.*
- ii. **Objective:** Diversification of programs through competitive grant funding to avoid duplication of services.  
**Results:** *This objective is ongoing. The Job Training Office (JTO) will receive funding from the Regional Equity and Recovery Partnerships (RERP) and Prison to Employment (P2E) to increase job site training, upskill workforce, and broaden industry training programs. JTO has begun work in a regional workgroup to create a regional implementation plan for the Valley Community Economic Resiliency Fund (CERF) and future federal funding. Staff is currently working on additional grant applications including the High Road Training Partnerships funding application for supplemental training in the healthcare fields.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Job Training Office solidified its participation in the Valley CERF stakeholder group to begin a two-year planning program in collaboration with the Central Valley Community Foundation, County of Tulare, County of Madera, County of Fresno, and other business, non-profit, and local government organizations. Funded by the State of California, the four-county coalition will work together to create a Regional Economic Recovery and Transition Plan. Once finalized, the plan will make local communities eligible for state funds to help implement priority projects included in the plan.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Meet or exceed performance standards as set forth by the U.S. Department of Labor, the California Employment Development Department, and California Workforce Development Board.  
**Objective:** Continue to focus on performance indicators and growth of programs through local partnerships to accentuate performance factors.
- B. Goal:** Continue improving services to Kings County residents and businesses.
  - i. **Objective:** Improve leverage of EconoVue and JobsEQ data analytic programs for business engagement to identify targeted businesses for outreach.
  - ii. **Objective:** Conduct outreach through the Business Services Team to find new business partners for the on-the-job training programs in order to increase program participation.
- C. Goal:** Increase participation in competitive grants to fund high priority industries as highlighted in the Kings County Strategic Workforce Plan.
  - i. **Objective:** Increase staff capabilities and infrastructure to support competitive grant programs.
  - ii. **Objective:** Diversify programs through competitive grant funding to avoid duplication of services.



# Kings County Budget Fiscal Year 2023-24

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Job Training Office is not funded by General Fund and is fully funded by revenue from the Workforce Innovation and Opportunity Act (WIOA) and other grants. The Requested Budget for Fiscal Year 2022-23 includes a projected increase in revenue of \$1,205,044 and an equal increase in expenditures over the Fiscal Year 2022-23 Adopted Budget. This is a balanced budget, as the department operates within the allocated WIOA and grant fund.

### B. Significant Areas of Change

#### ○ Revenue

##### • Intergovernmental Revenue

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$770,565 from the Fiscal Year 2022-23 Adopted Budget due to Workforce Innovation and Opportunity Act projected State funding formula increases.

##### • Miscellaneous Revenues

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$434,479 from the Fiscal Year 2022-23 Adopted Budget due to projected State funding formula allocation.

#### ○ Expense

##### • Services & Supplies

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$944,389 from the Fiscal Year 2022-23 Adopted Budget due to projected State funding formula allocations.

##### • Other Charges

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$260,655 from the Fiscal Year 2022-23 Adopted Budget due to projected increase in State funding formula allocations.

### C. Staffing Changes

Add 2.0 FTE positions:

2.0 FTE Employment and Training Technician I/II's - due to the increased workload and grant funding in the Secure Youth Treatment Facility grant program (partnership with Kings County Probation) and the Comprehensive, Opioid, Stimulant, and Substance Abuse Site-base program grant (partnership with Kings County Sheriff's Office).

## 7. CAO RECOMMENDED

This budget is being recommended as requested. It is recommended to add 2.0 FTE Employment Training Technician I/II's.



# EDUCATION

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 81 - Taxes   | 2,773,309         | 2,661,000            | 2,844,500                    | 2,844,500              |
| 83 - Fines & Forfeits                                | 13,459            | 12,831               | 10,500                       | 10,500                 |
| 84 - Use of Money & Property                         | 45,474            | 40,000               | 45,000                       | 45,000                 |
| 85 - Intergovernmental Revenue -St                   | 20,954            | 21,018               | 21,000                       | 6,840,549              |
| 87 - Charges For Services                            | 11,043            | 12,573               | 6,700                        | 6,700                  |
| 88 - Miscellaneous Revenues                          | 4,847             | 2,246                | 2,000                        | 2,000                  |
| <b>Total Revenues</b>                                | <b>2,869,086</b>  | <b>2,749,667</b>     | <b>2,929,700</b>             | <b>9,749,249</b>       |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 1,264,757         | 1,473,844            | 1,526,120                    | 1,526,120              |
| 92 - Services & Supplies                             | 746,457           | 852,190              | 853,940                      | 853,940                |
| 93 - Other Charges                                   | 134,703           | 171,139              | 154,046                      | 154,046                |
| 94 - Capital Assets                                  | 0                 | 220,000              | 0                            | 13,639,097             |
| 98 - Intrafund Transfers                             | 60,338            | 63,503               | 66,816                       | 66,816                 |
| <b>Total Expenditures and Appropriations</b>         | <b>2,206,255</b>  | <b>2,780,676</b>     | <b>2,600,922</b>             | <b>16,240,019</b>      |
| <b>Net Cost for BU: 620000 - Library</b>             | <b>662,831</b>    | <b>(31,009)</b>      | <b>328,778</b>               | <b>(6,490,770)</b>     |



# Kings County Budget Fiscal Year 2023-24

## LIBRARY

### 1. PURPOSE

The mission of the Kings County Library is to support lifelong learning by providing books, information, and other resources to meet the educational, cultural, and recreational needs of the public that it serves.

### 2. CORE FUNCTIONS

The library has six branch libraries that serve the cities of Hanford, Lemoore, Corcoran, Avenal, and the unincorporated areas of Kettleman City and Stratford. The library is also in partnership with the Armona Unified Elementary School District to provide service to the Armona Community Library. The Hanford branch also serves as the library's headquarters providing support functions through Administrative Services – fiscal oversight, capital projects, personnel; Facility services; Branch Services - information, programs, and community outreach; Materials Management– collection development, materials delivery, cataloging and circulation; and Information Technology.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

#### A. Goal: Promote awareness and use of the library.

- i. **Objective:** Participate in at least one outreach event in each of the seven branch library communities by February 2023.  
**Results:** *This objective was completed. Between September and October, the department participated in 11 community outreach events such as Hanford's Thursday Night Market, Corcoran's Cotton Festival, Kettleman City's Public Safety Event, Lemoore's Family Literacy Night at Neutra School, and Stratford's re-established Trunk or Treat.*
- ii. **Objective:** Increase library card holders by 5% by February 2023.  
**Results:** *This objective was completed. As of March 2023, the library exceeded the 5% increase with a 12.6% increase in library card holders.*
- iii. **Objective:** Develop and implement a policy, schedules, and service perimeters for the new mobile library vehicle by August 2022.  
**Results:** *This objective was completed. The new mobile library arrived in September 2022. Policy, procedures, and service parameters were completed in December 2022. A ribbon cutting ceremony was held in February 2023. The recurring community stops schedule was completed in May 2023.*

#### B. Goal: Create and empower readers.

- i. **Objective:** Apply for 2023-2024 for The Big Read grant by January 2023. Planning to begin on October 2022. The Program implementation to begin September 2023.  
**Results:** *This objective was completed. Planning began in October 2022. The application and all supporting documents were submitted in January 2023. Grant recipients will be notified in April 2023. If funds are received, the program is scheduled to begin September 2023 and continue through November 2023.*
- ii. **Objective:** Explore launching a local youth poet laureate program. Report findings by December 2022.  
**Results:** *This objective was completed. The National Youth Poet Laureate Program is an initiative of Urban Word – the largest and most comprehensive youth literary arts organization in the country in collaboration with local arts, libraries, and literary organizations. Next steps include library staff contacting Urban Word to help the library facilitate and launch this program in 2023-24.*





# Kings County Budget Fiscal Year 2023-24

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- iii. **Objective:** Implement the Beyond the Book Literacy Initiative in partnership with Stratford Elementary School. This was funded by the Rural Library Fellowship, which is to be completed by June 2023.

**Results:** *This objective was completed. The Beyond the Book Literacy Initiative in partnership with Stratford Elementary School began in September of 2023. 10 third grade classroom visits and two library visits were completed, which included the Beyond the Book Block Party, held on May 11<sup>th</sup>, 2023.*

**C. Goal:** Continually monitor and enhance library operations and governance.

- i. **Objective:** Work with the Friends of the Kings County Library to identify organizational strengths and how Kings United Way can support building organizational capacity. This will be completed by April 2023.

**Results:** *This objective was completed. The Friends of the Kings County Library and Library Director participated in a Best Practices Inventory, plus three capacity building workshops presented by the Kings United Way. They are the Non-Profit Boards: Roles and Responsibilities on September 22, 2022, Budgeting and Reading Financial Reports on September 29, 2023, and Fundraising 101 on October 13, 2023.*

- ii. **Objective:** Explore the feasibility of fine/free policies or strategies by December 2022.

**Results:** *This objective was partially completed. Initial research has begun as part of the Rural Library Fellowship, but due to staff attrition staff originally assigned to the project were unable to complete this objective. This project is a temporary hold to July 2024. The library is scheduled to hold Fine Forgiveness during National Library Week in April 23-29, 2023.*

- iii. **Objective:** Update the Collection Development Policy by March 2023.

**Results:** *This objective was completed. The Collection Development Policy was updated in November 2022.*

**D. Goal:** Embrace Technology.

- i. **Objective:** Conduct seven technology-based programming to educate the public on the fundamentals of technology, by May 2023.

**Results:** *This objective was completed. Weekly Tech Tuesdays held on social media, which began in July 2022. During the July 2022 – December 2022 model building period, six sessions each were held at Hanford, Lemoore, and Corcoran branch libraries. In January 2023, an introductory iPhone class was held at the Hanford Branch Library. In April 2023, the library introduced NorthStar Digital Literacy, a platform where users can learn basic computer skills at their own pace. Tech Tutor Wednesdays were held weekly during the months of March, April, and May 2023.*

- ii. **Objective:** Implement 10 monthly digital services trainings for staff by June 2023.

**Results:** *This objective was completed. Staff participated in a variety of trainings by June 2023. The topics included Coursera, Beanstack, Libby, Mindset Challenge, Homeless Training for Librarians, CAreer Pathways for Spanish Speaking Community Members, NorthStar Digital, Building Basics for Libraries, CAreer Pathways Marketing, Outreach, and Partnerships, Bendable, and Incident Command Systems.*

- iii. **Objective:** Help bridge the digital divide by promoting the library's online access and digital services

**Results:** *This objective was completed. In July 2022, 40 Chrome Books, 40 wi-fi Hotspots, and 10 iPads were made available for the public to check out. In February 2023, the library introduced Bendable, a free digital learning platform accessible to all patrons from the comfort of their home. In January 2023, the library began the creating implementation plan for the Palace Place Project, which combines most of the library's eBooks and eAudiobooks, with the convenience of using one application. This initiative was heavily publicized on the library's website, social media, local paper outlets, and at*





# Kings County Budget Fiscal Year 2023-24

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*community outreach events.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The library established a new afterschool program in collaboration with the Recreation Association of Corcoran at the Corcoran branch library in October 2022, re-designed and updated the Kings County Library's Website in November 2022, and hosted the popular Local Author Program at the Hanford Library in January 2023 with nine local authors and over 100 members of the community attending. The California State Library awarded the County of Kings two Building Forward Infrastructure Grants in September 2022 for the Hanford and Lemoore infrastructure projects. Hanford's grant award is \$6,619,245 and Lemoore's grant award is \$7,019,852. Public Works staff provided swift critical maintenance to library facilities. In June 2022, Heating, Ventilation, and Air Conditioning (HVAC) procurement and installation was completed for the Avenal Branch Library and emergency response due to flooding at the Kettleman City Branch Library. The Hanford Branch Library received landscape maintenance upgrades in February 2023.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Celebrate and support readers and learners of all ages.
- i. **Objective:** Launch the countywide 1,000 Books Before Kindergarten Campaign from September 2023 through June 2024.
  - ii. **Objective:** Launch the local Youth Poet Laureate Program in collaboration with Urban Word during National Poetry Month in April 2024.
  - iii. **Objective:** Will hold community-wide reading program from September – November 2023.
- B. Goal:** Support the use of innovative technologies that benefit both the public and library staff.
- i. **Objective:** Investigate the feasibility of providing 3D printing services for the public by January 2024. Report findings to the Library Advisory Board in February 2024.
  - ii. **Objective:** Purchase and install visual digital displays at Hanford, Corcoran, and Lemoore branch libraries by December 2023.
  - iii. **Objective:** Re-open the Hanford Computer Lab for technology classes for the public by May 2024.
- C. Goal:** Inspire a lifetime of curiosity and discovery through programs and diverse responsive collections.
- i. **Objective:** Implement "Lunch @ the Library" programs in collaboration with the schools at the Avenal, Kettleman City, and Stratford branch libraries between June 2023 through August 2023.
  - ii. **Objective:** Increase the number of readers who complete the Summer Reading Program by 10% by August 2023.
  - iii. **Objective:** Establish weekly Maker Space programs and activities at all branch libraries by October 2023.
- D. Goal:** Provide safe, welcoming, and comfortable facilities/mobile vehicle to meet 21<sup>st</sup> century needs.
- i. **Objective:** Complete the Hanford Infrastructure Remodel Project planning, pre-design, and design phases by June 2024.
  - ii. **Objective:** Complete the Lemoore Infrastructure Remodel Project planning, pre-design, and design phases by June 2024.
  - iii. **Objective:** Provide comprehensive library services through the mobile library to the public who may have difficulties visiting a branch library location. The mobile library will make scheduled stops at selected community centers, childcare facilities, apartment complexes, retirement communities, senior centers, recreational facilities, or schools beginning July 2023.



# Kings County Budget Fiscal Year 2023-24

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## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Budget represents an overall increase of \$189,050 in revenues and an overall increase of \$50,622 in expenditures compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Fund Balance will increase by \$138,428 compared with the Fiscal Year 2022-23 Adopted Budget.

### B. Significant Areas of Change

- **Revenue**

- Taxes

Revenues will increase by \$183,500 based on property tax projections.

- Use of Money and Property

Revenue projections will increase by \$5,000 based on investment of funds for rents of county owned property.

- **Expenses**

- Salaries and Employee Benefits

Salaries and Benefits will increase by \$52,276 primarily based on increases in salaries and benefits for existing positions.

- Other Charges

Other Charges will decrease by \$17,093 for Cost Allocation Plan charges.

- Intrafund Transfers

Intrafund Transfers will increase by \$3,313 for the Cost Applied-Energy Project.

## 7. CAO RECOMMENDED

This budget is recommended at \$16,240,019. The Recommended Budget is fully financed primarily by property taxes, and does not include any General Fund contributions, as the department operates within their own fund outside of General Fund. The Recommended Budget will result in a drawdown from the Library Fund of \$6,490,770, as the revenue of \$6,819,548 from the State's Building Forward Infrastructure Grant program for the Hanford and Lemoore libraries was received in Fiscal Year 2022-23. The balance of the infrastructure revenue of \$6,819,548 from the grant will be received in Fiscal Year 2023-24.

| Detail by Revenue Category<br>and Expenditure Object  | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                     | 70,733            | 104,041              | 139,184                      | 139,184                |
| 92 - Services & Supplies                              | 69,744            | 79,618               | 89,197                       | 86,597                 |
| 93 - Other Charges                                    | 21,874            | 21,945               | 26,107                       | 26,107                 |
| 98 - Intrafund Transfers                              | 14,771            | 15,377               | 16,003                       | 16,003                 |
| <b>Total Expenditures and Appropriations</b>          | <b>177,122</b>    | <b>220,981</b>       | <b>270,491</b>               | <b>267,891</b>         |
| <b>Net Cost for BU: 630000 - Ag Extension Service</b> | <b>(177,122)</b>  | <b>(220,981)</b>     | <b>(270,491)</b>             | <b>(267,891)</b>       |



# Kings County Budget Fiscal Year 2023-24

## AG EXTENSION SERVICE

### 1. PURPOSE

The Mission of the University of California Cooperative Extension (UCCE) Department is to serve Kings County through the creation, development, extension and application of knowledge in agricultural, natural and human resources.

### 2. CORE FUNCTIONS

UCCE serves the local citizens of Kings County through: agriculture research and education to develop and improve agricultural practices; youth development programs to develop life skills, leadership and community service through (hands-on) education; nutrition education programs that help individuals and families to eat better, maximize their food dollars, handle food safely and improve health; and extending information on sustainable landscape and gardening practices to the community. The University academic professionals and staff in Kings County are responsible for the major areas of agronomy, horticulture, nutrition education, 4-H youth development and Master Gardener volunteer program. Several cross-county UCCE advisors deliver programs to Kings County including tree nuts, fruit, viticulture, agronomy (cotton and cereals), dairy and livestock and range science and nutrition. Local staff are also supported by statewide specialists, campus-based research scientists and regional research centers.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Increase production efficiency and effectiveness of agricultural operations in Kings County, including dairy forages, dry beans, minor oil-seed, grape, tree fruits, nut, and bio fuel crop productions.

- i. **Objective:** Conduct research to develop and educate clientele on innovative, economical, and practical advances.

**Results:** *This objective was completed. Farm Advisor Nick Clark collaborated on 10 applied research projects in the field. Advisor Clark's research activities in this fiscal period have generated \$434,224 in industry and sponsor support, mostly originating from outside of Kings County but most of the work is being conducted in Kings County. Farm Advisor Doug Amaral received nine new multi-year grants totaling \$650,000 and is serving as project director on four of these grants to support local extension efforts and applied research.*

- ii. **Objective:** Provide technical assistance and continuing professional education on water quality regulatory compliance for clientele.

**Results:** *This objective was completed. In addition to industry clientele, Farm Advisor Nick Clark mentored a Hanford High School student through the Ag Leadership Program in the field of agricultural scientific research. As a result, this student engaged with agriculture professionals and academics as a peer in applied research and learning opportunity to address weed problems in Kings County, and has been invited to represent the Hanford High School Future Farmers of America (FFA) Chapter to compete in the regional research championship.*

- iii. **Objective:** Disseminate useful, science-based information to inform clientele, using extension methods that are responsive to clientele needs and appropriate for the audience and situation.

**Results:** *This objective was completed. Farm Advisor Nick Clark hosted four field days and delivered 11 educational presentations. Each offered continuing education units sponsored by the University of California and/or industry partners for agricultural license and certificate holders. This outreach and extension effort included 1,168 attendees. In the same period, Advisor Clark authored four peer reviewed articles and 17 popular press articles in magazines and blogs targeting agriculture professionals. Farm Advisor Doug*



# Kings County Budget Fiscal Year 2023-24

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*Amaral wrote 21 publications (scientific journals, trade magazines, blog posts, etc.) and three peer reviewed journal articles and 17 extension publications (non-peer reviewed). Advisor Amaral has also given 15 oral presentations attended by more than 1,000 individuals to extend his research to industry members and the clientele of the communities.*

- B. Goal:** Provide bilingual (English/Spanish) nutrition education and technical training at schools and community sites to improve health and wellbeing in Kings County.

**Objective:** By September 30, 2023, provide education and technical support to 10 partners and two coalitions in support of increased healthy eating and physical activity behaviors.

**Results:** *This objective was completed. The CalFresh Healthy Living Program (CFHL) has exceeded the original goal of reaching 2,600 contacts. UCCE Kings County has reached 3,654 participants with direct nutrition education. CalFresh is working with 13 school partners this year.*

- C. Goal:** Provide young people with positive youth development opportunities to develop life and civic engagement skills.

- i. **Objective:** Increase participation in the Kings County 4-H Program by 10% over the 4-H year.

**Results:** *This objective was completed. Enrollment increased well beyond expectations. 4-H membership is up 40% over the previous year.*

- ii. **Objective:** Increase the availability of community service projects throughout Kings County.

**Results:** *This objective was partially completed. There was just one community service project conducted by one of the members this year. The T-shirts to Totes project distributed over 300 shirts converted to totes as a demonstration of how to reduce plastic waste in Kings County.*

- D. Goal:** Provide science-based trainings to certified volunteers to urban horticulture education to Kings County residents to help Kings County flourish.

**Objective:** Conduct UC Master Gardener Program classes for the public throughout Kings County, and in partnership with the Hanford Public Library and the Kings County Juvenal Hall.

**Results:** *This objective was partially completed. The department attempted to continue its partnership with Kings County Juvenal Hall, but due to COVID-19 activities were suspended. The likelihood of future activities is uncertain at this moment. However, monthly classes are held at the Hanford Public library and will continue.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Master Gardener program participated in the Hanford Harvest Festival, engaging with 29 adults and 40 kids providing participants with information on home gardening and activities targeted just for kids. Additionally, the Master Gardener Program participated in Kings Farm Day and engaged with 238 students and 29 adults informing participants about soil health and worms.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Increase production efficiency and effectiveness of agricultural operations in Kings County, including dairy forages, dry beans, minor oil-seed, grape, tree fruits, nut, and bio fuel crop productions.

- i. **Objective:** Conduct research to develop and educate clientele on innovative, economical, and practical advances.

- ii. **Objective:** Provide service to the public beyond agricultural professional clientele by facilitating beneficial connections with University of California resources.

- iii. **Objective:** Disseminate useful, science-based information to inform clientele, using extension methods that are responsive to clientele needs and appropriate for the audience and situation.



# Kings County Budget Fiscal Year 2023-24

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- B. Goal:** Implement a comprehensive approach to improve consumption of healthy food and increase physical activity among youth, adults, and families, and implement evidence-based nutrition education and environmental-level initiatives in partnership with the local health department, school districts, and community partners.
- i. **Objective:** Through Direct Education Reach, by September 2023, reach 2,600 Supplemental Nutrition Assistance Program – Education (SNAP-Ed) eligible residents of Kings County. Program participants will receive individual direct educational strategies to promote healthy eating, food resource management, and increase daily physical activity.
  - ii. **Objective:** Through Policy Systems and Environmental strategies, by September 2023, and via collaboration with at least 15 partners, support the implementation of policy and environmental-level interventions to increase healthy eating and physical activity behaviors in qualifying schools and communities.
  - iii. **Objective:** Through Community Engagement, by September 2023, work at 20 sites to engage the SNAP-Ed community in program planning and implementation, work with partners to put sustainability measures in place in at least 10 sites., and continue to promote and support healthy eating, physical activity, and other obesity prevention interventions at qualifying sites.
- C. Goal:** Provide young people with positive youth development opportunities to develop life and civic engagement skills.
- i. **Objective:** Increase the availability of community service projects throughout Kings County.
  - ii. **Objective:** Increase the number of available projects within the program by 10%.
  - iii. **Objective:** Offer a wider range of leadership opportunities within Kings County for youth to participate in.
- D. Goal:** Provide science-based trainings to certified volunteers to urban horticulture education to Kings County residents to help Kings County flourish.
- i. **Objective:** Continue to work with the Hanford Library, Hanford Chamber of Commerce, and Kings County Farm Day to increase public outreach.
  - ii. **Objective:** Conduct gardening classes for adults and kids (including craft) at the Kings Art Gallery.
  - iii. **Objective:** Find an appropriate location and hold the annual Fall Garden Festival.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The UCCE's Requested Budget for Fiscal Year 2023-24 represents a decrease in revenue of \$3,000 and an increase in expenditures of \$19,523 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$22,523, or 9.08%, over last year's Adopted Budget for a total request of \$270,491.

### B. Significant Areas of Change

- **Revenue**

- Miscellaneous Revenue

- Miscellaneous Revenue is estimated to decrease by \$3,000 due to the anticipated sub-lease arraignment to Agriculture and Natural Resources (ANR) California Naturalist Program never being established.

- **Expenses**

- Salaries and Employee Benefits

- Salaries and Employee Benefits are estimated to increase by \$10,065 primarily due to increases in Health Insurance along with standard merit increases for staff.

- Services and Supplies



# Kings County Budget Fiscal Year 2023-24

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Services and Supplies are estimated to increase by \$4,670 mainly due to an increase in Professional and Special Services for merit and Cost of Living Adjustment (COLA) increases in the Master Gardner contract in addition to an increase in County Motor Pool charges.

- Other Charges

Other Charges are estimated to increase by \$4,162 mostly due to increases in Information Technology (IT) service charges.

## 7. CAO RECOMMENDED

This budget is recommended at \$267,891. It is financed solely with General Fund contributions. The Recommended Budget represents an overall decrease in revenue of \$3,000 and an increase in expenditures of \$16,923 when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost has increased by \$19,923, or 8.03%, when compared with the Fiscal Year 2022-23 Adopted Budget. The increase in the budget is due primarily to negotiated salary increases for County staff and COLA increases for the Master Gardener contract.





# CAPITAL OUTLAY



| Detail by Revenue Category<br>and Expenditure Object   | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                    |                      |                              |                        |
| 84 - Use of Money & Property                           | 9,454              | 1,646                | 3,104                        | 2,760                  |
| 87 - Charges For Services                              | 421,534            | 497,436              | 396,283                      | 468,729                |
| <b>Total Revenues</b>                                  | <b>430,988</b>     | <b>499,082</b>       | <b>399,387</b>               | <b>471,489</b>         |
| <b>Expenditures and Appropriations</b>                 |                    |                      |                              |                        |
| 96 - Other Financing Uses                              | 2,188,340          | 0                    | 0                            | 0                      |
| <b>Total Expenditures and Appropriations</b>           | <b>2,188,340</b>   | <b>0</b>             | <b>0</b>                     | <b>0</b>               |
| <b>Net Cost for BU: 187301 - PFF Public Protection</b> | <b>(1,757,352)</b> | <b>499,082</b>       | <b>399,387</b>               | <b>471,489</b>         |



# Kings County Budget Fiscal Year 2023-24

## PFF PUBLIC PROTECTION

### 1. PURPOSE

This budget unit includes all construction projects related to public protection facilities funded by impact fees.

### 2. CORE FUNCTIONS

Public Protection impact fees will address facilities needed by the District Attorney, the Probation Department, adult and juvenile detention facilities, and the portion of Sheriff Department space allocated for countywide services, including administrative office space, dispatch, and forensics laboratory space.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Support the Senate Bill (SB) 81 Juvenile Center Remodel and Construction project.

**Objective:** Transfer the requested amount if funding levels permit.

**Results:** *There were no transfers completed because no requests were made.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support the SB 81 project as needed, and any public protection construction project that may be requested.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Fiscal Year 2023-24 Requested Budget revenue is \$399,387, which is an increase of \$42,490 from the Fiscal Year 2022-23 Adopted Budget, or an 11.91% increase. There is no anticipated request for an expenditure, so no net county cost is projected.

#### B. Significant Areas of Change

##### Revenue

- Use of Money & Property

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$5,991 from the Fiscal Year 2022-23 Adopted Budget due to transfer of funds to the SB-81 project and low interest rates.

- Charges For Services

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$48,481 from the Fiscal Year 2022-23 Adopted Budget due to a possible increase in development around the county.

### 6. CAO RECOMMENDED

This budget is recommended at \$471,489.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$260,713 as of Jun 30, 2023.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 84 - Use of Money & Property                         | 12,120            | 10,644               | 15,206                       | 13,517                 |
| 87 - Charges For Services                            | 104,898           | 89,330               | 98,226                       | 90,008                 |
| <b>Total Revenues</b>                                | <b>117,018</b>    | <b>99,974</b>        | <b>113,432</b>               | <b>103,525</b>         |
| <b>Net Cost for BU: 187302 - PFF Fire</b>            | <b>117,018</b>    | <b>99,974</b>        | <b>113,432</b>               | <b>103,525</b>         |



# Kings County Budget Fiscal Year 2023-24

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## PFF FIRE

### 1. PURPOSE

This budget unit includes the revenue of all construction projects related to Fire Department facilities funded by impact fees.

### 2. CORE FUNCTIONS

Fire impact fees will address fire protection facilities needed to accommodate and project new development including fire stations, fire apparatus and equipment (e.g., engines), fire administration, and training facilities.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Support the Fire Department's future construction needs and requests.

**Objective:** Transfer the requested amount if funding levels permit.

**Results:** *There were no transfers completed because no requests were made.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any Fire Department construction projects that may be requested.

**Objective:** Transfer the requested amount if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Fiscal Year 2023-24 Request Budget revenue is \$113,432, which is a decrease of \$122 from the Fiscal Year 2022-23 Adopted Budget. There is no anticipated request for an expenditure, so no Net County Cost is projected.

#### B. Significant Areas of Change Revenue

- Use of Money & Property

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$6,550 from the Fiscal Year 2022-23 Adopted Budget due to increase in interest rates.

- Charges for Services

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$6,672 from the Fiscal Year 2022-23 Adopted Budget due to decrease in fees.

### 6. CAO RECOMMENDED

This budget is recommended at \$103,525.

At this time, all funds are set-aside in reserves. The balance in this fund for the recommended budget is estimated at \$1,786,033 as of Jun 30, 2023.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 84 - Use of Money & Property                         | 13,757            | 12,340               | 17,833                       | 15,852                 |
| 87 - Charges For Services                            | 170,225           | 202,479              | 148,663                      | 152,437                |
| <b>Total Revenues</b>                                | <b>183,983</b>    | <b>214,819</b>       | <b>166,496</b>               | <b>168,289</b>         |
| <b>Net Cost for BU: 187303 - PFF Library</b>         | <b>183,983</b>    | <b>214,819</b>       | <b>166,496</b>               | <b>168,289</b>         |



# Kings County Budget Fiscal Year 2023-24

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## PFF LIBRARY

### 1. PURPOSE

This budget unit includes the revenue of all construction projects related to Library facilities funded by impact fees.

### 2. CORE FUNCTIONS

Library impact fees will address facilities needed by the Library, and provide supplemental funding as needed.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Fund the design and construction of the Avenal and Lemoore libraries.

**Objective:** Transfer \$500,000 to the Capital Outlay Fund.

**Results:** *There were no transfers completed due to non-movement of the project.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to provide available funding for the design and construction of the Avenal and Lemoore libraries if requested throughout the year.

**Objective:** Transfer the requested amount if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Fiscal Year 2023-24 Requested Budget revenue is \$166,496, which is an increase of \$17,397 from the Fiscal Year 2022-23 Adopted Budget, or a 11.67% increase.

#### B. Significant Areas of Change

##### Revenue

- Use of Money & Property

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$8,047 from the Fiscal Year 2022-23 Adopted Budget due to interest rates.

- Charges For Services

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$9,350 from the Fiscal Year 2022-23 Adopted Budget due to a possible increase in development around the county.

### 6. CAO RECOMMENDED

This budget is recommended at \$168,289.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$2,074,616 as of Jun 30, 2023.

| Detail by Revenue Category<br>and Expenditure Object          | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 84 - Use of Money & Property                                  | 1,182             | 1,027                | 1,462                        | 1,300                  |
| 87 - Charges For Services                                     | 8,322             | 3,215                | 4,337                        | 4,317                  |
| <b>Total Revenues</b>   | <b>9,504</b>      | <b>4,242</b>         | <b>5,799</b>                 | <b>5,617</b>           |
| <b>Expenditures and Appropriations</b>                        |                   |                      |                              |                        |
| 96 - Other Financing Uses                                     | 0                 | 0                    | 100,000                      | 0                      |
| <b>Total Expenditures and Appropriations</b>                  | <b>0</b>          | <b>0</b>             | <b>100,000</b>               | <b>0</b>               |
| <b>Net Cost for BU: 187304 - PFF Sheriff Patrol &amp; Inv</b> | <b>9,504</b>      | <b>4,242</b>         | <b>(94,201)</b>              | <b>5,617</b>           |



# Kings County Budget Fiscal Year 2023-24

## PFF SHERIFF PATROL & INV

### 1. PURPOSE

This budget unit includes the revenue of all construction projects and vehicles related to the Sheriff Patrol and Investigation funded by impact fees.

### 2. CORE FUNCTIONS

Sheriff Patrol and Investigation impact fees will address facilities and vehicles, and provide supplemental funding as needed.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Fund the Sheriff evidence building project.

**Objective:** Transfer \$100,000 to the Capital Outlay Fund.

**Results:** *There were no transfers completed due to non-movement of the project.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to provide available funding for the Sheriff Evidence Building Project.

**Objective:** Transfer the allocated amount requested when required, which is \$100,000, to the Capital Outlay Fund.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Fiscal Year 2023-24 Request Budget revenue is \$5,799, which is a decrease of \$3,369 from the Fiscal Year 2022-23 Adopted Budget, or 36.75% decrease. There is an anticipated request for a \$100,000 expenditure, so the unreimbursed cost from the Capital Outlay Fund is projected to be \$94,201.

#### B. Significant Areas of Change

##### Revenue

- Use of Money & Property  
An increase of \$616 in interest on current deposits most likely due to interest rates.
- Charges For Services  
A decrease of \$3,985 due to a possible decrease in development around the county.

### 6. CAO RECOMMENDED

This budget is recommended at \$5,617. The \$100,000 transfer for the Sheriff Evidence Building Project is not recommended at this time. If the project is initiated or requested, applicable appropriations from this budget can be made available.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$173,177 as of Jun 30, 2023.



| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 84 - Use of Money & Property                         | 92                | 79                   | 112                          | 100                    |
| 87 - Charges For Services                            | 140               | 56                   | 88                           | 79                     |
| <b>Total Revenues</b>                                | <b>232</b>        | <b>135</b>           | <b>200</b>                   | <b>179</b>             |
| <b>Net Cost for BU: 187305 - PFF Animal Services</b> | <b>232</b>        | <b>135</b>           | <b>200</b>                   | <b>179</b>             |



# Kings County Budget Fiscal Year 2023-24

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## PFF ANIMAL SERVICES

### 1. PURPOSE

This budget unit includes the revenue of all construction projects related to animal control facilities funded by impact fees.

### 2. CORE FUNCTIONS

Animal Services impact fees will address demands for new development related to animal control facilities.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Support future animal services facilities-related cost needs and requests.

**Objective:** Transfer the requested amount if funding levels permit.

**Results:** *There were no transfers completed.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any animal services facilities-related project cost needs and requests.

**Objective:** Transfer the requested amount if funding levels permit.

### 5. BUDGET REQUEST

#### **Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The Fiscal Year 2023-24 Requested Budget revenue is \$200, which is a decrease of \$6 from the Fiscal Year 2022-23 Adopted Budget. There is no anticipated request for an expenditure, so no Net County Cost is projected.

### 6. CAO RECOMMENDED

This budget is recommended a \$179.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$13,283 as of Jun 30, 2023.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 84 - Use of Money & Property                         | 150               | 141                  | 204                          | 182                    |
| 87 - Charges For Services                            | 4,948             | 3,463                | 4,884                        | 4,460                  |
| <b>Total Revenues</b>                                | <b>5,098</b>      | <b>3,604</b>         | <b>5,088</b>                 | <b>4,642</b>           |
| <b>Net Cost for BU: 187306 - PFF Administration</b>  | <b>5,098</b>      | <b>3,604</b>         | <b>5,088</b>                 | <b>4,642</b>           |



# Kings County Budget Fiscal Year 2023-24

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## PFF ADMINISTRATION

### 1. PURPOSE

This budget unit provides administration cost to activities related to impact fees.

### 2. CORE FUNCTIONS

Administration impact fees will address any administration cost related to impact fees, such as conducting an Impact Fee Report, which is required every fifth fiscal year, and on an as needed basis, an Impact Fee Justification Study.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Support future administration-related cost needs and requests.

**Objective:** Transfer the requested amount if funding levels permit.

**Results:** *There were no transfers completed because no requests were made.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any future administration-related cost needs and requests.

**Objective:** Transfer the requested amount if funding levels permit.

### 5. BUDGET REQUEST

#### **Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The Fiscal Year 2023-24 Requested Budget revenue is \$5,088, which is an increase of \$35 from the Fiscal Year 2022-23 Adopted Budget. There is no anticipated request for an expenditure, so no Net County Cost is projected.

### 6. CAO RECOMMENDED

This budget is recommended at \$4,642.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$23,468 as of Jun 30, 2023.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                    |                      |                              |                        |
| 84 - Use of Money & Property                         | 48,300             | 32,000               | 50,000                       | 50,000                 |
| 88 - Miscellaneous Revenues                          | 108,297            | 2,130,000            | 17,619,055                   | 18,119,055             |
| 89 - Other Financing Sources                         | 627,849            | 1,165,000            | 8,445,510                    | 8,318,001              |
| <b>Total Revenues</b>                                | <b>784,446</b>     | <b>3,327,000</b>     | <b>26,114,565</b>            | <b>26,487,056</b>      |
| <b>Expenditures and Appropriations</b>               |                    |                      |                              |                        |
| 92 - Services & Supplies                             | 26,715             | 13,650               | 0                            | 0                      |
| 94 - Capital Assets                                  | 4,282,484          | 3,100,191            | 26,397,192                   | 25,487,192             |
| <b>Total Expenditures and Appropriations</b>         | <b>4,309,199</b>   | <b>3,113,841</b>     | <b>26,397,192</b>            | <b>25,487,192</b>      |
| <b>Net Cost for BU: 700000 - Building Projects</b>   | <b>(3,524,753)</b> | <b>213,159</b>       | <b>(282,627)</b>             | <b>999,864</b>         |



# Kings County Budget Fiscal Year 2023-24

## BUILDING PROJECTS

### 1. PURPOSE

The Capital Projects fund was established to account and administer major capital expenditure planning, designing, constructing, improving, and procuring of legally reserved or designated funds related to the construction or manufacturing of County owned infrastructures and equipment. The administration of countywide planning and implementation of capital projects is intended to serve the needs of the community to enable work, education, health monitoring, and safety.

### 2. CORE FUNCTIONS

The County Administrative Officer (CAO) works with Public Works to develop the annual capital projects for the County. The CAO oversees all major capital projects to ensure that County policies, state, and federal grant bylaws are carried out in the most fiscally responsible, efficient, and cost-effective manner.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Capital Project Requested Budget for Fiscal Year 2023-24 includes an increase in revenue of \$15,312,894 and an increase in expenditures of \$15,470,742 over the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$157,848, or 126.50%, over last year's Adopted Budget for a total request of \$282,627.

#### B. Significant Areas of Change

- **Revenue**

- **Miscellaneous Revenue**

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$15,173,055 from the Fiscal Year 2022-23 Adopted Budget due to funding the Library received to remodel Lemoore and Hanford branch libraries.

- **Use of Money & Property**

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$10,000 from the Fiscal Year 2022-23 Adopted Budget due to interest rates being lower.

- **Expenditures**

- **Services & Supplies**

The Fiscal Year 2023-24 Requested Budget reflects a decrease of \$10,000 from the Fiscal Year 2022-23 Adopted Budget due to projects being completed.

- **Capital Assets**

The Fiscal Year 2023-24 Requested Budget reflects an increase of \$15,480,742 from the Fiscal Year 2022-23 Adopted Budget due to the following projects requested:



# Kings County Budget Fiscal Year 2023-24

| BU#    | Department               | Method of Funding   | Request Detail |
|--------|--------------------------|---|----------------|
| 140000 | UC Cooperative Extension | Front Office Security   | \$ 110,000     |
| 216000 | District Attorney        | Paint entire interior of the DA's office  | \$ 90,000      |
| 234000 | District Attorney        | Recessed Lighting/new panels entire DA's office   | \$ 75,000      |
| 234000 | Sheriff Office           | Replace flooring to animal friendly flooring  | \$ 45,000      |
| 234000 | Sheriff Office           | Warehouse Floor Repair Animal Services  | \$ 45,000      |
| 241000 | Sheriff Office           | Replace the ceilings in the stray and puppyward buildings                                     | \$ 65,000      |
| 241000 | Sheriff Office           | Repair of the incinerator ceiling Animal Services   | \$ 20,000      |
| 241000 | Probation                | Paint and Replace Carpet in the West Wing, Lobby, Lobby Restrooms, and Old Court Room Offices | \$ 140,000     |
| 241000 | Fire                     | Metal awning  | \$ 65,000      |
| 241000 | Human Service Agency     | Corcoran office upgrades/improvements   | \$ 220,000     |
| 241000 | Human Service Agency     | Avenal HAS Building, remove and replace and repair parking lot                                | \$ 270,000     |
| 241000 | Human Service Agency     | Building 8 renovations and upgrades phase 1   | \$ 75,000      |
| 241000 | Library                  | Hanford branch remodel project  | \$ 6,619,245   |
| 620000 | Library                  | Lemoore branch remodel project  | \$ 7,019,852   |
| 270000 | Public Works             | Juvenile Center Fire Panel Upgrade  | \$ 750,000     |
| 510000 | Public Works             | Grand Jury Access   | \$ 25,000      |
| 510000 | Public Works             | Avenal Health compressor  | \$ 40,000      |
| 510000 | Public Works             | EOC trailer leaks   | \$ 50,000      |
| 700000 | Public Works             | Main Jail booking compressor's  | \$ 40,000      |
| 700000 | Public Works             | Burriss Park Museum compressor  | \$ 30,000      |
| 700000 | Public Works             | Houston Fire training room compressor   | \$ 25,000      |
| 121000 | Finance                  | Finance dept furniture  | \$ 65,000      |
| 121000 | Finance                  | Finance dept carpet install   | \$ 40,000      |

## 4. CAO RECOMMENDED

This budget is recommended at \$25,487,192. The Recommended Budget represents an overall increase of \$15,685,385 in revenue when compared to Fiscal Year 2022-23 Adopted Budget and \$14,560,742 in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net County Cost has decreased \$1,124,643, or 901.31%, when compared with the Fiscal Year 2022-23 Adopted Budget. The decrease in the budget comes primarily from the number of projects that were completed in Fiscal Year 2022-23. The recommended projects are as follows, these include new projects for Fiscal Year 2023-24 and projects that were not completed in Fiscal Year 2022-23 that are being budgeted again:



# Kings County Budget Fiscal Year 2023-24

| Accumulative Capital Outlay - Fund 200000 |   |               |
|---|---|---------------|
| Building Projects - Department 700000     |   |               |
| FY 23-24                                  |   |               |
| Account                                   | Title   | Budget        |
| New                                       | Expense   |               |
| 94000                                     | ARPA Generators                                   | \$ 384,418    |
| 94006                                     | Manhole Inspection/Switch                         | \$ 91,589     |
| 94006                                     | Repair/Replace Roof                               | \$ 25,000     |
| 94006                                     | Facility Improvement                              | \$ 25,000     |
| 94006                                     | Evidence Storage Facility                         | \$ 525,000    |
| 94006                                     | Fire Stations 4 & 5                               | \$ 4,254,969  |
| 94006                                     | Burris Park Prop 68 Grants                        | \$ 545,390    |
| 94006                                     | Lemoore Library                                   | \$ 7,019,852  |
| 94007                                     | Kettleman City Bridge                             | \$ 2,000,000  |
| 94007                                     | K City Curb Gutter Sidewalk                       | \$ 1,000,000  |
| 94007                                     | Success Dam Enlargement                           | \$ 39,663     |
| 94102                                     | New Sheriff Operations                            | \$ 866,206    |
| 94006                                     | Motorpool Gas Station                             | \$ 115,320    |
| 94006                                     | Chillers  | \$ 240,000    |
| 94000                                     | Board Chambers Remodel                            | \$ 455,540    |
| 94006                                     | Repair of the incinerator ceiling Animal Services | \$ 20,000     |
| 94000                                     | Metal awning                                      | \$ 65,000     |
| 94006                                     | Corcoran office upgrades/improvements             | \$ 220,000    |
| 94006                                     | Building 8 renovations and upgrades phase 1       | \$ 75,000     |
| 94006                                     | Hanford branch remodel project                    | \$ 6,619,245  |
| 94006                                     | Juvenile Center Fire Panel Upgrade                | \$ 750,000    |
| 94000                                     | Avenal Health compressor                          | \$ 40,000     |
| 94000                                     | EOC trailer leaks                                 | \$ 50,000     |
| 94000                                     | Main Jail booking compressor's                    | \$ 40,000     |
| 94000                                     | Burris Park Museum compressor                     | \$ 30,000     |
| 94000                                     | Houston Fire training room compressor             | \$ 25,000     |
| 94000                                     | Finance dept furniture                            | \$ 65,000     |
|   |   |               |
|   | Total Expenses:                                   | \$ 25,587,192 |



| Detail by Revenue Category and Expenditure Object | Actual 2021-22     | Estimated 2022-23 | Dept Requested 2023-24 | Recommended 2023-24 |
|---|--------------------|-------------------|------------------------|---------------------|
| <b>Revenues</b>                                   |                    |                   |                        |                     |
| 85 - Intergovernmental Revenue -St                | 2,134,222          | 7,465,778         | 480,000                | 480,000             |
| 88 - Miscellaneous Revenues                       | 200,000            | 0                 | 0                      | 0                   |
| 89 - Other Financing Sources                      | 4,209,281          | 0                 | 0                      | 0                   |
| <b>Total Revenues</b>                             | <b>6,543,503</b>   | <b>7,465,778</b>  | <b>480,000</b>         | <b>480,000</b>      |
| <b>Expenditures and Appropriations</b>            |                    |                   |                        |                     |
| 94 - Capital Assets                               | 12,461,387         | 8,353,624         | 2,170,466              | 956,694             |
| <b>Total Expenditures and Appropriations</b>      | <b>12,461,387</b>  | <b>8,353,624</b>  | <b>2,170,466</b>       | <b>956,694</b>      |
| <b>Net Cost for BU: 700003 - KC SB 81 Project</b> | <b>(5,917,884)</b> | <b>(887,846)</b>  | <b>(1,690,466)</b>     | <b>(476,694)</b>    |



# Kings County Budget Fiscal Year 2023-24

## KC SB 81 PROJECT

### 1. PURPOSE

This budget unit reflects the funding support provided by the State of California's State Public Works Board to the County's project related to the Juvenile Detention Remodel project. Kings County was conditionally awarded \$9,600,000 in State lease-revenue bond funding for the project on April 9, 2015.

### 2. CORE FUNCTIONS

The Senate Bill (SB) 81 project consists of the remodel and expansion of the existing County Branch Jail facility, which will build a new Juvenile Center and Juvenile Day Reporting Center. The remodel and new construction include housing, classrooms, program space, office space, and a day reporting center.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Finish construction of the project in 2022.

- i. **Objective:** Meet with the general contractor weekly to receive status progress updates of the project.

**Results:** *This objective was not completed in 2022 due to the delay in shipment of a critical component, which is a Programmable Logic Controller (PLC) for safety equipment. This project was completed in May of 2023.*

- ii. **Objective:** Ensure the general contractor submits timely progress reports.

**Results:** *This objective was completed.*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The project is 100% completed.

### 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Open the facility to become the official County Juvenile Center in 2023.

- i. **Objective:** Pass the State Fire Marshall's final inspection for occupancy.
- ii. **Objective:** Move the current juvenile population from the current Juvenile Center to the new Branch facility.
- iii. **Objective:** Pass the final financial audit of the project.

### 6. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The KC SB 81 Project Requested Budget for Fiscal Year 2023-24 includes a decrease in revenue of \$6,985,778 and a decrease in expenditures of \$6,161,267 from the Fiscal Year 2022-23 Adopted Budget. The overall Net County Cost has an increase of \$824,511 (95.21%) from last year's Adopted Budget for a total request of \$1,690,466.

#### B. Significant Areas of Change

- Revenue

- Intergovernmental Revenue

- The intergovernmental revenue is projected to decrease by \$6,985,778, as this is the remaining invoice from the state to be received.



# Kings County Budget Fiscal Year 2023-24

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- **Expenses**

- Capital Assets

- The capital assets expenses is projected to decrease by \$6,167,267 due to the anticipated completion of the project.

## 7. CAO RECOMMENDED

This budget is recommended at \$956,694. The Recommended Budget is financed by \$480,000 from the Board of State and Community Corrections Senate Bill 81 Local Youthful Offender Rehabilitation Facility Grant program, and it includes \$476,694 in Capital Outlay Fund Contributions, a \$389,261 decrease from last Fiscal Year's 2022-23 Adopted Budget, or a 44.95% decrease. The decrease is due to near completion of construction, which shows the re-estimated expenditures for the rest of the project.



# DEBT SERVICE

| Detail by Revenue Category<br>and Expenditure Object      | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 84 - Use of Money & Property                              | 13,922            | 12,000               | 10,000                       | 10,000                 |
| 88 - Miscellaneous Revenues                               | 1,437,570         | 1,564,115            | 1,557,543                    | 1,557,543              |
| <b>Total Revenues</b>                                     | <b>1,451,492</b>  | <b>1,576,115</b>     | <b>1,567,543</b>             | <b>1,567,543</b>       |
| <b>Expenditures and Appropriations</b>                    |                   |                      |                              |                        |
| 92 - Services & Supplies                                  | 536               | 5,700                | 6,200                        | 6,200                  |
| 93 - Other Charges  | 1,439,962         | 1,570,415            | 1,561,343                    | 1,561,343              |
| <b>Total Expenditures and Appropriations</b>              | <b>1,440,498</b>  | <b>1,576,115</b>     | <b>1,567,543</b>             | <b>1,567,543</b>       |
| <b>Net Cost for BU: 900100 - Pension Obligation Bonds</b> | <b>10,995</b>     | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

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## PENSION OBLIGATION BONDS

### 1. PURPOSE

This budget unit accounts for the funding and payment of bonds issued by the County in 2004 to pay the unfunded liability of the Retirement Program established through the Public Employees Retirement System (PERS).

### 2. CORE FUNCTIONS

The Pension Obligation Bonds (POB) budget tracks the revenues and expenditures. Revenue is generated through charges to the retirement accounts for County departments and interest on deposits. Analysis completed by Treasury staff shows the actual savings through February 2023 compared to the fixed rate POBs the County issued, which is \$3,818,887. The current annualized monthly rate charged in February 2023 was 4.87%.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the departments as needed.

**Results:** *None identified.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the departments as needed.

### 5. BUDGET REQUEST

#### **Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The budget for Fiscal Year 2023-24 includes an increase of \$50,049 in both revenues and expenditures over Fiscal year 2022-23 Adopted Budget. The budget for 2022-23 is \$1,517,494 compared to the 2023-24 budget of \$1,567,543. Revenues are journaled in to cover expenditures, so there is no net county cost.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 88 - Miscellaneous Revenues                          | 977,952           | 1,019,079            | 1,061,690                    | 1,061,690              |
| <b>Total Revenues</b>                                | <b>977,952</b>    | <b>1,019,079</b>     | <b>1,061,690</b>             | <b>1,061,690</b>       |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 93 - Other Charges                                   | 977,952           | 1,019,079            | 1,061,690                    | 1,061,690              |
| <b>Total Expenditures and Appropriations</b>         | <b>977,952</b>    | <b>1,019,079</b>     | <b>1,061,690</b>             | <b>1,061,690</b>       |
| <b>Net Cost for BU: 900300 - Construction Debt</b>   | <b>0</b>          | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

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## CONSTRUCTION DEBT

### 1. PURPOSE

This budget unit isolates annual debt repayment costs for accounting purposes regarding approved projects.

### 2. CORE FUNCTIONS

The Construction Debt budget tracks the revenues and expenditures, which includes debts on the 2008 Chevron Energy Project and the 2011 Covered Parking Solar Project. Revenue is generated by charging departments through their "Cost Applied-Energy Proj" account for the cost of making this annual payment.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the departments.

**Results:** *None identified.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the departments.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The budget for Fiscal Year 2023-24 includes an increase of \$42,611 in both revenues and expenditures over Fiscal year 2022-23 Adopted Budget. The budget for 2022-23 is \$1,019,079 compared to the 2023-24 budget of \$1,061,690. Revenues are journaled in to cover expenditures, so there is no net county cost.

#### B. Significant Areas of Change

##### Expenses

##### Other Charges

- The 2008 Chevron Energy Project is budgeted at \$711,537 and is scheduled to be paid off in July of 2028.
- The 2011 Covered Parking Solar Project is budgeted at \$350,153 and is scheduled to be paid off in July of 2027.

### CAO RECOMMENDED

### 6.

This budget is recommended as requested.



| Detail by Revenue Category<br>and Expenditure Object   | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 84 - Use of Money & Property                           | 357               | 600                  | 600                          | 600                    |
| 89 - Other Financing Sources                           | 487,850           | 487,300              | 487,900                      | 487,900                |
| <b>Total Revenues</b>                                  | <b>488,207</b>    | <b>487,900</b>       | <b>488,500</b>               | <b>488,500</b>         |
| <b>Expenditures and Appropriations</b>                 |                   |                      |                              |                        |
| 92 - Services & Supplies                               | 2,000             | 9,500                | 9,500                        | 9,500                  |
| 93 - Other Charges                                     | 479,250           | 478,400              | 479,000                      | 479,000                |
| <b>Total Expenditures and Appropriations</b>           | <b>481,250</b>    | <b>487,900</b>       | <b>488,500</b>               | <b>488,500</b>         |
| <b>Net Cost for BU: 900400 - 2014 AB900 Jail Bonds</b> | <b>6,957</b>      | <b>0</b>             | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

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## 2014 AB900 JAIL BONDS

### 1. PURPOSE

This budget unit represents the required match payment for the Assembly Bill (AB) 900 Phase II Jail Expansion project.

### 2. CORE FUNCTIONS

The 2014 AB900 Jail Bonds budget tracks the revenues and expenditures. Revenue is generated from the AB 1265 Williamson Act and Farmland Security Zone payments.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the AB 1265 Williamson Act and Farmland Security Zone payments.

**Results:** *None identified.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the AB 1265 Williamson Act and Farmland Security Zone payments.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The budget for Fiscal Year 2023-24 includes an increase of \$600 in both revenues and expenditures over Fiscal year 2022-23 Adopted Budget. The budget for 2022-23 is \$487,900 compared to the 2023-24 budget of \$488,500. Revenues are journaled in to cover expenditures, so there is no net county cost.

#### B. Significant Areas of Change

##### Expenses

Other Charges

This bond is scheduled to be paid off in June of 2029.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object      | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 84 - Use of Money & Property                              | 527               | 4,000                | 200                          | 200                    |
| 89 - Other Financing Sources                              | 456,455           | 450,000              | 1,279,970                    | 1,279,970              |
| <b>Total Revenues</b>                                     | <b>456,982</b>    | <b>454,000</b>       | <b>1,280,170</b>             | <b>1,280,170</b>       |
| <b>Expenditures and Appropriations</b>                    |                   |                      |                              |                        |
| 92 - Services & Supplies                                  | 0                 | 0                    | 585,000                      | 585,000                |
| 93 - Other Charges  | 679,554           | 686,187              | 95,170                       | 95,170                 |
| <b>Total Expenditures and Appropriations</b>              | <b>679,554</b>    | <b>686,187</b>       | <b>680,170</b>               | <b>680,170</b>         |
| <b>Net Cost for BU: 900500 - 2005 Jail Bond Refunding</b> | <b>(222,572)</b>  | <b>(232,187)</b>     | <b>600,000</b>               | <b>600,000</b>         |



# Kings County Budget Fiscal Year 2023-24

## 2005 JAIL BOND REFUNDING

### 1. PURPOSE

This budget unit represents the required Jail Construction Lease Revenue Bonds Debt Service payments re-funding.

### 2. CORE FUNCTIONS

The Jail Bond Refunding budget tracks the revenues and expenditures. Criminal Justice Fees collected by the Courts solely fund the expenditure. In Fiscal Year 2014-15, these bonds were refinanced at a lower rate and budgeted to this new Budget Unit.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the Criminal Justice Fees collected by the Courts.

**Results:** *None identified.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the Criminal Justice Fees collected by the Courts.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The budget for Fiscal Year 2023-24 includes an increase of \$596,081 in revenues and a decrease of \$3,919 in expenditures over the Fiscal year 2022-23 Adopted Budget. The budgeted revenue for 2022-23 are \$684,089 compared to the 2023-24 budget of \$1,280,170. The budgeted expenditures for 2022-23 are \$684,089 compared to the 2023-24 budget of \$680,170. As a result, the net county cost will be a positive \$600,000.

#### B. Significant Areas of Change

- **Revenue**

- Other Financing Sources

- The requested Fiscal Year 2023-24 budgeted revenue is \$596,081 more than Fiscal Year 2022-23, or an 87% increase. The reason for the increase is to offset the shortfall in actual revenue received in Fiscal Year 2022-2023. Due to a decrease in arrests and court cases, the Criminal Justice Fees collected by the Courts have been declining over the years, as a result, this budget unit needs an additional \$330,000 contribution from the General Fund to keep up with the payments, and an additional \$270,000 to cover the Fiscal Year 2022-2023 shortfall.

- **Expenses**

- Other Charges

- This debt is scheduled to be paid off in June of 2028.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object   | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 84 - Use of Money & Property                           | 117               | 110                  | 0                            | 0                      |
| 89 - Other Financing Sources                           | 609,550           | 593,900              | 578,250                      | 578,250                |
| <b>Total Revenues</b>                                  | <b>609,667</b>    | <b>594,010</b>       | <b>578,250</b>               | <b>578,250</b>         |
| <b>Expenditures and Appropriations</b>                 |                   |                      |                              |                        |
| 93 - Other Charges                                     | 609,550           | 593,900              | 578,250                      | 578,250                |
| <b>Total Expenditures and Appropriations</b>           | <b>609,550</b>    | <b>593,900</b>       | <b>578,250</b>               | <b>578,250</b>         |
| <b>Net Cost for BU: 900600 - HSA Modular Bldg Debt</b> | <b>117</b>        | <b>110</b>           | <b>0</b>                     | <b>0</b>               |



# Kings County Budget Fiscal Year 2023-24

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## HSA MODULAR BLDG DEBT

### 1. PURPOSE

This budget unit represents the interest payments on the new Human Services Agency (HSA) Modular Building.

### 2. CORE FUNCTIONS

The HSA Modular Building budget tracks the revenues and expenditures, which is provided by HSA.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the HSA's budget.

**Results:** *None identified.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to track revenues and expenditures.

**Objective:** Identify significant increases in expenditures to adjust charges to the HSA's budget.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The budget for Fiscal Year 2023-24 includes a decrease of \$15,650 in both revenues and expenditures over Fiscal year 2022-23 Adopted Budget. The budget for 2022-23 is \$593,900 compared to the 2023-24 budget of \$578,250. Revenues are journaled in to cover expenditures, so there is no net county cost.

#### B. Significant Areas of Change

##### Expenses

Other Charges

This debt is scheduled to be paid off in Fiscal Year 2027-28.

### 6. CAO RECOMMENDED

This budget is recommended as requested.



# PROVISIONS FOR CONTINGENCIES

| Detail by Revenue Category<br>and Expenditure Object       | Actual<br>2021-22  | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|--------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                     |                    |                      |                              |                        |
| 99 - Approp. For Contingencies                             | 4,300,000          | 0                    | 8,299,236                    | 10,163,534             |
| <b>Total Expenditures and Appropriations</b>               | <b>4,300,000</b>   | <b>0</b>             | <b>8,299,236</b>             | <b>10,163,534</b>      |
| <b>Net Cost for BU: 990000 - Contingencies For General</b> | <b>(4,300,000)</b> | <b>0</b>             | <b>(8,299,236)</b>           | <b>(10,163,534)</b>    |





# Kings County Budget Fiscal Year 2023-24

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## CONTINGENCIES FOR GENERAL

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for General. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There were no emergency request received.*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Contingencies for General provided additional funds to Administration in the amount of \$74,880. The Board of Supervisors directed staff to conduct a development and building facilities impact fee study during the public hearing to receive testimony on the development of impact fees, which includes a construction schedule of public facilities and a proposed adjustment to the fees on August 9, 2022. The amount provide for the study was \$35,265. Additionally, \$39,615 was needed to fund an agreement with Koinonia Church for services provided in the County jail, which was not rolled over into the Adopted Budget for fiscal year 2022-23.

### 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 6. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$10,163,534, which is a decrease of \$1,070,813 from the Fiscal Year 2022-23 Adopted Budget, or a 9.53% decrease.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$10,163,534.

### 7. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object       | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                     |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                             | 0                 | 0                    | 6,259,491                    | 6,907,178              |
| <b>Total Expenditures and Appropriations</b>               | <b>0</b>          | <b>0</b>             | <b>6,259,491</b>             | <b>6,907,178</b>       |
| <b>Net Cost for BU: 990200 - Contingencies For Library</b> | <b>0</b>          | <b>0</b>             | <b>(6,259,491)</b>           | <b>(6,907,178)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## CONTINGENCIES FOR LIBRARY

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for Library. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There was one request received via an agenda item on September 13, 2022, to purchase a mobile library in the amount of \$238,000, which was approved by the Board of Supervisors.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$6,907,178, which is an increase of \$755,107 from the Fiscal Year 2022-23 Adopted Budget, or a 12.27% increase.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$6,907,178.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object    | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                  |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                          | 0                 | 0                    | 9,031,194                    | 8,102,225              |
| <b>Total Expenditures and Appropriations</b>            | <b>0</b>          | <b>0</b>             | <b>9,031,194</b>             | <b>8,102,225</b>       |
| <b>Net Cost for BU: 990300 - Contingencies For Road</b> | <b>0</b>          | <b>0</b>             | <b>(9,031,194)</b>           | <b>(8,102,225)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## CONTINGENCIES FOR ROAD

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for Road. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There was one requests received via an agenda item on January 31, 2023, to purchase a John Deere Utility Tractor in the amount of \$72,924, which was approved by the Board of Supervisors.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$8,102,225, which is a decrease of \$6,012,309 from the Fiscal Year 2022-23 Adopted Budget, or a 42.60% decrease.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$8,102,225.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object    | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                  |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                          | 0                 | 0                    | (3,941,225)                  | 1,154,175              |
| <b>Total Expenditures and Appropriations</b>            | <b>0</b>          | <b>0</b>             | <b>(3,941,225)</b>           | <b>1,154,175</b>       |
| <b>Net Cost for BU: 990400 - Contingencies For Fire</b> | <b>0</b>          | <b>0</b>             | <b>3,941,225</b>             | <b>(1,154,175)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## CONTINGENCIES FOR FIRE

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for Fire. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There were no requests received.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$1,154,175, which is a decrease of \$316,510 from the Fiscal Year 2022-23 Adopted Budget, or a 21.52% decrease.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$1,154,175.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object           | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                         |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                                 | 0                 | 0                    | 16,658                       | 14,209                 |
| <b>Total Expenditures and Appropriations</b>                   | <b>0</b>          | <b>0</b>             | <b>16,658</b>                | <b>14,209</b>          |
| <b>Net Cost for BU: 990500 - Contingencies Fish &amp; Game</b> | <b>0</b>          | <b>0</b>             | <b>(16,658)</b>              | <b>(14,209)</b>        |





# Kings County Budget Fiscal Year 2023-24

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## CONTINGENCIES FOR FISH & GAME

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for Fish and Game. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There were no requests received.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$14,209, which is a decrease of \$2,449 from the Fiscal Year 2022-23 Adopted Budget, or a 14.70% decrease.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$14,209.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

State Controller Schedules

County of Kings

Schedule 9 Recommended

County Budget Act

Financing Sources Uses by Budget Unit by  
Object

Function: CONTINGENCIES

Government Funds

Fund: ACCUMULATIVE CAP OUTLAY FUND -  
200000

Fiscal Year 2023-24

Budget Unit: 990600 - Cont For Accum Cap Outlay

| Detail by Revenue Category<br>and Expenditure Object       | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                     |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                             | 0                 | 0                    | 785,638                      | 4,225,443              |
| <b>Total Expenditures and Appropriations</b>               | <b>0</b>          | <b>0</b>             | <b>785,638</b>               | <b>4,225,443</b>       |
| <b>Net Cost for BU: 990600 - Cont For Accum Cap Outlay</b> | <b>0</b>          | <b>0</b>             | <b>(785,638)</b>             | <b>(4,225,443)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## CONT FOR ACCUM CAP OUTLAY

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for Accumulated Capital Outlay. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There were no requests received.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$4,225,443 which is an increase of \$1,782,759 from the Fiscal Year 2022-23 Adopted Budget, or a 72.98% increase.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$4,225,443.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                       | 0                 | 0                    | 102,797                      | 103,239                |
| <b>Total Expenditures and Appropriations</b>         | <b>0</b>          | <b>0</b>             | <b>102,797</b>               | <b>103,239</b>         |
| <b>Net Cost for BU: 991000 - Cont Law Library</b>    | <b>0</b>          | <b>0</b>             | <b>(102,797)</b>             | <b>(103,239)</b>       |



# Kings County Budget Fiscal Year 2023-24

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## CONT LAW LIBRARY

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for Law Library. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There were no requests received.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$103,239, which is an increase of \$5,666 from the Fiscal Year 2022-23 Adopted Budget, or a 5.81% increase.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$103,239.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object    | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                  |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                          | 0                 | 0                    | 938,853                      | 1,354,252              |
| <b>Total Expenditures and Appropriations</b>            | <b>0</b>          | <b>0</b>             | <b>938,853</b>               | <b>1,354,252</b>       |
| <b>Net Cost for BU: 991100 - Cont For First Five KC</b> | <b>0</b>          | <b>0</b>             | <b>(938,853)</b>             | <b>(1,354,252)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## CONT FOR FIRST FIVE KC

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for First Five KC. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There were no requests received.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$1,354,252, which is an increase of \$415,399 from the Fiscal Year 2022-23 Adopted Budget, or a 44.25% increase.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$1,354,252.

### 6. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object    | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                  |                   |                      |                              |                        |
| 99 - Approp. For Contingencies                          | 0                 | 0                    | 307,711                      | 81,712                 |
| <b>Total Expenditures and Appropriations</b>            | <b>0</b>          | <b>0</b>             | <b>307,711</b>               | <b>81,712</b>          |
| <b>Net Cost for BU: 991600 - Cont For Child Support</b> | <b>0</b>          | <b>0</b>             | <b>(307,711)</b>             | <b>(81,712)</b>        |





# Kings County Budget Fiscal Year 2023-24

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## CONT FOR CHILD SUPPORT

### 1. PURPOSE

Contingencies budget provides funds for unanticipated needs or emergencies during the year.

### 2. CORE FUNCTIONS

This budget provides set aside contingencies for Child Support. These funds are used for emergencies only during the fiscal year. Funds are transferred from the contingency budgets to operating budgets based on Board of Supervisors' action during the pertinent fiscal year.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

**Results:** *There were no requests received.*

### 4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

**Goal:** Continue to support any emergency or unanticipated needs request as needed.

**Objective:** Transfer the allocated amount requested if funding levels permit.

### 5. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Net County Cost is \$81,712, which is a decrease of \$225,999 from the Fiscal Year 2022-23 Adopted Budget, or an 73.45% decrease.

#### B. Significant Areas of Change

##### Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$81,712.

### 6. CAO RECOMMENDED

This budget is recommended as requested.



# INTERNAL SERVICE FUNDS

| Detail by Revenue Category<br>and Expenditure Object           | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>  |                   |                      |                              |                        |
| 84 - Use of Money & Property                                   | 2,445             | 3,737                | 7,500                        | 7,500                  |
| 87 - Charges For Services                                      | 6,037,237         | 6,937,229            | 7,581,280                    | 7,581,280              |
| 88 - Miscellaneous Revenues                                    | 1,634             | 3,558                | 0                            | 0                      |
| 89 - Other Financing Sources                                   | 459,988           | 26,500               | 0                            | 0                      |
| <b>Total Revenues</b>  | <b>6,501,304</b>  | <b>6,971,025</b>     | <b>7,588,780</b>             | <b>7,588,780</b>       |
| <b>Expenditures and Appropriations</b>                         |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                              | 3,887,397         | 3,896,143            | 4,813,343                    | 4,698,439              |
| 92 - Services & Supplies                                       | 2,510,320         | 2,478,650            | 3,059,705                    | 3,050,705              |
| 93 - Other Charges   | 1,088,148         | 1,250,088            | 1,507,951                    | 1,507,951              |
| 94 - Capital Assets  | 0                 | 22,192               | 258,260                      | 118,450                |
| 98 - Intrafund Transfers                                       | (914,956)         | (1,019,809)          | (1,189,409)                  | (1,189,409)            |
| <b>Total Expenditures and Appropriations</b>                   | <b>6,570,909</b>  | <b>6,627,264</b>     | <b>8,449,850</b>             | <b>8,186,136</b>       |
| <b>Net Cost for BU: 195000-195900 - Information Technology</b> | <b>(69,605)</b>   | <b>343,761</b>       | <b>(861,070)</b>             | <b>(597,356)</b>       |



# Kings County Budget Fiscal Year 2023-24

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## INFORMATION TECHNOLOGY

### 1. PURPOSE

Information Technology provides network connectivity, storage, servers, security, Help Desk, purchasing, mail, print, and records management services to all County departments, several police departments, and several special districts within Kings County.

### 2. CORE FUNCTIONS

Information Technology provides voice, data, security, Help Desk and networking, purchasing advice, request for proposal (RFP)/request for qualification (RFQ) assistance, printing, records management, mail, and scanning services.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

**A. Goal:** Upgrade all remaining County departments' systems to Microsoft Office 365.

- i. **Objective:** Convert all remaining departments' data to Microsoft Office 365.  
**Results:** *This objective was completed.*
- ii. **Objective:** Train users on the Microsoft Teams application.  
**Results:** *This objective was completed.*
- iii. **Objective:** Train users on the Microsoft OneDrive application.  
**Results:** *This objective was completed.*

**B. Goal:** Replace all 128 Network Switches.

- i. **Objective:** Physically receive 128 switches.  
**Results:** *This objective was completed.*
- ii. **Objective:** Test all 128 switches.  
**Results:** *This objective was completed.*
- iii. **Objective:** Install all 128 switches.  
**Results:** *This objective was completed.*

**C. Goal:** Replace the Storage Area Network (SAN).

- i. **Objective:** Physically receive the SAN equipment.  
**Results:** *This objective was completed.*
- ii. **Objective:** Install the new SAN.  
**Results:** *This objective was completed.*
- iii. **Objective:** Move all existing data to the new SAN.  
**Results:** *This objective was completed.*

**D. Goal:** Overcome the backlog of scanning in records management.

- i. **Objective:** Scan one box of records every two-weeks.  
**Results:** *This objective is on track to be completed.*
- ii. **Objective:** Scan all 61 boxes.  
**Results:** *This objective is on track to be completed.*
- iii. **Objective:** Eliminate backlog.  
**Results:** *This objective is on track to be completed.*

### 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

IT applied and received a grant for \$500,000 to achieve Broadband Planning for the Identification and



# Kings County Budget Fiscal Year 2023-24

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Prioritization of Project Areas. The priority is for households with no Internet access (unserved), then underserved or households with less than 25 Megabits per-second (Mbps) download speed. Kings County is now a part of Rural County Representatives of California (RCRC), a 40 County consortium which will greatly assist Kings County in achieving the Broadband Planning. RCRC also has a division called Golden State Connect Authority (GSCA) in order to put the plan into action. Overall, this partnership will position Kings County to bring Internet to all within the county through this project, called "Internet Fit for a King".

IT also upgraded all Active Directory servers from Windows 2019 to 2022. The department also successfully deployed a system whereby rolling stock within the Kings County Fire Department can be tracked via Global Positioning System (GPS) and the information can be automatically updated in the Emergency Dispatch system. High-speed fiber optic connectivity was deployed in the following Kings County fire stations: Stratford, Corcoran, and Avenal. By December 2023, the following fire stations will also be connected to high-speed fiber optics: Hardwick, Armona, Kettleman City, and the Island.

The new Sheriff's Operations building was outfitted with all new IT equipment and technology including key fob systems, network equipment, computer hardware, and camera systems, and all building technology was prepared for occupancy.

The County's Document Management System was upgraded from Fortis to Docuware. IT migrated all legacy documents (21,006,590) and provided training for all departments on how to access legacy documents and how to use the system for new documents.

Additionally, all the wireless network antennas were upgraded throughout the campus and ancillary County buildings.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Upgrade all County users to Multi-Factor Authentication (MFA) as MFA is a requirement for CyberSecurity Insurance and provides for better protection against ransomware, which helps protect the County's information.
  - i. **Objective:** Perform the initial MFA rollout to ensure the process operates as designed.
  - ii. **Objective:** Continue and complete the remaining MFA rollout to all users once the initial rollout is successful.
  
- B. Goal:** Have all County users complete Security Training to help reduce information breaches aimed at County employees that allow access to County information.
  - i. **Objective:** Work with department heads to include Security Training in the on-boarding process.
  - ii. **Objective:** Generate reports on users who have completed training.
  - iii. **Objective:** Follow-up with users who are not completing training.
  
- C. Goal:** Provide Network Attached Storage (NAS) for digital evidence of law enforcement departments, as these departments now receive much more digital evidence in the form of video which consumes large amounts of storage space.
  - i. **Objective:** Budget for NAS within IT's annual budget or request funding through the County's American Rescue Plan Act (ARPA) allocation.
  - ii. **Objective:** Order the new NAS.
  - iii. **Objective:** Move all digital evidence data to the new NAS.
  
- D. Goal:** Replace the 11-year-old Uninterruptible Power Supply (UPS) in the Data Center which is the power supply that keeps the Data Center operational until the generator starts to provide power in the event of a power outage.
  - i. **Objective:** Budget for the new UPS for the Data Center within IT's annual budget or request



# Kings County Budget Fiscal Year 2023-24

- ii. **Objective:** Order the new UPS for the Data Center.
- iii. **Objective:** Install and test the UPS.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Information Technology Requested Budget for Fiscal Year 2023-24 represents an increase in revenue of \$615,258 and an increase in expenditures of \$1,103,283 over the Fiscal Year 2022-23 Adopted Budget. The overall change in Fund Balance has an increase of \$488,025 (131%) over last year's Adopted Budget for a total draw down request of \$861,070.

### B. Significant Areas of Change

#### • Revenues

- Use of Money & Property  
Use of Money and Property are projected to increase by \$2,500 due to increased interest apportionment for cash in the County Treasury.
- Charges for Services  
Charges for Services are projected to increase by \$639,258 due to increased cost-recovery for Microsoft Office 365 subscriptions.
- Other Financing Sources  
Other Financing Sources are projected to decrease by \$26,500 due to a one-time ARPA allocation transfer in last year's.

#### • Expenses

- Salaries and Employee Benefits  
Salaries and Employee Benefits are projected to increase by \$320,305 due to the request to add 1.0 full-time equivalent (FTE) Programmer Analyst I/II/III/Senior, add 1.0 FTE Accounting Technician, and delete 1.0 FTE Account Clerk I/II/III, along with negotiated increases and flexible promotions.
- Services & Supplies  
Services and Supplies are projected to increase by \$436,364 primarily due to the purchasing of Microsoft Office 365 subscriptions and an offsetting completion of the magnetic key fob project initiated in fiscal year 2022-23.
- Other Charges  
Other Charges are projected to increase by \$243,018 due to increases in the labor distribution that allocate internal administrative expenses across all budget units within the department as well as increases in Cost Allocation Plan (CAP) charges.
- Capital Assets  
Capital Assets are projected to increase by \$258,260 due to requested equipment listed in Section 6D below.
- Intrafund Transfers  
Intrafund Transfers are projected to increase by \$154,664 due to labor distribution allocation increases across internal budget units caused by the increases mentioned previously.

### C. Staffing Changes

- Add 2.0 FTE Positions
  - 1.0 FTE Accounting Technician – To meet the increased complexity and demand of services provided by the department.
  - 1.0 FTE Programmer Analyst I/II/III/Senior – To meet the needs of the Finance Enterprise system along with additional programming needs.



# Kings County Budget Fiscal Year 2023-24

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- Delete 1.0 FTE Position  
1.0 FTE Account Clerk I/II/III – This deletion is to offset the request to add 1.0 FTE Accounting Technician above.

## **D. Capital Assets**

- Network Attached Storage (NAS) servers - \$139,810
- Uninterruptable Power Supply (UPS) device - \$118,450

## **7. CAO RECOMMENDED**

This budget is recommended at \$8,186,136. It is financed by \$7,588,780 primarily in service charges. The Recommended Budget is also funded by \$597,356 in contributions from Information Technology's (IT) internal service fund (ISF) as current expenditures exceed current revenues. The Recommended Budget represents an overall increase in revenues of \$615,258 and an increase in expenditures of \$839,569 when compared with the Fiscal Year 2022-23 Adopted Budget. As a result, the Net IT ISF fund balance draw down is an increase of \$224,331, or 60.13%, when compared with the Fiscal Year 2022-23 Adopted Budget. The increase in needed contributions from IT's ISF is due primarily to negotiated salary increases, Microsoft Office 365 subscriptions, and service rates that are not fully recovering the cost to provide services.

The Recommended Budget does not include the requested staffing changes in Section 6C above. However, the capital asset requests identified in Section 6D above are being recommended.

| Detail by Revenue Category<br>and Expenditure Object      | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>   |                   |                      |                              |                        |
| 84 - Use of Money & Property                              | 7,110             | 20,000               | 20,000                       | 20,000                 |
| 88 - Miscellaneous Revenues                               | 0                 | 100,000              | 100,000                      | 100,000                |
| 89 - Other Financing Sources                              | 1,819,067         | 2,587,983            | 2,587,983                    | 2,587,983              |
| <b>Total Revenues</b>                                     | <b>1,826,177</b>  | <b>2,707,983</b>     | <b>2,707,983</b>             | <b>2,707,983</b>       |
| <b>Expenditures and Appropriations</b>                    |                   |                      |                              |                        |
| 92 - Services & Supplies                                  | 1,758,811         | 2,206,004            | 2,206,004                    | 2,206,004              |
| 93 - Other Charges  | 67,366            | 1,000,000            | 1,000,000                    | 1,000,000              |
| <b>Total Expenditures and Appropriations</b>              | <b>1,826,177</b>  | <b>3,206,004</b>     | <b>3,206,004</b>             | <b>3,206,004</b>       |
| <b>Net Cost for BU: 867000 - Liability Self Insurance</b> | <b>0</b>          | <b>(498,021)</b>     | <b>(498,021)</b>             | <b>(498,021)</b>       |





# Kings County Budget Fiscal Year 2023-24

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## LIABILITY SELF INSURANCE

### 1. PURPOSE

This budget unit has been established to pay insurance premiums, legal, investigative, and claim expenses related to the County's Liability Self-Insurance Program.

### 2. CORE FUNCTIONS

This budget funds administrative and claims costs as well as establishes catastrophic reserves.

### 3. BUDGET REQUEST

#### **Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The Liability Self-Insurance Fiscal Year 2023-24 Requested Budget is \$3,206,004. Other Financing Sources revenue is General Fund contribution via Budget Unit 141000 Insurance.

### 4. CAO RECOMMENDED

This budget is recommended as requested.



# HEALTH SELF-INSURANCE

| Detail by Revenue Category<br>and Expenditure Object  | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                       |                   |                      |                              |                        |
| 84 - Use of Money & Property                          | 51,985            | 60,000               | 0                            | 0                      |
| 88 - Miscellaneous Revenues                           | 17,128,188        | 18,189,993           | 18,189,993                   | 18,189,993             |
| <b>Total Revenues</b>                                 | <b>17,180,173</b> | <b>18,249,993</b>    | <b>18,189,993</b>            | <b>18,189,993</b>      |
| <b>Expenditures and Appropriations</b>                |                   |                      |                              |                        |
| 92 - Services & Supplies                              | 16,663,620        | 17,692,279           | 17,692,279                   | 17,692,279             |
| <b>Total Expenditures and Appropriations</b>          | <b>16,663,620</b> | <b>17,692,279</b>    | <b>17,692,279</b>            | <b>17,692,279</b>      |
| <b>Net Cost for BU: 868000 - Health Insurance ISF</b> | <b>516,553</b>    | <b>557,714</b>       | <b>497,714</b>               | <b>497,714</b>         |



# Kings County Budget Fiscal Year 2023-24

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## HEALTH INSURANCE ISF

### 1. PURPOSE

The self-insurance budget provides funding for County medical, dental, and vision coverage.

### 2. CORE FUNCTIONS

Coverage is provided for over 1,270 active County employees, retired employees, and federally mandated Consolidated Budget Reconciliation Act (COBRA) employees.

### 3. BUDGET REQUEST

#### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Health Insurance ISF Fiscal Year 2023-24 Requested Budget represents a decrease in revenue of \$60,000 and no change in expenditures when compared with the Fiscal Year 2022-23 Adopted Budget. The overall Net ISF Fund Balance will increase by \$497,714, which is \$60,000 less when compared to last year's Adopted Budget, or a 10.76% decrease.

#### B. Significant Areas of Change

##### Revenue

##### Use of Money and Property

Use of Money and Property is estimated to decrease by \$60,000 due to the uncertainty in anticipated interest earned on a fluctuating ISF fund balance.

### 4. CAO RECOMMENDED

This budget is recommended as requested.

State Controller Schedules

County of Kings

Schedule 10 Recommended

County Budget Act

Financing Sources Uses by Budget Unit by  
Object

Function: INTERNAL SERVICE

Government Funds

Fund: HEALTH SELF-INSURANCE ISF FUND -  
500020

Fiscal Year 2023-24

Budget Unit: 868500 - KC Employee Health Center

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| Detail by Revenue Category<br>and Expenditure Object       | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Expenditures and Appropriations</b>                     |                   |                      |                              |                        |
| 92 - Services & Supplies                                   | 686,680           | 825,000              | 835,000                      | 835,000                |
| 98 - Intrafund Transfers                                   | 2,649             | 2,648                | 2,648                        | 2,648                  |
| <b>Total Expenditures and Appropriations</b>               | <b>689,328</b>    | <b>827,648</b>       | <b>837,648</b>               | <b>837,648</b>         |
| <b>Net Cost for BU: 868500 - KC Employee Health Center</b> | <b>(689,328)</b>  | <b>(827,648)</b>     | <b>(837,648)</b>             | <b>(837,648)</b>       |

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# Kings County Budget Fiscal Year 2023-24

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## KC EMPLOYEE HEALTH CENTER

### 1. PURPOSE

The Kings County Employee Health Center is an on-site health facility offered to employees who are in the Kings County Health Plan, their spouses, and dependents, as well as retirees and COBRA participants.

### 2. BUDGET REQUEST

#### **Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The KC Employee Health Center Fiscal Year 2023-24 Requested Budget represents an increase in expenditures of \$10,000 when compared with the Fiscal Year 2022-23 Adopted Budget. This budget is fully financed by a draw down from the Health Self-Insurance Internal Service Fund (ISF), which is \$10,000 more when compared to last year's Adopted Budget, or a 1.21% increase in Health Self-Insurance ISF contributions.

### 3. CAO RECOMMENDED

This budget is recommended as requested.

| Detail by Revenue Category<br>and Expenditure Object  | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                       |                   |                      |                              |                        |
| 88 - Miscellaneous Revenues                           | 157,526           | 25,000               | 25,000                       | 25,000                 |
| <b>Total Revenues</b>                                 | <b>157,526</b>    | <b>25,000</b>        | <b>25,000</b>                | <b>25,000</b>          |
| <b>Expenditures and Appropriations</b>                |                   |                      |                              |                        |
| 92 - Services & Supplies                              | 5,760,845         | 6,124,942            | 6,124,942                    | 6,124,942              |
| 93 - Other Charges                                    | 13,089            | 25,000               | 25,000                       | 25,000                 |
| 98 - Intrafund Transfers                              | (4,700,000)       | (4,700,000)          | (4,700,000)                  | (4,700,000)            |
| <b>Total Expenditures and Appropriations</b>          | <b>1,073,934</b>  | <b>1,449,942</b>     | <b>1,449,942</b>             | <b>1,449,942</b>       |
| <b>Net Cost for BU: 869000 - Workers Compensation</b> | <b>(916,408)</b>  | <b>(1,424,942)</b>   | <b>(1,424,942)</b>           | <b>(1,424,942)</b>     |



# Kings County Budget Fiscal Year 2023-24

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## WORKER'S COMPENSATION

### 1. PURPOSE

The Worker's Compensation budget has been established to pay benefits to County employees injured on the job. Benefits are paid in accordance with the California Labor Code.

### 2. CORE FUNCTIONS

This budget unit summarizes the total Countywide cost for Worker's Compensation insurance coverage.

### 3. BUDGET REQUEST

#### **Change in Net County Cost/Fund Balance/Unrestricted Net Position**

The Worker's Compensation Fiscal Year 2023-24 Requested Budget is \$6,124,942, of which \$4,700,000 is cost applied to individual department budgets to reflect those departments' Worker's Compensation premiums. Most of the remaining costs are offset by insurance proceeds on former employees whose costs are borne by an excess insurance policy. The net cost of \$1,424,942 will require a draw down of funds from the Worker's Compensation Internal Service Fund (ISF).

### 4. CAO RECOMMENDED

This budget is recommended as requested.





# **PUBLIC WORKS**

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 81 - Taxes   | 1,138,119         | 1,200,000            | 750,013                      | 750,013                |
| 83 - Fines & Forfeits                                | 368,306           | 361,200              | 350,500                      | 350,500                |
| 84 - Use of Money & Property                         | 227,442           | 285,000              | 235,000                      | 247,000                |
| 85 - Intergovernmental Revenue -St                   | 15,024,132        | 11,055,599           | 12,210,523                   | 12,210,523             |
| 86 - Intergovernmental Revenue -Fed                  | 1,449,262         | 1,200,000            | 1,200,000                    | 1,200,000              |
| 87 - Charges For Services                            | 0                 | 0                    | 46,000                       | 23,000                 |
| 88 - Miscellaneous Revenues                          | 136,313           | 82,850               | 47,850                       | 47,850                 |
| 89 - Other Financing Sources                         | 100,000           | 100,000              | 100,000                      | 100,000                |
| <b>Total Revenues</b>                                | <b>18,443,575</b> | <b>14,284,649</b>    | <b>14,939,886</b>            | <b>14,928,886</b>      |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 1,261,204         | 1,302,047            | 1,924,421                    | 1,924,421              |
| 92 - Services & Supplies                             | 13,861,394        | 14,622,020           | 16,721,371                   | 16,721,371             |
| 93 - Other Charges                                   | 1,978,876         | 2,099,018            | 2,252,388                    | 2,250,539              |
| 94 - Capital Assets                                  | 615,977           | 100,000              | 350,000                      | 350,000                |
| 98 - Intrafund Transfers                             | (46,286)          | 0                    | 0                            | 0                      |
| <b>Total Expenditures and Appropriations</b>         | <b>17,671,164</b> | <b>18,123,085</b>    | <b>21,248,180</b>            | <b>21,246,331</b>      |
| <b>Net Cost for BU: 311000-926500 - Public Works</b> | <b>772,410</b>    | <b>(3,838,436)</b>   | <b>(6,308,294)</b>           | <b>(6,317,445)</b>     |

| Detail by Revenue Category<br>and Expenditure Object | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|--|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                      |                   |                      |                              |                        |
| 84 - Use of Money & Property                         | 2,455             | 0                    | 0                            | 0                      |
| 87 - Charges For Services                            | 6,272,727         | 6,665,849            | 7,640,847                    | 7,552,912              |
| 88 - Miscellaneous Revenues                          | 6,994             | 0                    | 0                            | 0                      |
| 89 - Other Financing Sources                         | 78,170            | 169,738              | 0                            | 0                      |
| <b>Total Revenues</b>                                | <b>6,360,346</b>  | <b>6,835,587</b>     | <b>7,640,847</b>             | <b>7,552,912</b>       |
| <b>Expenditures and Appropriations</b>               |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                    | 4,319,779         | 4,767,647            | 5,391,932                    | 5,318,570              |
| 92 - Services & Supplies                             | 1,640,733         | 1,627,308            | 1,818,876                    | 1,804,303              |
| 93 - Other Charges                                   | 558,415           | 693,285              | 673,145                      | 673,145                |
| 98 - Intrafund Transfers                             | (213,546)         | (252,653)            | (243,106)                    | (243,106)              |
| <b>Total Expenditures and Appropriations</b>         | <b>6,305,380</b>  | <b>6,835,587</b>     | <b>7,640,847</b>             | <b>7,552,912</b>       |
| <b>Net Cost for BU: 925300-926500 - Public Works</b> | <b>54,965</b>     | <b>0</b>             | <b>0</b>                     | <b>0</b>               |

| Detail by Revenue Category<br>and Expenditure Object  | Actual<br>2021-22 | Estimated<br>2022-23 | Dept<br>Requested<br>2023-24 | Recommended<br>2023-24 |
|---|-------------------|----------------------|------------------------------|------------------------|
| <b>Revenues</b>                                       |                   |                      |                              |                        |
| 84 - Use of Money & Property                          | 20,072            | 20,000               | 30,000                       | 30,000                 |
| 87 - Charges For Services                             | 2,936,682         | 3,544,428            | 3,629,550                    | 3,629,550              |
| 88 - Miscellaneous Revenues                           | 399,235           | 125,000              | 120,000                      | 120,000                |
| 89 - Other Financing Sources                          | 301,000           | 0                    | 0                            | 0                      |
| <b>Total Revenues</b>                                 | <b>3,656,988</b>  | <b>3,689,428</b>     | <b>3,779,550</b>             | <b>3,779,550</b>       |
| <b>Expenditures and Appropriations</b>                |                   |                      |                              |                        |
| 91 - Salaries & Employee Benefits                     | 549,883           | 630,341              | 665,970                      | 664,802                |
| 92 - Services & Supplies                              | 1,614,463         | 1,950,763            | 1,683,583                    | 1,633,583              |
| 93 - Other Charges                                    | 181,614           | 210,731              | 1,388,067                    | 1,388,067              |
| 94 - Capital Assets                                   | 0                 | 1,221,000            | 226,195                      | 226,195                |
| 96 - Other Financing Uses                             | 0                 | 150,000              | 0                            | 0                      |
| 98 - Intrafund Transfers                              | 2,720             | 2,863                | 3,012                        | 3,012                  |
| <b>Total Expenditures and Appropriations</b>          | <b>2,348,679</b>  | <b>4,165,698</b>     | <b>3,966,827</b>             | <b>3,915,659</b>       |
| <b>Net Cost for BU: 925600 - Fleet Management ISF</b> | <b>1,308,309</b>  | <b>(476,270)</b>     | <b>(187,277)</b>             | <b>(136,109)</b>       |



# Kings County Budget Fiscal Year 2023-24

## PUBLIC WORKS

### 1. PURPOSE

The Public Works department is responsible for planning, designing, constructing, improving, procuring, and maintaining the county's infrastructure: buildings, parks and grounds, public roads, bridges, and fleet. The department is administered by the Director of Public Works, who is appointed by the Board of Supervisors, and is assisted by necessary administrative and support staff. The Public Works department has the following six divisions: Administration, Building Maintenance, Fleet, Roads, Parks and Grounds, and Surveyor.

### 2. CORE FUNCTIONS

Administration Division plans, organizes, directs, coordinates, and manages the operations of all Divisions within the department. Roads and Bridges Division maintains approximately 927 road miles, 106 bridges, and numerous culvert and pipe crossings. Parks and Grounds Division maintains and improves Burris Park (including the onsite County Museum), Hickey Park, Kingston Park, and the grounds of all County owned facilities. The Division's Superintendent serves as liaison to the Museum Advisory Committee, Fish and Game Committee, Kings County Historical Society, and the Burris Park Foundation. Fleet Management Division acquires, maintains, repairs County equipment and vehicles, manages the on-site fueling stations, and the off-site fueling credit card system. Additionally, Fleet operates the motor pool rental service and maintains compliance with all emission regulation and registration needs of County owned equipment. The Building Maintenance Division maintains all county owned buildings including ongoing preventive Heating Ventilation and Air Conditioning (HVAC) inspections and maintenance of equipment including closed loop water treatment, chiller, and boiler maintenance. Additionally, the Central Plant manages monthly testing of all County owned generators while Janitorial cleans and sanitizes all County buildings according to industry standards. The Engineering Division provides support for traffic engineering, roadway and bridge design, project management, project funding acquisition, and contract preparation/administration for various road and building projects and assists the public and other county offices. Additionally, the Surveyor's division maintains engineering records on assessment districts, right-of-way, County owned property, processes community development projects, land divisions, records of survey, and county Right of Way encroachment permits.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2022-23

- A. Goal:** Roads will continue to improve Kings County roads system to ensure safety for the motoring public.
- i. **Objective:** Place fifty (50) miles of asphalt overlays on County roads.  
**Results:** *This objective was met and exceeded. Public Works Roads Division placed fifty-one (51) miles of overlays on County roads.*
  - ii. **Objective:** Complete the annual centerline and edge line restriping prior to onset of winter.  
**Results:** *The annual centerline and edge line restriping program was completed prior to onset of winter.*
  - iii. **Objective:** The division will complete the nighttime sign survey program.  
**Results:** *The division staff completed the nighttime sign survey program prior to the onset of winter.*
- B. Goal:** Provide same day response to internal and external complaints which supports excellent Parks and Grounds services for all County owned facilities.
- i. **Objective:** Public Works Parks and Grounds Division will continue to perform professional maintenance throughout the area of responsibility.



# Kings County Budget Fiscal Year 2023-24

**Results:** *This objective was completed. Public Works Parks and Grounds maintained all government owned grounds using scheduled routine maintenance as well as response to submitted work orders for additional maintenance.*

- ii. **Objective:** Public Works Parks and Grounds Division will continue to work with committees such as the Museum Advisory, Historical Society, and Fish and Game to help maintain historical points of interest, museum artifacts, and positive relationships with all branches of law enforcement.

**Results:** *This objective was completed. Public Works Parks and Grounds staff maintained relationships with both internal and external stakeholders and committees. Additionally, in January 2023, Public Works Parks and Grounds worked with Carnegie Museum of Hanford to loan museum items for the Carnegie exhibit Retalhos, A Portuguese History of Kings County.*

- iii. **Objective:** Public Works Parks and Grounds Division will continue to search for grants and other opportunities such as volunteers to aid in meeting the goals of the division; and the execution of grants received and keep up to date on agreements/contracts which allow the Division to utilize supplemental alternative work forces.

**Results:** *This objective was completed. Public Works Parks and Grounds secured a Proposition (Prop) 68 grant for Americans with Disabilities Act (ADA) improvements and the addition of shade structures at Burris and Hickey Parks. These improvements have passed Board of Supervisors' approval and have been scheduled for construction.*

- C. **Goal:** Provide excellent Fleet Management services for all County owned vehicles with a 48-hour turn around time for routine maintenance items.

- i. **Objective:** Public Works Fleet Division will continue efforts to replace the piping and dispensers at the motor pool to meet future regulations from the Air Pollution Control District, the County Environmental Health division, and State Water Resources Control Board.

**Results:** *This project is partially completed, as Fleet is waiting for the vendor to collect all the material needed for the project as they are back ordered.*

- ii. **Objective:** Public Works Fleet Division will continue to utilize any available grant funding for fleet purchases to decrease costs and provide increases to the department's efficiency.

**Results:** *Fleet has purchased five Rav 4 Primes for motor pool through San Joaquin Valley Air Board.*

- iii. **Objective:** Public Works Fleet Division will continue to purchase off road equipment to replace existing equipment in a manner which will gain the most offsets of emissions credits through the Diesel Off-road Online Reporting System (DOORS) program through the California Air Resource Board (CARB).

**Results:** *Fleet has purchased one tractor with a with a Tier 4 final motor, and also a new heated patch truck also with a Tier 4 final motor.*

- D. **Goal:** Provide same day initial response in providing excellent Building Maintenance and Janitorial services for all County owned facilities.

- i. **Objective:** Public Works Building Maintenance Division will continue to keep current on Center for Disease Control (CDC) and Occupational Safety and Health Administration (OSHA) regarding COVID-19 workplace guidelines. Public Works will educate and train staff on the current guidelines and regulations to keep County staff safe.

**Results:** *This objective was met. Public Works Building Maintenance continued to educate and train staff on the current guidelines and regulations ensuring their proper implementation.*

- ii. **Objective:** Public Works Building Maintenance Division will continue preventative maintenance on major electrical equipment and the upgrade or replacement of existing R-22 refrigerant Heating, Ventilation, and Air Conditioning (HVAC) systems, as necessary.

**Results:** *This objective was completed. Public Works Building Maintenance continued ongoing implementation of this vital objective.*



# Kings County Budget Fiscal Year 2023-24

- iii. **Objective:** Public Works Building Maintenance Division will continue to implement the Americans with Disabilities Act (ADA) Transition Plan.  
**Results:** *This objective was partially met through the installation of fob activated automatic doors on various Government Center buildings. This is a multi year project and will be completed in phases.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Administration, Parks and Grounds, and Engineering Division have played key roles in the Senate Bill (SB) 81 funded juvenile detention facility remodel as well as the Kings Building remodel over the past fiscal year. Extreme winter and spring rain has caused flooding requiring the Roads Division to perform extraordinary work to keep the motoring public safe. Fleet Division has purchased five gas-electric Hybrid Toyota Rav 4 Primes to be used in the County's motor pool. Building Maintenance completed installing seven roof top air handlers along with updating the Andover Continuum Controllers at the SB-81 project. Also, part of this project, Building Maintenance completed duct cleaning and sealing associated to these air handlers.

The department utilized SB – 1 funding for the placement of Hot Mix Asphalt Concrete (HMAC) overlays on County roads. This was done by the Public Works Engineering Division designing and managing two overlay projects consisting of thirty-three (33) miles of County roadway improvements.

The Public Works Engineering Division increased utilization of the Pavement Management System (PMS) in programming roadway projects to maximize efficient use of public funds for County roadway projects. The division has maintained, updated, and utilized the PMS to select roadway segments and prescribed treatments of projects implemented in the county.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2023-24

- A. Goal:** Public Works Roads Division will continue to maintain the County's transportation assets and continue to provide timely response to all road complaints, call back issues, and emergencies.
  - i. **Objective:** Public Works Roads will continue to maintain the County's roadways, bridges, box culverts, traffic signs and pavement marks in a safe condition.
  - ii. **Objective:** Public Works Roads will continue to work with Public Works Engineering on projects and County roadways.
  - iii. **Objective:** Public Works Roads will continue to work with Public Works Fleet to replace old equipment due to the California Air Resources Board (CARB).
- B. Goal:** Public Works Parks and Grounds Division will focus on more efficient use of County resources to aid in budgetary and staffing needs.
  - i. **Objective:** Public Works Parks and Grounds will shift to planting more drought tolerant, native California plants to aid in water usage and longevity of plants.
  - ii. **Objective:** Public Works Parks and Grounds will practice better efficiency in scheduling to reduce staffing shortages throughout the work week.
  - iii. **Objective:** Public Works Parks and Grounds will propagate more plants in-house for cultivation use to save on costs and aid in re-planting bare areas.
- C. Goal:** Public Works Fleet Division will continue the maintenance and improvement of Kings County fleet.
  - i. **Objective:** Fleet is going to upgrade one of its AC Recover, Recycle and Recharge Machines with an R-1234yf refrigerant machine for repairing today's modern air conditioning in vehicles.
  - ii. **Objective:** Fleet is going to replace its Hotsy pressure washer with a new one due to the older Hotsy decaying and mechanically falling apart.
  - iii. **Objective:** Public Works Fleet Division will continue to purchase off-road equipment to replace existing equipment in a manner which will gain the most offsets of emission credits through the



# Kings County Budget Fiscal Year 2023-24

Diesel Off-road Online Reporting System (DOORS) program through the California Air Resource Board (CARB).

- D. Goal:** Public Works Building Maintenance Division will continue to provide efficient maintenance and repair of all County owned facilities.
- i. **Objective:** Provide an Arc Flash study on all major and high voltage electrical equipment.
  - ii. **Objective:** Continue energy efficient programs which will include LED lighting and energy efficient equipment.
  - iii. **Objective:** Provide Trane R’newal program to existing chillers for the Government Center.
- E. Goal:** Public Works Engineering Division will continue to provide excellent engineering and project management services for all County Road, Bridge, and Capital Improvement projects.
- i. **Objective:** Public Works Engineering Division will continue to maintain the traffic collision database and proactively use the program to provide analysis and recommend corrective action when warranted to improve traffic safety on County roads.
  - ii. **Objective:** Begin the design and initial phases for the Kettleman City Pedestrian Bridge.
  - iii. **Objective:** Utilize SB – 1 funding for the design and full depth reconstruction along Avenal Cutoff Road. Public Works Engineering Division’s plan is to have the design of two phases and construction of the first phase of the project complete this year.
  - iv. **Objective:** Public Works Engineering Division will continue to provide engineering support for various projects for other departments within the County. The Fire Station 5 remodel project is expected to go to construction this year, and Fire Station 4 land acquisition should be finalized this year as well.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Public Works Requested Budget for Fiscal Year 2023-24 includes an increase in revenue of \$941,764 when compared to the Fiscal Year 2022-23 Adopted Budget due to wage increases. The Road Construction and Maintenance Division encumbered a Net Road Fund Cost of \$5,129,910, which is an increase of \$2,397,571 compared to the Fiscal Year 2022-23 Adopted Budget due to the Avenal Cut off road project. The Parks and Recreation Division has a Net County Cost of \$1,178,384, which is an increase of \$42,918 when compared to the Fiscal Year 2022-23 Adopted Budget due to increase in minimum wage and utility increases. The Fleet Management Division has a draw down to the fund of \$187,277, which is a decrease of \$2,814,937 when compared to Fiscal Year 2022-23 Adopted Budget due to ordering patrols early because they are not available to order current year. The internal service fund has draw down to the fund of \$7,640,847, which is an increase of \$941,764 when compared to Fiscal Year 2022-23 Adopted Budget due to increasing staffing cost for the new areas going online and the cost of supplies and materials going up.

### B. Significant Areas of Change

#### • Revenue

- Use of Money and Property  
The Parks and Recreation had an increase of \$24,000 from previous fiscal year because of the Burris Park Foundation’s increased donation.
- Intergovernmental Revenue  
The road construction and maintenance had an increase of \$47,376 from previous fiscal year due to increased tax revenues.
- Charges for Services  
Public Works fleet management division service charges will increase \$564,100 compared to Fiscal Year 2022-23 Adopted Budget due to the purchase of new vehicles and fees for replacement. The parks and grounds division will increase





# Kings County Budget Fiscal Year 2023-24

\$72,772 when compared to previous fiscal year.

- **Expenses**

- Salaries and Employee Benefits

The fleet management division salaries and employee benefits will decrease \$27,231 when compared to previous fiscal year, as there have been a loss of employees. The internal service fund division will increase \$687,848 when compared to Fiscal Year 2022-23 Adopted Budget.

- Services and Supplies

The fleet management division will increase by \$222,379 when compared to Fiscal Year 2022-23 Adopted Budget due to an increase of fuel prices.

- Other Charges

The internal service fund division will decrease by \$39,866 when compared to Fiscal Year 2022-23 Adopted Budget due to ARPA subsidies.

- Other Financing Uses

The fleet management division will decrease by \$200,000 when compared to Fiscal Year 2022-23 Adopted Budget, since there were 24 patrols ordered.

- Capital Assets

The roads construction and maintenance had a decrease of \$450,000 from previous fiscal year due to the completion of two SB-1 projects. The Fleet department had a decrease of \$2,159,305 from previous fiscal year due to the purchase of vehicles.

### C. Staffing Changes

Add 5.0 FTE positions – due to the three-story Human Services/Behavioral Health building that has gone online:

- 3.0 FTE Janitors to budget 925700
- 1.0 FTE Building Operations Specialist to budget 925700
- 1.0 FTE Senior Building Maintenance Worker to budget 925700

### D. Capital Asset Changes Reflected in the Requested Budget Include the Following:

- Public Works Roads Division equipment valued at \$350,000
- Public Works Fleet Division fixed asset acquisitions valued at \$226,195

## 7. CAO RECOMMENDED

Road Construction and Maintenance 311000/Fish and Game 635200/Parks and Recreation 712000

This budget is recommended at \$21,246,331. The Recommended Budget is financed by \$14,928,886 in various revenues included taxes, fine and forfeits, use of money and property, intergovernmental revenue, miscellaneous revenues, and other financing sources; and includes \$5,129,910, which is the net draw down from the Roads fund balance and \$1,187,535 in General Fund Contributions. Revenues have decreased by \$478,166 and expenditures have increased by \$1,971,474 from the Fiscal Year 2022-23 Adopted Budget. The net drawdown from the Road fund has increased by \$2,397,571 and the General Fund contribution has increased by \$52,069, or 5%, from last year's Adopted Budget.

In the Roads Construction and Maintenance Division a bucket boom truck, chemical spray truck, superior broom and replacement Dodge Ram has been requested and is recommended in the budget.

Internal Service Fund 925300-926500

This budget is recommended at \$11,468,571. The Recommended Budget is financed by \$11,332,462 in various revenues included use of money and property, intergovernmental revenue, charges for services, and miscellaneous revenues. \$136,109 is a cost to the Fleet fund, a \$2,866,105, or a 95%, decrease from last year's draw down. Revenues have increased by \$574,100 from last year's Adopted Budget and expenditures have decreased by \$2,292,005 from last year's Adopted Budget.



# Kings County Budget Fiscal Year 2023-24

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The Recommended Budget includes a Hotsy pressure washer, recharge machine, Avenal Health compressor, main jail booking compressor, Houston fire training room compressor and the following vehicles: Truck (2), and Patrol (2).

The Recommended Budget also includes adding 2.0 FTE Janitors, 1.0 FTE Building Operations Specialist, and 1.0 FTE Senior Building Maintenance Worker. It is not recommended to add 1.0 FTE Janitor.



# **SCHEDULE OF ALLOCATED POSITIONS**

| POSITION<br>TITLE                             | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|---|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b>BOARD OF SUPERVISORS - 110000</b>          |                    |                    |                      |                        |                    |                     |
| A00 CHAIRMAN, BOARD OF SUPERVISORS            | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| A01 BOARD OF SUPERVISORS                      | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| D84 CLERK TO THE BOARD OF SUPERVISORS         | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q19 DEPUTY CLERK TO THE BOARD II<br>OR        | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| Q20 DEPUTY CLERK TO THE BOARD I               | 1.00               | 1.00               | 1.00                 | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                      | <b>7.00</b>        | <b>7.00</b>        | <b>8.00</b>          | <b>7.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>ADMINISTRATION - 111000</b>                |                    |                    |                      |                        |                    |                     |
| A02 COUNTY ADMINISTRATIVE OFFICER             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| A07 ASSISTANT COUNTY ADMINISTRATIVE OFFICER   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D13 DEPUTY COUNTY ADMINISTRATIVE OFFICER      | -                  | -                  | -                    | -                      | -                  | -                   |
| D24 ADMINISTRATIVE ANALYST III<br>OR          | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| D38 ADMINISTRATIVE ANALYST II<br>OR           | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| D46 ADMINISTRATIVE ANALYST I                  | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| D135 RISK MANAGER                             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q01 SECRETARY TO THE C.A.O.                   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q18 RISK TECHNICIAN III<br>OR                 | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q16 RISK TECHNICIAN II<br>OR                  | -                  | -                  | -                    | -                      | -                  | -                   |
| Q17 RISK TECHNICIAN I                         | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| NEW PUBLIC INFORMATION OFFICER                | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| NEW WATER AND NATURAL RESOURCES MANAGER       | -                  | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                      | <b>10.00</b>       | <b>11.00</b>       | <b>10.00</b>         | <b>10.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>DEPARTMENT OF FINANCE - 121000</b>         |                    |                    |                      |                        |                    |                     |
| A37 DIRECTOR OF FINANCE                       | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C04 ACCOUNT CLERK III                         | 2.00               | 2.00               | 2.00                 | 1.00                   | -                  | -                   |
| C05 ACCOUNT CLERK II*<br>OR                   | 1.00               | 1.00               | 1.00                 | 2.00                   | -                  | -                   |
| C06 ACCOUNT CLERK I                           | -                  | -                  | -                    | -                      | -                  | -                   |
| C61 COLLECTOR - TAX<br>OR                     | -                  | -                  | -                    | -                      | -                  | -                   |
| C65 COLLECTIONS ASSISTANT                     | -                  | -                  | -                    | -                      | -                  | -                   |
| D02 FISCAL ANALYST II<br>OR                   | -                  | -                  | -                    | -                      | -                  | -                   |
| D17 FISCAL ANALYST I                          | -                  | -                  | -                    | -                      | -                  | -                   |
| D08 SENIOR ACCOUNTANT AUDITOR                 | 2.00               | 2.00               | 1.00                 | 1.00                   | -                  | -                   |
| D09 ASST. DIRECTOR OF FINANCE-TREASURY        | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D20 ASST. DIRECTOR OF FINANCE-ACCOUNTING      | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D71 PROPERTY TAX MANAGER                      | 1.00               | 1.00               | 2.00                 | 1.00                   | -                  | -                   |
| D72 ACCOUNTANT-AUDITOR<br>OR                  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| B02 ACCOUNTANT II<br>OR                       | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| B13 ACCOUNTANT I                              | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| D91 TREASURY MANAGER                          | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D133 PAYROLL MANAGER                          | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| E03 ACCOUNTING TECHNICIAN                     | 2.00               | 2.00               | 1.00                 | 1.00                   | -                  | -                   |
| E57 ACCOUNTING SPECIALIST TREASURY OPERATIONS | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| E59 TAX COLLECTION SUPERVISOR                 | 1.00               | 1.00               | -                    | 1.00                   | -                  | -                   |
| E66 SENIOR ACCOUNTING ASSISTANT<br>OR         | -                  | -                  | -                    | -                      | -                  | -                   |
| C85 ACCOUNTING ASSISTANT                      | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| Q23 PAYROLL SPECIALIST                        | 2.00               | 2.00               | 2.00                 | 1.00                   | -                  | -                   |
| Q22 EXECUTIVE SECRETARY                       | -                  | -                  | -                    | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                      | <b>23.00</b>       | <b>23.00</b>       | <b>22.00</b>         | <b>22.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>COUNTY COUNSEL - 130000</b>                |                    |                    |                      |                        |                    |                     |
| A41 COUNTY COUNSEL                            | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D10 ASSISTANT COUNTY COUNSEL                  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C50 LEGAL SECRETARY<br>OR                     | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| C58 LEGAL CLERK II<br>OR                      | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| C57 LEGAL CLERK I                             | 2.00               | 2.00               | 1.00                 | 1.00                   | -                  | -                   |
| D28 DEPUTY COUNTY COUNSEL IV<br>OR            | 4.00               | 4.00               | 5.00                 | 5.00                   | -                  | -                   |
| D18 DEPUTY COUNTY COUNSEL III<br>OR           | 2.00               | 2.00               | 1.00                 | 1.00                   | -                  | -                   |
| D85 DEPUTY COUNTY COUNSEL II<br>OR            | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D87 DEPUTY COUNTY COUNSEL I                   | -                  | -                  | -                    | -                      | -                  | -                   |

| POSITION<br>TITLE                      | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|--|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| Q02 SECRETARY TO THE CO. COUNSEL       | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q31 SUPERVISING LEGAL SECRETARY        | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>               | <b>15.00</b>       | <b>15.00</b>       | <b>15.00</b>         | <b>15.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>HUMAN RESOURCES - 140000</b>        |                    |                    |                      |                        |                    |                     |
| A40 HUMAN RESOURCES DIRECTOR           | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D139 PRINCIPAL PERSONNEL ANALYST       | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D05 PERSONNEL ANALYST III<br>OR        | 1.00               | 1.00               | 2.00                 | 2.00                   | -                  | -                   |
| D04 PERSONNEL ANALYST II<br>OR         | 3.00               | 3.00               | 2.00                 | 2.00                   | -                  | -                   |
| D03 PERSONNEL ANALYST I                | -                  | -                  | -                    | -                      | -                  | -                   |
| Q06 SENIOR PERSONNEL TECHNICIAN        | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q04 PERSONNEL TECHNICIAN II<br>OR      | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| Q05 PERSONNEL TECHNICIAN I             | -                  | -                  | -                    | -                      | -                  | -                   |
| Q13 PERSONNEL ASSISTANT III<br>OR      | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| Q12 PERSONNEL ASSISTANT II<br>OR       | 2.00               | 2.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q11 PERSONNEL ASSISTANT I              | -                  | -                  | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>               | <b>12.00</b>       | <b>12.00</b>       | <b>12.00</b>         | <b>12.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>ASSESSOR - 152000</b>               |                    |                    |                      |                        |                    |                     |
| A25 ASSESSOR/CLERK/RECORDER            | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D138 AUDITOR-ACCOUNTANT                | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| B31 APPRAISER III<br>OR                | -                  | -                  | -                    | -                      | -                  | -                   |
| B18 APPRAISER II<br>OR                 | 6.00               | 6.00               | 7.00                 | 7.00                   | -                  | -                   |
| B19 APPRAISER I                        | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| B32 SENIOR APPRAISER                   | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| B34 AUDITOR-APPRAISER III<br>OR        | -                  | -                  | -                    | -                      | -                  | -                   |
| B16 AUDITOR-APPRAISER II<br>OR         | -                  | -                  | 2.00                 | 2.00                   | -                  | -                   |
| B17 AUDITOR-APPRAISER I                | 2.00               | 2.00               | -                    | -                      | -                  | -                   |
| C09 OFFICE ASSISTANT II<br>OR          | -                  | -                  | -                    | -                      | -                  | -                   |
| C10 OFFICE ASSISTANT I                 | -                  | 1.00               | 2.00                 | 1.00                   | -                  | -                   |
| E73 ASSESSMENT SPECIALIST III          | 2.00               | 2.00               | -                    | 2.00                   | -                  | -                   |
| E72 ASSESSMENT SPECIALIST II<br>OR     | 4.00               | 4.00               | 5.00                 | 4.00                   | -                  | -                   |
| E71 ASSESSMENT SPECIALIST I            | 1.00               | 1.00               | 2.00                 | 1.00                   | -                  | -                   |
| D50 CHIEF APPRAISER                    | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| E29 CADASTRAL G.I.S. TECH III<br>OR    | -                  | -                  | -                    | -                      | -                  | -                   |
| E28 CADASTRAL G.I.S. TECH II<br>OR     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| E22 CADASTRAL G.I.S. TECH I            | -                  | -                  | -                    | -                      | -                  | -                   |
| Q22 EXECUTIVE SECRETARY                | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>               | <b>23.00</b>       | <b>24.00</b>       | <b>25.00</b>         | <b>24.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>CLERK-RECORDER - 157200</b>         |                    |                    |                      |                        |                    |                     |
| C70 CLERK-RECORDER SPECIALIST III      | 1.00               | 1.00               | 2.00                 | 1.00                   | -                  | -                   |
| C71 CLERK-RECORDER SPECIALIST II<br>OR | 4.00               | 4.00               | 5.00                 | 4.00                   | -                  | -                   |
| C72 CLERK-RECORDER SPECIALIST I        | 2.00               | 2.00               | -                    | 2.00                   | -                  | -                   |
| D55 ASSISTANT ASSESSOR/CLERK/RECORDER  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D68 CLERK/RECORDER MANAGER             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>               | <b>9.00</b>        | <b>9.00</b>        | <b>9.00</b>          | <b>9.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>DEPARTMENT TOTAL:</b>               | <b>32.00</b>       | <b>33.00</b>       | <b>34.00</b>         | <b>33.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>ELECTIONS - 155000</b>              |                    |                    |                      |                        |                    |                     |
| B49 ELECTIONS SUPERVISOR               | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| A26 REGISTRAR OF VOTERS                | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C25 ELECTIONS SPECIALIST II<br>OR      | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| C26 ELECTIONS SPECIALIST I             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>               | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>          | <b>6.00</b>            | <b>-</b>           | <b>-</b>            |

| POSITION TITLE  | Adopted 2022-23 | Amended 2022-23 | Requested 2023-24 | Recommended 2023-24 | Adopted 2023-24 | Unfunded 2023-24 |
|---|-----------------|-----------------|-------------------|---------------------|-----------------|------------------|
| <b><u>INFORMATION TECHNOLOGY - 195000</u></b>                   |                 |                 |                   |                     |                 |                  |
| B04 SENIOR PROGRAMMER ANALYST<br>OR                             | -               | -               | 1.00              | -                   | -               | -                |
| B11 PROGRAMMER ANALYST III<br>OR                                | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| B05 PROGRAMMER ANALYST II<br>OR                                 | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| B06 PROGRAMMER ANALYST I  | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| B14 SENIOR OFFICE SYSTEMS ANALYST<br>OR                         | 3.00            | 3.00            | 3.00              | 3.00                | -               | -                |
| B23 OFFICE SYSTEMS ANALYST III<br>OR                            | 4.00            | 4.00            | 3.00              | 3.00                | -               | -                |
| B28 OFFICE SYSTEMS ANALYST II<br>OR                             | 1.00            | 1.00            | 2.00              | 2.00                | -               | -                |
| B27 OFFICE SYSTEMS ANALYST I                                    | -               | -               | -                 | -                   | -               | -                |
| B51 SENIOR NETWORK ANALYST<br>OR                                | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| B52 NETWORK ANALYST III<br>OR                                   | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| B54 NETWORK ANALYST II<br>OR                                    | -               | -               | -                 | -                   | -               | -                |
| B53 NETWORK ANALYST I   | -               | -               | -                 | -                   | -               | -                |
| B59 COMPUTER SUPPORT TECHNICIAN II<br>OR                        | 5.00            | 5.00            | 5.00              | 5.00                | -               | -                |
| B60 COMPUTER SUPPORT TECHNICIAN I                               | -               | -               | -                 | -                   | -               | -                |
| B76 PRINCIPAL INFORMATION TECH. ANALYST                         | 4.00            | 4.00            | 4.00              | 4.00                | -               | -                |
| D59 INFORMATION TECHNOLOGY MANAGER                              | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| D106 IT SECURITY & COMPLIANCE ADMINISTRATOR                     | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| <b>BUDGET UNIT TOTAL</b>  | <b>26.00</b>    | <b>26.00</b>    | <b>27.00</b>      | <b>26.00</b>        | -               | -                |
| <b><u>PURCHASING - 195200</u></b>                               |                 |                 |                   |                     |                 |                  |
| D92 PURCHASING MANAGER  | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| E55 PURCHASING ASSISTANT  | -               | -               | -                 | -                   | -               | -                |
| NEW BUYER   | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| <b>BUDGET UNIT TOTAL</b>  | <b>2.00</b>     | <b>2.00</b>     | <b>2.00</b>       | <b>2.00</b>         | -               | -                |
| <b><u>CENTRAL SERVICES - 195400</u></b>                         |                 |                 |                   |                     |                 |                  |
| C31 CENTRAL SERVICES OPERATOR II<br>OR                          | 3.00            | 3.00            | 3.00              | 3.00                | -               | -                |
| C30 CENTRAL SERVICES OPERATOR I                                 | -               | -               | -                 | -                   | -               | -                |
| C63 CENTRAL SERVICES SUPERVISOR                                 | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| <b>BUDGET UNIT TOTAL</b>  | <b>4.00</b>     | <b>4.00</b>     | <b>4.00</b>       | <b>4.00</b>         | -               | -                |
| <b><u>INTERNAL SERVICES ADMINISTRATION - 195900</u></b>         |                 |                 |                   |                     |                 |                  |
| A09 CHIEF INFORMATION OFFICER                                   | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| C04 ACCOUNT CLERK III*<br>OR                                    | 1.00            | 1.00            | -                 | 1.00                | -               | -                |
| C05 ACCOUNT CLERK II<br>OR                                      | -               | -               | -                 | -                   | -               | -                |
| C06 ACCOUNT CLERK I   | -               | -               | -                 | -                   | -               | -                |
| D124 FISCAL ANALYST III   | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| Q22 EXECUTIVE SECRETARY   | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| E03 ACCOUNTING TECHNICIAN                                       | -               | -               | 1.00              | -                   | -               | -                |
| <b>BUDGET UNIT TOTAL</b>  | <b>4.00</b>     | <b>4.00</b>     | <b>4.00</b>       | <b>4.00</b>         | -               | -                |
| *1.0 FTE only flexibly allocated up to the III level.           |                 |                 |                   |                     |                 |                  |
| <b>DEPARTMENT TOTAL:</b>  | <b>36.00</b>    | <b>36.00</b>    | <b>37.00</b>      | <b>36.00</b>        | -               | -                |
| <b><u>PUBLIC GUARDIAN/VETERANS SERVICE OFFICER - 203100</u></b> |                 |                 |                   |                     |                 |                  |
| A35 VETERANS SVCS OFF/PUBLIC GUARD                              | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| C09 OFFICE ASSISTANT II<br>OR                                   | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| C10 OFFICE ASSISTANT I  | -               | -               | -                 | -                   | -               | -                |
| D27 DEPUTY VET. SVC/PUB GUARD. OFF                              | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| E32 PUBLIC GUARDIAN ACCOUNTING TECHNICIAN                       | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| P23 SENIOR VETERANS SERVICE REP                                 | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| P25 VETERANS SERVICE REP. II<br>OR                              | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| P24 VETERANS SERVICE REP. I                                     | -               | -               | -                 | -                   | -               | -                |
| P40 DEPUTY PUBLIC GUARDIAN                                      | 3.00            | 3.00            | 3.00              | 3.00                | -               | -                |
| <b>BUDGET UNIT TOTAL</b>  | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>      | <b>10.00</b>        | -               | -                |
| <b><u>LAW LIBRARY - 210200</u></b>                              |                 |                 |                   |                     |                 |                  |
| B48 LAW LIBRARIAN/SMALL CLAIMS ADVISOR                          | 0.80            | 0.80            | 0.80              | 0.80                | -               | -                |
| <b>BUDGET UNIT TOTAL</b>  | <b>0.80</b>     | <b>0.80</b>     | <b>0.80</b>       | <b>0.80</b>         | -               | -                |

| POSITION<br>TITLE                                   | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|---|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b><u>D.A. - PROSECUTION - 216000</u></b>           |                    |                    |                      |                        |                    |                     |
| A11 DISTRICT ATTORNEY                               | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| B79 COMPUTER FORENSICS SPECIALIST II<br>OR          | -                  | -                  | -                    | -                      | -                  | -                   |
| B80 COMPUTER FORENSICS SPECIALIST I                 | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C50 LEGAL SECRETARY<br>OR                           | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| C58 LEGAL CLERK II<br>OR                            | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| C57 LEGAL CLERK I                                   | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| C92 LEGAL OFFICE SUPERVISOR                         | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| Q03 SECRETARY TO THE DA                             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D124 FISCAL ANALYST III                             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D93 CHIEF D.A. INVESTIGATOR                         | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D127 ASSISTANT CHIEF DISTRICT ATTORNEY INVESTIGATOR | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D131 ASSISTANT DISTRICT ATTORNEY                    | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| D147 EXECUTIVE ASSISTANT DISTRICT ATTORNEY          | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | 1.00                |
| L14 SENIOR DISTRICT ATTORNEY INVESTIGATOR           | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| L15 DISTRICT ATTORNEY INVESTIGATOR II<br>OR         | 3.00               | 3.00               | 3.50                 | 3.50                   | -                  | -                   |
| L16 DISTRICT ATTORNEY INVESTIGATOR I                | -                  | -                  | -                    | -                      | -                  | -                   |
| C53 INVESTIGATIVE ASSISTANT                         | 0.50               | 0.50               | 1.00                 | 1.00                   | -                  | -                   |
| P30 PROCESS SERVER                                  | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| T06 DEPUTY DISTRICT ATTORNEY IV<br>OR               | 7.00               | 7.00               | 7.00                 | 7.00                   | -                  | -                   |
| T07 DEPUTY DISTRICT ATTORNEY III<br>OR              | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| T08 DEPUTY DISTRICT ATTORNEY II<br>OR               | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| T09 DEPUTY DISTRICT ATTORNEY I                      | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                            | <b>43.50</b>       | <b>43.50</b>       | <b>44.50</b>         | <b>44.50</b>           | <b>-</b>           | <b>1.00</b>         |
| <b><u>D.A. - CAC GRANT - 216200</u></b>             |                    |                    |                      |                        |                    |                     |
| L15 DISTRICT ATTORNEY INVESTIGATOR II<br>OR         | 0.50               | 0.50               | -                    | -                      | -                  | -                   |
| L16 DISTRICT ATTORNEY INVESTIGATOR I                | -                  | -                  | -                    | -                      | -                  | -                   |
| C53 INVESTIGATIVE ASSISTANT                         | 0.50               | 0.50               | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                            | <b>1.00</b>        | <b>1.00</b>        | <b>-</b>             | <b>-</b>               | <b>-</b>           | <b>-</b>            |
| <b><u>D.A. - VICTIMS WITNESS - 216300</u></b>       |                    |                    |                      |                        |                    |                     |
| D109 VICTIM WITNESS COORDINATOR                     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| P51 VICTIM WITNESS ADVOCATE III                     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| P19 VICTIM WITNESS ADVOCATE II<br>OR                | 2.00               | 2.00               | 1.00                 | 1.00                   | -                  | -                   |
| P21 VICTIM WITNESS ADVOCATE I                       | 1.00               | 1.00               | 2.00                 | 2.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                            | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>          | <b>5.00</b>            | <b>-</b>           | <b>-</b>            |
| <b><u>D.A. - AB 109 -216400</u></b>                 |                    |                    |                      |                        |                    |                     |
| C09 OFFICE ASSISTANT II<br>OR                       | -                  | -                  | -                    | -                      | -                  | -                   |
| C10 OFFICE ASSISTANT I                              | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| L15 DISTRICT ATTORNEY INVESTIGATOR II<br>OR         | 0.50               | 0.50               | 0.50                 | 0.50                   | -                  | -                   |
| L16 DISTRICT ATTORNEY INVESTIGATOR I                | -                  | -                  | -                    | -                      | -                  | -                   |
| T06 DEPUTY DISTRICT ATTORNEY IV<br>OR               | -                  | -                  | -                    | -                      | -                  | -                   |
| T07 DEPUTY DISTRICT ATTORNEY III<br>OR              | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| T08 DEPUTY DISTRICT ATTORNEY II<br>OR               | -                  | -                  | -                    | -                      | -                  | -                   |
| T09 DEPUTY DISTRICT ATTORNEY I                      | -                  | -                  | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                            | <b>3.50</b>        | <b>3.50</b>        | <b>3.50</b>          | <b>3.50</b>            | <b>-</b>           | <b>-</b>            |
| <b><u>D.A. - STATE PRISONS - 216500</u></b>         |                    |                    |                      |                        |                    |                     |
| C50 LEGAL SECRETARY<br>OR                           | 1.00               | 1.00               | 2.00                 | 2.00                   | -                  | -                   |
| C58 LEGAL CLERK II<br>OR                            | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| C57 LEGAL CLERK I                                   | -                  | -                  | -                    | -                      | -                  | -                   |
| L15 DISTRICT ATTORNEY INVESTIGATOR II<br>OR         | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| L16 DISTRICT ATTORNEY INVESTIGATOR I                | -                  | -                  | -                    | -                      | -                  | -                   |

| POSITION TITLE                         | Adopted 2022-23 | Amended 2022-23 | Requested 2023-24 | Recommended 2023-24 | Adopted 2023-24 | Unfunded 2023-24 |
|--|-----------------|-----------------|-------------------|---------------------|-----------------|------------------|
| T06 DEPUTY DISTRICT ATTORNEY IV<br>OR  | 3.00            | 3.00            | 3.00              | 3.00                | -               | -                |
| T07 DEPUTY DISTRICT ATTORNEY III<br>OR | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| T08 DEPUTY DISTRICT ATTORNEY II<br>OR  | -               | -               | -                 | -                   | -               | -                |
| T09 DEPUTY DISTRICT ATTORNEY I         | -               | -               | -                 | -                   | -               | -                |
| <b>BUDGET UNIT TOTAL</b>               | <b>9.00</b>     | <b>9.00</b>     | <b>9.00</b>       | <b>9.00</b>         | <b>-</b>        | <b>-</b>         |

**D.A. - DOMESTIC VIOLENCE - VAWA GRANTS - 216700**

|   |             |             |             |             |          |          |
|---|-------------|-------------|-------------|-------------|----------|----------|
| L15 DISTRICT ATTORNEY INVESTIGATOR II<br>OR | 1.00        | 1.00        | 1.00        | 1.00        | -        | -        |
| L16 DISTRICT ATTORNEY INVESTIGATOR I        | -           | -           | -           | -           | -        | -        |
| P19 VICTIM WITNESS ADVOCATE II*             | 1.00        | 1.00        | 1.00        | 1.00        | -        | -        |
| T06 DEPUTY DISTRICT ATTORNEY IV<br>OR       | -           | -           | -           | -           | -        | -        |
| T07 DEPUTY DISTRICT ATTORNEY III<br>OR      | 1.00        | 1.00        | 1.00        | 1.00        | -        | -        |
| T08 DEPUTY DISTRICT ATTORNEY II<br>OR       | -           | -           | -           | -           | -        | -        |
| T09 DEPUTY DISTRICT ATTORNEY I              | -           | -           | -           | -           | -        | -        |
| <b>BUDGET UNIT TOTAL</b>                    | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>3.00</b> | <b>-</b> | <b>-</b> |

\*Position may only be filled at the II level (per grant guidelines).

**D.A. - MISCELLANEOUS GRANTS - 216800**

|   |             |             |             |             |          |          |
|---|-------------|-------------|-------------|-------------|----------|----------|
| L15 DISTRICT ATTORNEY INVESTIGATOR II<br>OR | 1.00        | 1.00        | 1.00        | 1.00        | -        | -        |
| L16 DISTRICT ATTORNEY INVESTIGATOR I        | -           | -           | -           | -           | -        | -        |
| C50 LEGAL SECRETARY<br>OR                   | 1.00        | 1.00        | 1.00        | 1.00        | -        | -        |
| C58 LEGAL CLERK II<br>OR                    | -           | -           | -           | -           | -        | -        |
| C57 LEGAL CLERK I                           | -           | -           | -           | -           | -        | -        |
| <b>BUDGET UNIT TOTAL</b>                    | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> | <b>2.00</b> | <b>-</b> | <b>-</b> |

**D.A. - CHILD ABDUCT - 216900**

|   |              |              |              |              |          |             |
|---|--------------|--------------|--------------|--------------|----------|-------------|
| L15 DISTRICT ATTORNEY INVESTIGATOR II<br>OR | 1.00         | 1.00         | 1.00         | 1.00         | -        | -           |
| L16 DISTRICT ATTORNEY INVESTIGATOR I        | -            | -            | -            | -            | -        | -           |
| C53 INVESTIGATIVE ASSISTANT                 | 1.00         | 1.00         | 1.00         | 1.00         | -        | -           |
| <b>BUDGET UNIT TOTAL</b>                    | <b>2.00</b>  | <b>2.00</b>  | <b>2.00</b>  | <b>2.00</b>  | <b>-</b> | <b>-</b>    |
| <b>DEPARTMENT TOTAL:</b>                    | <b>69.00</b> | <b>69.00</b> | <b>69.00</b> | <b>69.00</b> | <b>-</b> | <b>1.00</b> |

**SHERIFF - 220000**

|                                    |              |              |              |              |          |          |
|------------------------------------|--------------|--------------|--------------|--------------|----------|----------|
| A21 SHERIFF/CORONER                | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| C14 SHERIFF RECORDS CLERK II<br>OR | 3.00         | 3.00         | 3.00         | 3.00         | -        | -        |
| C13 SHERIFF RECORDS CLERK I        | -            | -            | -            | -            | -        | -        |
| C16 SHERIFF RECORDS CLERK III      | 3.00         | 3.00         | 3.00         | 3.00         | -        | -        |
| C81 DEPARTMENT SPECIALIST III      | -            | -            | -            | -            | -        | -        |
| C82 DEPARTMENT SPECIALIST II<br>OR | -            | -            | -            | -            | -        | -        |
| C83 DEPARTMENT SPECIALIST I        | -            | -            | -            | -            | -        | -        |
| C08 OFFICE ASSISTANT III           | 2.00         | 2.00         | 2.00         | 2.00         | -        | -        |
| C09 OFFICE ASSISTANT II<br>OR      | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| C10 OFFICE ASSISTANT I             | -            | -            | -            | -            | -        | -        |
| D124 FISCAL ANALYST III            | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| D134 SHERIFF'S RECORDS MANAGER     | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| E03 ACCOUNTING TECHNICIAN          | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| M06 CHIEF CIVIL DEPUTY SHERIFF     | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| M23 SENIOR DEPUTY SHERIFF          | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| M02 DEPUTY SHERIFF II<br>OR        | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| M25 DEPUTY SHERIFF I<br>OR         | -            | -            | -            | -            | -        | -        |
| M26 DEPUTY SHERIFF CADET           | -            | -            | -            | -            | -        | -        |
| Q32 SECRETARY TO THE SHERIFF       | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| <b>BUDGET UNIT TOTAL</b>           | <b>17.00</b> | <b>17.00</b> | <b>17.00</b> | <b>17.00</b> | <b>-</b> | <b>-</b> |

**RADIO COMMUNICATIONS - 220600**

|                                     |      |      |      |      |   |   |
|-------------------------------------|------|------|------|------|---|---|
| B95 RADIO COMMUNICATIONS PROGRAMMER | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| D29 SHERIFF'S COMMANDER             | 0.50 | 0.50 | 0.50 | 0.50 | - | - |
| E23 SENIOR EMERGENCY DISPATCHER     | 5.00 | 5.00 | 5.00 | 5.00 | - | - |



| POSITION TITLE  | Adopted 2022-23 | Amended 2022-23 | Requested 2023-24 | Recommended 2023-24 | Adopted 2023-24 | Unfunded 2023-24 |
|---|-----------------|-----------------|-------------------|---------------------|-----------------|------------------|
| E37 EMERGENCY DISPATCHER II<br>OR                       | 7.00            | 7.00            | 6.00              | 6.00                |                 | -                |
| E38 EMERGENCY DISPATCHER I                              | 1.00            | 1.00            | 2.00              | 2.00                |                 | -                |
| E60 EMERGENCY DISPATCH SUPERVISOR                       | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| <b>BUDGET UNIT TOTAL</b>                                | <b>15.50</b>    | <b>15.50</b>    | <b>15.50</b>      | <b>15.50</b>        | -               | -                |
| <b><u>SHERIFF MAJOR CRIMES TASK FORCE - 221200</u></b>  |                 |                 |                   |                     |                 |                  |
| C81 DEPARTMENT SPECIALIST III                           | -               | -               |                   |                     |                 | -                |
| C08 OFFICE ASSISTANT III                                | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| <b>BUDGET UNIT TOTAL</b>                                | <b>1.00</b>     | <b>1.00</b>     | <b>1.00</b>       | <b>1.00</b>         | -               | -                |
| <b><u>SHERIFF - AB 109 - 221500</u></b>                 |                 |                 |                   |                     |                 |                  |
| D14 ASSISTANT SHERIFF                                   | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| D29 SHERIFF'S COMMANDER                                 | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| E03 ACCOUNTING TECHNICIAN                               | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| C14 SHERIFF RECORDS CLERK II<br>OR                      | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| C13 SHERIFF RECORDS CLERK I                             | -               | -               | -                 | -                   |                 | -                |
| E37 EMERGENCY DISPATCHER II<br>OR                       | 2.00            | 2.00            | 2.00              | 2.00                |                 | -                |
| E38 EMERGENCY DISPATCHER I                              | -               | -               | -                 | -                   |                 | -                |
| K23 SENIOR JAIL COOK                                    | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| M03 DETENTIONS DEPUTY II<br>OR                          | 25.00           | 25.00           | 26.00             | 26.00               |                 | -                |
| M08 DETENTIONS DEPUTY I-STC<br>OR                       | -               | -               | -                 | -                   |                 | -                |
| M04 DETENTIONS DEPUTY I                                 | 5.00            | 5.00            | 4.00              | 4.00                |                 | -                |
| M07 SENIOR DETENTIONS DEPUTY                            | 8.00            | 8.00            | 8.00              | 8.00                |                 | -                |
| M09 DETENTIONS SERGEANT                                 | 2.00            | 2.00            | 2.00              | 2.00                |                 | -                |
| M50 SENIOR DETENTIONS TECHNICIAN                        | 3.00            | 3.00            | 3.00              | 3.00                |                 | -                |
| M51 DETENTIONS TECHNICIAN II<br>OR                      | 7.00            | 7.00            | 8.00              | 8.00                |                 | -                |
| M52 DETENTIONS TECHNICIAN I                             | 3.00            | 3.00            | 2.00              | 2.00                |                 | -                |
| N36 ANIMAL SHELTER TECHICIAN II<br>OR                   | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| N37 ANIMAL SHELTER TECHNICIAN I                         | -               | -               | -                 | -                   |                 | -                |
| Q07 SECRETARY   | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| <b>BUDGET UNIT TOTAL</b>                                | <b>62.00</b>    | <b>62.00</b>    | <b>62.00</b>      | <b>62.00</b>        | -               | -                |
| <b><u>SHERIFF'S FIELD OPER. DIV - 222000</u></b>        |                 |                 |                   |                     |                 |                  |
| C81 DEPARTMENT SPECIALIST III                           | -               | -               | -                 | -                   |                 | -                |
| C08 OFFICE ASSISTANT III                                | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| D14 ASSISTANT SHERIFF                                   | 1.00            | -               | -                 | -                   |                 | -                |
| D29 SHERIFF'S COMMANDER                                 | 2.00            | 2.00            | 2.00              | 2.00                |                 | -                |
| M02 DEPUTY SHERIFF II<br>OR                             | 29.00           | 29.00           | 34.00             | 34.00               |                 | -                |
| M25 DEPUTY SHERIFF I<br>OR                              | 5.00            | 5.00            | -                 | -                   |                 | -                |
| M26 DEPUTY SHERIFF CADET                                | -               | -               | -                 | -                   |                 | -                |
| M05 SHERIFF'S SERGEANT                                  | 10.00           | 10.00           | 10.00             | 10.00               |                 | -                |
| M23 SENIOR DEPUTY SHERIFF                               | 13.00           | 13.00           | 13.00             | 13.00               |                 | -                |
| M24 EVIDENCE TECHNICIAN                                 | 2.00            | 2.00            | 2.00              | 2.00                |                 | -                |
| M35 CHIEF DEPUTY CORONER/PUB ADMIN                      | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| M45 SHERIFF'S INVESTIGATIVE ASSISTANT                   | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| M47 FINGERPRINT TECHNICIAN II<br>OR                     | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| M48 FINGERPRINT TECHNICIAN I                            | -               | -               | -                 | -                   |                 | -                |
| NEW UNDERSHERIFF  |                 | 1.00            | 1.00              | 1.00                |                 | -                |
| <b>BUDGET UNIT TOTAL</b>                                | <b>66.00</b>    | <b>66.00</b>    | <b>66.00</b>      | <b>66.00</b>        | -               | -                |
| <b><u>SHERIFF - RURAL CRIME TASK FORCE - 222100</u></b> |                 |                 |                   |                     |                 |                  |
| M02 DEPUTY SHERIFF II<br>OR                             | 2.00            | 2.00            | 2.00              | 2.00                |                 | -                |
| M25 DEPUTY SHERIFF I<br>OR                              | -               | -               | -                 | -                   |                 | -                |
| M26 DEPUTY SHERIFF CADET                                | -               | -               | -                 | -                   |                 | -                |
| M23 SENIOR DEPUTY SHERIFF                               | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| <b>BUDGET UNIT TOTAL</b>                                | <b>3.00</b>     | <b>3.00</b>     | <b>3.00</b>       | <b>3.00</b>         | -               | -                |
| <b><u>OPERATIONS - AB443 - 222200</u></b>               |                 |                 |                   |                     |                 |                  |
| M02 DEPUTY SHERIFF II<br>OR                             | 5.00            | 5.00            | 5.00              | 5.00                |                 | -                |
| M25 DEPUTY SHERIFF I<br>OR                              | -               | -               | -                 | -                   |                 | -                |
| M26 DEPUTY SHERIFF CADET                                | -               | -               | -                 | -                   |                 | -                |
| <b>BUDGET UNIT TOTAL</b>                                | <b>5.00</b>     | <b>5.00</b>     | <b>5.00</b>       | <b>5.00</b>         | -               | -                |

| POSITION<br>TITLE  | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|--|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b><u>COURT SECURITY SERVICES - 222300</u></b>                                 |                    |                    |                      |                        |                    |                     |
| D29 SHERIFF COMMANDER  | 0.50               | 0.50               | 0.50                 | 0.50                   | -                  | -                   |
| M05 SHERIFF'S SERGEANT   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| M23 SENIOR DEPUTY SHERIFF  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| M02 DEPUTY SHERIFF II<br>OR  | -                  | -                  | -                    | -                      | -                  | -                   |
| M25 DEPUTY SHERIFF I   | -                  | -                  | -                    | 15.00                  | -                  | -                   |
| M41 DEPUTY SHERIFF BAILIFF*  | 15.00              | 15.00              | 15.00                | -                      | -                  | -                   |
| M51 DETENTIONS TECHNICIAN II<br>OR   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| M52 DETENTIONS TECHNICIAN I  | -                  | -                  | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>   | <b>18.50</b>       | <b>18.50</b>       | <b>18.50</b>         | <b>18.50</b>           | <b>-</b>           | <b>-</b>            |
| *Deputy Sheriff II's were grandfathered into Deputy Sheriff Bailiff positions. |                    |                    |                      |                        |                    |                     |
| <b><u>SHERIFF - MAIN JAIL - 223000</u></b>                                     |                    |                    |                      |                        |                    |                     |
| C76 SENIOR DETENTIONS CLERK  | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| C82 DEPARTMENT SPECIALIST II<br>OR   | -                  | -                  | -                    | -                      | -                  | -                   |
| C83 DEPARTMENT SPECIALIST I  | -                  | -                  | -                    | -                      | -                  | -                   |
| C09 OFFICE ASSISTANT II<br>OR  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C10 OFFICE ASSISTANT I   | -                  | -                  | -                    | -                      | -                  | -                   |
| D11 DETENTIONS LIEUTENANT  | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| D12 DETENTIONS CAPTAIN   | 1.00               | 1.00               | 1.00                 | -                      | -                  | -                   |
| M03 DETENTIONS DEPUTY II<br>OR   | 47.00              | 47.00              | 44.00                | 44.00                  | -                  | -                   |
| M08 DETENTIONS DEPUTY I-STC<br>OR  | -                  | -                  | -                    | -                      | -                  | -                   |
| M04 DETENTIONS DEPUTY I  | 4.00               | 6.00               | 9.00                 | 8.00                   | -                  | -                   |
| M07 SENIOR DETENTIONS DEPUTY   | 10.00              | 10.00              | 10.00                | 10.00                  | -                  | -                   |
| M09 DETENTIONS SERGEANT  | 12.00              | 12.00              | 12.00                | 13.00                  | -                  | -                   |
| M51 DETENTIONS TECHNICIAN II<br>OR   | 23.00              | 23.00              | 16.00                | 16.00                  | -                  | -                   |
| M52 DETENTIONS TECHNICIAN I  | 3.00               | 3.00               | 10.00                | 10.00                  | -                  | -                   |
| M50 SENIOR DETENTIONS TECHNICIAN   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| NEW ASSISTANT SHERIFF - STC  | -                  | -                  | -                    | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>   | <b>108.00</b>      | <b>110.00</b>      | <b>110.00</b>        | <b>110.00</b>          | <b>-</b>           | <b>-</b>            |
| <b><u>SHERIFF - JAIL KITCHEN - 223040</u></b>                                  |                    |                    |                      |                        |                    |                     |
| D110 FOOD SERVICE MANAGER  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| K21 JAIL COOK<br>OR  | 7.00               | 7.00               | 7.00                 | 7.00                   | -                  | -                   |
| K20 JAIL COOK TRAINEE  | -                  | -                  | -                    | -                      | -                  | -                   |
| K23 SENIOR JAIL COOK   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>   | <b>9.00</b>        | <b>9.00</b>        | <b>9.00</b>          | <b>9.00</b>            | <b>-</b>           | <b>-</b>            |
| <b><u>ANIMAL SERVICES - FIELD - 227700</u></b>                                 |                    |                    |                      |                        |                    |                     |
| N13 ANIMAL CONTROL OFFICER II<br>OR  | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| N14 ANIMAL CONTROL OFFICER I   | -                  | -                  | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>   | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>          | <b>3.00</b>            | <b>-</b>           | <b>-</b>            |
| <b><u>ANIMAL SERVICES SHELTER - 227710</u></b>                                 |                    |                    |                      |                        |                    |                     |
| D104 ANIMAL SERVICES MANAGER   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| N31 ANIMAL SERVICES OUTREACH COORDINATOR                                       | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| N36 ANIMAL SHELTER TECHNICIAN II<br>OR   | 4.00               | 4.00               | 3.00                 | 3.00                   | -                  | -                   |
| N37 ANIMAL SHELTER TECHNICIAN I  | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>   | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>          | <b>6.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>DEPARTMENT TOTAL:</b>   | <b>314.00</b>      | <b>316.00</b>      | <b>316.00</b>        | <b>316.00</b>          | <b>-</b>           | <b>-</b>            |
| <b><u>JUVENILE TREATMENT CENTER - 233000</u></b>                               |                    |                    |                      |                        |                    |                     |
| C86 JUVENILE CENTER SUPPORT CLERK  | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| D35 DEPUTY CHIEF PROBATION OFFICER   | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D123 JUVENILE CORRECTIONS MANAGER  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| P36 JUVENILE CORRECTIONS OFFICER II<br>OR                                      | 23.00              | 23.00              | 22.00                | 22.00                  | -                  | -                   |
| P35 JUVENILE CORRECTIONS OFFICER I   | 7.00               | 7.00               | 8.00                 | 8.00                   | -                  | -                   |
| P39 JUVENILE CORRECTIONS OFFICER III   | 6.00               | 6.00               | 6.00                 | 6.00                   | -                  | -                   |
| P42 JUVENILE CORRECTIONS OFFICER IV  | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>   | <b>45.00</b>       | <b>45.00</b>       | <b>45.00</b>         | <b>45.00</b>           | <b>-</b>           | <b>-</b>            |

| POSITION<br>TITLE                         | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|---|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b>PROBATION A.B. 109 - 233100</b>        |                    |                    |                      |                        |                    |                     |
| C05 ACCOUNT CLERK II<br>OR                | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C06 ACCOUNT CLERK I                       | -                  | -                  | -                    | -                      |                    | -                   |
| C09 OFFICE ASSISTANT III<br>OR            | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C09 OFFICE ASSISTANT II<br>OR             | -                  | -                  | -                    | -                      |                    | -                   |
| C10 OFFICE ASSISTANT I                    | -                  | -                  | -                    | -                      |                    | -                   |
| C81 DEPARTMENT SPECIALIST III<br>OR       | -                  | -                  | -                    | -                      |                    | -                   |
| C82 DEPARTMENT SPECIALIST II<br>OR        | -                  | -                  | -                    | -                      |                    | -                   |
| C83 DEPARTMENT SPECIALIST I               | -                  | -                  | -                    | -                      |                    | -                   |
| P01 DEPUTY PROBATION OFFICER III          | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| P02 DEPUTY PROBATION OFFICER II<br>OR     | 12.00              | 12.00              | 12.00                | 12.00                  |                    | -                   |
| P03 DEPUTY PROBATION OFFICER I            | -                  | -                  | -                    | -                      |                    | -                   |
| P05 DEPUTY PROBATION OFFICER IV           | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| P31 PROBATION TECHNICIAN                  | 3.00               | 3.00               | 3.00                 | 3.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                  | <b>20.00</b>       | <b>20.00</b>       | <b>20.00</b>         | <b>20.00</b>           | -                  | -                   |
| <b>PROBATION S.B. 678 - 233200</b>        |                    |                    |                      |                        |                    |                     |
| C81 DEPARTMENT SPECIALIST III<br>OR       | -                  | -                  | -                    | -                      |                    | -                   |
| C82 DEPARTMENT SPECIALIST II<br>OR        | -                  | -                  | -                    | -                      |                    | -                   |
| C83 DEPARTMENT SPECIALIST I               | -                  | -                  | -                    | -                      |                    | -                   |
| C08 OFFICE ASSISTANT III<br>OR            | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C09 OFFICE ASSISTANT II<br>OR             | -                  | -                  | -                    | -                      |                    | -                   |
| C10 OFFICE ASSISTANT I                    | -                  | -                  | -                    | -                      |                    | -                   |
| P02 DEPUTY PROBATION OFFICER II<br>OR     | 3.00               | 3.00               | 3.00                 | 3.00                   |                    | -                   |
| P03 DEPUTY PROBATION OFFICER I            | -                  | -                  | -                    | -                      |                    | -                   |
| P31 PROBATION TECHNICIAN                  | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                  | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>          | <b>5.00</b>            | -                  | -                   |
| <b>PROBATION YOBG - 233600</b>            |                    |                    |                      |                        |                    |                     |
| P01 DEPUTY PROBATION OFFICER III          | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| P02 DEPUTY PROBATION OFFICER II<br>OR     | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| P03 DEPUTY PROBATION OFFICER I            | -                  | -                  | -                    | -                      |                    | -                   |
| P36 JUVENILE CORRECTIONS OFFICER II<br>OR | 2.00               | 2.00               | 1.00                 | 1.00                   |                    | -                   |
| P35 JUVENILE CORRECTIONS OFFICER I        | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| P39 JUVENILE CORRECTIONS OFFICER III      | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                  | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>          | <b>5.00</b>            | -                  | -                   |
| <b>JUVENILE SECURE TRACK - 233700</b>     |                    |                    |                      |                        |                    |                     |
| C86 JUVENILE CENTER SUPPORT CLERK         | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| P36 JUVENILE CORRECTIONS OFFICER II<br>OR | -                  | -                  | -                    | -                      |                    | -                   |
| P35 JUVENILE CORRECTIONS OFFICER I        | 5.00               | 5.00               | 5.00                 | 5.00                   |                    | -                   |
| P39 JUVENILE CORRECTIONS OFFICER III      | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| P42 JUVENILE CORRECTIONS OFFICER IV       | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                  | <b>8.00</b>        | <b>8.00</b>        | <b>9.00</b>          | <b>9.00</b>            | -                  | -                   |
| <b>PROBATION DEPARTMENT - 234000</b>      |                    |                    |                      |                        |                    |                     |
| A22 CHIEF PROBATION OFFICER               | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C05 ACCOUNT CLERK II<br>OR                | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C06 ACCOUNT CLERK I                       | -                  | -                  | -                    | -                      |                    | -                   |
| C81 DEPARTMENT SPECIALIST III<br>OR       | -                  | -                  | -                    | -                      |                    | -                   |
| C82 DEPARTMENT SPECIALIST II<br>OR        | -                  | -                  | -                    | -                      |                    | -                   |
| C83 DEPARTMENT SPECIALIST I               | -                  | -                  | -                    | -                      |                    | -                   |
| C08 OFFICE ASSISTANT III<br>OR            | 7.00               | 7.00               | 6.00                 | 6.00                   |                    | -                   |
| C09 OFFICE ASSISTANT II<br>OR             | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| C10 OFFICE ASSISTANT I                    | -                  | -                  | -                    | -                      |                    | -                   |
| D21 OFFICE MANAGER                        | -                  | -                  | -                    | -                      |                    | -                   |
| D35 DEPUTY CHIEF PROBATION OFFICER        | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D42 PROBATION DIVISION MANAGER            | 4.00               | 4.00               | 4.00                 | 4.00                   |                    | -                   |
| D124 FISCAL ANALYST III                   | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| E03 ACCOUNTING TECHNICIAN                 | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |

| POSITION<br>TITLE                              | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|--|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| P01 DEPUTY PROBATION OFFICER III               | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| P02 DEPUTY PROBATION OFFICER II<br>OR          | 19.00              | 19.00              | 22.00                | 22.00                  | -                  | -                   |
| P03 DEPUTY PROBATION OFFICER I                 | 3.00               | 3.00               | -                    | -                      | -                  | -                   |
| P05 DEPUTY PROBATION OFFICER IV                | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| Q22 EXECUTIVE SECRETARY                        | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| P31 PROBATION TECHNICIAN                       | 5.00               | 5.00               | 5.00                 | 5.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                       | <b>52.00</b>       | <b>52.00</b>       | <b>52.00</b>         | <b>52.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>PROBATION MISCELLANEOUS GRANTS - 234800</b> |                    |                    |                      |                        |                    |                     |
| C81 DEPARTMENT SPECIALIST III<br>OR            | -                  | -                  | -                    | -                      | -                  | -                   |
| C82 DEPARTMENT SPECIALIST II<br>OR             | -                  | -                  | -                    | -                      | -                  | -                   |
| C83 DEPARTMENT SPECIALIST I                    | -                  | -                  | -                    | -                      | -                  | -                   |
| C08 OFFICE ASSISTANT III<br>OR                 | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C09 OFFICE ASSISTANT II<br>OR                  | -                  | -                  | -                    | -                      | -                  | -                   |
| C10 OFFICE ASSISTANT I                         | -                  | -                  | -                    | -                      | -                  | -                   |
| P01 DEPUTY PROBATION OFFICER III               | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| P02 DEPUTY PROBATION OFFICER II<br>OR          | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| P03 DEPUTY PROBATION OFFICER I                 | -                  | -                  | -                    | -                      | -                  | -                   |
| P39 JUVENILE CORRECTIONS OFFICER III           | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>          | <b>5.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>DEPARTMENT TOTAL:</b>                       | <b>140.00</b>      | <b>140.00</b>      | <b>141.00</b>        | <b>141.00</b>          | <b>-</b>           | <b>-</b>            |
| <b>FIRE DEPARTMENT - 241000</b>                |                    |                    |                      |                        |                    |                     |
| A42 COUNTY FIRE CHIEF                          | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C10 OFFICE ASSISTANT                           | -                  | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D45 BATTALION CHIEF                            | 5.00               | 5.00               | 5.00                 | 5.00                   | -                  | -                   |
| D105 ASSISTANT FIRE CHIEF                      | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D02 FISCAL ANALYST II<br>OR                    | -                  | -                  | -                    | -                      | -                  | -                   |
| D17 FISCAL ANALYST I                           | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| K25 FIRE EQUIPMENT SUPPLY SPECIALIST           | -                  | -                  | 1.00                 | -                      | -                  | -                   |
| M18 FIREFIGHTER                                | 12.00              | 12.00              | 12.00                | 12.00                  | -                  | -                   |
| M19 HEAVY FIRE EQUIPMENT OPERATOR II<br>OR     | -                  | -                  | -                    | -                      | -                  | -                   |
| M17 HEAVY FIRE EQUIPMENT OPERATOR I            | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| M14 FIRE APPARATUS ENGINEER                    | 37.00              | 35.00              | 33.00                | 33.00                  | -                  | -                   |
| M16 FIRE CAPTAIN                               | 26.00              | 28.00              | 30.00                | 30.00                  | -                  | -                   |
| Q22 EXECUTIVE SECRETARY                        | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                       | <b>87.00</b>       | <b>88.00</b>       | <b>89.00</b>         | <b>88.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>OFFICE OF EMERGENCY MGMT - 243000</b>       |                    |                    |                      |                        |                    |                     |
| C99 EMERGENCY SERVICES SPECIALIST              | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D53 EMERGENCY SERVICES COORDINATOR             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D57 EMERGENCY SERVICES MANAGER                 | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| E27 FISCAL SPECIALIST II<br>OR                 | -                  | -                  | -                    | -                      | -                  | -                   |
| E31 FISCAL SPECIALIST I                        | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| E03 ACCOUNTING TECHNICIAN                      | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                       | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>          | <b>4.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>DEPARTMENT TOTAL:</b>                       | <b>91.00</b>       | <b>92.00</b>       | <b>93.00</b>         | <b>92.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>AG. COMMISSIONER-SEALER - 260000</b>        |                    |                    |                      |                        |                    |                     |
| A23 AG. COMMISSIONER/WTS-MEAS                  | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C04 ACCOUNT CLERK III<br>OR                    | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C05 ACCOUNT CLERK II<br>OR                     | -                  | -                  | -                    | -                      | -                  | -                   |
| C06 ACCOUNT CLERK I                            | -                  | -                  | -                    | -                      | -                  | -                   |
| C09 OFFICE ASSISTANT II<br>OR                  | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| C10 OFFICE ASSISTANT I                         | -                  | -                  | -                    | -                      | -                  | -                   |
| D39 DEPUTY AG. COMMISSIONER-SEALER<br>OR       | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| D40 DEPUTY AGRI. COMMISSIONER<br>OR            | -                  | -                  | -                    | -                      | -                  | -                   |
| D41 DEPUTY SEALER-WEIGHTS & MEAS.              | -                  | -                  | -                    | -                      | -                  | -                   |
| N02 AG & STANDARDS AIDE                        | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |

| POSITION TITLE                         | Adopted 2022-23 | Amended 2022-23 | Requested 2023-24 | Recommended 2023-24 | Adopted 2023-24 | Unfunded 2023-24 |
|--|-----------------|-----------------|-------------------|---------------------|-----------------|------------------|
| N05 AG & STANDARDS INSPECTOR III<br>OR | 7.00            | 7.00            | 11.00             | 11.00               |                 | -                |
| N03 AG & STANDARDS INSPECTOR II<br>OR  | 7.00            | 7.00            | 3.00              | 3.00                |                 | -                |
| N04 AG & STANDARDS INSPECTOR I         | -               | -               |                   |                     |                 | -                |
| Q22 EXECUTIVE SECRETARY                | 1.00            | 1.00            | 1.00              | 1.00                |                 | -                |
| <b>BUDGET UNIT TOTAL</b>               | <b>24.00</b>    | <b>24.00</b>    | <b>24.00</b>      | <b>24.00</b>        | -               | -                |

**COMMUNITY DEVELOPMENT AGENCY - PLANNING DEPARTMENT - 270000**

|                                 |              |              |              |              |   |   |
|---------------------------------|--------------|--------------|--------------|--------------|---|---|
| A27 DIRECTOR OF COMMUNITY DEV.  | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| D112 DEPUTY DIRECTOR - PLANNING | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| E34 SENIOR PLANNER              | -            | -            | -            | -            |   | - |
| D67 PLANNER IV                  | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| E21 PLANNER III<br>OR           | 2.00         | 2.00         | 2.00         | 2.00         |   | - |
| E16 PLANNER II<br>OR            | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| E04 PLANNER I                   | -            | -            |              |              |   | - |
| E46 PERMIT TECHNICIAN III<br>OR | -            | -            | 1.00         | 1.00         |   | - |
| E40 PERMIT TECHNICIAN II<br>OR  | 1.00         | 1.00         | -            | -            |   | - |
| E39 PERMIT TECHNICIAN I         | -            | -            | -            | -            |   | - |
| E63 GIS SPECIALIST II<br>OR     | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| E64 GIS SPECIALIST I            | -            | -            | -            | -            |   | - |
| E27 FISCAL SPECIALIST II<br>OR  | -            | -            | 1.00         | 1.00         |   | - |
| E31 FISCAL SPECIALIST I         | 1.00         | 1.00         | -            | -            |   | - |
| Q22 EXECUTIVE SECRETARY         | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| <b>BUDGET UNIT TOTAL</b>        | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | - | - |

**COMMUNITY DEVELOPMENT AGENCY - BUILDING INSPECTION - 279000**

|  |              |              |              |              |   |   |
|--|--------------|--------------|--------------|--------------|---|---|
| D115 DEPUTY DIRECTOR - BUILDING OFFICIAL | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| E46 PERMIT TECHNICIAN III<br>OR          | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| E40 PERMIT TECHNICIAN II<br>OR           | -            | -            | -            | -            |   | - |
| E39 PERMIT TECHNICIAN I                  | -            | -            | -            | -            |   | - |
| N08 BUILDING INSPECTOR III<br>OR         | 2.00         | 2.00         | 2.00         | 2.00         |   | - |
| N17 BUILDING INSPECTOR II<br>OR          | -            | -            | -            | -            |   | - |
| N07 BUILDING INSPECTOR I                 | -            | -            | -            | -            |   | - |
| <b>BUDGET UNIT TOTAL</b>                 | <b>4.00</b>  | <b>4.00</b>  | <b>4.00</b>  | <b>4.00</b>  | - | - |
| <b>DEPARTMENT TOTAL:</b>                 | <b>14.00</b> | <b>14.00</b> | <b>14.00</b> | <b>14.00</b> | - | - |

**CHILD SUPPORT SERVICES AGENCY - 326000**

|  |              |              |              |              |   |   |
|--|--------------|--------------|--------------|--------------|---|---|
| A45 DIRECTOR OF CHILD SUPPORT SERVICES           | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| C05 ACCOUNT CLERK II<br>OR                       | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| C06 ACCOUNT CLERK I                              | -            | -            | -            | -            |   | - |
| C50 LEGAL SECRETARY<br>OR                        | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| C58 LEGAL CLERK II<br>OR                         | -            | -            | -            | -            |   | - |
| C57 LEGAL CLERK I                                | -            | -            | -            | -            |   | - |
| C51 CHILD SUPPORT OFFICE SUPERVISOR              | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| D34 SUPERVISING ATTORNEY - CHILD SUPPORT         | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| D52 ASSISTANT DIRECTOR OF CHILD SUPPORT SERVICES | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| D89 CHILD SUPPORT PROGRAM MANAGER                | 2.00         | 2.00         | 2.00         | 2.00         |   | - |
| P10 CHILD SUPPORT SUPERVISOR                     | 4.00         | 4.00         | 4.00         | 4.00         |   | - |
| P26 CHILD SUPPORT SPECIALIST III                 | 6.00         | 6.00         | 6.00         | 6.00         |   | - |
| P27 CHILD SUPPORT SPECIALIST II<br>OR            | 23.00        | 23.00        | 19.00        | 19.00        |   | - |
| P45 CHILD SUPPORT SPECIALIST I                   | 3.00         | 3.00         | 7.00         | 7.00         |   | - |
| P47 CHILD SUPPORT ASSISTANT                      | 6.00         | 6.00         | 6.00         | 6.00         |   | - |
| P30 PROCESS SERVER                               | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| Q22 EXECUTIVE SECRETARY                          | 1.00         | 1.00         | 1.00         | 1.00         |   | - |
| T12 ATTORNEY IV - CHILD SUPPORT<br>OR            | 1.00         | 1.00         |              |              |   | - |
| T13 ATTORNEY III - CHILD SUPPORT<br>OR           | -            | -            | 1.00         | 1.00         |   | - |
| T14 ATTORNEY II - CHILD SUPPORT<br>OR            | -            | -            | -            | -            |   | - |
| T15 ATTORNEY I - CHILD SUPPORT                   | -            | -            | -            | -            |   | - |
| <b>BUDGET UNIT TOTAL</b>                         | <b>53.00</b> | <b>53.00</b> | <b>53.00</b> | <b>53.00</b> | - | - |

| POSITION<br>TITLE                                 | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|---|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b>MINOR'S ADVOCACY UNIT - 336300</b>             |                    |                    |                      |                        |                    |                     |
| Q07 SECRETARY                                     | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C58 LEGAL CLERK II                                | 0.60               | 0.60               | 0.60                 | 0.60                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C57 LEGAL CLERK I                                 |                    |                    | -                    |                        |                    | -                   |
| D75 SUPERVISING ATTORNEY-CHILD ADVOCACY           | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| T16 ATTORNEY IV - CHILD ADVOCACY                  | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| T17 ATTORNEY III - CHILD ADVOCACY                 | -                  | -                  | -                    | -                      |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| T18 ATTORNEY II - CHILD ADVOCACY                  | -                  | -                  | -                    | -                      |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| T19 ATTORNEY I - CHILD ADVOCACY                   | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                          | <b>4.60</b>        | <b>4.60</b>        | <b>4.60</b>          | <b>4.60</b>            | -                  | -                   |
| <b>HEALTH DEPARTMENT - 411000</b>                 |                    |                    |                      |                        |                    |                     |
| C81 DEPARTMENT SPECIALIST III                     | -                  | -                  |                      |                        |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C82 DEPARTMENT SPECIALIST II                      | -                  | -                  |                      |                        |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C83 DEPARTMENT SPECIALIST I                       | -                  | -                  |                      |                        |                    | -                   |
| C08 OFFICE ASSISTANT III                          | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C09 OFFICE ASSISTANT II                           | -                  | -                  |                      |                        |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C10 OFFICE ASSISTANT I                            | -                  | -                  |                      |                        |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                          | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>          | <b>1.00</b>            | -                  | -                   |
| <b>HEALTH ADMINISTRATION - 411100</b>             |                    |                    |                      |                        |                    |                     |
| A29 DIRECTOR OF PUBLIC HEALTH SVCS                | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D143 ASSISTANT DIRECTOR PUBLIC HEALTH             | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| C04 ACCOUNT CLERK III                             | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C97 MEDICAL BILLING CLERK II                      | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C98 MEDICAL BILLING CLERK I                       | 1.00               | 1.00               | -                    | -                      |                    | -                   |
| D124 FISCAL ANALYST III                           | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D02 FISCAL ANALYST II                             | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| D17 FISCAL ANALYST I                              | 1.00               | 1.00               | -                    | -                      |                    | -                   |
| E03 ACCOUNTING TECHNICIAN                         | 2.00               | 2.00               | 2.00                 | 3.00                   |                    | -                   |
| E26 FISCAL SPECIALIST III                         | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| E27 FISCAL SPECIALIST II                          | -                  | -                  | -                    | -                      |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| E31 FISCAL SPECIALIST I                           | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| Q22 EXECUTIVE SECRETARY                           | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C09 OFFICE ASSISTANT II                           |                    |                    |                      |                        |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C10 OFFICE ASSISTANT I                            |                    |                    | 1.00                 | 1.00                   |                    | -                   |
| C08 OFFICE ASSISTANT III                          |                    |                    | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                          | <b>14.00</b>       | <b>14.00</b>       | <b>16.00</b>         | <b>17.00</b>           | -                  | -                   |
| <b>CD CLINIC - 411300</b>                         |                    |                    |                      |                        |                    |                     |
| C09 OFFICE ASSISTANT II                           | 2.00               | 2.00               | 4.00                 | 4.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C10 OFFICE ASSISTANT I                            | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C97 MEDICAL BILLING CLERK II                      | -                  | -                  | -                    | -                      |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| C98 MEDICAL BILLING CLERK I                       | -                  | -                  | -                    | -                      |                    | -                   |
| D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH | 2.00               | 3.00               | 3.00                 | 3.00                   |                    | -                   |
| D130 FAMILY PNP/PHY ASST-CERTIFIED                | 1.00               | 1.00               | -                    | -                      |                    | -                   |
| D13 SUPV. PUBLIC HEALTH NURSE                     | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| E27 FISCAL SPECIALIST II                          | -                  | -                  | -                    | -                      |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| E31 FISCAL SPECIALIST I                           | 1.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| H01 PUBLIC HEALTH NURSE II                        | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| H02 PUBLIC HEALTH NURSE I                         |                    |                    | -                    | -                      |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| H05 COUNTY HEALTH NURSE II                        |                    |                    | -                    | -                      |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| H06 COUNTY HEALTH NURSE I                         | 2.00               | 2.00               | 1.00                 | 1.00                   |                    | -                   |
| H15 HEALTH EDUCATOR                               | 8.00               | 8.00               | 3.00                 | 3.00                   |                    | -                   |
| H31 MEDICAL ASSISTANT II                          | 1.00               | 1.00               | 2.00                 | 2.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| H36 MEDICAL ASSISTANT I                           | 1.00               | 1.00               | -                    | -                      |                    | -                   |
| H48 LICENSED VOCATIONAL NURSE II                  | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| OR  |                    |                    |                      |                        |                    |                     |
| H49 LICENSED VOCATIONAL NURSE I                   | -                  | -                  | -                    | -                      |                    | -                   |

| POSITION TITLE                                | Adopted 2022-23 | Amended 2022-23 | Requested 2023-24 | Recommended 2023-24 | Adopted 2023-24 | Unfunded 2023-24 |
|---|-----------------|-----------------|-------------------|---------------------|-----------------|------------------|
| I11 LABORATORY ASSISTANT III<br>OR            | -               | -               | -                 | -                   | -               | -                |
| I10 LABORATORY ASSISTANT II<br>OR             | -               | -               | -                 | -                   | -               | -                |
| I03 LABORATORY ASSISTANT I                    | -               | -               | -                 | -                   | -               | -                |
| B55 PREVENTION COORDINATOR                    | -               | -               | -                 | -                   | -               | -                |
| B91 DATABASE ANALYST III<br>OR                | -               | -               | -                 | -                   | -               | -                |
| B92 DATABASE ANALYST II<br>OR                 | -               | -               | -                 | -                   | -               | -                |
| B93 DATABASE ANALYST I                        | 1.00            | 1.00            | -                 | -                   | -               | -                |
| P87 RECOVERY SUPPORT COORDINATOR II<br>OR     | -               | -               | -                 | -                   | -               | -                |
| P88 RECOVERY SUPPORT COORDINATOR I            | -               | -               | -                 | -                   | -               | -                |
| D96 PROGRAM SPECIALIST                        | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| I01 COMMUNITY HEALTH AIDE I                   | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| B90 BUSINESS APPLICATIONS SPECIALIST          | -               | -               | 1.00              | 1.00                | -               | -                |
| H22 MICROBIOLOGIST<br>OR                      | -               | 1.00            | 1.00              | 1.00                | -               | -                |
| H25 CLINICAL LAB TECHNOLOGIST                 | -               | -               | -                 | -                   | -               | -                |
| <b>BUDGET UNIT TOTAL</b>                      | <b>28.00</b>    | <b>31.00</b>    | <b>26.00</b>      | <b>26.00</b>        | <b>-</b>        | <b>-</b>         |
| <b>ENVIRONMENTAL HEALTH SERVICES - 411500</b> |                 |                 |                   |                     |                 |                  |
| C09 OFFICE ASSISTANT II<br>OR                 | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| C10 OFFICE ASSISTANT I                        | -               | -               | -                 | -                   | -               | -                |
| C08 OFFICE ASSISTANT III                      | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| C60 PUBLIC HEALTH OFFICE SUPERVISOR           | -               | -               | -                 | -                   | -               | -                |
| D102 ENVIRONMENTAL HEALTH DIVISION MANAGER    | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| N10 ENV. HEALTH OFFICER IV<br>OR              | 4.00            | 4.00            | 2.00              | 2.00                | -               | -                |
| N19 ENV. HEALTH OFFICER III<br>OR             | 2.00            | 2.00            | -                 | -                   | -               | -                |
| N11 ENV. HEALTH OFFICER II<br>OR              | -               | -               | 1.00              | 1.00                | -               | -                |
| N12 ENV. HEALTH OFFICER I                     | 2.00            | 2.00            | 5.00              | 5.00                | -               | -                |
| D108 SUPV. ENV. HEALTH OFFICER                | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| <b>BUDGET UNIT TOTAL</b>                      | <b>12.00</b>    | <b>12.00</b>    | <b>12.00</b>      | <b>12.00</b>        | <b>-</b>        | <b>-</b>         |
| <b>PUBLIC HEALTH NURSING - 411600</b>         |                 |                 |                   |                     |                 |                  |
| C08 OFFICE ASSISTANT III                      | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| D101 NURSING DIVISION MANAGER                 | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| H01 PUBLIC HEALTH NURSE II<br>OR              | -               | -               | -                 | -                   | -               | -                |
| H02 PUBLIC HEALTH NURSE I<br>OR               | 3.00            | 3.00            | 3.00              | 3.00                | -               | 1.00             |
| H05 COUNTY HEALTH NURSE II<br>OR              | -               | -               | -                 | -                   | -               | -                |
| H06 COUNTY HEALTH NURSE I                     | 1.00            | 1.00            | 1.00              | 1.00                | -               | 1.00             |
| <b>BUDGET UNIT TOTAL</b>                      | <b>6.00</b>     | <b>6.00</b>     | <b>6.00</b>       | <b>6.00</b>         | <b>-</b>        | <b>2.00</b>      |
| <b>LAB - 411800</b>                           |                 |                 |                   |                     |                 |                  |
| D58 PUBLIC HEALTH LAB DIRECTOR                | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| H22 MICROBIOLOGIST<br>OR                      | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| H25 CLINICAL LAB TECHNOLOGIST                 | -               | -               | -                 | -                   | -               | -                |
| I11 LABORATORY ASSISTANT III<br>OR            | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| I10 LABORATORY ASSISTANT II<br>OR             | -               | -               | -                 | -                   | -               | -                |
| I03 LABORATORY ASSISTANT I                    | -               | -               | -                 | -                   | -               | -                |
| <b>BUDGET UNIT TOTAL</b>                      | <b>3.00</b>     | <b>3.00</b>     | <b>3.00</b>       | <b>3.00</b>         | <b>-</b>        | <b>-</b>         |
| <b>TOBACCO GRANT - 412000</b>                 |                 |                 |                   |                     |                 |                  |
| H15 HEALTH EDUCATOR                           | -               | -               | -                 | -                   | -               | -                |
| I04 COMMUNITY HEALTH AIDE III<br>OR           | -               | -               | -                 | -                   | -               | -                |
| I02 COMMUNITY HEALTH AIDE II<br>OR            | -               | -               | -                 | -                   | -               | -                |
| I01 COMMUNITY HEALTH AIDE I                   | -               | -               | -                 | -                   | -               | -                |
| <b>BUDGET UNIT TOTAL</b>                      | <b>-</b>        | <b>-</b>        | <b>-</b>          | <b>-</b>            | <b>-</b>        | <b>-</b>         |

| POSITION<br>TITLE                                    | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|--|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b>HEALTH INFO MGMT - 412500</b>                     |                    |                    |                      |                        |                    |                     |
| C09 OFFICE ASSISTANT II<br>OR                        | 3.00               | 3.00               | -                    | -                      | -                  | -                   |
| C10 OFFICE ASSISTANT I                               |                    |                    |                      |                        |                    | -                   |
| I04 COMMUNITY HEALTH AIDE III<br>OR                  |                    |                    |                      |                        |                    | -                   |
| I02 COMMUNITY HEALTH AIDE II<br>OR                   |                    |                    |                      |                        |                    | -                   |
| I01 COMMUNITY HEALTH AIDE I                          |                    |                    |                      |                        |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                             | <b>3.00</b>        | <b>3.00</b>        | <b>-</b>             | <b>-</b>               | <b>-</b>           | <b>-</b>            |
| <b>WIC NUTRITION PROGRAM - 414000</b>                |                    |                    |                      |                        |                    |                     |
| C08 OFFICE ASSISTANT III                             | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C09 OFFICE ASSISTANT II<br>OR                        | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| C10 OFFICE ASSISTANT I                               | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| D37 NUTRITION SERVICES MANAGER                       | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| H12 SENIOR DIETITIAN                                 | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| H27 REGISTERED DIETITIAN<br>OR                       | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| H28 DIETITIAN<br>OR                                  | -                  | -                  | -                    | -                      | -                  | -                   |
| H42 NUTRITION EDUCATOR                               | 2.00               | 2.00               | 1.00                 | 1.00                   | -                  | -                   |
| H52 WIC BREASTFEEDING COORDINATOR                    | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| I120 WIC NUTRITION ASSISTANT III<br>OR               | 8.00               | 8.00               | 7.00                 | 7.00                   | -                  | -                   |
| I121 WIC NUTRITION ASSISTANT II<br>OR                | -                  | -                  | 4.00                 | 4.00                   | -                  | -                   |
| I122 WIC NUTRITION ASSISTANT I                       | 6.00               | 6.00               | 3.00                 | 3.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                             | <b>22.00</b>       | <b>22.00</b>       | <b>22.00</b>         | <b>22.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>TB PROGRAM - 415000</b>                           |                    |                    |                      |                        |                    |                     |
| H01 PUBLIC HEALTH NURSE II<br>OR                     | -                  | -                  |                      |                        |                    | -                   |
| H02 PUBLIC HEALTH NURSE I<br>OR                      | -                  | -                  |                      |                        |                    | -                   |
| H05 COUNTY HEALTH NURSE II<br>OR                     | 1.00               | 1.00               |                      |                        |                    | -                   |
| H06 COUNTY HEALTH NURSE I                            | -                  | -                  |                      |                        |                    | -                   |
| H49 LICENSED VOCATIONAL NURSE II<br>OR               |                    |                    | 1.00                 | 1.00                   |                    | -                   |
| H48 LICENSED VOCATIONAL NURSE I                      |                    |                    |                      |                        |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                             | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>          | <b>1.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>PUBLIC HEALTH EMERGENCY PREPAREDNESS - 417400</b> |                    |                    |                      |                        |                    |                     |
| P90 PUBLIC HEALTH EMERG. PLANNER                     | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                             | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>          | <b>2.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>AIDS PROGRAM - 418500</b>                         |                    |                    |                      |                        |                    |                     |
| H49 LICENSED VOCATIONAL NURSE II<br>OR               | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| H48 LICENSED VOCATIONAL NURSE I                      | -                  | -                  | -                    | -                      | -                  | -                   |
| P12 SOCIAL SERVICE WORKER III<br>OR                  |                    |                    |                      |                        |                    | -                   |
| P13 SOCIAL SERVICE WORKER II<br>OR                   | -                  | -                  | 1.00                 | 1.00                   | -                  | -                   |
| P14 SOCIAL SERVICE WORKER I                          | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                             | <b>2.00</b>        | <b>2.00</b>        | <b>1.00</b>          | <b>1.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>CHILD HEALTH &amp; DISABILITY - 419000</b>        |                    |                    |                      |                        |                    |                     |
| C08 OFFICE ASSISTANT III                             | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| D13 SUPV. PUBLIC HEALTH NURSE                        | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| H01 PUBLIC HEALTH NURSE II<br>OR                     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| H02 PUBLIC HEALTH NURSE I<br>OR                      | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | 1.00                |
| H05 COUNTY HEALTH NURSE II<br>OR                     | -                  | -                  |                      |                        |                    | -                   |
| H06 COUNTY HEALTH NURSE I                            | -                  | -                  |                      |                        |                    | -                   |
| I07 CHILD HEALTH COUNSELOR                           | 0.80               | 0.80               | 0.80                 | 0.80                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                             | <b>6.80</b>        | <b>6.80</b>        | <b>5.80</b>          | <b>5.80</b>            | <b>-</b>           | <b>1.00</b>         |



| POSITION<br>TITLE   | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|---|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b><u>CALIFORNIA CHILDRENS SERVICES - 419500</u></b>                  |                    |                    |                      |                        |                    |                     |
| C09 OFFICE ASSISTANT II<br>OR   | 3.00               | 3.00               | 3.00                 | 3.00                   |                    | -                   |
| C10 OFFICE ASSISTANT I  | -                  | -                  |                      |                        |                    | -                   |
| C48 CHILDREN MED SERVICES WORKER                                      | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| H01 PUBLIC HEALTH NURSE II<br>OR                                      | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| H02 PUBLIC HEALTH NURSE I<br>OR                                       | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| H05 COUNTY HEALTH NURSE II<br>OR                                      | -                  | -                  |                      |                        |                    | -                   |
| H06 COUNTY HEALTH NURSE I   | -                  | -                  |                      |                        |                    | -                   |
| D13 SUPV. PUBLIC HEALTH NURSE   | -                  | -                  |                      |                        |                    | -                   |
| H38 OCCUPATIONAL THERAPIST  | 0.60               | 0.60               | 0.60                 | 0.60                   |                    | -                   |
| H40 PHYSICAL THERAPIST  | 0.60               | 0.60               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>  | <b>9.20</b>        | <b>9.20</b>        | <b>9.60</b>          | <b>9.60</b>            | <b>-</b>           | <b>-</b>            |
| <b><u>HEALTH GRANTS - 419600</u></b>                                  |                    |                    |                      |                        |                    |                     |
| D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH                     | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| H01 PUBLIC HEALTH NURSE II<br>OR                                      | -                  | -                  |                      |                        |                    | -                   |
| H02 PUBLIC HEALTH NURSE I<br>OR                                       | -                  | -                  |                      |                        |                    | -                   |
| H05 COUNTY HEALTH NURSE II<br>OR                                      | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| H06 COUNTY HEALTH NURSE I   | -                  | -                  |                      |                        |                    | -                   |
| H49 LICENSED VOCATIONAL NURSE II<br>OR                                | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | 1.00                |
| H48 LICENSED VOCATIONAL NURSE I                                       | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| P57 FAMILY RESOURCE COORDINATOR                                       | 5.00               | 5.00               | 5.00                 | 5.00                   |                    | -                   |
| P62 SENIOR FAMILY RESOURCE COORDINATOR                                | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| H15 HEALTH EDUCATOR   | 2.00               | 2.00               | 4.00                 | 4.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>  | <b>12.00</b>       | <b>12.00</b>       | <b>14.00</b>         | <b>14.00</b>           | <b>-</b>           | <b>1.00</b>         |
| <b><u>MARGOLIN-CPSP - 419700</u></b>                                  |                    |                    |                      |                        |                    |                     |
| H01 PUBLIC HEALTH NURSE II<br>OR                                      | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| H02 PUBLIC HEALTH NURSE I<br>OR                                       | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| H05 COUNTY HEALTH NURSE II<br>OR                                      | 1.00               | 1.00               |                      |                        |                    | -                   |
| H06 COUNTY HEALTH NURSE I   | 1.00               | 1.00               |                      |                        |                    | -                   |
| D13 SUPV. PUBLIC HEALTH NURSE   | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>  | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>          | <b>3.00</b>            | <b>-</b>           | <b>-</b>            |
| <b><u>CHILDREN AND FAMILIES COMMISSION - 432300</u></b>               |                    |                    |                      |                        |                    |                     |
| D56 FIRST 5 PROGRAM OFFICER   | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| E47 FIRST 5 RESOURCE SPECIALIST                                       | 1.00               | 1.00               | -                    | -                      |                    | -                   |
| C09 OFFICE ASSISTANT II<br>OR   |                    |                    |                      |                        |                    | -                   |
| C10 OFFICE ASSISTANT I  |                    |                    | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>  | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>          | <b>2.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>DEPARTMENT TOTAL:</b>  | <b>127.00</b>      | <b>130.00</b>      | <b>124.40</b>        | <b>125.40</b>          | <b>-</b>           | <b>4.00</b>         |
| <b><u>BEHAVIORAL HEALTH - AOD PROGRAM ADMINISTRATION - 422100</u></b> |                    |                    |                      |                        |                    |                     |
| B55 PREVENTION COORDINATOR  | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| B90 BUSINESS APPLICATIONS SPECIALIST                                  | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| C09 OFFICE ASSISTANT II<br>OR   | 1.00               | 1.00               | 2.00                 | 2.00                   |                    | -                   |
| C10 OFFICE ASSISTANT I  | -                  | -                  | -                    | -                      |                    | -                   |
| D96 PROGRAM SPECIALIST  | -                  | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D117 CLINICAL PROGRAM MANAGER<br>OR                                   | -                  | -                  | -                    | -                      |                    | -                   |
| D141 QUALITY ASSURANCE MANAGER  | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| D117 CLINICAL PROGRAM MANAGER<br>OR                                   | -                  | -                  | -                    | -                      |                    | -                   |
| D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH                     | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| E86 QUALITY ASSURANCE SPECIALIST                                      | 1.00               | 1.00               | 2.00                 | 2.00                   |                    | -                   |
| P93 LICENSED MENTAL HEALTH CLINICIAN                                  | -                  | -                  | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>  | <b>3.00</b>        | <b>4.00</b>        | <b>10.00</b>         | <b>10.00</b>           | <b>-</b>           | <b>-</b>            |

| POSITION TITLE   | Adopted 2022-23 | Amended 2022-23 | Requested 2023-24 | Recommended 2023-24 | Adopted 2023-24 | Unfunded 2023-24 |
|--|-----------------|-----------------|-------------------|---------------------|-----------------|------------------|
| <b>BEHAVIORAL HEALTH - MENTAL HEALTH SERVICES ACT - 422200</b> |                 |                 |                   |                     |                 |                  |
| B55 PREVENTION COORDINATOR                                     | 3.00            | 3.00            | 2.00              | 2.00                | -               | -                |
| C09 OFFICE ASSISTANT II  | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| OR   |                 |                 |                   |                     |                 |                  |
| C10 OFFICE ASSISTANT I   | -               | -               | -                 | -                   | -               | -                |
| D117 CLINICAL PROGRAM MANAGER                                  | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| OR   |                 |                 |                   |                     |                 |                  |
| D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH              | 4.00            | 4.00            | 4.00              | 4.00                | -               | -                |
| E67 COMMUNITY OUTREACH SPECIALIST                              | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| E86 QUALITY ASSURANCE SPECIALIST                               | 1.00            | 1.00            | 1.00              | 1.00                | -               | -                |
| P49 BEHAVIORAL HEALTH SUPERVISOR                               | 2.00            | 2.00            | 3.00              | 3.00                | -               | -                |
| P58 PSYCHIATRIC TECHNICIAN II                                  | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| OR   |                 |                 |                   |                     |                 |                  |
| P59 PSYCHIATRIC TECHNICIAN I                                   | -               | -               | -                 | -                   | -               | -                |
| P73 PEER SUPPORT SPECIALIST                                    | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| P77 BEHAVIORAL HEALTH SERVICES ASSISTANT II                    | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| OR   |                 |                 |                   |                     |                 |                  |
| P78 BEHAVIORAL HEALTH SERVICES ASSISTANT I                     | -               | -               | -                 | -                   | -               | -                |
| P86 RECOVERY SUPPORT COORDINATOR III                           | -               | -               | 1.00              | 1.00                | -               | -                |
| P87 RECOVERY SUPPORT COORDINATOR II                            | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| OR   |                 |                 |                   |                     |                 |                  |
| P88 RECOVERY SUPPORT COORDINATOR I                             | 3.00            | 3.00            | 1.00              | 1.00                | -               | -                |
| P93 LICENSED MENTAL HEALTH CLINICIAN                           | 2.00            | 2.00            | 2.00              | 2.00                | -               | -                |
| OR   |                 |                 |                   |                     |                 |                  |
| P92 UNLICENSED MENTAL HEALTH CLINICIAN                         | -               | -               | -                 | -                   | -               | -                |
| <b>BUDGET UNIT TOTAL</b>                                       | <b>27.00</b>    | <b>27.00</b>    | <b>26.00</b>      | <b>26.00</b>        | <b>-</b>        | <b>-</b>         |

**BEHAVIORAL HEALTH ADMINISTRATION - 422500**

|   |              |              |              |              |          |          |
|---|--------------|--------------|--------------|--------------|----------|----------|
| A47 BEHAVIORAL HEALTH DIRECTOR  | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| B90 BUSINESS APPLICATIONS SPECIALIST  | 2.00         | 2.00         | 1.00         | 1.00         | -        | -        |
| C04 ACCOUNT CLERK III   | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| C05 ACCOUNT CLERK II  | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| OR  |              |              |              |              |          |          |
| C06 ACCOUNT CLERK I   | -            | -            | -            | -            | -        | -        |
| C09 OFFICE ASSISTANT II   | 4.00         | 4.00         | 3.00         | 3.00         | -        | -        |
| OR  |              |              |              |              |          |          |
| C10 OFFICE ASSISTANT I  | -            | -            | -            | -            | -        | -        |
| D96 PROGRAM SPECIALIST  | 1.00         | 2.00         | 4.00         | 2.00         | -        | -        |
| D117 CLINICAL PROGRAM MANAGER   | -            | -            | -            | -            | -        | -        |
| OR  |              |              |              |              |          |          |
| D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH                                   | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| D124 FISCAL ANALYST III   | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| D02 FISCAL ANALYST II   | -            | -            | 1.00         | 1.00         | -        | -        |
| OR  |              |              |              |              |          |          |
| D17 FISCAL ANALYST I  | 1.00         | 1.00         | -            | -            | -        | -        |
| D125 DEPUTY DIRECTOR-BEHAVIORAL HEALTH  | 2.00         | 2.00         | 3.00         | 2.00         | -        | -        |
| D117 CLINICAL PROGRAM MANAGER   | -            | -            | -            | -            | -        | -        |
| OR  |              |              |              |              |          |          |
| D141 QUALITY ASSURANCE MANAGER  | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| E03 ACCOUNTING TECHNICIAN   | 3.00         | 3.00         | 3.00         | 3.00         | -        | -        |
| E27 FISCAL SPECIALIST II  | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| OR  |              |              |              |              |          |          |
| E31 FISCAL SPECIALIST I   | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| E68 QUALITY ASSURANCE SPECIALIST  | 2.00         | 2.00         | 2.00         | 2.00         | -        | -        |
| P49 BH UNIT SUPERVISOR  | 1.00         | 1.00         | -            | -            | -        | -        |
| P86 RECOVERY SUPPORT COORDINATOR III  | 1.00         | 1.00         | -            | -            | -        | -        |
| P87 RECOVERY SUPPORT COORDINATOR II   | -            | -            | -            | -            | -        | -        |
| OR  |              |              |              |              |          |          |
| P88 RECOVERY SUPPORT COORDINATOR I  | -            | -            | 1.00         | 1.00         | -        | -        |
| P93 LICENSED MENTAL HEALTH CLINICIAN*   | 2.00         | 2.00         | 1.00         | 1.00         | -        | -        |
| Q07 SECRETARY   | -            | -            | 1.00         | -            | -        | -        |
| Q22 EXECUTIVE SECRETARY   | 1.00         | 1.00         | 1.00         | 1.00         | -        | -        |
| *Licensed Mental Health Clinician in this unit is not able to be Flexibly allocated |              |              |              |              |          |          |
| <b>BUDGET UNIT TOTAL</b>  | <b>28.00</b> | <b>29.00</b> | <b>29.00</b> | <b>25.00</b> | <b>-</b> | <b>-</b> |
| <b>DEPARTMENT TOTAL:</b>  | <b>58.00</b> | <b>60.00</b> | <b>65.00</b> | <b>61.00</b> | <b>-</b> | <b>-</b> |

**HUMAN SERVICES - 510000**

|                                      |       |       |       |       |   |   |
|--------------------------------------|-------|-------|-------|-------|---|---|
| A33 HUMAN SERVICES DIRECTOR          | 1.00  | 1.00  | 1.00  | 1.00  | - | - |
| D72 ACCOUNTANT-AUDITOR               | 1.00  | 1.00  | 1.00  | 1.00  | - | - |
| B02 ACCOUNTANT II                    | 1.00  | 1.00  | -     | -     | - | - |
| OR                                   |       |       |       |       |   |   |
| B13 ACCOUNTANT I                     | -     | -     | -     | -     | - | - |
| B68 SYSTEM SUPPORT SPECIALIST        | 5.00  | 5.00  | 5.00  | 5.00  | - | - |
| C04 ACCOUNT CLERK III                | -     | -     | -     | -     | - | - |
| C05 ACCOUNT CLERK II                 | 3.00  | 3.00  | 3.00  | 3.00  | - | - |
| OR                                   |       |       |       |       |   |   |
| C06 ACCOUNT CLERK I                  | -     | -     | -     | -     | - | - |
| C08 OFFICE ASSISTANT III             | 16.00 | 16.00 | 16.00 | 16.00 | - | - |
| C09 OFFICE ASSISTANT II              | 49.00 | 49.00 | 49.00 | 49.00 | - | - |
| OR                                   |       |       |       |       |   |   |
| C10 OFFICE ASSISTANT I               | 7.00  | 7.00  | 7.00  | 7.00  | - | - |
| C43 HUMAN SERVICES OFFICE SUPERVISOR | 7.00  | 7.00  | 7.00  | 7.00  | - | - |
| C53 INVESTIGATIVE ASSISTANT          | 2.00  | 2.00  | 2.00  | 2.00  | - | - |

| POSITION<br>TITLE                       | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|---|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b>HUMAN SERVICES - 510000 (CONT'D)</b> |                    |                    |                      |                        |                    |                     |
| C81 DEPARTMENT SPECIALIST III           | -                  | -                  | -                    | -                      | -                  | -                   |
| C82 DEPARTMENT SPECIALIST II            | -                  | -                  | -                    | -                      | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| C83 DEPARTMENT SPECIALIST I             | -                  | -                  | -                    | -                      | -                  | -                   |
| C101 STAFF SUPPORT SPECIALIST II        | -                  | -                  | -                    | -                      | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| C100 STAFF SUPPORT SPECIALIST I         | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| D140 STAFF SUPPORT MANAGER              | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D02 FISCAL ANALYST II                   | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| D17 FISCAL ANALYST I                    | 3.00               | 3.00               | 4.00                 | 4.00                   | -                  | -                   |
| D16 DEPUTY DIRECTOR HUMAN SERVICES      | 4.00               | 4.00               | 5.00                 | 5.00                   | -                  | -                   |
| D54 SOCIAL SERVICES PROGRAM MANAGER     | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| D65 PROGRAM MANAGER, HUMAN SERVICES     | 9.00               | 9.00               | 9.00                 | 9.00                   | -                  | -                   |
| D96 PROGRAM SPECIALIST                  | 12.00              | 12.00              | 13.00                | 13.00                  | -                  | -                   |
| D122 SUPERVISING WELFARE FRAUD INV.     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D136 ASSISTANT DIRECTOR HUMAN SERVICES  | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| E03 ACCOUNTING TECHNICIAN               | 6.00               | 6.00               | 6.00                 | 6.00                   | -                  | -                   |
| E27 FISCAL SPECIALIST II                | 4.00               | 4.00               | 4.00                 | 4.00                   | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| E31 FISCAL SPECIALIST I                 | -                  | -                  | -                    | -                      | -                  | -                   |
| M30 SECURITY OFFICER                    | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| P06 SOCIAL SERVICE SUPERVISOR           | 3.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| P08 EMPLOY & TRAINING WORKER II         | 32.00              | 32.00              | 32.00                | 32.00                  | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P07 EMPLOY & TRAINING WORKER I          | 10.00              | 10.00              | 11.00                | 11.00                  | -                  | -                   |
| P09 EMPLOY & TRAINING WORKER III        | 7.00               | 7.00               | 7.00                 | 7.00                   | -                  | -                   |
| P12 SOCIAL SERVICE WORKER III           | 17.00              | 17.00              | 17.00                | 17.00                  | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P13 SOCIAL SERVICE WORKER II            | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P14 SOCIAL SERVICE WORKER I             | 2.00               | 2.00               | 3.00                 | 3.00                   | -                  | -                   |
| P15 EMPLOY & TRAINING SUPV              | 8.00               | 8.00               | 8.00                 | 8.00                   | -                  | -                   |
| P17 ELIGIBILITY WORKER II               | 110.00             | 110.00             | 110.00               | 110.00                 | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P16 ELIGIBILITY WORKER I                | -                  | -                  | -                    | -                      | -                  | -                   |
| P28 ELIGIBILITY SUPERVISOR              | 16.00              | 16.00              | 16.00                | 16.00                  | -                  | -                   |
| P32 ELIGIBILITY WORKER III              | 24.00              | 24.00              | 24.00                | 24.00                  | -                  | -                   |
| P33 WELFARE FRAUD INVESTIGATOR III      | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| P37 WELFARE FRAUD INVESTIGATOR II       | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P38 WELFARE FRAUD INVESTIGATOR I        | -                  | -                  | -                    | -                      | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P60 WELFARE FRAUD INVESTIGATOR TRAINEE  | -                  | -                  | -                    | -                      | -                  | -                   |
| P50 WORK CREW SUPERVISOR                | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| P52 SENIOR SOCIAL SERVICE WORKER        | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| P75 SOCIAL SERVICES ASSISTANT II        | 12.00              | 12.00              | 12.00                | 12.00                  | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P76 SOCIAL SERVICES ASSISTANT I         | 5.00               | 5.00               | 5.00                 | 5.00                   | -                  | -                   |
| P80 SOCIAL SERVICE SUPERVISOR - CPS     | 15.00              | 15.00              | 15.00                | 15.00                  | -                  | -                   |
| P81 SOCIAL SERVICE PRACTITIONER - CPS   | 13.00              | 13.00              | 13.00                | 13.00                  | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P82 SOCIAL SERVICE WORKER III - CPS     | 42.00              | 42.00              | 42.00                | 42.00                  | -                  | -                   |
| OR                                      |                    |                    |                      |                        |                    |                     |
| P83 SOCIAL SERVICE WORKER II - CPS      | 8.00               | 8.00               | 8.00                 | 8.00                   | -                  | -                   |
| OR                                      | -                  | -                  | -                    | -                      | -                  | -                   |
| P84 SOCIAL SERVICE WORKER I - CPS       | -                  | -                  | -                    | -                      | -                  | -                   |
| P94 CASE REVIEW OFFICER                 | 5.00               | 5.00               | 5.00                 | 5.00                   | -                  | -                   |
| P95 CASE REVIEW SUPERVISOR              | 1.00               | 1.00               | -                    | -                      | -                  | -                   |
| Q07 SECRETARY                           | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| Q22 EXECUTIVE SECRETARY                 | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                | <b>484.00</b>      | <b>484.00</b>      | <b>484.00</b>        | <b>484.00</b>          | -                  | -                   |

| POSITION<br>TITLE  | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|--|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b><u>JTO PROGRAM ADMIN - 594100</u></b>                 |                    |                    |                      |                        |                    |                     |
| A43 ECONOMIC AND WORKFORCE DEVELOPMENT DIRECTOR          | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| C09 OFFICE ASSISTANT II                                  | 3.00               | 3.00               | 3.00                 | 3.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| C10 OFFICE ASSISTANT I                                   | -                  | -                  | -                    | -                      |                    | -                   |
| D61 JTO PROGRAM MANAGER                                  | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| D76 ECONOMIC DEVELOPMENT MANAGER                         | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D124 FISCAL ANALYST III                                  | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| E03 ACCOUNTING TECHNICIAN                                | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| E27 FISCAL SPECIALIST II                                 | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| E31 FISCAL SPECIALIST I                                  | -                  | -                  | -                    | -                      |                    | -                   |
| P17 ELIGIBILITY WORKER II                                | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| P16 ELIGIBILITY WORKER I                                 | -                  | -                  | -                    | -                      |                    | -                   |
| P22 EMPLOYMENT & TRAINING TECHNICIAN II                  | 4.00               | 4.00               | 4.00                 | 4.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| P65 EMPLOYMENT & TRAINING TECHNICIAN I                   | 6.00               | 6.00               | 8.00                 | 8.00                   |                    | -                   |
| Q22 EXECUTIVE SECRETARY                                  | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D118 DEPUTY DIRECTOR, ECONOMIC AND WORKFORCE DEVELOPMENT | -                  | -                  | -                    | -                      |                    | -                   |
| P63 SENIOR EMPLOYMENT & TRAINING TECHNICIAN              | 3.00               | 3.00               | 3.00                 | 3.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                                 | <b>27.00</b>       | <b>27.00</b>       | <b>29.00</b>         | <b>29.00</b>           | -                  | -                   |
| <b><u>LIBRARY - 620000</u></b>                           |                    |                    |                      |                        |                    |                     |
| A38 LIBRARY DIRECTOR                                     | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| B20 LIBRARIAN II   | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| B21 LIBRARIAN I  | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| B37 LIBRARY ASSISTANT II                                 | 4.88               | 4.88               | 2.00                 | 2.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| B36 LIBRARY ASSISTANT I                                  | 1.00               | 1.00               | 3.88                 | 3.88                   |                    | -                   |
| B38 LIBRARY ASSISTANT III                                | 3.63               | 3.63               | 3.63                 | 3.63                   |                    | -                   |
| B61 LIBRARY TECHNOLOGY SPECIALIST II                     | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| B65 LIBRARY TECHNOLOGY SPECIALIST I                      | -                  | -                  | -                    | -                      |                    | -                   |
| C09 OFFICE ASSISTANT II                                  | -                  | -                  | -                    | -                      |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| C10 OFFICE ASSISTANT I                                   | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| D79 LIBRARY MANAGER                                      | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| Q22 EXECUTIVE SECRETARY                                  | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                                 | <b>17.51</b>       | <b>17.51</b>       | <b>17.51</b>         | <b>17.51</b>           | -                  | -                   |
| <b><u>AG. EXTENSION SERVICE - 630000</u></b>             |                    |                    |                      |                        |                    |                     |
| C09 OFFICE ASSISTANT II                                  | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| C10 OFFICE ASSISTANT I                                   | -                  | -                  | -                    | -                      |                    | -                   |
| E67 COMMUNITY OUTREACH SPECIALIST                        | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                                 | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>          | <b>2.00</b>            | -                  | -                   |
| <b><u>ROADS - 311000</u></b>                             |                    |                    |                      |                        |                    |                     |
| D60 ROAD SUPERINTENDENT                                  | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| R06 ROAD MAINTENANCE WORKER III                          | 10.00              | 10.00              | 10.00                | 10.00                  |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| R05 ROAD MAINTENANCE WORKER II                           | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| R04 ROAD MAINTENANCE WORKER I                            | 5.00               | 5.00               | 5.00                 | 5.00                   |                    | -                   |
| R07 ROAD MAINTENANCE WORKER IV                           | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| R08 ROADS SUPERVISOR                                     | 3.00               | 3.00               | 3.00                 | 3.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                                 | <b>22.00</b>       | <b>22.00</b>       | <b>22.00</b>         | <b>22.00</b>           | -                  | -                   |
| <b><u>PARKS &amp; GROUNDS - 925300</u></b>               |                    |                    |                      |                        |                    |                     |
| D77 PARKS & GROUNDS SUPERINTENDENT                       | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| K05 GROUNDSWORKER II                                     | 4.00               | 4.00               | 4.00                 | 4.00                   |                    | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| K06 GROUNDSWORKER I                                      | -                  | -                  | -                    | -                      |                    | -                   |
| K13 PARKS CARETAKER                                      | 2.00               | 2.00               | 2.00                 | 2.00                   |                    | -                   |
| K14 EQUIPMENT & GROUNDSWORKER                            | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| K12 PARKS AND GROUNDS SUPERVISOR                         | 1.00               | 1.00               | 1.00                 | 1.00                   |                    | -                   |
| <b>BUDGET UNIT TOTAL</b>                                 | <b>9.00</b>        | <b>9.00</b>        | <b>9.00</b>          | <b>9.00</b>            | -                  | -                   |

| POSITION<br>TITLE                                      | Adopted<br>2022-23 | Amended<br>2022-23 | Requested<br>2023-24 | Recommended<br>2023-24 | Adopted<br>2023-24 | Unfunded<br>2023-24 |
|--|--------------------|--------------------|----------------------|------------------------|--------------------|---------------------|
| <b>FLEET MANAGEMENT - 925600</b>                       |                    |                    |                      |                        |                    |                     |
| D121 FLEET SERVICES SUPERINTENDENT                     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| K32 SERVICE WRITER                                     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| S02 MASTER MECHANIC                                    | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| S01 MECHANIC   | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| S00 APPRENTICE MECHANIC                                | -                  | -                  | -                    | -                      | -                  | -                   |
| S05 FLEET SERVICE ATTENDANT                            | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| S10 EQUIPMENT SERVICEWORKER                            | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                               | <b>8.00</b>        | <b>8.00</b>        | <b>8.00</b>          | <b>8.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>BUILDING MAINTENANCE - 925700</b>                   |                    |                    |                      |                        |                    |                     |
| C08 OFFICE ASSISTANT III                               | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D25 BUILDING MAINT SUPERINTENDENT                      | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| D114 FACILITIES MANAGER                                | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| J01 JANITOR SUPERVISOR                                 | 1.00               | 3.00               | 3.00                 | 3.00                   | -                  | -                   |
| J02 JANITOR  | 17.00              | 18.00              | 21.00                | 20.00                  | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| J19 JANITOR TRAINEE                                    | -                  | -                  | -                    | -                      | -                  | -                   |
| J04 SENIOR BUILDING MAINT WORKER                       | 5.00               | 5.00               | 6.00                 | 6.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| J05 BUILDING MAINTENANCE WORKER                        | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| J10 BUILDING OPERATIONS SPECIALIST                     | 3.00               | 3.00               | 4.00                 | 4.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| J11 BUILDING OPERATIONS TRAINEE                        | -                  | -                  | -                    | -                      | -                  | -                   |
| J17 SENIOR JANITOR                                     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| J21 BUILDING MAINTENANCE SUPERVISOR                    | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| J03 SUPERVISING BUILDING OPERATIONS SPECIALIST         | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                               | <b>34.00</b>       | <b>37.00</b>       | <b>42.00</b>         | <b>41.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>SURVEYOR - 926100</b>                               |                    |                    |                      |                        |                    |                     |
| D06 CHIEF ENGINEER                                     | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| E10 ENGINEER III (CIVIL)                               | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| E09 ENGINEER II (CIVIL)                                | -                  | -                  | -                    | -                      | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| E08 ENGINEER I (CIVIL)                                 | -                  | -                  | -                    | -                      | -                  | -                   |
| E18 ENGINEERING TECHNICIAN II                          | 2.00               | 2.00               | 2.00                 | 2.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| E17 ENGINEERING TECHNICIAN I                           | -                  | -                  | -                    | -                      | -                  | -                   |
| <b>BUDGET UNIT TOTAL</b>                               | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>          | <b>5.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>PUBLIC WORKS ADMINISTRATION - 926500</b>            |                    |                    |                      |                        |                    |                     |
| A31 DIRECTOR OF PUBLIC WORKS                           | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| C04 ACCOUNT CLERK III *                                | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| C05 ACCOUNT CLERK II                                   | -                  | -                  | -                    | -                      | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| C06 ACCOUNT CLERK I                                    | -                  | -                  | -                    | -                      | -                  | -                   |
| D124 FISCAL ANALYST III                                | -                  | -                  | 1.00                 | -                      | -                  | -                   |
| D02 FISCAL ANALYST II                                  | 1.00               | 1.00               | -                    | 1.00                   | -                  | -                   |
| OR   |                    |                    |                      |                        |                    |                     |
| D17 FISCAL ANALYST I                                   | -                  | -                  | -                    | -                      | -                  | -                   |
| Q22 EXECUTIVE SECRETARY                                | 1.00               | 1.00               | 1.00                 | 1.00                   | -                  | -                   |
| * No more than 1.00 FTE allocated to Account Clerk III |                    |                    |                      |                        |                    |                     |
| <b>BUDGET UNIT TOTAL</b>                               | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>          | <b>4.00</b>            | <b>-</b>           | <b>-</b>            |
| <b>DEPARTMENT TOTAL:</b>                               | <b>82.00</b>       | <b>85.00</b>       | <b>90.00</b>         | <b>89.00</b>           | <b>-</b>           | <b>-</b>            |
| <b>TOTAL ALL BUDGET UNITS</b>                          | <b>1,658.91</b>    | <b>1,671.91</b>    | <b>1,681.31</b>      | <b>1,673.31</b>        | <b>-</b>           | <b>5.00</b>         |



# **GLOSSARY OF BUDGET TERMS**

## ***GLOSSARY OF BUDGET TERMS***

**ACTIVITY:** A specific line of work carried on by a department in order to perform its functions.

**ACTUAL PRIOR YEAR:** Amounts represent actual expenditures and revenues for the fiscal year(s) preceding that to which this budget is to apply.

**ADOPTED BUDGET:** The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget.

**APPROPRIATION:** A legal authorization to make expenditures and to incur obligations for specific purposes.

**APPROPRIATION FOR CONTINGENCIES:** A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements.

**BUDGET UNIT:** The classification of the expenditure requirements of the budget into appropriately identified accounting or cost centers deemed necessary for control of the financial operations.

**BUDGETED POSITIONS:** Positions allocated to a department to carry out its mission. Positions are converted to full-time equivalent (FTE). A full-time equivalent represents one person working full-time for one year.

**COST APPLIED:** Accounting mechanism to show expenditure transfers between operations within the same fund. This mechanism is used to better reflect location of actual cost. For example, the cost of medical services is budgeted in the Health Department. To the extent those services are rendered to other General Fund departments, such as the Juvenile Center, the related costs are also transferred to the appropriate department budget unit to reflect total operating expenditures more accurately.

**DISCRETIONARY REVENUE:** Moneys that are not legally earmarked by the State or Federal government for a specified program or use. Included in this category are motor vehicle license fees, sales and use taxes, and property taxes, etc.

**ENCUMBRANCE:** Committed Moneys related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

**ESTIMATED CURRENT YEAR:** Amounts in this column reflect estimated expenditures and revenues for the full fiscal year.

**FISCAL YEAR:** Period of time beginning on July 1 and lasting through June 30 of the next year to which the annual operating budget applies.

**FIXED ASSETS:** Expenditures for the acquisition of physical property of a permanent nature, other than land, buildings, and improvements.

**FUNCTION:** A group of services aimed at accomplishing a certain purpose or end.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording financial sources and liabilities.

**FUND BALANCE:** The amount remaining at year-end representing the difference between current assets and liabilities.

**GENERAL FUND:** The fund used to account for all Countywide operations except those required to be accounted for in another fund.

**GENERAL RESERVES:** Fund equity restriction to provide for “dry periods” when the tax revenues have not come in yet and bills must be paid out (generally, at the beginning of the fiscal year). Board authorization is required to expend these Moneys.

**INTERNAL SERVICE FUND:** A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis, such as the Information Services department.

**MANDATED CASELOAD/WORKLOAD:** Levels of workload to be carried out by the County that are imposed by the State or Federal government, such as Child Protective Services.

**OPERATING BUDGET:** Plans of current expenditures and the proposed means of financing them. The operating budget is the primary means by which most of the financing acquisitions, spending, and service delivery activities of the County are controlled.

**OTHER CHARGES:** An object of expense which reflects costs not directly associated with the daily expenses of running an operation. Includes such things as cash payments to wards of the County, interest charges,



taxes and assessments from other governmental agencies, and litigation settlement.

**PROGRAM PRIORITIZATION:** The process of evaluating and ranking programs based upon program objectives, required resources, and effectiveness. The intent is to reduce or eliminate low-priority programs and to redirect the resulting savings to high-priority programs.

**RECOMMENDED BUDGET:** The budget document formally approved by the Board of Supervisors to serve as the basis for public hearings prior to the determination of the adopted budget.

**REQUESTED FISCAL YEAR:** Respective operation's request for appropriation and revenue to implement its stated objectives.

**RESERVES/DESIGNATIONS:** Portions of fund equity set aside for various purposes.

**REVENUE:** Source of income to an operation.

**SALARIES AND EMPLOYEE BENEFITS:** A group of accounts reflecting the County's expenditures for employee related costs.

**SERVICES AND SUPPLIES:** A group of accounts reflecting expenditures for purchase of goods and services.

**SPECIAL REVENUE FUNDS:** Funds used to account for the proceeds of specific revenue sources that are legally restricted as to the way in which the revenues may be spent.

**UNREIMBURSED COST:** The amount of the operations financed by discretionary sources, principally property taxes.