



KINGS COUNTY

FINAL BUDGET
Fiscal Year 2023-24



Overview

- Budget Assumptions
- Final budget changes
- Budget equation
- General Fund history
- Budget charts
- Position Allocation
- Next steps



Budget Assumptions

- 2% increases for unrepresented management, Probation Assoc, Prosecutors Assoc., General and Blue Collar, Supervisors unions included
- Employee Benefits – CalPERS
- Entitlement and benefit programs
- Unmandated legislation
- County-wide impacts of the Koff & Associates salary study
 - Any increases in salaries exponentially compound increases to all other benefit expenses
 - Retirement, Special Pays, Social Security



Final Budget Changes (General Fund)

General Fund Impacts

Revenue

Property Taxes	4,023,894
Misc. Taxes/Fees (GF Rev.)	1,450,000
New flood budget unit	3,000,000
BWC grant approval (SO)	413,000
COSAP grant approval (SO)	655,241
Vehicle purchases at HSA	359,288
Public safety sales tax increases	372,490
Increased CalWORKs allocations	1,350,219
ARPA roll-over projects	4,503,412
Revenue offset for Personnel/IT/other changes	2,170,000

18,297,544

Expenses

New flood budget unit	3,000,000
BWC grant approval (SO)	413,000
COSAP grant approval (SO)	681,438
Vehicle purchases at HSA	359,288
Increased CalWORKs allocations	1,350,219
Shortfalls in 2005 Jail Bond Refunding	600,000
ARPA roll-over projects	4,503,412
Motorola lease + maintenance payments (SO)	390,654
Personnel (salary increases + adds/deletes)	2,293,097
IT rates (salary increases + rollovers)	410,726
Other misc. changes (roll overs, etc.)	170,000

14,171,834



FY 2022-23 Adopted v. FY 2023-24 Requested – General Fund

Adopted 2022-23

\$ 19.23 **Fund Balance**
\$ - **+ Cancelled Reserves**
\$ 308.10 **+ Current Year Revenue**

\$ 327.33 **= Available Financing**

\$ 315.87 **= Expenditures**
\$ 0.23 **+ Designated Reserves**
\$ 11.23 **+ Contingencies**

\$ 327.33 **= Total Appropriations**

\$ - **Surplus/(Deficit)**

Requested FY 2023-24

\$ 19.64
\$ -
\$ 317.70

\$ 337.34

\$ 333.09
\$ -
\$ -

\$ 333.09

\$ 4.25



FY 2023-24 Recommended v. FY 2023-24 Final – General Fund

Adopted 2022-23

\$ 19.23 **Fund Balance**
\$ - **+ Cancelled Reserves**
\$ 308.10 **+ Current Year Revenue**

\$ 327.33 **= Available Financing**

\$ 315.87 **= Expenditures**
\$ 0.23 **+ Designated Reserves**
\$ 11.23 **+ Contingencies**

\$ 327.33 **= Total Appropriations**

\$ - **Surplus/(Deficit)**

Recommended FY 2023-24

\$ 23.74
\$ -
\$ 315.74

\$ 339.48

\$ 329.32
\$ -
\$ 10.16

\$ 339.48

\$ -



FY 2022-23 Adopted v. FY 2023-24 Final – General Fund

Adopted 2022-23

Final FY 2023-24

\$ 19.23 **Fund Balance**
\$ - **+ Cancelled Reserves**
\$ 308.10 **+ Current Year Revenue**

\$ 327.33 **= Available Financing**

\$ 25.74
\$ -
\$ 334.03

\$ 359.77

\$ 315.87 **= Expenditures**
\$ 0.23 **+ Designated Reserves**
\$ 11.23 **+ Contingencies**

\$ 327.33 **= Total Appropriations**

\$ 343.49
\$ 2.00
\$ 14.28

\$ 359.77

\$ - **Surplus/(Deficit)**

\$ -



General Fund History

General Fund

Fiscal Year	Beginning								
	Fund Balance	+ Reserves	+ Revenues	= Available	= Uses	+ Reserves	+ Contingencies		
2009-10	\$12.6 M	+ \$2.6 M	+ \$143.7 M	= \$158.9 M	= \$154.4 M	+ --	+ \$4.5 M		
2010-11	\$11.2 M*	+ --	+ \$152.0 M	= \$163.2 M	= \$159.4 M	+ --	+ \$3.8 M		
2011-12	\$8.5 M	+ --	+ \$154.3 M	= \$162.8 M	= \$157.7 M	+ --	+ \$5.1 M		
2012-13	\$10.1 M	+ --	+ \$157.3 M	= \$167.4 M	= \$163.0 M**	+ --	+ \$4.4 M		
2013-14	\$13.1 M	+ --	+ \$170.0 M	= \$183.1 M	= \$174.3 M	+ --	+ \$8.8 M		
2014-15	\$14.4 M	+ --	+ \$175.0 M	= \$189.4 M	= \$181.6 M	+ --	+ \$7.8 M		
2015-16	\$14.7 M	+ --	+ \$192.7 M	= \$207.4 M	= \$200.4 M	+ --	+ \$7.0 M		
2016-17	\$18.6 M	+ --	+ \$208.9 M	= \$227.5 M	= \$216.1 M	+ --	+ \$11.4 M		
2017-18	\$16.1 M	+ --	+ \$215.7 M	= \$231.8 M	= \$220.8 M	+ --	+ \$7.0 M		
2018-19	\$17.4 M	+ --	+ \$220.5 M	= \$237.9 M	= \$231.0 M	+ --	+ \$6.9 M		
2019-20	\$15.3 M	+ --	+ \$243.5 M	= \$258.7 M	= \$250.6 M	+ --	+ \$8.1 M		
2020-21	\$16.6 M	+ --	+ \$269.5 M	= \$286.1 M	= \$276.4 M	+ \$0.7 M	+ \$9.0 M		
2021-22	\$26.8 M	+ --	+ \$293.8 M	= \$320.6 M	= \$299.3 M	+ \$6.0 M	+ \$15.3 M		
2022-23	\$19.2 M	+ --	+ \$308.1 M	= \$327.3 M	= \$327.3 M	+ \$2.2 M	+ \$9.0 M		
2023-24	\$25.7 M	+ --	+ \$334.0 M	= \$359.7 M	= \$343.5 M	+ \$2.0 M	+ \$14.2 M		

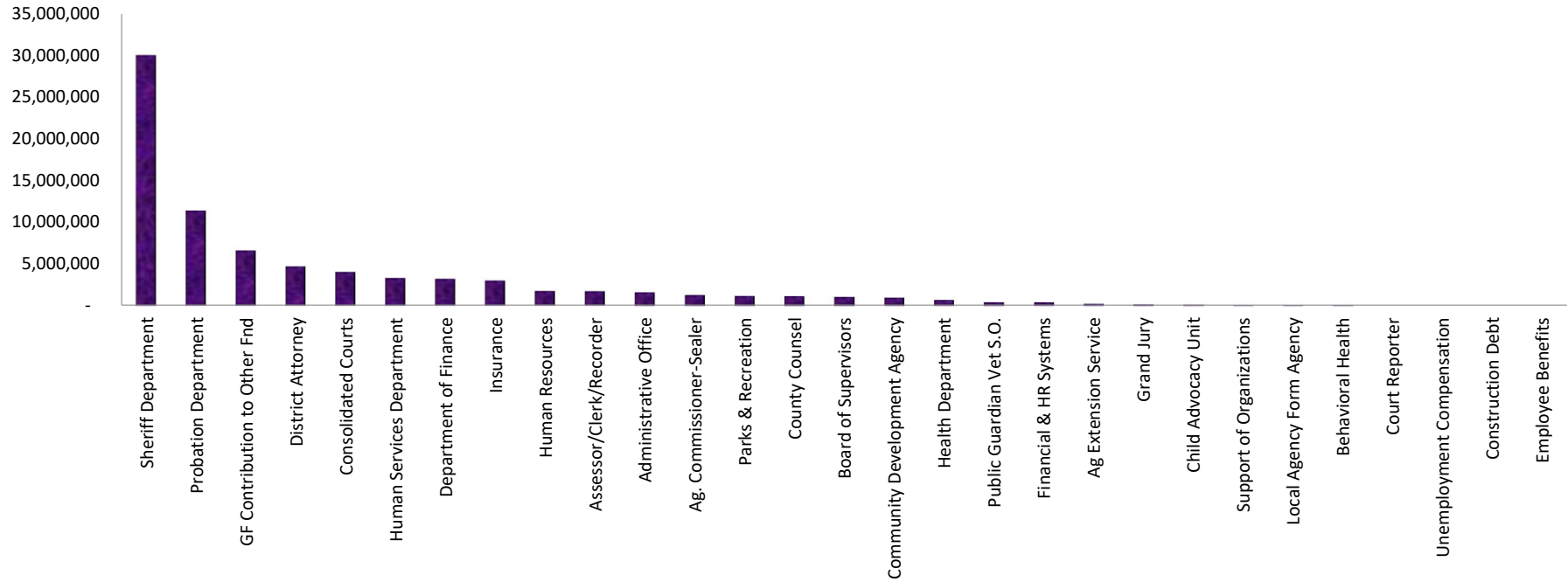
* This includes \$2.6 M from reserves that were appropriated in 2009/10

** \$1 M transferred out to Liability Self Insurance, \$1 M transferred out to Workers' Compensation.



Fiscal Year 2023-24 General Fund Net County Cost

Net County Cost (General Fund)





FY 2023-24 Final NCC v. FY 2022-23 Adopted NCC

Budget Unit Title	Cost Change from 22/23	Percent Change from 22/23
SHERIFF DEPT	2,859,893	10.53
PROBATION DEPT	385,559	3.51
GF CONTRIBUTION TO OTHER FUNDS	1,029,086	18.51
INSURANCE	(9,063)	-0.30
HUMAN SERVICES AGENCY	-	0.00
DISTRICT ATTORNEY	237,823	5.33
ASSESSOR/CLERK/RECORDER	107,961	6.74
ELECTIONS	225,941	23.48
DEPARTMENT OF FINANCE	188,981	6.27
FINANCE AND HR SYSTEMS	(62,091)	-12.73
COMMUNITY DEV AGENCY	20,509	2.18
CONSOLIDATED COURTS	204,355	5.34
HUMAN RESOURCES	185,606	11.92

Budget Unit Title	Cost Change from 22/23	Percent Change from 22/23
PARKS AND RECREATION	53,638	4.72
AG COMMISSIONER SEALER	142,375	12.48
COUNTY COUNSEL	(105,674)	-8.33
ADMINISTRATIVE OFFICE	30,130	1.91
BOARD OF SUPERVISORS	159,117	17.01
HEALTH DEPARTMENT	-	0.00
PUBLIC GUARDIAN VET S.O.	6,276	1.42
CHILD ADVOCACY UNIT	25,718	35.63
AG EXTENSION	23,379	9.43
GRAND JURY	9,659	8.92
BEHAVIORAL HEALTH	1	0.00
GENERAL FUND REVENUES	6,255,216	9.69
ARPA	(2,000,000)	-100.00
MARCH 2023 FLOODS	0	0.00



FY 2023-24 Recommended Net ISF v. FY 2022-23 Adopted Net ISF

Budget Unit Title	Cost Change from 22/23	Percent Change from 22/23
PW Fleet Management ISF	(1,503,172)	-50.07
Health Self-Ins IGS	60,000	-10.76
KC Employee Health Center	2,000	0.24
ITD Information Technology	330,308	249.00
ITD PC Replacement Unit	6,120	28.93
ITD Purchasing	2,104	-119.41
ITD Record Storage/Microfilm	124,010	193.12
ITD Central Services	(105,548)	-65.15
ITD Telecommunications Services	30,209	324.37
ITD Internal Services Admin.	(15,260)	-104.97
PW Road Construction	-	0.00
PW Parks & Grounds	-	0.00
PW Building Maintenance	-	0.00
PW Lighting Assessment District	-	0.00
PW Surveyor	-	0.00
PW SIF Administration	-	0.00
Workers Compensation	-	0.00
Liability Self-Insurance	-	0.00



Charts Fiscal Year 2023-24 Final Budget

- Chart 1 – Total Expenditures \$ 461.60m
- Chart 2 – Total Financing Sources \$ 461.60m
- Chart 3 – GF Expenditures \$ 359.77m
- Chart 4 – GF Financing Sources \$ 359.77m
- Chart 5 – Discretionary Expenses \$ 63.98m
- Position Allocation



Chart 1 – Total Expenditures

Chart 1 2023-24 Final Budget Total Expenditures \$461.60 Million

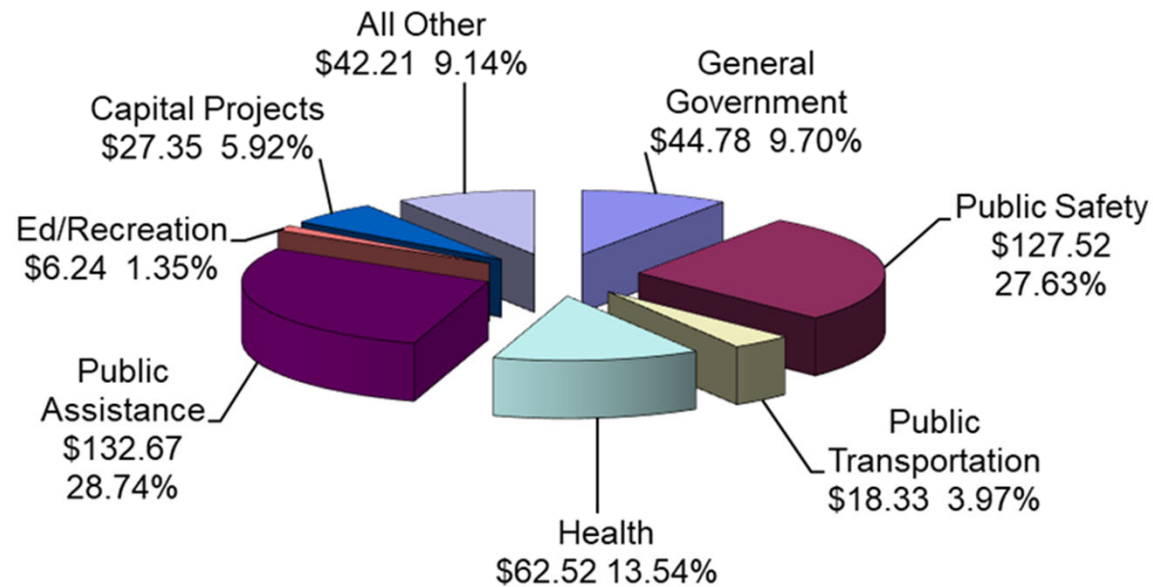




Chart 2 – Total Financing

Chart 2
2023-24 Final Budget
Financing Sources \$461.60 Million

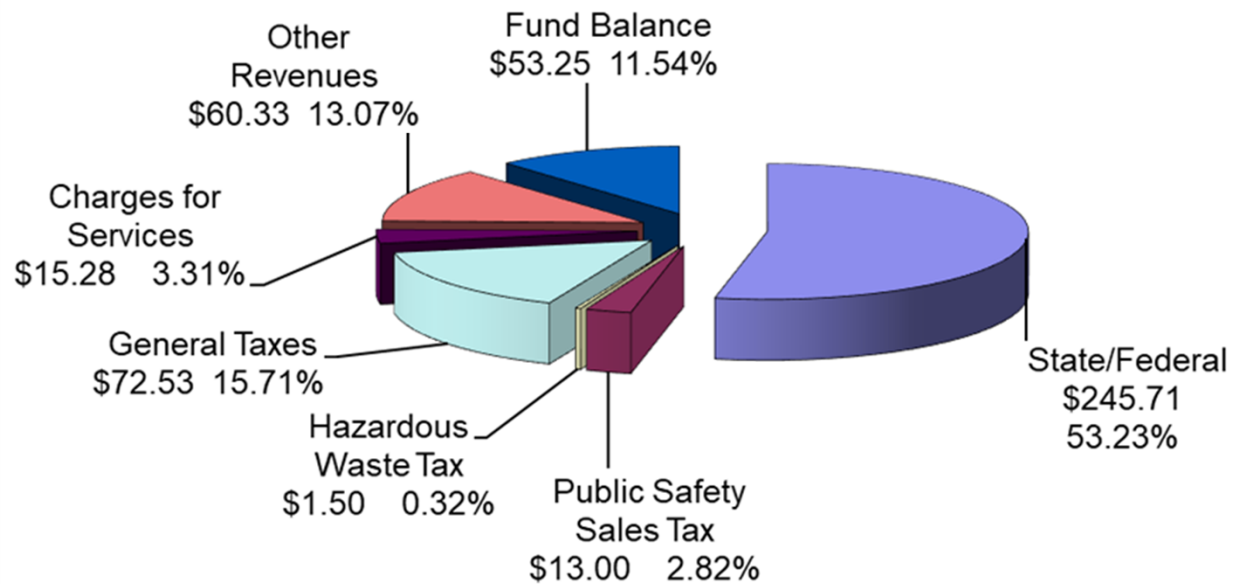




Chart 3 – General Fund Expenditures

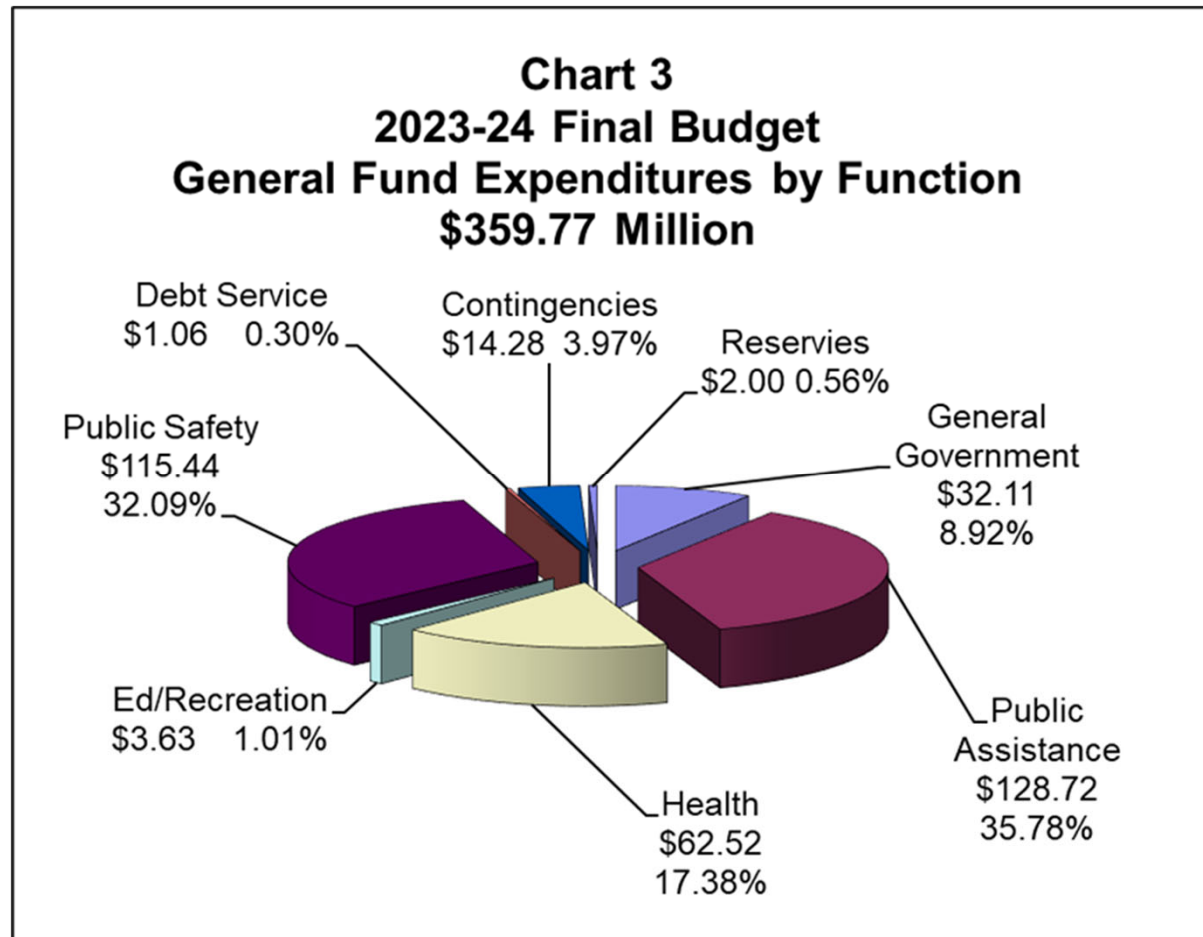




Chart 4 – General Fund Financing Sources

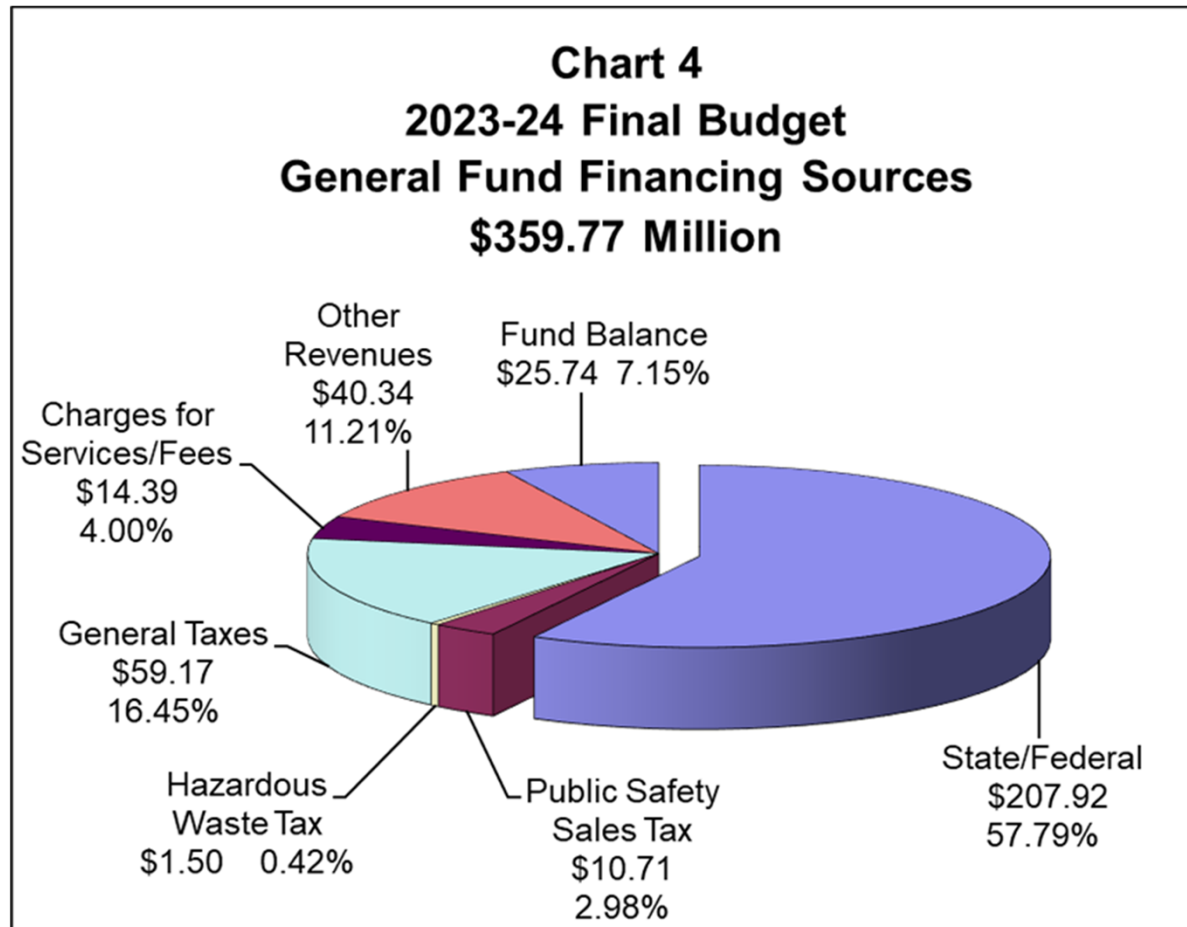
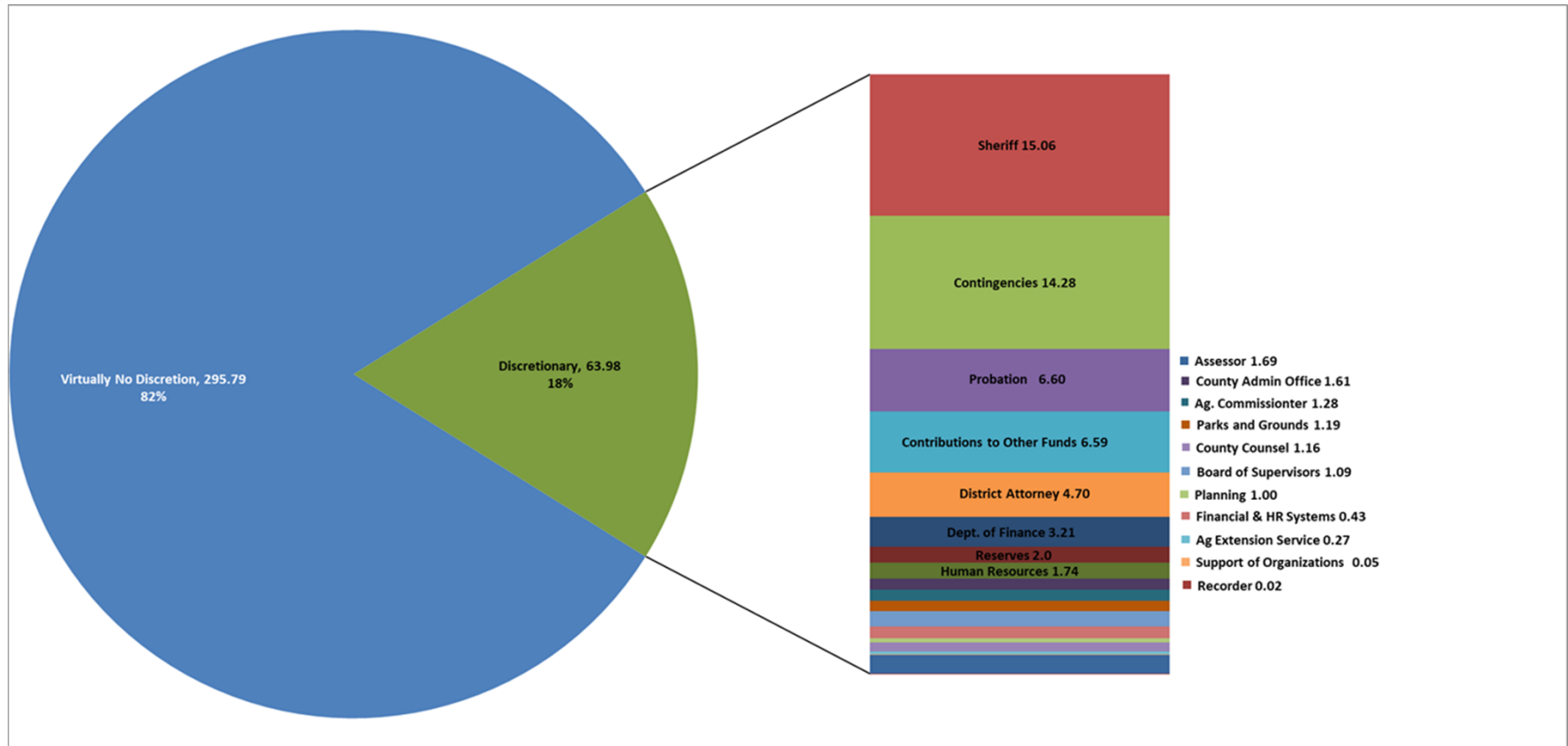




Chart 5 – Discretionary Expenses





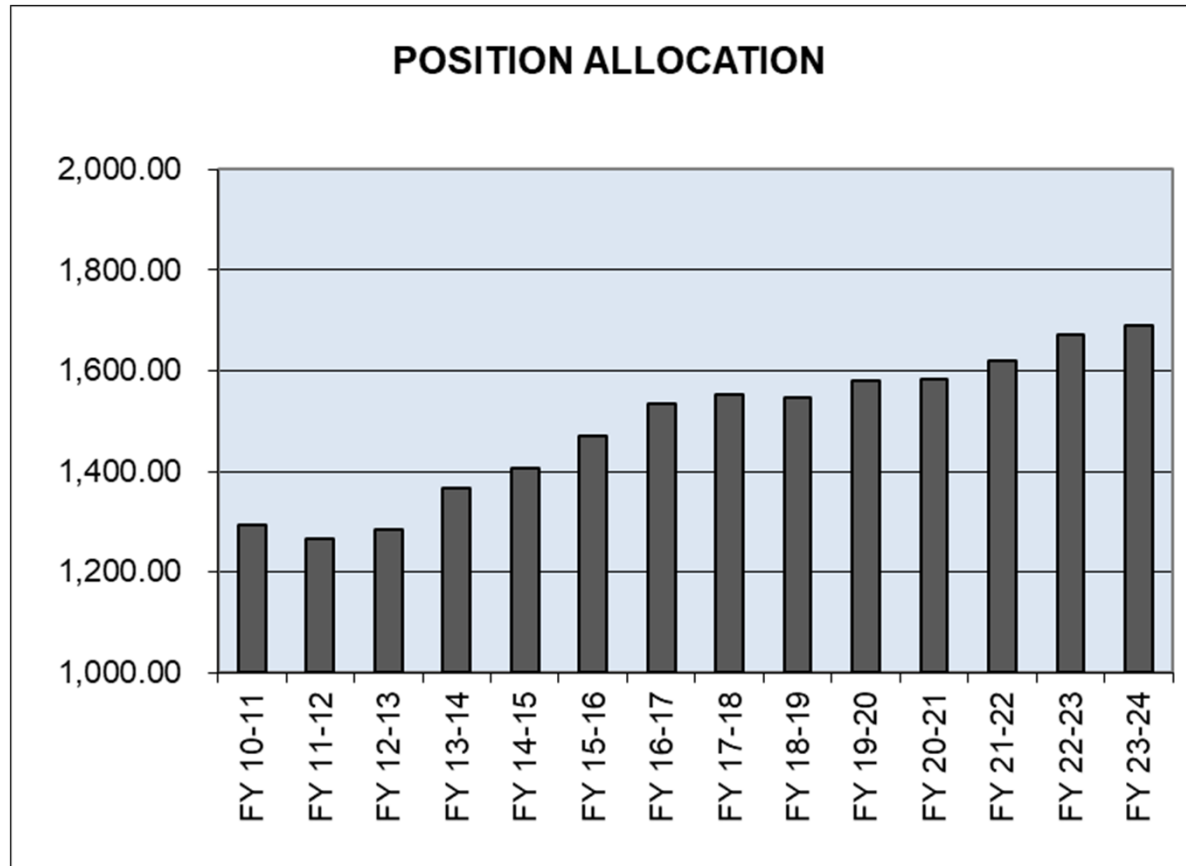
Final Position Changes

- 1,689.31 FTE
 - 56.00 Adds
 - (38.60) Deletes

17.40 FTE Change
- 7.00 FTE Unfunded
- 1.04% increase from Fiscal Year 2022-23 Amended



Final Position Changes





Next Steps – Questions?

- Next up...
 - Department budget overviews
 - Request a temporary due pass after each
 - Close Budget Hearings
 - Seek Board direction
- Questions so far?





BOARD OF SUPERVISORS: 110000

- Page 51
- GENERAL FUND – 100000
- 7.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$13,089
 - Increase in Services & Supplies – \$128
 - Increase in Other Charges – \$374
- Net Revenue \$0
- Net Expenditure \$1,094,699
- Net County Cost (\$1,094,699)



GENERAL FUND REVENUE: 110900

- Page 56
- GENERAL FUND – 100000
- Final Budget Changes:
 - Increase in Taxes – \$4,673,894
 - Increase in Licenses & Permits – \$300,000
 - Increase in Use of Money & Property – \$396,332
 - Increase in Intergovernmental Revenue (State) – \$200,000
- Net Revenue \$70,828,824
- Net Expenditure \$0
- Net County Cost \$70,828,824



AMERICAN RESCUE PLAN ACT (ARPA): 110910

- Page 101
- GENERAL FUND – 100000
- Final Budget Changes:
 - Increase in Other Financing Sources – \$4,503,412
 - Increase in Services & Supplies – \$5,568,909
 - Decrease in Other Financing Uses – \$1,065,497
- Net Revenue \$11,767,557
- Net Expenditure \$11,767,557
- Net County Cost \$0



MARCH 2023 FLOODS: 110912

- No page number
- GENERAL FUND - 100000
- Final Budget Changes:
 - Increase Revenue Transfer In - \$3,000,000
 - Increase Prof & Spec Services - \$3,000,000
- Net Expenditure \$3,000,000
- Net Revenue \$3,000,000
- Net County Cost \$0



ADMINISTRATION: 111000

- Page 59
- GENERAL FUND – 100000
- 10.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Delete 1.0 FTE Public Information Officer
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$36,756
 - Increase in Services & Supplies – \$75,629
 - Increase in Other Charges – \$139
- Net Revenue \$47,491
- Net Expenditure \$1,655,161
- Net County Cost (\$1,607,670)



FINANCE: 121000

- Page 64
- GENERAL FUND – 100000
- 23.00 Full Time Equivalent (FTE) Final for FY 2023-24
 - Add 1.00 FTE Executive Secretary
 - Add 1.00 FTE Accountant I
 - Delete 1.00 FTE Payroll Specialist I/II
 - Delete 1.00 FTE Senior Accountant-Auditor
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$22,724
 - Decrease in Services & Supplies – \$3,631
 - Decrease in Other Charges – \$101,603



FINANCE: 121000 (Cont'd)

- Net Expenditure \$4,220,560
- Net Revenue \$1,015,200
- Net County Cost \$3,205,360



FINANCIAL & HR SYSTEMS: 121600

- Page 69
- GENERAL FUND – 100000
- No Final Budget Changes
- Net Revenue \$0
- Net Expenditure \$425,845
- Net County Cost (\$425,845)



COUNTY COUNSEL: 130000

- Page 71
- GENERAL FUND – 100000
- 15.00 Full Time Equivalent (FTE) Final for FY 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$22,480
 - Decrease in Services & Supplies – \$180
 - Decrease in Other Charges – \$234
- Net Expenditure \$2,515,607
- Net Revenue \$1,353,000
- Net County Cost \$1,162,607



HUMAN RESOURCES: 140000

- Page 74
- GENERAL FUND - 100000
- 12.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$12,931
 - Decrease in Services & Supplies – \$452
 - Increase in Other Charges – \$824
- Net Expenditure \$1,860,735
- Net Revenue \$117,500
- Net County Cost \$1,743,235



INSURANCE: 141000

- Page 78
- GENERAL FUND – 100000
- No Final Budget Changes
- Net Revenue \$0
- Net Expenditure \$2,992,117
- Net County Cost (\$2,992,117)



EMPLOYEE BENEFITS: 142000

- Page 81
- GENERAL FUND – 100000
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits - \$946,391
 - Increase in Intrafund Transfers - \$946,391
- Net Revenue \$0
- Total Expenditure \$55,393,395
 - Net Expenditure \$0
- Net County Cost \$0



UNEMPLOYMENT COMPENSATION: 148500

- Page 83
- GENERAL FUND – 100000
- No Final Budget Changes
- Net Revenue \$0
- Total Expenditure \$250,983
 - Net Expenditure \$0
- Net County Cost \$0



ASSESSOR/CLERK-RECORDER: 152000-157200

- Page 85
- GENERAL FUND – 100000
- 34.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 1.0 FTE Office Assistant I/II
 - Add 1.0 FTE Clerk-Recorder Specialist III
 - Delete 1.0 FTE Clerk-Recorder Specialist I/II
- Final Budget Changes:
 - 152000 - Assessor
 - Increase in Salaries & Employee Benefits – \$73,065
 - Decrease in Services & Supplies – \$268
 - Increase in Other Charges – \$10,097



ASSESSOR/CLERK-RECORDER: 152000-157200 (Cont'd)

- Final Budget Changes:
 - 157200 – Clerk-Recorder
 - Increase in Fines & Forfeits – \$34,000
 - Increase in Charges for Service – \$90,000
 - Increase in Salaries & Employee Benefits – \$6,226
 - Increase in Services & Supplies – \$29,460
 - Increase in Other Charges – \$99,367
 - Increase in Capital Assets – \$ 7,987
- Net Revenue \$2,039,200
- Net Expenditure \$3,749,041
- Net County Cost (\$1,709,841)



ELECTIONS: 155000

- Page 89
- GENERAL FUND - 100000
- 6.0 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$4,556
 - Increase in Services & Supplies – \$58,426
 - Decrease in Other Charges – \$1,480
- Net Expenditure \$1,225,326
- Net Revenue \$37,000
- Net County Cost \$1,188,326



CONTRIBUTION TO OTHER FND – TRIBAL GAMING: 178000

- Page 93
- TRIBAL GAMING FUND – 100014
- No Final Budget Changes
- Net Revenue \$900,000
- Net Expenditure \$900,000
- Net County Cost \$0



CONTRIBUTION TO OTHER FND: 179000

- Page 96
- GENERAL FUND – 100000
- Final Budget Changes
 - Increase in Other Charges – \$39,314
 - Increase in Other Financing Uses – \$600,000
- Net Revenue \$1,800,000
- Net Expenditure \$8,389,278
- Net County Cost (\$6,589,278)



SUPPORT OF ORGANIZATION: 180000

- Page 99
- GENERAL FUND – 100000
- No Final Budget Changes
- Net Expenditure \$53,000
- Net Revenue \$0
- Net County Cost \$53,000



PUBLIC GUARDIAN/VETERAN'S SERVICE OFFICE: 203100

- Page 105
- GENERAL FUND - 100000
- 10.0 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$8,370
 - Decrease in Services & Supplies – \$149
 - Increase in Other Charges – \$492
- Net Expenditure \$773,228
- Net Revenue \$324,000
- Net County Cost \$449,228



LAW LIBRARY: 210200

- Page 110
- LAW LIBRARY FUND – 600130
- 0.80 Full Time Equivalent (FTE) Final for FY 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$520
 - Increase in Services & Supplies – \$5
 - Increase in Other Charges – \$166
- Net Expenditure \$97,734
- Net Revenue \$110,925
- Net County Cost -\$13,191



DISTRICT ATTORNEY: 216000-216900

- Page 113
- GENERAL FUND – 100000
- 71.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 2.0 FTE Paralegals
 - Unfunding 3.0 FTE
 - Legal Clerk I/II, Executive Assistant DA, Deputy District Attorney I/II/III/IV
- Final Budget Changes:
 - 216000 – Prosecution
 - Increase in Intergovernmental Revenue (State) – \$82,321
 - Decrease in Salaries & Employee Benefits – \$18,554
 - Increase in Services & Supplies – \$12,898
 - Decrease in Other Charges – \$18
 - Increase in Capital Assets – \$37,134



DISTRICT ATTORNEY: 216000-216900 (Cont'd)

- Final Budget Changes:
 - 216300 – Victim Witness
 - Increase in Intergovernmental Revenue (State) – \$871
 - Increase in Salaries & Employee Benefits – \$3,707
 - Decrease in Services & Supplies – \$2,651
 - Decrease in Other Charges – \$185
 - 216400 – AB 109
 - Increase in Intergovernmental Revenue (State) – \$9,149
 - Increase in Salaries & Employee Benefits – \$9,149
 - 216500 – State Prison
 - Increase in Intergovernmental Revenue (State) – \$19,018
 - Increase in Salaries & Employee Benefits – \$18,773
 - Decrease in Services & Supplies – \$114
 - Increase in Other Charges – \$359



DISTRICT ATTORNEY: 216000-216900 (Cont'd)

- Final Budget Changes:
 - 216700 – Fed VAWA Grant
 - Increase in Salaries & Employee Benefits – \$3,886
 - Decrease in Services & Supplies – \$51
 - Increase in Other Charges – \$147
 - 216800 – Misc. Grants
 - Increase in Intergovernmental Revenue (State) – \$691
 - Increase in Salaries & Employee Benefits – \$650
 - Decrease in Services & Supplies – \$49
 - Increase in Other Charges – \$90
 - 216900 – Child Abduction Unit
 - Increase in Salaries & Employee Benefits – \$690
 - Increase in Services & Supplies – \$27
 - Increase in Other Charges – \$90



DISTRICT ATTORNEY: 216000-216900 (Cont'd)

- Net Revenue \$5,730,399
- Net Expenditure \$10,428,087
- Net County Cost (\$4,697,688)



SHERIFF: 220000-229900

- Page 119
- GENERAL FUND – 100000
- 317.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 1.0 FTE Detentions Sargent
 - Add 1.0 FTE Assistant Sheriff – STC
 - Delete 1.0 FTE Detentions Captain
 - Reclassifying 15.0 FTE Deputy Sheriff Bailiffs → Deputy Sheriff I/II
- Final Budget Changes:
 - 220000 – Sheriff
 - Increase in Intergovernmental Revenue (State) – \$43,209
 - Increase in Salaries & Employee Benefits – \$41,365
 - Increase in Services & Supplies – \$26,345
 - Increase in Other Charges – \$395,712



SHERIFF: 220000-229900 (Cont'd)

- Final Budget Changes:
 - 220600 – Radio Communications
 - Increase in Salaries & Employee Benefits – \$39,500
 - Decrease in Services & Supplies – \$165
 - Increase in Other Charges – \$764
 - Increase in Capital Assets – \$46,391
 - 221200 – Major Crimes Task Force
 - Increase in Other Intergovernmental Revenue – \$780
 - Increase in Salaries & Employee Benefits – \$634
 - Decrease in Services & Supplies – \$17
 - Increase in Other Charges – \$629
 - 221500 – AB 109
 - Increase in Intergovernmental Revenue (State) – \$24,450
 - Increase in Salaries & Employee Benefits – \$23,768
 - Increase in Services & Supplies – \$8
 - Increase in Other Charges – \$674



SHERIFF: 220000-229900 (Cont'd)

- Final Budget Changes:
 - 222000 – Field Operations
 - Increase in Intergovernmental Revenue (State) – \$92,320
 - Increase in Intergovernmental Revenue (Federal) – \$424,000
 - Increase in Salaries & Employee Benefits – \$35,594
 - Increase in Services & Supplies – \$406,199
 - Increase in Other Charges – \$24,986
 - 222100 – Rural Crime Task Force
 - Decrease in Services & Supplies – \$32
 - Increase in Other Charges – \$90
 - 222300 – Court Security
 - Increase in Charges for Services – \$3,083
 - Increase in Salaries & Employee Benefits – \$3,114
 - Decrease in Services & Supplies – \$31



SHERIFF: 220000-229900 (Cont'd)

- Final Budget Changes:
 - 223000 – Detentions
 - Increase in Intergovernmental Revenue (State) – \$164,640
 - Increase in Intergovernmental Revenue (Federal) – \$715,241
 - Increase in Salaries & Employee Benefits – \$109,400
 - Increase in Services & Supplies – \$519,256
 - Increase in Other Charges – \$5,327
 - Increase in Intrafund Transfers – \$50,000
 - 223040 – Jail Kitchen
 - Increase in Salaries & Employee Benefits – \$10,560
 - Increase in Services & Supplies – \$74
 - Increase in Other Charges – \$135
 - Decrease in Intrafund Transfers – \$10,769
 - 223100 – Inmate Welfare
 - Increase in Other Financing Sources – \$3
 - Increase in Services & Supplies – \$3



SHERIFF: 220000-229900 (Cont'd)

- Final Budget Changes:
 - 227700 – Animal Services Field
 - Increase in Salaries & Employee Benefits – \$3,960
 - Decrease in Services & Supplies – \$65
 - Increase in Other Charges – \$270
 - 227710 – Animal Services Shelter
 - Increase in Other Intergovernmental Revenue – \$29,069
 - Increase in Salaries & Employee Benefits – \$8,388
 - Increase in Services & Supplies – \$28
 - Increase in Other Charges – \$1,725
- Net Revenue \$29,365,253
- Net Expenditure \$59,381,533
- Net County Cost (\$30,016,280)



PROBATION: 233000 - 234800

- Page 124
- GENERAL FUND – 100000
- 148.00 Full Time Equivalent (FTE) Final for FY 2023-24
 - Add 1.00 FTE Juvenile Center Support Clerk
 - Add 7.00 FTE Juvenile Corrections Officer I/II
- Final Budget Changes:
 - 233000 – Juvenile Treatment Center:
 - Increase in Salaries & Employee Benefits – \$67,820
 - Increase in Services & Supplies – \$4,904
 - Increase in Other Charges – \$854



PROBATION: 233000 - 234800 (Cont'd)

- 233100 - Probation AB 109:
 - Increase in Intergovernmental Revenue – \$37,778
 - Increase in Salaries & Employee Benefits – \$37,215
 - Decrease in Services & Supplies – \$246
 - Increase in Other Charges – \$809
- 233200 - Probation SB 678:
 - Increase in Intergovernmental Revenue – \$9,624
 - Increase in Salaries & Employee Benefits – \$8,856
 - Increase in Services & Supplies – \$94
 - Increase in Other Charges – \$674
- 233600 - Probation – YOBG (Youthful Offender Block Grant):
 - Increase in Other Financing Sources – \$7,886
 - Increase in Salaries & Employee Benefits – \$7,722
 - Decrease in Services & Supplies – \$15
 - Increase in Other Charges – \$179



PROBATION: 233000 - 234800 (Cont'd)

- 233700 - Juvenile Secure Track:
 - Increase in Other Financing Sources – \$639,749
 - Increase in Salaries & Employee Benefits – \$620,210
 - Increase in Services & Supplies – \$19,539
- 234000 - Probation - Admin:
 - Increase in Miscellaneous Revenue – \$12,000
 - Increase in Salaries & Employee Benefits – \$137,238
 - Increase in Services & Supplies – \$30,080
 - Increase in Other Charges – \$8,454
 - Increase in Capital Assets – \$48,197
- 234800 - Probation-Misc Grants:
 - Increase in Intergovernmental Revenue – \$21,205
 - Increase in Salaries & Employee Benefits – \$19,043
 - Decrease in Services & Supplies – \$602
 - Increase in Other Charges – \$2,764



PROBATION: 233000 - 234800 (Cont'd)

- Net Expenditure \$22,087,431
- Net Revenue \$10,704,419
- Net County Cost \$11,383,012



FIRE: 241000-243000

- Page 128
- FIRE FUND – 300120
- 92.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - 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
- Final Budget Changes:
 - 241000 – Fire
 - Increase in Intergovernmental Revenue (State) – \$79,929
 - Increase in Salaries & Employee Benefits – \$13,903
 - Decrease in Services & Supplies – \$9,197
 - Decrease in Other Charges – \$42,553



FIRE: 241000-243000 (Cont'd)

- Final Budget Changes:
 - 243000 – Office of Emergency Management
 - Increase in Salaries & Employee Benefits – \$3,082
 - Decrease in Services & Supplies – \$118
 - Increase in Other Charges – \$4,469
- Net Revenue \$17,189,704
- Net Expenditure \$18,385,900
- Unreimbursed Cost (\$1,196,196)



AG COMMISSIONER-SEALER: 260000

- Page 134
- GENERAL FUND - 100000
- 24.0 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$22,592
 - Decrease in Services & Supplies – \$106
 - Increase in Other Charges – \$1,119
- Net Expenditure \$3,426,943
- Net Revenue \$2,143,400
- Net County Cost \$1,283,543



COMMUNITY DEVELOPMENT AGENCY: 270000-279000

- Page 138
- GENERAL FUND – 100000
- 14.00 Full Time Equivalent (FTE) Final for FY 2023-24
 - Add 1.00 FTE Building Inspector IV
 - Delete 1.00 FTE Building Inspector I/II/III
- Final Budget Changes:
 - 270000 - Planning:
 - Increase in Salaries & Employee Benefits – \$10,685
 - Increase in Services & Supplies – \$16,508
 - Increase in Other Charges – \$4,700



COMMUNITY DEVELOPMENT AGENCY: 270000-279000 (Cont'd)

- 279000 – Building Inspection:
 - Increase in Salaries & Employee Benefits – \$4,387
 - Increase in Services & Supplies – \$397
 - Increase in Other Charges – \$584
- Net Expenditure \$2,292,262
- Net Revenue \$1,329,000
- Net County Cost \$963,262



LAFCO: 280000

- Page 143
- GENERAL FUND – 100000
- Final Budget Changes:
 - Increase in Services & Supplies – \$4
- Net Expenditure \$78,642
- Net Revenue \$41,319
- Net County Cost \$37,323



CONSOLIDATED COURTS: 302500

- Page 146
- GENERAL FUND – 100000
- No Final Budget Changes
- Net Revenue \$1,224,264
- Net Expenditure \$5,254,717
- Net County Cost (\$4,030,453)



CHILD SUPPORT SERVICES: 326000

- Page 149
- CHILD SUPPORT SERV AGENCY FUND - 300180
- 53.00 Full Time Equivalent (FTE) Final for FY 2023-24
- Final Budget Changes:
 - Decrease in Intergovernmental Revenue – \$4,144
 - Increase in Salaries & Employee Benefits – \$33,487
 - Decrease in Other Charges – \$37,631
- Net Expenditure \$5,362,567
- Net Revenue \$5,362,567
- Net County Cost \$0



GRAND JURY: 328000

- Page 153
- GENERAL FUND - 100000
- Final Budget Changes:
 - Increase in Services & Supplies – \$14
 - Increase in Other Charges – \$212
- Net Expenditure \$117,896
- Net Revenue \$0
- Net County Cost \$117,896



CHILD ADVOCACY UNIT: 336300

- Page 156
- GENERAL FUND – 100000
- 4.60 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes
 - Increase in Salaries & Employee Benefits – \$8,277
 - Increase in Services & Supplies – \$722
 - Decrease in Other Charges– \$200
- Net Revenue \$662,072
- Net Expenditure \$759,964
- Net County Cost (\$97,892)



PUBLIC HEALTH: 411000-419800

- Page 159
- GENERAL FUND – 100000
- 123.40 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 1.0 FTE Accounting Technician
 - Add 1.0 FTE Fiscal Specialist I/II
 - Add 1.0 FTE Program Manager Behavioral or Public Health
 - Add 1.0 FTE Clinical Lab Tech/Microbiologist
 - Add 1.0 FTE Business Applications Specialist
 - Add 0.4 FTE Physical Therapist
 - Delete 1.0 FTE Database Analyst I/II
 - Delete 2.0 FTE Co Health Nur I/II or PHN I/II
 - Delete 3.0 FTE Health Educator



PUBLIC HEALTH: 411000-419800 (Cont'd)

- Delete 1.0 FTE Family Pediatric Nurse Practitioner/Physician Assistant-Certified
- Final Budget Changes:
 - 411000 - Health Dept Clinical Support:
 - Increase in Intergovernmental Revenue – \$611
 - Increase in Salaries & Employee Benefits – \$630
 - Decrease in Services & Supplies – \$95
 - Increase in Other Charges – \$76
 - 411100 - Health Administration:
 - Increase Intergovernmental Revenue – \$8,531
 - Increase in Salaries & Employee Benefits – \$16,598
 - Increase in Services & Supplies – \$3,917
 - Increase in Other Charges – \$2,427
 - Decrease in Intrafund Transfers– \$14,411



PUBLIC HEALTH: 411000-419800 (Cont'd)

- 411300 - Communicable Disease Clinic:
 - Increase in Intergovernmental Revenue – \$20,852
 - Increase in Salaries & Employee Benefits – \$20,532
 - Decrease in Services & Supplies – \$1,598
 - Increase in Other Charges – \$1,918
- 411500 - Environmental Health:
 - Increase in Intergovernmental Revenue – \$10,095
 - Increase in Salaries & Employee Benefits – \$10,108
 - Decrease in Services & Supplies – \$717
 - Increase in Other Charges – \$704
- 411600 - Public Health Nursing:
 - Increase in Intergovernmental Revenue – \$4,645
 - Increase in Salaries & Employee Benefits – \$4,328
 - Decrease in Services & Supplies – \$261
 - Increase in Other Charges – \$578



PUBLIC HEALTH: 411000-419800 (Cont'd)

- 411800 - Public Health Lab:
 - Increase in Intergovernmental Revenue – \$3,514
 - Increase in Salaries & Employee Benefits – \$3,327
 - Decrease in Services & Supplies – \$176
 - Increase in Other Charges – \$363
- 414000 - W.I.C. Nutrition Program:
 - Increase in Intergovernmental Revenue – \$14,812
 - Increase in Salaries & Employee Benefits – \$14,403
 - Decrease in Services & Supplies – \$455
 - Increase in Other Charges – \$864
- 415000 - Tuberculosis:
 - Increase in Intergovernmental Revenue – \$841
 - Increase in Salaries & Employee Benefits – \$820
 - Decrease in Services & Supplies – \$42
 - Increase in Other Charges – \$63



PUBLIC HEALTH: 411000-419800 (Cont'd)

- 417400 - Pub Health Emergency Preparation:
 - Increase in Intergovernmental Revenue – \$1,910
 - Increase in Salaries & Employee Benefits – \$1,734
 - Decrease in Services & Supplies – \$173
 - Increase in Other Charges – \$349
- 418500 - AIDS Program:
 - Increase in Intergovernmental Revenue – \$779
 - Increase in Salaries & Employee Benefits – \$737
 - Decrease in Services & Supplies – \$115
 - Increase in Other Charges – \$157
- 419000 - Child Health & Disability:
 - Increase in Intergovernmental Revenue – \$5,463
 - Increase in Salaries & Employee Benefits – \$4,887
 - Decrease in Services & Supplies – \$106
 - Increase in Other Charges – \$682



PUBLIC HEALTH: 411000-419800 (Cont'd)

- 419500 - California Children:
 - Increase in Intergovernmental Revenue – \$8,801
 - Increase in Salaries & Employee Benefits – \$8,265
 - Decrease in Services & Supplies – \$460
 - Increase in Other Charges – \$996
- 419600 - Health Dept Grant Program:
 - Increase in Intergovernmental Revenue – \$10,914
 - Increase in Salaries & Employee Benefits – \$10,170
 - Decrease in Services & Supplies – \$609
 - Increase in Other Charges – \$1,109
 - Increase in Other Financing Uses – \$244
- 419700 - Maternal & Child Health:
 - Increase in Intergovernmental Revenue – \$3,967
 - Increase in Salaries & Employee Benefits – \$3,746
 - Decrease in Services & Supplies – \$189
 - Increase in Other Charges – \$410



PUBLIC HEALTH: 411000-419800 (Cont'd)

- Net Expenditure \$22,243,540
- Net Revenue \$21,582,214
- Net County Cost \$661,326



FIRST FIVE KINGS COUNTY: 432300

- Page 170
- FIRST FIVE KINGS COUNTY FUND - 300190
- 2.0 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 1.0 FTE Office Assistant I/II
 - Delete 1.0 FTE First 5 Resource Specialist
- Final Budget Changes:
 - Increase in Miscellaneous Revenues – \$5,417
 - Increase in Other Financing Sources – \$488
 - Increase in Salaries & Employee Benefits – \$1,617
 - Increase in Services & Supplies – \$3,937
 - Increase in Other Charges – \$351
- Net Expenditure \$1,490,611
- Net Revenue \$1,490,611
- Unreimbursed Cost \$0



BEHAVIORAL HEALTH: 420000-422500

- Page 165
- GENERAL FUND – 100000
- 65.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 1.0 FTE Quality Assurance Manager/Clinical Program Manager
 - Add 1.0 FTE Quality Assurance Specialist
 - Delete 1.0 FTE Recovery Support Coordinator I/II
 - Add 2.0 FTE Program Specialists
 - Add 1.0 FTE Fiscal Analyst I/II
 - Add 1.0 FTE Medical Billing Clerk I/II
- Final Budget Changes:
 - 420000 – Mental Health
 - Increase in Intergovernmental Revenue (State) – \$179,762
 - Increase in Other Charges – \$179,762



BEHAVIORAL HEALTH: 420000-422500 (Cont'd)

- Final Budget Changes:
 - 420100 – Mental Health Administration and Services
 - Increase in Intergovernmental Revenue (State) – \$13,690
 - Increase in Other Charges – \$13,690
 - 422100 – AOD Program (Substance Use Disorder)
 - Increase in Intergovernmental Revenue (State) – \$46,896
 - Increase in Salaries & Employee Benefits – \$8,087
 - Increase in Other Charges – \$38,809
 - 422200 – Mental Health Services Act (MHSA)
 - Increase in Intergovernmental Revenue (State) – \$198,783
 - Increase in Salaries & Employee Benefits – \$21,968
 - Increase in Other Charges – \$176,815



BEHAVIORAL HEALTH: 420000-422500 (Cont'd)

- Final Budget Changes:
 - 422400 – AOD Grants
 - Increase in Miscellaneous Revenues – \$10,704
 - Increase in Other Charges – \$10,704
 - 422500 – Administration
 - Increase in Salaries & Employee Benefits – \$410,815
 - Decrease in Services & Supplies – \$659
 - Increase in Other Charges – \$9,624
 - Increase in Intrafund Transfers – \$419,780
- Net Revenue \$40,240,984
- Net Expenditure \$40,275,535
- Net County Cost (\$34,551)



HUMAN SERVICES: 510000-520000

- Page 175
- GENERAL FUND – 100000
- 484.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 1.0 FTE Program Specialist
 - Delete 1.0 FTE Case Review Supervisor
 - Add 1.0 FTE Deputy Director – Human Services
 - Delete 1.0 FTE Assistant Director – Human Services
 - Add 1.0 FTE Fiscal Analyst I/II
 - Delete 1.0 FTE Accountant I/II
 - Add 1.0 FTE Employment & Training Worker I/II
 - Delete 1.0 FTE Work Crew Supervisor
 - Add 1.0 FTE Social Services Worker I/II/III
 - Delete 1.0 FTE Senior Social Services Worker



HUMAN SERVICES: 510000-520000 (Cont'd)

- Final Budget Changes:
 - 510000 – Human Services Agency (Admin)
 - Increase in Intergovernmental Revenue (State) – \$339,773
 - Increase in Intergovernmental Revenue (Federal) – \$513,113
 - Increase in Salaries & Employee Benefits – \$441,512
 - Decrease in Services & Supplies – \$5,570
 - Increase in Other Charges – \$57,656
 - Increase in Capital Assets – \$359,288
 - 510500 – IHSS Public Authority
 - Increase in Intergovernmental Revenue (State) – \$96
 - Increase in Intergovernmental Revenue (Federal) – \$96
 - Increase in Services & Supplies – \$82
 - Increase in Other Charges – \$110



HUMAN SERVICES: 510000-520000 (Cont'd)

- Final Budget Changes:
 - 520000 – Categorical Aid
 - Increase in Intergovernmental Revenue (State) – \$1,350,219
 - Increase in Other Charges – \$1,350,219
- Net Revenue \$125,439,211
- Net Expenditure \$128,722,008
- Net County Cost (\$3,282,796)



JOB TRAINING OFFICE: 574300-594400

- Page 182
- WIOA JTO FUND – 300151 & WIOA SUBCONTRACTORS FUND –300151
- 29.0 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 2.0 FTE Employment and Training Technician I/II
- Final Budget Changes:
 - 574300 – JTO Subcontractors:
 - Decrease in Intergovernmental Revenue – \$912,573
 - Decrease in Miscellaneous Revenues – \$290,000
 - Decrease in Services & Supplies – \$1,229,079
 - Increase in Other Charges – \$26,506
 - 594100 - JTO County Administration:
 - Increase in Salaries & Employee Benefits – \$23,314
 - Decrease in Services & Supplies – \$438
 - Increase in Other Charges – \$ 3,787
 - Decrease in Intrafund Transfers – \$26,663



JOB TRAINING OFFICE : 574300-594400 (Cont'd)

- 594200 - One Stop:
 - Decrease in Services & Supplies – \$157
 - Increase in Intrafund Transfers – \$157
- Net Expenditure \$3,943,564
- Net Revenue \$3,943,564
- Unreimbursed Cost \$0



LIBRARY: 620000

- Page 186
- LIBRARY FUND - 300100
- 17.51 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - Decrease in Intergovernmental Revenue – \$6,819,549
 - Increase in Salaries & Employee Benefits – \$12,792
 - Decrease in Services & Supplies – \$9,077
 - Increase in Other Charges – \$178
 - Decrease in Capital Assets – \$13,639,097
- Net Expenditure \$2,604,815
- Net Revenue \$2,929,700
- Unreimbursed Cost 324,885



AG EXTENSION SERVICE: 630000

- Page 191
- GENERAL FUND – 100000
- 2.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - Increase in Salaries & Employee Benefits – \$1,209
 - Decrease in Services & Supplies – \$226
 - Increase in Other Charges – \$2,473
- Net Revenue \$0
- Net Expenditure \$271,347
- Net County Cost (\$271,347)



PFF PUBLIC PROTECTION: 187301

- Page 196
- PFF PUBLIC PROTECTION FUND – 200021
- No Final Budget Changes:
- Net Expenditure \$0
- Net Revenue \$471,489
- Net County Cost \$471,489



PFF FIRE: 187302

- Page 198
- PFF FIRE FUND – 200022
- No Final Budget Changes
- Net Expenditure \$0
- Net Revenue \$103,525
- Net County Cost \$103,525



PFF LIBRARY: 187303

- Page 200
- PFF LIBRARY FUND – 200023
- No Final Budget Changes
- Net Expenditure \$0
- Net Revenue \$168,289
- Net County Cost \$168,289



PFF SHERIFF PATROL & INVESTIGATION: 187304

- Page 202
- PFF SHERIFF PATROL & INV FUND – 200024
- No Final Budget Changes
- Net Expenditure \$0
- Net Revenue \$5,617
- Net County Cost \$5,617



PFF ANIMAL SERVICES: 187305

- Page 204
- PFF ANIMAL SERVICES FUND – 200025
- No Final Budget Changes
- Net Expenditure \$0
- Net Revenue \$179
- Net County Cost \$179



PFF ADMINISTRATION: 187306

- Page 206
- PFF ADMINISTRATION FUND – 200026
- Final Budget Changes:
 - Increase in Other Financing Sources – \$17,993
 - Increase in Services & Supplies – \$46,103
- Net Expenditure \$46,103
- Net Revenue \$22,635
- Net County Cost \$23,468



BUILDING PROJECTS: 700000

- Page 208
- ACCUMULATIVE CAPITAL OUTLAY FUND – 200000
- Final Budget Changes:
 - Decrease in Use of Money & Property – \$10,000
 - Increase in Intergovernmental Revenue (State) – \$13,639,097
 - Decrease in Miscellaneous Revenues – \$16,018,091
 - Increase in Other Financing Sources – \$349,680
 - Increase in Services & Supplies – \$506,006
 - Increase in Capital Assets – \$351,769
- Net Revenue \$24,447,742
- Net Expenditure \$26,344,967
- Unreimbursed Cost (\$1,897,225)



BUILDING PROJECTS: 700000 (Cont'd)

Acct	Project	Budget	Funding
94000	ARPA Generators	384,418	ARPA
94006	Manhole Inspection/Switch	91,589	General Fund
94006	Repair/Replace Roof	25,000	General Fund
94006	Facility Improvement	25,000	General Fund
94006	Evidence Storage Facility	1,340,709	General Fund
94006	Fire Stations 4 & 5	4,254,969	HSR
94006	Burriss Park Prop 68 Grants (shade structures and ADA work)	545,390	General Fund
94006	Lemoore Library	7,019,852	State Grant
94006	Hanford Library	6,619,245	State Grant
94007	Kettleman City Bridge	1,996,216	State Grant
94007	Kettleman City Curb, Gutter, Sidewalk	1,000,000	Road Fund
94007	Success Dam Enlargement	33,930	General Fund
94006	Motorpool Gas Station	130,000	Fleet Fund
94006	CDA Office Divider	72,103	General Fund
94006	Chillers (at Central Plant)	240,000	General Fund
94000	Board Chambers Remodel (ARPA)	955,540	ARPA
94006	Repair of the incinerator ceiling at Animal Services	20,000	General Fund
94006	Juvenile Center Fire Panel Upgrade	750,000	General Fund
94000	Avenal Health A/C Compressor	40,000	General Fund
94000	EOC trailer A/C leaks	50,000	CalOES Grant
94000	Main Jail (Booking) A/C Compressors	40,000	General Fund
94000	Burriss Park Museum A/C Compressor (ARPA)	30,000	ARPA
94000	Houston Fire training room A/C Compressor	25,000	CalOES Grant
94006	Finance Dept. furniture and new carpet	150,000	Finance Trust
92037	Capital Improvement Plan (Facilities Master Plan) RFP	200,000	General Fund
92037	Kofile BOS Document Restoration Project (ARPA)	306,006	ARPA
Total Expense		26,344,967	



KC SB 81 PROJECT: 700003

- Page 212
- ACCUMULATIVE CAPITAL OUTLAY FUND - 200000
- No Final Budget Changes
- Net Expenditure \$956,694
- Net Revenue \$480,000
- Net County Cost \$476,694



PENSION OBLIGATION BONDS: 900100

- Page 215
- PENSION OBLIGATION BONDS FUND - 100220
- No Final Budget Changes
- Net Expenditure \$1,567,543
- Net Revenue \$1,567,543
- Net County Cost \$0



CONSTRUCTION DEBT: 900300

- Page 217
- GENERAL FUND – 100000
- No Final Budget Changes
- Net Expenditure \$1,061,690
- Net Revenue \$1,061,690
- Net County Cost \$0



2014 AB 900 JAIL BONDS: 900400

- Page 219
- 2014 AB900 JAIL BONDS FUND - 400010
- No Final Budget Changes
- Net Expenditure \$488,500
- Net Revenue \$488,500
- Net County Cost \$0



2005 JAIL BOND REFUNDING: 900500

- Page 221
- 2005 JAIL BOND REFUNDING FUND - 400020
- Final Budget Changes:
 - Decrease in Services & Supplies – \$585,000
 - Increase in Other Charges – \$585,000
- Net Expenditure \$680,170
- Net Revenue \$1,280,170
- Net County Cost \$600,000



HSA MODULAR BLDG DEBT: 900600

- Page 223
- HSA MODULAR BLDG DEBT FUND - 400030
- No Final Budget Changes
- Net Expenditure \$578,250
- Net Revenue \$578,250
- Net County Cost \$0



CONTINGENCIES FOR GENERAL: 990000

- Page 225
- GENERAL FUND – 100000
- Final Budget Changes:
 - Increase Appropriation for Contingencies – \$4,118,384
- Net Expenditure \$14,281,918
- Net Revenue \$0
- Net County Cost \$14,281,918



CONTINGENCIES FOR LIBRARY: 990200

- Page 227
- LIBRARY FUND – 300100
- Final Budget Changes:
 - Decrease Appropriation for Contingencies – \$3,893
- Net Expenditure \$6,903,285
- Net Revenue \$0
- Net County Cost \$6,903,285



CONTINGENCIES FOR ROAD: 990300

- Page 229
- ROAD FUND – 300110
- Final Budget Changes:
 - Decrease Appropriation for Contingencies – \$441,381
- Net Expenditure \$7,660,844
- Net Revenue \$0
- Net County Cost \$7,660,844



CONTINGENCIES FOR FIRE: 990400

- Page 231
- ROAD FUND – 300110
- Final Budget Changes:
 - Increase Appropriation for Contingencies – \$110,343
- Net Expenditure \$1,264,518
- Net Revenue \$0
- Net County Cost \$1,264,518



CONTINGENCIES FOR FISH & GAME: 990500

- Page 233
- COUNTY FISH & GAME FUND – 300130
- No Final Budget Changes
- Net Expenditure \$14,209
- Net Revenue \$0
- Net County Cost \$14,209



CONTINGENCIES FOR ACCUM CAP OUTLAY: 990600

- Page 235
- ACCUMULATIVE CAP OUTLAY FUND – 200000
- Final Budget Changes:
 - Decrease Appropriation for Contingencies – \$2,897,089
- Net Expenditure \$1,328,354
- Net Revenue \$0
- Net County Cost \$1,328,354



CONTINGENCIES FOR LAW LIBRARY: 991000

- Page 237
- LAW LIBRARY FUND – 600130
- Final Budget Changes:
 - Decrease Appropriation for Contingencies – \$691
- Net Expenditure \$102,548
- Net Revenue \$0
- Net County Cost \$102,548



CONTINGENCIES FOR FIRST FIVE KC: 991100

- Page 239
- FIRST FIVE KINGS COUNTY FUND - 300190
- No Final Budget Changes
- Net Expenditure \$1,354,252
- Net Revenue \$0
- Net County Cost \$1,354,252



CONTINGENCIES FOR CHILD SUPPORT: 991600

- Page 241
- CHILD SUPPORT SERVICES AGENCY FUND - 300180
- No Final Budget Changes
- Net Expenditure \$81,712
- Net Revenue \$0
- Net County Cost \$81,712



INFORMATION TECHNOLOGY: 195000 to 195900

- Page 243
- INFORMATION TECHNOLOGY ISF - 500200
- 36.00 Full Time Equivalent (FTE) Final for FY 2023-24
 - Add 1.00 FTE Office System Analyst I/II/III/Sr
 - Delete 1.00 FTE Network Analyst I/II/III/Sr
- Final Budget Changes:
 - 195000 – Office of Info Tech Services:
 - Decrease in Charges for Services – \$44,035
 - Decrease in Salaries & Employee Benefits – \$4,872
 - Increase in Services & Supplies – \$125,150
 - Decrease in Other Charges – \$27,962
 - Increase in Intrafund Transfers – \$29,196



INFORMATION TECHNOLOGY: 195000 to 195900 (Cont'd)

- 195100 - PC Replacement Unit:
 - Decrease in Charges for Services – \$18,404
 - Decrease in Services & Supplies – \$36,809
- 195200 - Purchasing:
 - Increase in Charges for Services – \$2,770
 - Increase in Salaries & Employee Benefits – \$1,941
- 195400 - Central Services:
 - Increase in Charges for Services – \$2,345
 - Increase in Salaries & Employee Benefits – \$2,633
- 195500 - Telecommunication Service:
 - Decrease in Charges for Services – \$25,204
 - Increase in Services & Supplies – \$22,500
 - Decrease in Other Charges – \$29,872



INFORMATION TECHNOLOGY: 195000 to 195900 (Cont'd)

- 195900 - Information Technology Admin:
 - Increase in Salaries & Employee Benefits – \$13,719
- Net Expenditure \$8,281,760
- Net Revenue \$7,506,252
- Net County Cost \$775,508



LIABILITY SELF INSURANCE: 867000

- Page 248
- LIABILITY SELF INSURANCE FUND – 100013
- No Final Budget Changes
- Net Revenue \$2,707,983
- Net Expenditure \$3,260,004
- Unreimbursed Cost (\$498,021)



HEALTH SELF INSURANCE: 868000

- Page 250
- HEALTH SELF INSURANCE FUND – 500020
- No Final Budget Changes
- Net Revenue \$18,189,993
- Net Expenditure \$17,692,279
- Net Cost \$497,714



KINGS COUNTY EMPLOYEE HEALTH CENTER: 868500

- Page 252
- HEALTH SELF INSURANCE FUND – 500020
- Final Budget Changes:
 - Decrease in Services & Supplies – \$8,000
- Net Revenue \$0
- Net Expenditure \$829,648
- Unreimbursed Cost (\$829,648)



WORKER'S COMPENSATION: 869000

- Page 254
- WORKERS COMPENSATION SELF INSURANCE ISF FUND – 500010
- No Final Budget Changes
- Net Revenue \$25,000
- Net Expenditure \$1,449,942
- Unreimbursed Cost (\$1,424,942)



PUBLIC WORKS: ROADS, FISH & GAME, PARKS AND RECREATION: 311000, 635200, 712000

- Page 256
- ROAD FUND – 300110, FISH & GAME FUND – 300130, GENERAL FUND – 100000
- 22.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - 311000 – Roads
 - Increase in Salaries & Employee Benefits – \$3,921
 - Increase in Services & Supplies – \$198
 - Increase in Other Charges – \$90
 - Increase in Capital Assets – \$437,172
 - 712000 – Parks and Recreation
 - Increase in Other Charges – \$1,569



PUBLIC WORKS: ROADS, FISH & GAME, PARKS AND RECREATION: 311000, 635200, 712000 (Cont'd)

- Net Revenue \$14,928,886
- Net Expenditure \$21,689,281
- Net County Cost (\$1,189,104) → Parks and Recreation
- Unreimbursed Cost (\$5,571,291) → Roads Fund



PUBLIC WORKS: PUBLIC WORKS ISF: 925300, 925700, 925900, 926100, 926500

- Page 257
- PUBLIC WORKS ISF – 500300
- 59.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
 - Add 2.0 FTE Janitors
 - Add 1.0 FTE Building Operations Specialist
 - Add 1.0 FTE Senior Building Maintenance Worker
- Final Budget Changes:
 - 925300 – Parks and Grounds
 - Increase in Charges for Services – \$1,569
 - Increase in Salaries & Employee Benefits – \$1,816
 - Increase in Services & Supplies – \$6
 - Decrease in Other Charges – \$253



PUBLIC WORKS: PUBLIC WORKS ISF: 925300, 925700, 925900, 926100, 926500 (Cont'd)

- Final Budget Changes:
 - 925700 – Building Maintenance
 - Increase in Charges for Services – \$22,306
 - Increase in Salaries & Employee Benefits – \$6,046
 - Increase in Services & Supplies – \$14,994
 - Increase in Other Charges – \$1,266
 - 926100 – Surveyor
 - Increase in Charges for Services – \$6,695
 - Increase in Salaries & Employee Benefits – \$6,709
 - Decrease in Services & Supplies – \$59
 - Increase in Other Charges – \$45



PUBLIC WORKS: PUBLIC WORKS ISF: 925300, 925700, 925900, 926100, 926500 (Cont'd)

- Final Budget Changes:
 - 926500 – PWISF Administration
 - Increase in Charges for Services – \$1,105
 - Increase in Miscellaneous Revenues – \$10,000
 - Increase in Salaries & Employee Benefits – \$5,800
 - Increase in Services & Supplies – \$9,841
 - Increase in Other Charges – \$4,413
 - Increase in Intrafund Transfers – \$8,949
- Net Revenue \$7,594,587
- Net Expenditure \$7,594,587
- Unreimbursed Cost \$0



PUBLIC WORKS: FLEET MANAGEMENT ISF: 925600

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- FLEET MANAGEMENT ISF – 500100
- 8.00 Full Time Equivalent (FTE) Final for Fiscal Year 2023-24
- Final Budget Changes:
 - 925600 – Fleet Management ISF
 - Increase in Salaries & Employee Benefits – \$1,639
 - Increase in Services & Supplies – \$50,469
 - Increase in Other Charges – \$860
 - Increase in Capital Assets – \$1,309,965
- Net Revenue \$3,779,550
- Net Expenditure \$5,278,592
- Unreimbursed Cost (\$1,499,042)



FINAL ACTIONS

- Close Budget Hearings
- Direct Staff to bring back Final Budget Resolution

