

COUNTY OF KINGS



FINAL BUDGET | FISCAL YEAR 2024-25



COUNTY OF KINGS

2024-25 FINAL BUDGET

Program Budgets
Budget Schedules
and Details

Fiscal Year Ending
June 30, 2025

Board of Supervisors

Joe Neves
District 1

Richard Valle
District 2

Doug Verboon
District 3
Chairman

Rusty Robinson
District 4

Richard Fagundes
District 5

Kyria Martinez
County Administrative Officer

**COUNTY OF KINGS
FISCAL YEAR 2024-25 FINAL BUDGET**

TABLE OF CONTENTS

BUDGET MESSAGE

District Map	1
Statistics	2
Budget Assignments	3
Budget Message	4
Chart 1: Total County Budget – Expenditures	10
Chart 2: Total County Budget - Financing Sources	10
Chart 3: General Fund Budget - Expenditures	11
Chart 4: General Fund Budget - Financing Sources	11
Chart 5: General Fund/Discretionary Expenditures	12
Organization Chart.....	13
Position Changes/Analysis of Net Change	14

GENERAL INFORMATION

GLOSSARY OF BUDGET TERMS	310
READER'S GUIDE TO UNDERSTANDING THE BUDGET DOCUMENT.....	17
SCHEDULE OF ALLOCATED POSITIONS	290

DEPARTMENT BUDGETS

SUMMARY SCHEDULES.....	19
2005 JAIL BOND REFUNDING	242
2014 AB900 JAIL BONDS	240
ADMINISTRATIVE OFFICE.....	54
AG COMMISSIONER-SEALER.....	145
AG EXTENSION SERVICE	211
AMERICAN RESCUE PLAN ACT – ARPA	101
ASSESSOR/CLERK-RECORDER	82
BEHAVIORAL HEALTH.....	181
BOARD OF SUPERVISORS	47
BUILDING PROJECTS.....	230
CHILD ADVOCACY UNIT.....	169
CHILD SUPPORT SERVICES AGENCY	162
COMMUNITY DEVELOPMENT AGENCY	150
CONSOLIDATED COURTS	159
CONSTRUCTION DEBT	238
CONTINGENCIES FOR ACCUM CAP OUTLAY	258
CONTINGENCIES FOR CHILD SUPPORT	264
CONTINGENCIES FOR FIRE	254
CONTINGENCIES FOR FIRST FIVE KC.....	262
CONTINGENCIES FOR FISH & GAME	256
CONTINGENCIES FOR GENERAL	247
CONTINGENCIES FOR LAW LIBRARY	260
CONTINGENCIES FOR LIBRARY	250
CONTINGENCIES FOR ROAD.....	252
CONTRIBUTION TO OTHER FND – TRIBAL GAMING	92
CONTRIBUTION TO OTHER FUNDS	95
COUNTY COUNSEL	67
DISTRICT ATTORNEY.....	114

ELECTIONS.....	87
EMPLOYEE BENEFITS.....	78
FINANCE	60
FINANCIAL & HR SYSTEMS.....	65
FIRE	138
FIRST FIVE KINGS COUNTY	189
GENERAL FUND REVENUES.....	51
GRAND JURY.....	166
HUMAN RESOURCES.....	70
HUMAN SERVICES	194
HSA MODULAR BLDG DEBT	245
INFORMATION TECHNOLOGY	266
INSURANCE - GENERAL	75
INSURANCE - HEALTH INSURANCE ISF	273
INSURANCE - KC EMPLOYEE HEALTH CENTER	275
INSURANCE – LIABILITY SELF INSURANCE	271
INSURANCE - WORKER’S COMPENSATION.....	277
JOB TRAINING OFFICE	202
KC SB 81 PROJECT	235
LAFCO	156
LAW LIBRARY	111
LIBRARY.....	206
MARCH 2023 FLOODS	104
PFF – ADMINISTRATION	228
PFF – ANIMAL SERVICES	226
PFF – FIRE	220
PFF – LIBRARY	222
PFF – PUBLIC PROTECTION	217
PFF – SHERIFF PATROL & INV.....	224
PROBATION DEPARTMENT	131
PUBLIC HEALTH	173
PUBLIC GUARDIAN/VET S. O.....	106
PUBLIC WORKS	279
SHERIFF	122
SUPPORT OF ORGANIZATIONS.....	99
UNEMPLOYMENT COMPENSATION	80



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

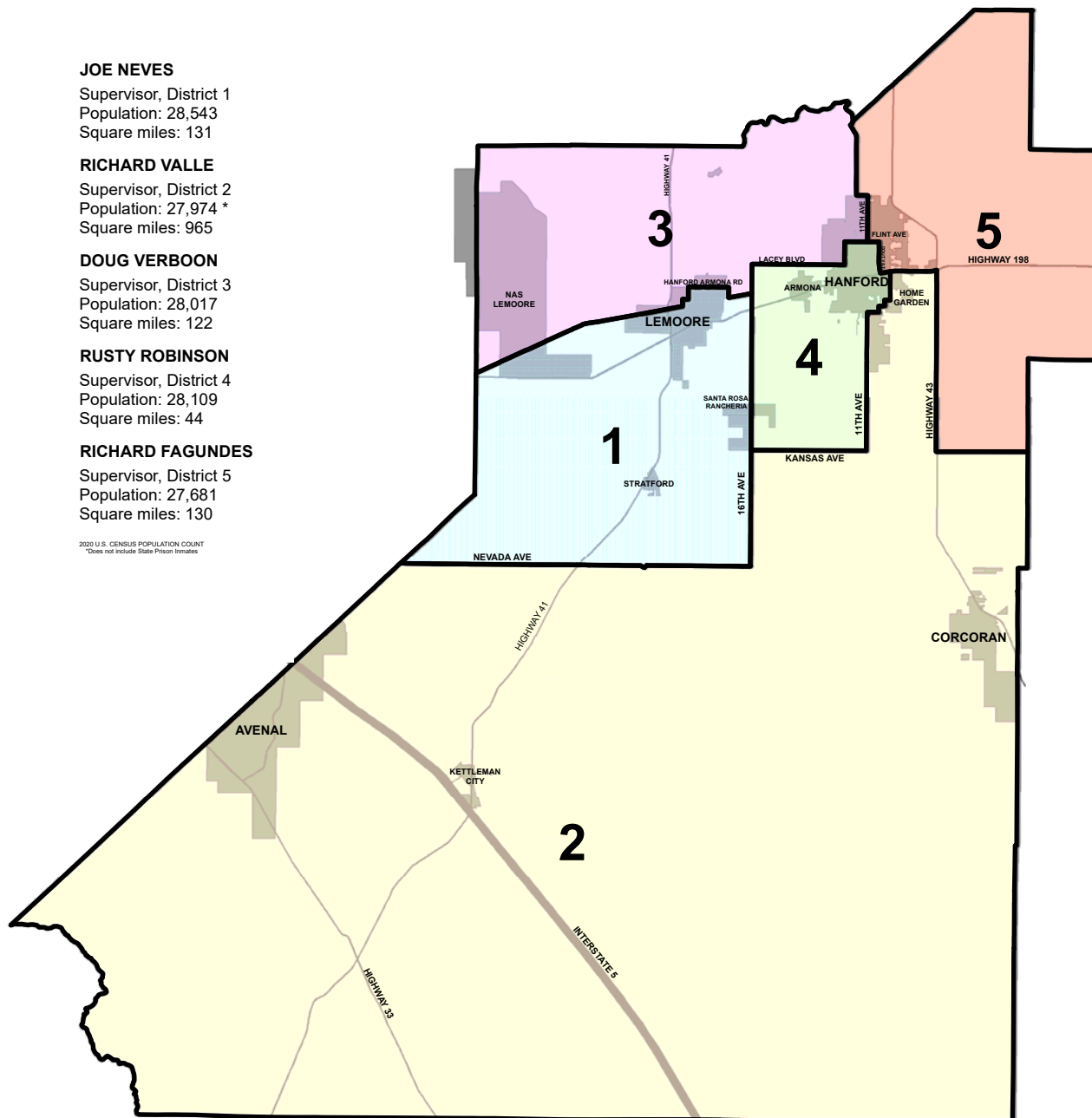
RUSTY ROBINSON

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 84.4°F.
Annual precipitation: 8.5 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 ELECTED OFFICIALS

5 Supervisors
Assessor/Clerk-Recorder

Sheriff/Coroner/Public Administrator
District Attorney

LOCALLY ELECTED STATE OFFICIALS

8 Superior Court Judges

CONGRESSIONAL REPRESENTATIVE

Congressman, Vince Fong
20th District

Congressman, David G. Valadao
22nd District

STATE REPRESENTATIVES

Melissa Hurtado, Senator
16th District

Devon Mathis, Assembly Member
33rd District

ASSESSED VALUATION: (2023-24)

Local Assessed – Estimated Secured and Unsecured:
\$14,210,137,343

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

POPULATION: (DOF estimate as of 04/30/2024)

Incorporated areas 121,755 (includes Prison Population)
Unincorporated areas 30,872 (includes LNAS & Santa Rosa Rancheria)

TOTAL 152,627

REGISTERED VOTERS:

62,395
(Kings County Election Office as of 04/29/2024)



BUDGET MESSAGE

Final Budget Fiscal Year 2024-25

Submitted by
Kyria Martinez, County Administrative Officer



Prepared by the
County Administrative Office

Matthew Boyett, Deputy County Administrative Officer

Fire	Administration	Minors Advocacy
Behavioral Health	Board of Supervisors	Risk Management
Human Services	March 2023 Floods	Public Works
Information Technology	Financial & HR Systems	Capital Projects
Cooperative Extension	Human Services Agency	Sheriff
Probation	Public Guardian	Job Training Office
Human Resources	Veteran Services	Agricultural Commissioner
	Child Support Services	

Veronica Mello, Administrative Analyst

Assessor/Clerk-Recorder	County Counsel	Contingencies
Public Health	Elections	KC SB 81 Project
Finance	Grand Jury	American Rescue Plan Act
Tribal Gaming	Impact Fees	

Gisselle Coyt, Administrative Analyst

Jail Construction Bonds	2005 Jail Bond Refunding	Community Development
Construction Debt	Library	Support of Organizations
2014 AB 900 Jail Bonds	District Attorney	Defense of the Accused



OFFICE OF COUNTY ADMINISTRATOR

COUNTY OF KINGS
GOVERNMENT CENTER

Kyria Martinez
COUNTY ADMINISTRATIVE
OFFICER

September 17, 2024

Board of Supervisors
Kings County Government Center
Hanford, CA 93230

2024-25 Final Budget

Members of the Board of Supervisors:

This letter transmits the Final Budget for Fiscal Year 2024-25. The following is a general overview of the spending plan.

Budget Overview

The overall Recommended Budget totals \$560,516,180, \$54.58 million more than last year's Adopted Final Budget.

The General Fund Budget is \$395,627,942, or approximately \$35.86 million more than last year's budget of \$359,676,622 million.

Total final positions are 1,707,51 full-time equivalents (FTEs), which is a net increase of 8.20 FTEs over the amended total for Fiscal Year 2023-24. This is primarily the result of adding positions to ensure adequate staffing of the Secure Youth Treatment Facility (SYTF) in Probation which is anticipated to be completed in the fall of 2024. The SYTF is a capital project primarily funded by Senate Bill 81 (SB 81) funds. After completion, the facility will require additional staffing in order to be fully operational.

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 the growing unfunded liability based on these factors, the County's required contributions have increased from 23.13% to 25.15% for non-safety employees and have decreased from 43.44% to 39.81% for safety employees for Fiscal Year 2024-25. The decrease in retirement rates for safety employees is due to the County's

pension obligation bonds now being paid off. Pension Obligation Bonds were previously issued by the County in 2004 to fund the payment of unfunded liabilities in CalPERS as a result of the declining rates of return on CalPERS' investments.

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 and an increase in general liabilities. The County will also see a 13.35% increase in rates on health insurance premiums which is 398% higher than the increase for Fiscal Year 2023-24.

Historically Property taxes and Sales and Use taxes have been increasing which is vital in funding general government services such as public safety and social service programs. However, increases in expenditures including inflation on supplies, services, and equipment as well costs associated with personnel are outpacing these revenue streams.

As the State continues to announce large deficits and as the federal government reverts back to pre-pandemic matches for certain entitlement initiatives, programs that have previously been entirely funded by the State may begin to require County contributions to continue services in addition to increased required County contributions on entitlement programs previously funded by the federal government. Functions such as Welfare and Public Safety would be impacted the most.

The County continues to face extreme workforce challenges that have impacted the way services are provided and administered. Over this past year, the County has taken dramatic steps to become more competitive and become a more attractive place to work such as implementing a 9/80 flexible schedule, changing County office hours to Monday through Thursday from 8:00am to 5:00pm and Friday from 8:00am to 12:00pm, and the ability to telework two days a week, contingent upon department head approval to ensure there were no interruptions in services to the public. These strides have been vital to the recruitment and retention of the County's workforce. Although critical progress has been made, the County continues to look forward. The County has now completed a County-wide classification and compensation survey that will hopefully offer the County the appropriate tools to address compaction and wage disparities between classifications. However, implementing such a drastic overhaul on the County's entire compensation system will prove very costly. Such drastic impacts are already affecting this Final Budget and are heavily influencing how we plan for the financial sustainability for the County. Included in this Final Budget are significant wage and compensation increases for employees in the Firefighter's Association and Deputy Sheriff's Association (DSA), which have caused an increased reliance on General Fund contributions not experienced before. In this Final Budget, there are additional General Fund contributions of \$1,649,677 going towards funding current operations in the Fire Fund, primarily due to these significant wage increases, service contracts with the Cities of Corcoran and Avenal, and property tax growth being outpaced by the growth in general operating expenses, mainly due to personnel. All other bargaining unit wage impacts have been excluded from this budget, however we continue to plan for the future fiscal sustainability from the anticipated impacts of these outstanding bargaining unit agreements.

The Information Technology (IT) Department anticipates some significant changes in the services they provide. It is anticipated that the City of Lemoore Police Department, City of Hanford Police Department, and CalVans will no longer be using our County IT Department for IT services. This change in business is causing a shift in cost allocations previously charged to these outside agencies now being allocated to all other current users of the IT Department. These shifts in costs are causing significant increases across County departments.

The aftermath of the pandemic continues to impact the County. Recent policy changes from the Federal Emergency Management Agency (FEMA) could potentially disallow \$4.28 million in non-congregate shelter expenses the County spent during the pandemic. If FEMA does not honor their previous direction and these expenses are disallowed, the County will be responsible for all those costs. This Final Budget reflects the County's anticipation of FEMA disallowing these costs as this is the current decision issued from FEMA.

This Final Budget takes these various challenges into account. One significant step taken in this Final Budget to ensure the financial long-term health of the County given all these challenges notes is a \$6 million contribution to the General Fund reserve. This contribution is vital to the long-term planning and strategy to continue to address critical issues such as public safety, staffing, and stagnant revenue. Although this is a significant step in the right direction, the County will need to continue to work towards ongoing sustainable strategies addressing lasting impacts due to unfunded mandates, 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 Final 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, 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 \$38.04 million, approximately \$8.03 million more than last year. This is related primarily to the increased General Fund contributions to the Fire Fund of \$1.65 million, a one-time General Fund contribution to the Capital Outlay Fund of \$4 million, increases in health insurance premiums, and general inflationary costs.

- **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 \$150.50 million, approximately \$8.21 million more than Fiscal Year 2023-24. The increase in this Final Budget is due primarily to increases in public safety salaries as a result of Firefighter's Association and DSA bargaining unit agreements along with the anticipated activation of the new Secure Youth Treatment Facility in Probation.

- **Roads**

The Roads budget totals \$18.86 million, which represents a \$0.53 million increase 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, \$4.5 million in 2022-23, about \$3.8 million in 2023-24, and is estimated to be \$4.7 million in 2024-25 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 \$76.03 million, or approximately \$13.51 million more than last year. These increases are due primarily to growth in Behavioral Health programs. 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 Care Court. Behavioral Health is also seeing increases due to new grant initiatives addressing housing and mobile crisis services in addition to enhanced critical services made possible through increased efficiencies and productivity in Medi-Cal billing, which brings vital revenue to the department to sustain demand.

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 appropriations are \$138.60 million, or approximately \$5.94 million more than last year.

Total final appropriations for Human Services, including In-Home Supportive Services and Categorical Aid, are \$ 134.66 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 (JTO) programs are fully funded by federal sources such as Workforce Innovation and Opportunity Act (WIOA) which is funded on allocations as a result of a calculation criteria provided by the federal government. These federal revenues have been steadily decreasing for JTO.

- **Education**

The Education function includes the Library and Cooperative Extension programs. The combined Final Budget for these programs in Fiscal Year 2024-25 is approximately \$3.03 million, which is a \$0.16 million increase from last year.

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 \$3.50 million, an increase of \$0.13 million from last fiscal year.

- **Capital Outlay**

The Capital Outlay function includes the budgets for Building Projects, the Kings County SB 81 project, and all Public Facility Fee budgets. The budget for the Capital Outlay function is \$35.33 million, an increase of \$7.98 million from last fiscal year.

The primary driver of this function is the Building Projects budget. The Final Budget for Building Projects is \$34.36 million. This is approximately \$8.02 million more than Fiscal Year 2023-24. This significant increase is the net result of older projects being completed last fiscal year combined with financial reporting requirements (deferred revenue requirements) mandating the County to move unspent (unearned) revenue from the Capital Outlay fund in fiscal year's 2023-24 fund balance and into current year revenue to support current year expenditures for ongoing projects built into this Final Budget. This Final Budget includes a one-time General Fund contribution of \$4 million from the American Rescue Plan Act funding. Significant projects built into this Final Budget include but are not limited to an evidence storage facility, renovations to Fire Stations 4 and 5, Lemoore and Hanford Branch Library remodels, bridge and curb, gutter, and sidewalk improvements in Kettleman City, completion of the Board Chambers remodel, a fire panel at the Juvenile Center, space planning and design for campus expansion, and repairs to Building 3 at Public Health.

- **Debt Service**

Debt Service covers payment on Construction Debt. 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 budget for the Debt Service function is \$2.83 million, a decrease of \$1.55 million from last fiscal year primarily due to the County paying off pension obligation bonds for public safety retirement.

The financing of the Human Services Agency two-story building is reflected here at approximately \$563 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 is therefore reflected in the appropriations for other functions. The County is seeing increases to Workers' Compensation, health insurance, and liability claim 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	\$	11,000,000
Contingencies for Library Fund	\$	8,053,088
Contingencies for Road Fund	\$	13,943,848
Contingencies for Fire Fund	\$	0
Contingencies for Fish and Game Fund	\$	17,037
Cont. for Accumulated Capital Outlay Fund	\$	5,933,997
Contingencies for Law Library	\$	100,506
Contingencies for First 5	\$	1,349,646
Contingencies for Child Support	\$	188,815

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, Deputy County Administrative Officer, Veronica Mello and Gisselle Coyt, Administrative Analysts, Sarah Poots, Risk Manager, Berenice Yopez and Amber Tsuchiura, Risk Technicians, and Christine Olvera, Secretary to the CAO.

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

Sincerely,



Kyria Martinez
County Administrative Officer

Chart 1

2024-25 Final Budget

Total Expenditures \$515.97 Million

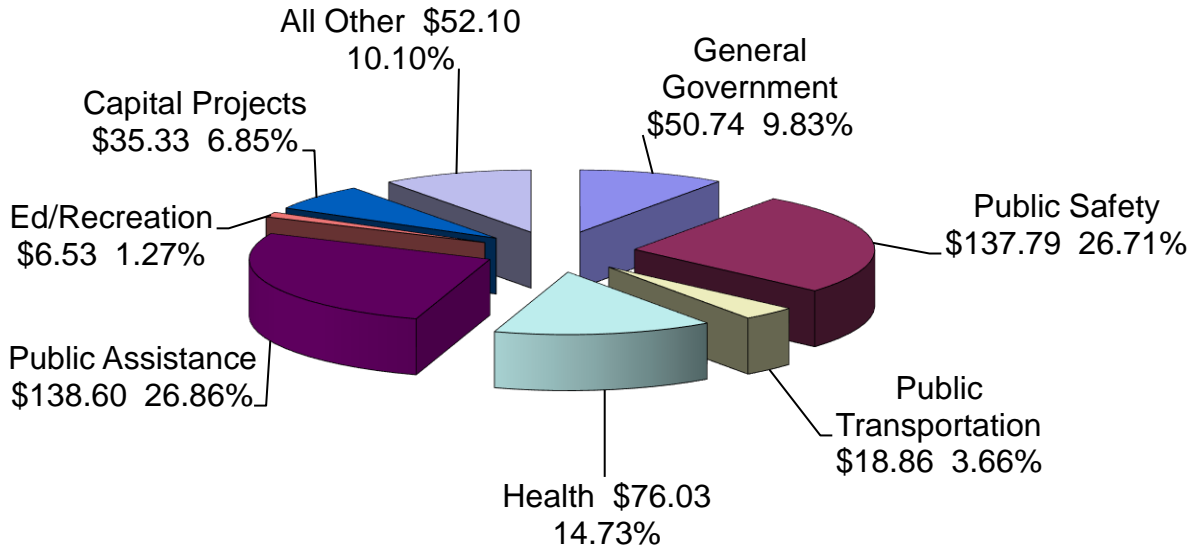


Chart 2

2024-25 Final Budget

Financing Sources \$515.97 Million

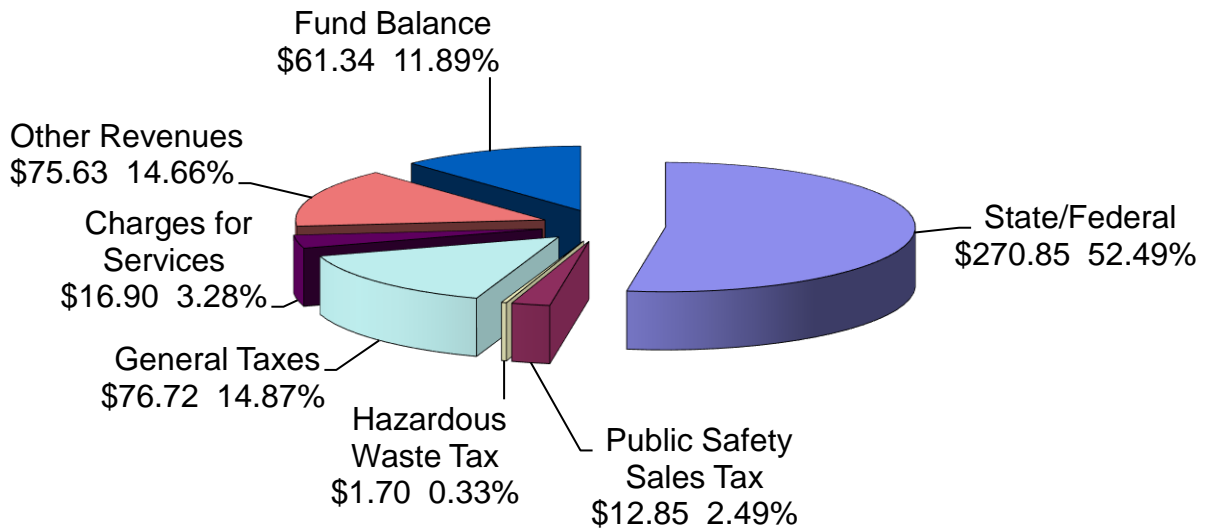
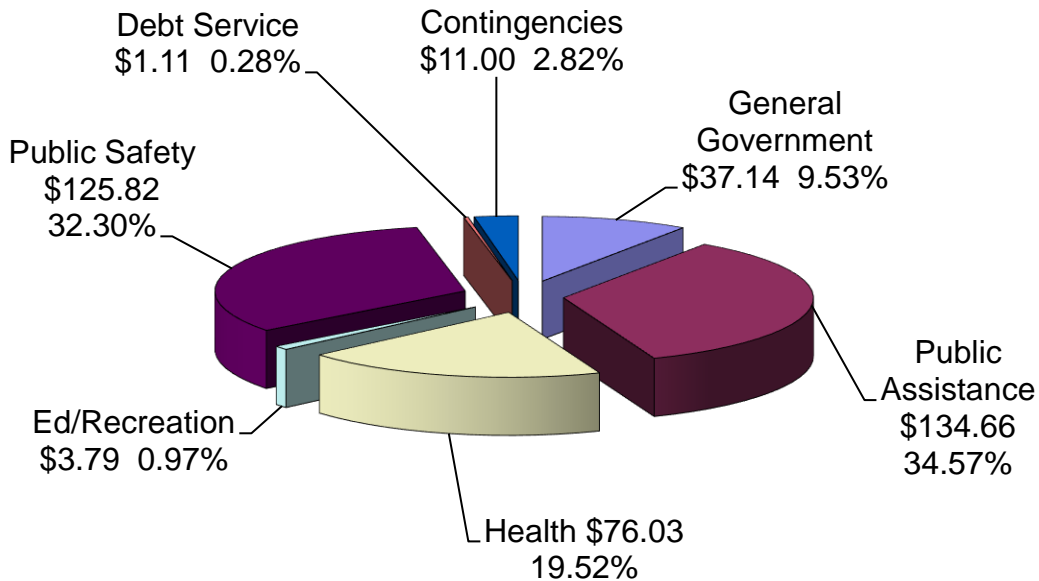


Chart 3
2024-25 Final Budget
General Fund Expenditures by Function \$395.63 Million



*6.1 not reflected due to reserves

Chart 4
2024-25 Final Budget
General Fund Financing Sources \$395.63 Million

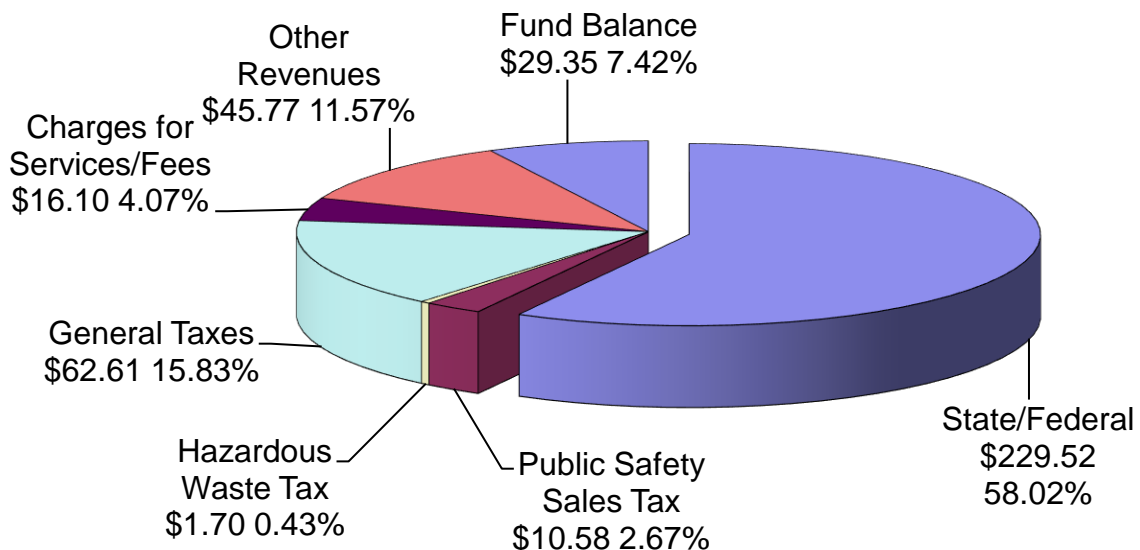
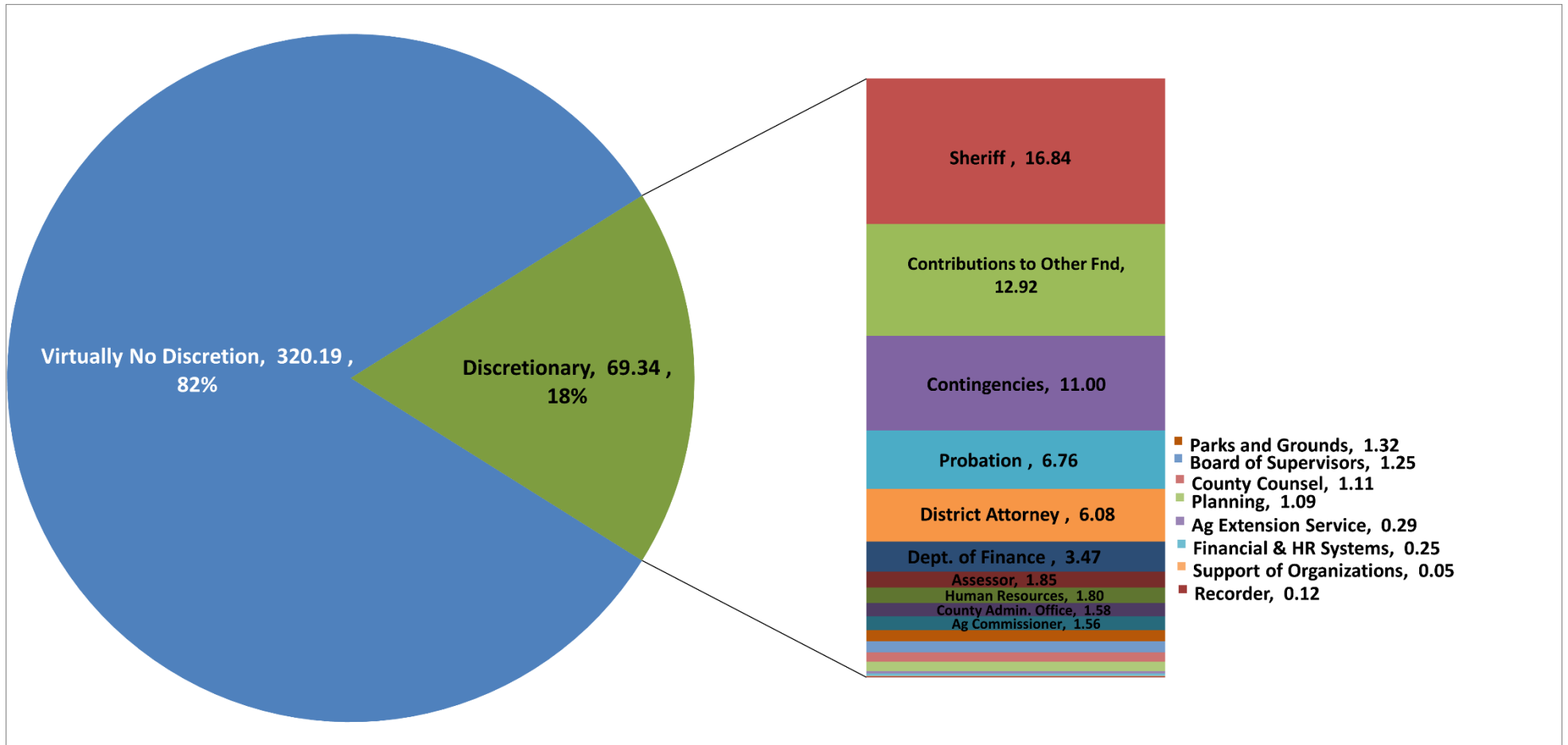
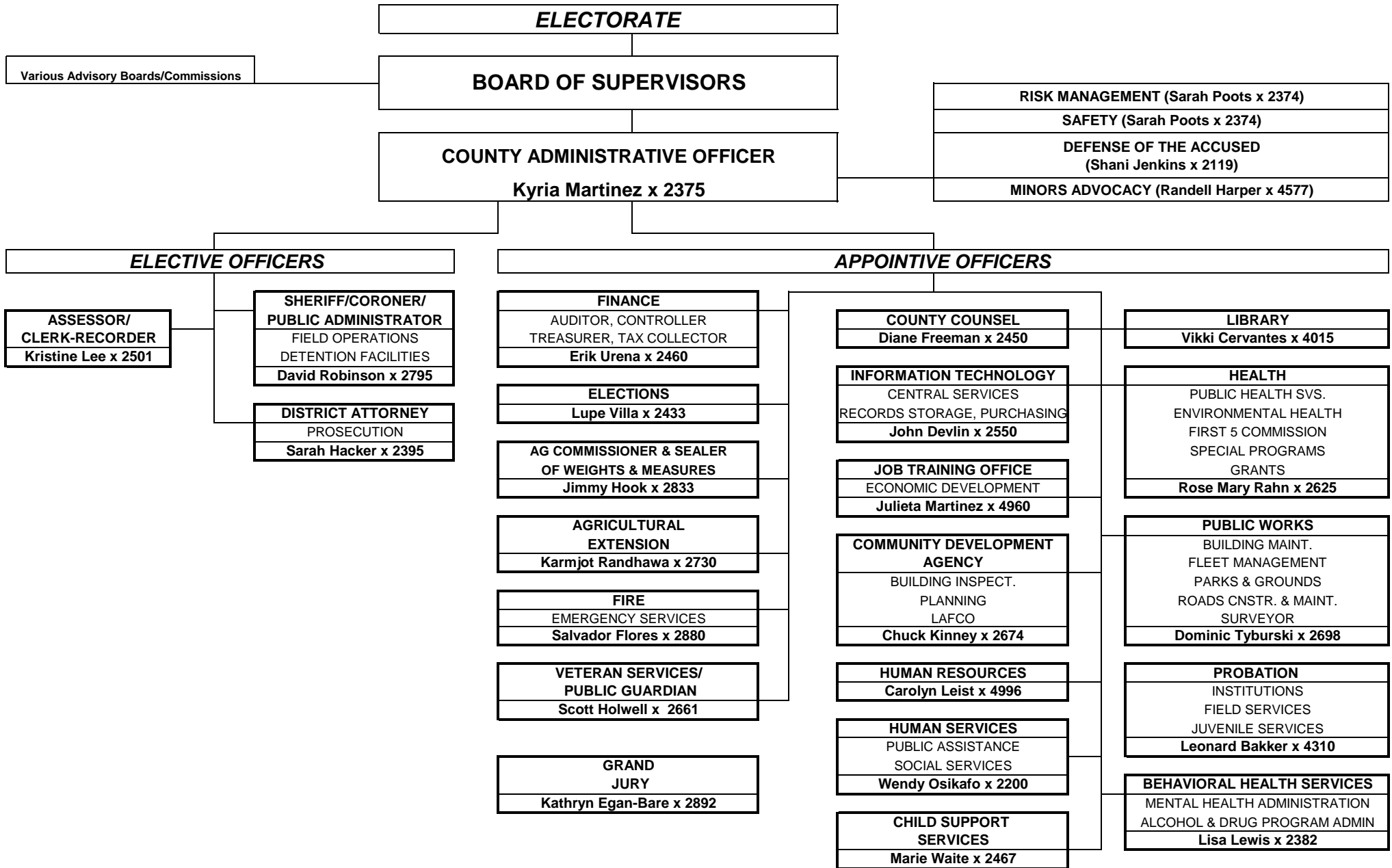


Chart 5 2024-25 Final Budget General Fund Budgeted Expenditures \$389.53 Million



ORGANIZATION OF KINGS COUNTY GOVERNMENT



POSITION CHANGES

	2023-24 AMENDED	2024-25 REQUESTED	2024-25 RECOMMENDED	2024-25 ADOPTED	2023-24 2024-25 CHANGE
GENERAL SERVICES:					
BOARD OF SUPERVISORS	7.00	8.00	8.00	8.00	1.00
ADMINISTRATIVE OFFICE	12.00	11.00	11.00	11.00	(1.00)
DEPARTMENT OF FINANCE	23.00	23.00	23.00	23.00	0.00
COUNTY COUNSEL	15.00	15.00	15.00	15.00	0.00
HUMAN RESOURCES	12.00	12.00	12.00	12.00	0.00
ASSESSOR	25.00	25.00	25.00	25.00	0.00
ELECTIONS	6.00	6.00	6.00	6.00	0.00
INFORMATION TECHNOLOGY	26.00	26.00	26.00	26.00	0.00
PURCHASING	2.00	2.00	2.00	2.00	0.00
CENTRAL SERVICES	4.00	4.00	3.00	3.00	(1.00)
INTERNAL SERVICES ADMIN	4.00	4.00	4.00	4.00	0.00
Sub-Total General Services	136.00	136.00	135.00	135.00	(1.00)
CRIMINAL JUSTICE:					
LAW LIBRARY	0.80	0.80	0.80	0.80	0.00
DISTRICT ATTORNEY-PROSECUTION	44.50	45.50	45.50	45.50	1.00
CAC GRANT	0.00	0.00	0.00	0.00	0.00
VICTIM WITNESS	5.00	5.00	5.00	5.00	0.00
AB 109	3.50	4.50	4.50	4.50	1.00
PRISON PROSECUTION	9.00	9.00	9.00	9.00	0.00
DOMESTIC VIOLENCE-VAWA GRANTS	3.00	0.00	0.00	0.00	(3.00)
MISCELLANEOUS GRANTS	2.00	2.00	2.00	2.00	0.00
CHILD ABDUCTION UNIT	2.00	2.00	2.00	2.00	0.00
CHILD SUPPORT AGENCY	53.00	50.00	50.00	50.00	(3.00)
MINORS ADVOCACY	4.60	4.60	4.60	4.60	0.00
SHERIFF-ADMINISTRATION	17.00	17.00	17.00	17.00	0.00
COMMUNICATIONS	15.50	15.50	15.50	15.50	0.00
MAJOR CRIME TASK FORCE	1.00	1.00	1.00	1.00	0.00
AB 109	62.00	62.00	62.00	62.00	0.00
FIELD OPERATIONS	68.00	68.00	68.00	68.00	0.00
RURAL CRIME TASK FORCE	3.00	3.00	3.00	3.00	0.00
OPERATIONS AB443	5.00	5.00	5.00	5.00	0.00
COURT SECURITY SERVICES	18.50	18.50	18.50	18.50	0.00
JAIL	112.00	121.00	112.00	112.00	0.00
JAIL KITCHEN	9.00	9.00	9.00	9.00	0.00
PROBATION	52.00	55.00	52.00	52.00	0.00
JUVENILE TREATMENT CENTER	45.00	66.00	52.00	52.00	7.00
AB 109	20.00	20.00	20.00	20.00	0.00
SB 678	5.00	5.00	5.00	5.00	0.00
YOBG	5.00	5.00	5.00	5.00	0.00
JUVENILE SECURE TRACK	16.00	23.00	19.00	19.00	3.00
PROBATION MISC. GRANTS	5.00	5.00	5.00	5.00	0.00
Sub-Total Criminal Justice	586.40	622.40	592.40	592.40	6.00

POSITION CHANGES

	2023-24 AMENDED	2024-25 REQUESTED	2024-25 RECOMMENDED	2024-25 ADOPTED	2023-24 2024-25 CHANGE
OTHER PUBLIC PROTECTION:					
FIRE	88.00	96.00	88.00	88.00	0.00
OFFICE OF EMERGENCY MGMT	4.00	4.00	4.00	4.00	0.00
AGRICULTURAL COMM/SEALER	24.00	24.00	24.00	24.00	0.00
CDA - PLANNING	10.00	10.00	9.00	9.00	(1.00)
CDA - BUILDING INSPECTION	4.00	5.00	5.00	5.00	1.00
CLERK-RECORDER	9.00	9.00	9.00	9.00	0.00
PUBLIC GUARDIAN/VETERANS SVCS.	10.00	10.00	10.00	10.00	0.00
ANIMAL SERVICES - FIELD	3.00	3.00	3.00	3.00	0.00
ANIMAL SERVICES SHELTER	6.00	6.00	6.00	6.00	0.00
Sub-Total Other Protection	158.00	167.00	158.00	158.00	0.00
HEALTH & SANITATION:					
HEALTH DEPT-CLINIC SUPPORT	1.00	0.00	0.00	0.00	(1.00)
ADMINISTRATION	17.00	19.00	19.00	19.00	2.00
CD CLINIC	28.00	0.00	0.00	0.00	(28.00)
ENVIRONMENTAL HEALTH	13.00	13.00	13.00	13.00	0.00
PHN	6.00	0.00	0.00	0.00	(6.00)
LAB	3.00	0.00	0.00	0.00	(3.00)
TOBACCO GRANT	0.00	0.00	0.00	0.00	0.00
HEALTH INFO MGMT	0.00	0.00	0.00	0.00	0.00
WIC NUTRITION PROGRAM	22.00	21.00	22.00	22.00	0.00
TB PROGRAM	1.00	0.00	0.00	0.00	(1.00)
PUBLIC HEALTH SERVICES	0.00	61.60	75.60	75.60	75.60
PUBLIC HEALTH PREPAREDNESS	2.00	0.00	0.00	0.00	(2.00)
AIDS PROGRAM	1.00	0.00	0.00	0.00	(1.00)
CHILD HEALTH & DISABILITY	5.80	0.00	0.00	0.00	(5.80)
CALIFORNIA CHILDREN'S SERVICES	9.60	0.00	0.00	0.00	(9.60)
HEALTH GRANTS	18.00	0.00	0.00	0.00	(18.00)
MARGOLIN -CPSP	3.00	0.00	0.00	0.00	(3.00)
AOD PROG ADMIN	10.00	9.00	9.00	9.00	(1.00)
MENTAL HEALTH SERVICES ACT	26.00	26.00	25.00	26.00	0.00
BEHAVIORAL HEALTH ADMINISTRATION	29.00	35.00	32.00	34.00	5.00
CHILDREN & FAMILIES COMMISSION	2.00	2.00	2.00	2.00	0.00
Sub-Total Health & Sanitation	197.40	186.60	197.60	200.60	3.20
PUBLIC ASSISTANCE:					
HUMAN SERVICES AGENCY	484.00	484.00	484.00	484.00	0.00
JOB TRAINING OFFICE	29.00	29.00	29.00	29.00	0.00
Sub-Total Public Assistance	513.00	513.00	513.00	513.00	0.00

POSITION CHANGES

	2023-24 AMENDED	2024-25 REQUESTED	2024-25 RECOMMENDED	2024-25 ADOPTED	2023-24 2024-25 CHANGE
EDUCATION:					
LIBRARY	17.51	17.51	17.51	17.51	0.00
AGRICULTURAL EXTENSION	2.00	2.00	2.00	2.00	0.00
Sub-Total Education	19.51	19.51	19.51	19.51	0.00
PUBLIC WORKS:					
PUBLIC WORKS ADMIN	4.00	4.00	4.00	4.00	0.00
ROADS & BRIDGES	22.00	22.00	22.00	22.00	0.00
FLEET MANAGEMENT	8.00	8.00	8.00	8.00	0.00
BUILDING MAINTENANCE	41.00	41.00	41.00	41.00	0.00
PARKS & GROUNDS	9.00	10.00	9.00	9.00	0.00
SURVEYOR	5.00	5.00	5.00	5.00	0.00
Sub-Total Public Works	89.00	90.00	89.00	89.00	0.00
TOTAL COUNTY POSITIONS:	1,699.31	1,734.51	1,704.51	1,707.51	8.20
Total General Fund:	1,380.00	1,409.20	1,389.20	1,392.20	12.20
Total Other Funds (*):	319.31	325.31	315.31	315.31	(4.00)
Overall Total	1,699.31	1,734.51	1,704.51	1,707.51	8.20
Difference	0.00	0.00	0.00	0.00	0.00



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 2024-25. 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 2024-25

SCHEDULE 1

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2024	Decreases to Reserves/ Designations/ Net Assets	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations/ Net Assets	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Governmental Funds							
General Fund	\$ 29,345,445	\$ -	\$ 366,282,497	\$ 395,627,942	\$ 389,532,863	\$ 6,095,079	\$ 395,627,942
Special Revenue Funds	30,349,299	-	45,943,584	76,292,883	76,292,883	-	76,292,883
Capital Projects Funds	1,644,116	111,300	40,174,393	41,929,809	41,261,069	668,740	41,929,809
Debt Service Funds	-	-	2,124,311	2,124,311	1,724,311	400,000	2,124,311
Total Governmental Funds	\$ 61,338,860	\$ 111,300	\$ 454,524,785	\$ 515,974,945	\$ 508,811,126	\$ 7,163,819	\$ 515,974,945
Other Funds							
Internal Service Funds	\$ 499,218	\$ -	\$ 44,042,017	\$ 44,541,235	\$ 44,541,235	\$ -	\$ 44,541,235
Total Other Funds	\$ 499,218	\$ -	\$ 44,042,017	\$ 44,541,235	\$ 44,541,235	\$ -	\$ 44,541,235
Total All Funds	\$ 61,838,078	\$ 111,300	\$ 498,566,802	\$ 560,516,180	\$ 553,352,361	\$ 7,163,819	\$ 560,516,180

Fund Name	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2024	Cancellation of Prior Years Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing	Estimated Financing Uses	Provisions for Reserves and/or Designations (new or incr.)	Total Financing Requirements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Fund							
General	\$ 29,345,445	\$ -	\$ 366,282,497	\$ 395,627,942	\$ 389,532,863	\$ 6,095,079	\$ 395,627,942
Total General Fund	\$ 29,345,445	\$ -	\$ 366,282,497	\$ 395,627,942	\$ 389,532,863	\$ 6,095,079	\$ 395,627,942
Special Revenue Funds							
Library	\$ 7,532,421	\$ -	\$ 3,264,500	\$ 10,796,921	\$ 10,796,921	\$ -	\$ 10,796,921
Road	\$ 20,410,063	-	12,394,270	32,804,333	32,804,333	-	32,804,333
Fire	\$ 803,571	-	18,280,184	19,083,755	19,083,755	-	19,083,755
Fish & Game	\$ 17,037	-	-	17,037	17,037	-	17,037
Tribal Gaming Fund	\$ -	-	900,000	900,000	900,000	-	900,000
KC Child Support	\$ 141,901	-	5,540,734	5,682,635	5,682,635	-	5,682,635
Job Training	\$ -	-	3,945,379	3,945,379	3,945,379	-	3,945,379
First 5	\$ 1,349,646	-	1,514,117	2,863,763	2,863,763	-	2,863,763
Law Library	\$ 94,660	-	104,400	199,060	199,060	-	199,060
Total Special Revenue Funds	\$ 30,349,299	\$ -	\$ 45,943,584	\$ 76,292,883	\$ 76,292,883	\$ -	\$ 76,292,883
Capital Project Funds							
Accumulated Capital Outlay	\$ 1,644,116	\$ -	\$ 39,501,953	\$ 41,146,069	\$ 41,146,069	\$ -	\$ 41,146,069
PFF Public Protection	\$ -	-	364,000	364,000	-	364,000	364,000
PFF Fire	\$ -	-	120,000	120,000	-	120,000	120,000
PFF Library	\$ -	-	175,000	175,000	-	175,000	175,000
PFF Sheriff Patrol & Inv	\$ -	100,000	9,500	109,500	100,000	9,500	109,500
PFF Animal Services	\$ -	-	240	240	-	240	240
PFF Administration	\$ -	11,300	3,700	15,000	15,000	-	15,000
Total Capital Project Funds	\$ 1,644,116	\$ 111,300	\$ 40,174,393	\$ 41,929,809	\$ 41,261,069	\$ 668,740	\$ 41,929,809
Debt Service Funds							
Pension Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014 AB900 Jail Bonds	\$ -	-	484,500	484,500	484,500	-	484,500
2005 Jail Bond Refunding	\$ -	-	1,077,211	1,077,211	677,211	400,000	1,077,211
HSA Modular Building Bond	\$ -	-	562,600	562,600	562,600	-	562,600
Total Debt Service Funds	\$ -	\$ -	\$ 2,124,311	\$ 2,124,311	\$ 1,724,311	\$ 400,000	\$ 2,124,311
Total Governmental Funds	\$ 61,338,860	\$ 111,300	\$ 454,524,785	\$ 515,974,945	\$ 508,811,126	\$ 7,163,819	\$ 515,974,945

State Controller Schedules
County Budget Act

COUNTY OF KINGS
FUND BALANCE - GOVERNMENTAL FUNDS
Fiscal Year 2024-25

Actual
 Estimated

Fund Name	Total Fund Balance June 30, 2024	LESS: FUND BALANCE--RESERVED/DESIGNATED JUNE 30			Fund Balance Unreserved/ Undesignated June 30, 2024
		Encumbrances	General & Other Reserves	Designations	
(1)	(2)	(3)	(4)	(5)	(6)
General Fund					
General	\$ 41,032,616	\$ -	\$ 11,687,171	\$ -	\$ 29,345,445
General Reserve	1,529,544	-	1,529,544	-	-
Total General Fund	\$ 42,562,160	\$ -	\$ 13,216,715	\$ -	\$ 29,345,445
Special Revenue Funds					
Library	\$ 7,792,757	\$ -	\$ 260,336	\$ -	\$ 7,532,421
Road	20,410,063	-	-	-	\$ 20,410,063
Fire	803,571	-	-	-	\$ 803,571
Fish & Game	17,037	-	-	-	\$ 17,037
Tribal Gaming Fund	-	-	-	-	\$ -
KC Child Support	141,901	-	-	-	\$ 141,901
Job Training	-	-	-	-	\$ -
KC Child Support- First 5	1,349,646	-	-	-	\$ 1,349,646
Law Library	94,660	-	-	-	\$ 94,660
Total Special Revenue Funds	\$ 30,609,635	\$ -	\$ 260,336	\$ -	\$ 30,349,299
Capital Project Funds					
Accum. Capital Outlay	\$ 1,644,116	\$ -	\$ -	\$ -	\$ 1,644,116
PFF Public Protection	1,497,587	-	-	1,497,587	-
PFF Fire	2,206,186	-	-	2,206,186	-
PFF Library	2,623,474	-	-	2,623,474	-
PFF Sheriff Patrol & Inv	193,896	-	-	193,896	-
PFF Animal Services	14,155	-	-	14,155	-
PFF Administration	16,235	-	-	16,235	-
Total Capital Project Funds	\$ 8,195,649	\$ -	\$ -	\$ 6,551,533	\$ 1,644,116
Debt Service Funds					
Pension Obligation Bond	\$ 2,848,431	\$ -	\$ -	\$ 2,848,431	\$ -
2014 AB900 Jail Bonds	133,472	-	-	133,472	-
2005 Jail Bond Refunding	2,024	-	-	2,024	-
HSA Modular Building Bond	2,325	-	-	2,325	-
Total Debt Service Funds	\$ 2,986,252	\$ -	\$ -	\$ 2,986,252	\$ -
Total Governmental Funds	\$ 84,353,696	\$ -	\$ 13,477,051	\$ 9,537,785	\$ 61,338,860

State Controller Schedules
County Budget Act

COUNTY OF KINGS
RESERVES/DESIGNATIONS - BY GOVERNMENTAL FUNDS
Fiscal Year 2024-25

Description (1)	Reserves/ Designations Balance as of June 30, 2024 (2)	Amount Made Available for Financing by Cancellation		Inc. or New Reserves/Desig. to be Provided in Budget Yr.		Total Reserves/ Designations for Budget Year (7)
		Recommended (3)	Approved/ Adopted by the Board of Supervisors (4)	Recommended (5)	Approved/ Adopted by the Board of Supervisors (6)	
Reserve for Economic Uncertainty	\$ 11,687,171	\$ -	\$ -	\$ -	\$ -	\$ 11,687,171
Reserve for Investments	-	-	-	-	-	-
General Reserve Fund	1,529,544	-	-	-	6,095,079	7,624,623
Total General Fund	\$ 13,216,715	\$ -	\$ -	\$ -	\$ 6,095,079	\$ 19,311,794
Library Fund:						
General Reserve	\$ 260,336	\$ -	\$ -	\$ -	\$ -	\$ 260,336
Reserve for Private Donations	-	-	-	-	-	-
Total Special Revenue Funds	\$ 260,336	\$ -	\$ -	\$ -	\$ -	\$ 260,336
Pension Obligation Bonds	\$ 2,848,431	\$ -	\$ -	\$ -	\$ -	\$ 2,848,431
2014 AB900 Jail Bonds	133,472	-	-	-	-	133,472
2005 Jail Bond Refunding	2,024	-	-	-	400,000	402,024
HSA Modular Building	2,325	-	-	-	-	2,325
Total Debt Service Funds	\$ 2,986,252	\$ -	\$ -	\$ -	\$ 400,000	\$ 3,386,252
PFF Public Protection	\$ 1,497,587	\$ -	\$ -	\$ -	\$ 364,000	\$ 1,861,587
PFF Fire	\$ 2,206,186	-	-	-	120,000	2,326,186
PFF Library	\$ 2,623,474	-	-	-	175,000	2,798,474
PFF Sheriff Patrol & Inv	\$ 193,896	-	100,000	-	9,500	103,396
PFF Animal Services	\$ 14,155	-	-	-	240	14,395
PFF Administration	\$ 16,235	-	11,300	-	-	4,935
Total Capital Project Funds	\$ 6,551,533	\$ -	\$ 111,300	\$ -	\$ 668,740	\$ 7,108,973
Total Governmental Funds	\$ 23,014,836	\$ -	\$ 111,300	\$ -	\$ 7,163,819	\$ 30,067,355

Budget Units (Grouped by Function and Activity)	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Summarization by Function				
Taxes	73,429,960	76,365,203	78,415,050	78,415,050
Licenses & Permits	3,957,095	2,535,021	2,794,500	2,794,500
Fines & Forfeits	1,896,702	2,031,453	1,881,457	1,881,457
Use of Money & Property	2,744,980	4,538,626	2,902,695	2,902,695
Intergovernmental Revenue	226,739,047	222,634,092	274,567,062	283,694,404
Charges For Services	13,926,430	15,601,023	16,598,071	16,901,400
Miscellaneous Revenues	18,821,993	17,303,639	14,696,672	23,223,654
Other Financing Sources	18,331,099	20,500,153	42,847,558	44,711,625
Grand Total:	359,847,306	361,509,210	434,703,065	454,524,785
Summarization by Fund				
---Countrywide Funds				
General	290,203,492	307,537,713	363,225,605	366,282,497
Tribal Gaming Fund	900,000	900,000	900,000	900,000
Library	3,079,998	3,278,837	3,264,500	3,264,500
Road	12,500,019	13,061,776	12,394,270	12,394,270
County Fish & Game	1,657	1,620	0	0
WIOA-Job Training Office	(8,540)	(16,750)	0	0
WIOA-Subcontractors	10,750,648	11,679,005	3,945,379	3,945,379
Child Support Serv Agency	4,857,974	5,074,690	5,506,885	5,540,734
Law Library	112,088	95,234	104,400	104,400
Accumulative Cap Outlay	13,301,281	(4,365,238)	24,823,366	39,501,953
PFF Public Protection	693,527	543,347	364,000	364,000
PFF Fire	206,153	214,000	120,000	120,000
PFF Library	276,294	272,564	175,000	175,000
PFF Sheriff Patrol & Inv	12,439	8,279	9,500	9,500
PFF Animal Services	482	390	240	240
PFF Administration	46,675	2,118	3,700	3,700
Pension Obligation Bonds	1,603,845	1,913,594	0	0
2014 AB900 Jail Bonds	487,544	490,162	484,500	484,500
2005 Jail Bond Refunding	396,919	954,027	677,211	1,077,211
HSA Modular Bldg Debt	594,558	577,947	562,600	562,600
First Five Kings County	1,349,449	1,351,415	1,511,402	1,514,117
Countrywide Funds	341,366,500	343,574,729	418,072,558	436,244,601
---Less than Countrywide Funds				
Fire	18,480,806	17,934,480	16,630,507	18,280,184
Less than Countrywide Funds	18,480,806	17,934,480	16,630,507	18,280,184
Grand Total	359,847,306	361,509,210	434,703,065	454,524,785

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
General Funds Financing Sources						
General Fund - 100000						
Taxes						
	81000	Prop Tax - Curr Secured	44,664,245	47,633,670	49,000,000	49,000,000
	81001	Prop Tax - Curr Unsecured	978,454	1,265,409	1,060,000	1,060,000
	81002	Prop Tax - Prior Secured	462,431	335,809	450,000	450,000
	81003	Prop Tax - Prior Unsecured	8,300	10,048	5,000	5,000
	81004	Prop Tax - Curr SB813 Suppl	380,155	793,863	310,000	310,000
	81005	5% SB813	147,596	336,280	150,000	150,000
	81006	Prop Tax - Prior Supp SB813	53,096	67,382	55,000	55,000
	81007	Sales and Use Tax	4,860,410	4,343,756	4,800,000	4,800,000
	81013	Aircraft Taxes	108,758	143,832	112,000	112,000
	81014	PY Aircraft Taxes	1,536	0	0	0
	81015	Transient Occupancy Tax	440,875	415,295	420,000	420,000
	81016	Property Transfer Taxes	690,952	625,935	750,000	750,000
	81017	Hazardous Waste Taxes	1,666,322	1,369,095	1,700,000	1,700,000
	81020	ABX1.26 Aud Admin Fee	1,323	1,374	2,000	2,000
	81021	RDA RPTF Residuals	5,369,769	5,245,230	5,500,000	5,500,000
	81022	RDA Asset Liquidation	358,766	0	0	0
		Total Taxes	60,192,987	62,586,979	64,314,000	64,314,000
Licenses & Permits						
	82000	Animal Licenses	2,148	1,015	1,500	1,500
	82001	Business Licenses	175	100	200	200
	82002	Construction Permits	1,835,817	520,861	800,000	800,000
	82003	Water Well Permits	62,700	36,750	30,000	30,000
	82004	Encroachment Permits	131,876	107,213	117,800	117,800
	82005	Zoning Permits	174,208	176,005	175,000	175,000
	82006	Franchises	1,679,331	1,617,891	1,600,000	1,600,000
	82007	Gun & Explosive Permits	43,775	42,330	42,000	42,000
	82008	Marriage Licenses	27,067	32,856	28,000	28,000
		Total Licenses & Permits	3,957,095	2,535,021	2,794,500	2,794,500
Fines & Forfeits						
	83001	Off Road Vehicle Code Fin	0	34	0	0
	83002	VC42007.1 Realignment	295,477	382,543	300,000	300,000
	83003	VC42007.1\$24 Realignment	47,000	71,552	50,000	50,000
	83007	Booking Fees	120,140	120,140	120,139	120,139
	83008	Crime Prevention Program	4,689	4,007	4,500	4,500

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		83009 Warrant System	53	0	100	100
		83010 Proof of Corrections	8,622	7,569	7,000	7,000
		83013 Stop Sign Violation Fee	1,478	2,273	1,500	1,500
		83019 PC1464 Realignment	172,123	152,530	200,000	200,000
		83020 Traffic Viol. School Fee	937	0	1,000	1,000
		83021 PC1463.001 Realignment	64,134	78,282	75,000	75,000
		83022 GC76000 Realignment	1,750	1,308	2,000	2,000
		83023 Court Alcohol Program	13,634	13,177	15,054	15,054
		83024 Workers' Comp Penalties	150	50	200	200
		83026 PC1463.12-30% Railroad	217	139	0	0
		83027 Penalties	23,908	4,000	20,000	20,000
		83031 Penalty On Delinquent Tax	633,611	707,733	550,000	550,000
		83032 Cost On Delinquent Tax	83,240	97,180	85,000	85,000
		83033 Redemption Fee	15,210	17,670	19,000	19,000
		83035 Admin Citations	1,015	1,820	1,200	1,200
		83036 PC1463.23 AIDS Ed	60	26	0	0
		83054 SB2 Administration Fees	78,853	141,114	176,000	176,000
		83056 PC1463.9 Litter Fines	0	86	0	0
		Total Fines & Forfeits	1,566,301	1,803,233	1,627,693	1,627,693
		Use of Money & Property				
		84000 Interest On Current Deposits	1,676,835	2,539,923	1,700,000	1,700,000
		84002 Rents And Concessions	567,446	800,991	664,895	664,895
		Total Use of Money & Property	2,244,282	3,340,914	2,364,895	2,364,895
		Intergovernmental Revenue				
		State				
		85002 St Aid - M.V. In Lieu Realgn	3,980,249	3,904,198	6,146,609	7,790,030
		85005 St Aid - Hwy Property Rental	136	0	150	150
		85006 St Aid - DMV \$1 Surcharge	226,643	226,186	231,842	231,842
		85007 St Aid - Welfare Administratio	15,207,786	15,421,117	23,974,518	24,124,564
		85009 St Aid - Wel Realignment	10,982,184	11,175,880	12,061,763	12,061,763
		85011 St Aid - Family Support	1,777,057	1,831,755	0	0
		85013 St Aid - 2011 Wel Realignment	10,033,865	12,170,088	11,623,608	11,623,608
		85014 St Aid - For Children	21,151,576	23,291,868	23,420,746	23,420,746
		85016 St Aid - Foster Care	111,087	88,651	705,706	705,706
		85018 St Aid - CAPI	147,144	161,095	171,360	171,360
		85020 St Aid - CA Children's Svcs	213,827	359,179	400,000	400,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		85021 St Aid - CCS Realignment	200,000	200,000	200,000	200,000
		85022 St Aid - CHDPP Admin	104,588	131,234	76,300	76,300
		85023 St Aid - Medi-Cal SGF	675,997	3,408,101	1,886,181	1,886,181
		85024 St Aid - MH SAMHSA MHBG	364,681	483,656	493,071	493,071
		85025 St Aid - Mental Health PATH Gr	30,740	105,487	841,160	841,160
		85026 St Aid - SD Medi-Cal 1982B	5,372,270	2,303,591	1,305,814	1,305,814
		85027 St Aid - 2011 Realignment	8,005,112	3,742,886	10,228,337	10,254,583
		85029 St Aid - SAPTBG	1,683,789	1,043,916	959,980	959,980
		85031 St Aid - 1991 Realignment	5,148,815	6,495,664	5,473,970	5,557,745
		85032 St Aid - CSS	6,968,521	6,809,686	9,323,850	9,500,338
		85040 St Aid - AIDS Grant	23,482	22,191	23,407	23,407
		85042 St Aid - Medi-Cal FFP	1,594,488	10,981,177	15,405,732	15,405,732
		85043 St Aid - Agriculture	1,607,589	1,625,351	1,300,000	1,300,000
		85049 St Aid - Juv Just Crime PA	470,128	551,387	894,913	900,298
		85050 St Aid - Juv Prob Camp Funding	430,736	624,353	350,000	350,000
		85051 St Aid - Deputy Training	81,844	77,863	82,000	82,000
		85052 St Aid - Prison Costs	1,929,917	1,261,153	1,982,209	1,986,998
		85053 St Aid - Vet Subvention Fund	128,800	106,393	130,000	130,000
		85054 St Aid - Homeowner Prop Tax Re	136,762	132,609	140,000	140,000
		85055 St Aid - AB443 - Law Enforce	500,000	500,000	500,000	500,000
		85056 St Aid - Public Safety Svcs	10,705,062	10,181,520	10,577,457	10,577,457
		85057 St Aid - COPS	71,581	81,847	67,000	67,000
		85059 St Aid - Housg Auth In-Lieu	0	23,852	0	0
		85061 St Aid - Land Conservation Act	2,009,228	1,706,801	1,900,000	1,900,000
		85062 St Aid - SB933	18,733	20,196	18,000	18,000
		85063 St Aid - Workers' Comp Fraud G	181,129	105,905	206,301	215,161
		85064 St Aid - CCCJ Victim Asst.	364,027	452,593	443,114	443,114
		85066 St Aid - AB90	56,211	56,211	56,211	56,211
		85067 St Aid - Juvenile Court	56,211	56,211	56,211	56,211
		85069 St Aid - 924 Reimb. (STC)	60,845	69,894	77,420	77,420
		85071 St Aid - 9-1-1 Reimbursement	0	0	6,000	6,000
		85072 St Aid - Mandated	237,247	413,697	282,954	282,954
		85074 St Aid - Peace Officer Trainin	73,546	29,926	29,000	29,000
		85076 St Aid - DA Auto Ins Fraud Gra	73,092	50,467	68,767	71,720
		85078 St Aid - Rural Crime Task Forc	254,458	254,458	280,000	280,000
		85079 St Aid - Indian Gaming 621	200,000	200,000	200,000	200,000
		85080 St Aid - Boat & Waterway DPT	112,063	134,275	78,000	78,000
		85081 St Aid - Restitution Rebate	14,944	20,919	20,000	20,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		85083 St Aid - Public Safety Realign	12,250,735	12,965,628	15,654,012	15,450,777
		85084 St Aid - SB 678	911,878	894,026	1,610,063	1,620,279
		85085 St Aid - CALMMET	188,684	188,684	190,000	190,000
		85086 St Aid - TB Program	3,570	7,112	10,737	10,737
		85088 St Aid - Juv Prob Activities	963,464	1,085,245	875,000	875,000
		85092 St Aid - Core STD Grant	23,929	8,926	0	0
		85093 St Aid - Superior Court SAF Gr	15,632	0	15,632	15,632
		85095 St Aid - Prop 56-Tobacco	186,379	192,041	110,000	190,000
		85096 St Aid- Alcohol Bev Control	16,900	63,232	0	0
		85099 St Aid - CPD Admin	4,256	3,664	4,000	4,000
		85100 St Aid - PEI	1,999,312	2,159,013	2,370,116	2,370,116
		85101 St Aid - Innovation	1,272,941	1,399,725	566,347	566,347
		85102 St Aid - Water Dist Water Supp	1,383,889	1,490,365	2,000,000	2,000,000
		85104 St Aid-Ag Commissioner Salary	6,600	6,600	6,600	6,600
		85105 St Aid - Oral Health Prop 56	143,498	166,842	186,104	186,104
		85106 St Aid - JBCT	1,215,252	1,528,390	1,681,860	1,681,860
		85110 St Aid-Voting Systm Replc	47,176	20,036	0	0
		85115 St Aid - STATHAM	9,860	47,945	21,130	21,130
		85125 St Aid - Intergovernmental	17,783	89,491	500,000	500,000
		85135 St Aid - STD Program Mgmt	236,819	267,215	303,832	303,832
		85160 St Aid - HV Coordination	0	57,903	573,694	573,694
		85180 St Aid - SB823 YPFGP	0	56,480	0	0
		85185 St Aid - 340B Medi-Cal	39	1	0	0
		85196 St Aid - ARC	329,291	144,904	476,280	476,280
		85197 St Aid - Adoptions	0	0	80,352	80,352
		85198 St Aid - KinGap	694,255	686,892	776,753	776,753
		85200 St Aid - CA Equity Response	110,394	148,950	60,000	60,000
		85201 St Aid - AB1869 Back Fill	0	672,622	336,311	336,311
		85203 St Aid - SB129 Pretrial Prog	479,593	316,154	204,265	204,265
		85204 St Aid - VCA Reimbursable Fund	20,284	0	0	0
		85206 St Aid - EASS	173,437	141,903	189,204	189,204
		Total State	136,484,042	147,905,477	173,501,953	175,490,897
		Federal				
		86000 Fed Aid - Welfare Administrati	31,319,337	32,679,874	38,929,203	39,175,861
		86007 Fed Aid - For Children	6,040,553	5,949,849	7,235,378	7,235,378
		86009 Fed Aid - Adoption Children	4,799,388	4,929,087	6,487,182	6,487,182
		86011 Fed Aid - Foster Care	2,126,034	2,334,487	2,322,680	2,322,680
		86012 Fed Aid - IHSS Public Author	204,420	246,720	293,266	293,266

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		86013 Fed Aid - TB Program	4,774	13,440	12,701	12,701
		86015 Fed Aid - Grazing Fees	22,489	29,389	25,000	25,000
		86020 Fed Aid - USDOJ SCAAP	74,600	135,546	120,000	120,000
		86023 Fed Aid - JAG Grant	173,456	0	0	0
		86024 Fed Aid - Medicare	5,272	302	750	750
		86026 Fed Aid - IVE Case Management	166,833	177,755	90,000	90,000
		86027 Fed Aid - VAWA Grant	202,545	101,272	0	0
		86028 Fed Aid - HAVA	0	0	195,000	195,000
		86030 Fed Aid - MCAH	112,541	107,837	114,000	114,000
		86031 Fed Aid - TASK FORCE	82,280	109,268	80,000	80,000
		86034 Fed Aid - VOCA	116,507	0	0	0
		86035 Fed Aid - DCE/SP Grant	107,515	71,095	95,000	95,000
		86037 Fed Aid - Intergovernmental	2,760,308	3,836,638	4,590,354	4,590,354
		86038 Fed Aid - CDC - PHEP	134,790	302,622	251,045	251,045
		86039 Fed Aid - CDC - HPP	117,511	174,384	141,525	141,525
		86042 Fed Aid - COVID Relief	8,279	(6,846)	0	0
		86043 Fed Aid - COPS	57,055	4,885	0	0
		86046 Fed Aid - 340B Medicare	0	13	0	0
		86047 Fed Aid - ARC	157,939	279,933	155,520	155,520
		86048 Fed Aid - KinGap	669,639	549,573	781,626	781,626
		86049 Fed Aid - STD DIS Workforce	92,459	124,512	0	0
		86050 Fed Aid - ELC COVID Mitigation	2,611	0	0	0
		86051 Fed Aid - COSSAP Grant	0	145,246	395,000	395,000
		86052 Fed Aid - BJA BWC Grant	0	413,000	0	0
		86053 Fed Aid - Miscellaneous	0	45,768	0	54,322
		Total Federal	49,559,134	52,755,650	62,315,230	62,616,210
		City				
		80001 School Resource Officer	275,428	620,984	499,000	540,000
		80003 Cities - Avenal Law Enforcemen	101,210	116,203	146,096	146,096
		80005 Cities - City of Lemoore	246,258	216,273	324,639	326,097
		80006 Cities - City of Avenal	18,875	19,262	20,892	22,350
		80008 Cities - LAFCO Share	25,006	39,465	36,898	36,898
		80009 Cities - City of Hanford	435,161	461,248	562,737	564,195
		Total City	1,101,939	1,473,434	1,590,262	1,635,636
		Other Government Agencies				
		80000 Other Intergovernmental	59,378	48,632	358,939	358,939
		Total Other Government Agencies	59,378	48,632	358,939	358,939

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Total Intergovernmental Revenue			187,204,493	202,183,192	237,766,384	240,101,682
Charges For Services						
87000	Property Tax Admin		940,333	927,201	1,010,000	1,010,000
87001	Assessment Fees		17,469	14,891	18,000	18,000
87002	Assessor Services		51,278	36,955	34,000	36,000
87003	Tax Collector Fees		46,404	44,419	48,000	48,000
87075	School Fees (2%)		18,121	3,053	3,600	3,600
87077	Audit Fees		44,435	66,580	68,900	68,900
87078	Communication Services		1,200	1,200	1,200	1,200
87079	Dispatching - KC Fire Dept		212,939	246,312	309,648	309,648
87080	Election Svcs - Primary		158	13,589	0	0
87081	Election Svcs - General Electi		196,001	30,991	175,000	222,000
87082	Election Svcs - Special Electi		0	11,125	0	0
87083	Legal Services		1,016,577	1,384,922	1,399,100	1,399,100
87085	Dependency Case Attny Fee		590,814	634,520	662,072	662,072
87088	Defense of Accused		0	0	100	100
87089	Personnel Services Fees		21,025	20,100	21,025	21,025
87091	Compliance Inspections		1,760	3,300	2,870	2,870
87092	Map & Subdivision Fees		18,996	21,652	30,000	30,000
87093	Building Abatement		0	0	45,000	45,000
87094	Ag Preserve Fees		3,662	3,840	3,500	3,500
87095	LAFCO Fees		5,364	3,920	4,000	4,000
87096	Environmental Impact Fees		0	22,150	20,000	20,000
87097	Planning Conformance Fees		279,022	147,874	150,000	150,000
87099	Planning - Appeals		0	1,290	0	0
87102	Nuisance Abatement		0	0	15,000	15,000
87103	Developers Fees		12,220	13,163	20,000	20,000
87104	SB1473 Bldg Strd Fees		557	196	200	200
87105	FEMA Community Letters		770	6,040	3,000	3,000
87106	Agricultural Services		139,464	146,406	140,000	140,000
87107	Ag Commission Demo Fees		4,940	5,760	6,000	6,000
87109	Weights & Measures Service		126,596	124,923	122,000	122,000
87112	Civil Process Services		46,166	61,380	54,000	54,000
87113	P. G. Veteran's License Plates		3,267	6,055	6,000	6,000
87114	P. G. Non Routine Services		80,028	90,071	80,000	80,000
87115	P. G. Fees SSI SSP		120,664	166,569	168,915	168,915
87116	Rep Payee Fees		37,380	36,448	38,000	38,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		87117 Routine Services & Storage	67,000	68,948	67,000	67,000
		87118 Public Administrator Fees	8,070	0	15,000	15,000
		87119 Fees for Animal Traps	90	0	0	0
		87120 Animal Services Field	308	1,098	1,400	1,400
		87122 Spay/Neutering Fees	63,477	68,834	67,000	67,000
		87123 A/C Cremation Fees	5,152	6,645	6,150	6,150
		87124 Own Req Euthanasia Fees	685	790	250	250
		87125 Animal Boarding Fees	1,950	1,850	1,800	1,800
		87126 Animal Adoption Fees	1,478	495	1,000	1,000
		87127 Impound/Pickup Fees	6,945	7,193	6,000	6,000
		87128 Owner Surrendered Impound	3,677	5,005	3,200	3,200
		87130 Body Removal Fees	50,780	37,100	45,000	45,000
		87131 Sheriff's Letter Fees	352	580	600	600
		87132 Baliff/Sec Guard Service	1,789,314	2,037,379	2,302,080	2,557,909
		87133 Coroner Fees	2,795	2,650	2,800	2,800
		87134 Fingerprinting	16,968	20,805	20,000	20,000
		87135 Report Fees	738	752	750	750
		87136 Repossessions	750	657	1,000	1,000
		87137 SO-Records Background Chk	721	637	750	750
		87138 Clerks Fees	9,419	4,525	6,000	4,500
		87139 Doc/Record Certific. Fee	61,696	57,681	80,000	80,000
		87141 Record Modernization Fees	50,426	50,333	15,000	15,000
		87142 Recording Fees	415,502	360,011	355,000	355,000
		87143 Vital Statistics Birth	17,237	15,124	10,500	10,500
		87144 Search & Copy Fees	127,212	123,316	112,000	112,000
		87145 Vital & Health Stats Trst	46,000	70,547	35,000	35,000
		87146 Vital Statistics Death	52,432	43,045	45,000	45,000
		87147 Vital Statistics Burial	2,770	2,310	2,600	2,600
		87148 Clerk Services	35,836	43,085	37,000	37,000
		87149 Recording Services	1,399	1,572	1,300	1,300
		87150 Micrographic Services	0	94,211	145,000	145,000
		87152 Outside Access Images	29,996	18,990	19,500	19,500
		87154 Environmental Health Charges	1,048,854	1,254,305	1,200,000	1,200,000
		87155 Immunization Fees	40,876	41,115	23,000	23,000
		87156 Communicable Disease Chgs	2,624	2,454	3,000	3,000
		87157 Laboratory Fees	5,637	4,430	5,000	5,000
		87159 DDP-DUI K. V.	23,782	27,471	13,720	13,720
		87161 CA Children's Svcs	2,780	1,080	1,000	1,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		87169 Bad Check Recovery Fees	211	0	0	0
		87171 Indigent Burials	7,304	2,823	3,745	3,745
		87172 NSF Check Fee - Probation	1	0	100	100
		87180 Misc Service Park Reserv	17,550	19,681	23,000	23,000
		87184 Miscellaneous Services	3,047	2,525	500	500
		87189 Fees For Services	1,455,806	1,665,862	1,661,750	1,661,750
		87190 Treasurer's Services	439,057	461,209	455,000	455,000
		87191 Indirect Cost Recovery	2,444,859	3,553,471	4,327,566	4,327,566
		87198 Medications	402	92	100	100
		87203 After Hours Records	11,960	11,960	11,960	11,960
		87204 Coroner Contracts	0	0	1,000	1,000
		87209 MMIDCP - Medi-Cal	0	150	0	0
		87210 MMIDCP - Non Medi-Cal	500	200	0	0
		87211 Anim Serv-Santa Rosa Rancheria	147,663	29,039	0	0
		87212 Election Recount Revenue	30,519	0	0	0
		Total Charges For Services	12,592,219	14,520,928	15,795,251	16,098,580
Miscellaneous Revenues						
		88007 Sale Of Surplus Property	0	5,973	0	0
		88008 Other Sales	659,808	565,506	450,000	450,000
		88010 Other Sales - Parks Dept.	1,710	0	2,000	2,000
		88025 Other Revenue	8,257,627	6,062,567	9,860,069	10,066,844
		88026 General Relief Collection	410	2,212	180	180
		88027 Outlawed Warrants	15,455	110,917	10,000	10,000
		88036 HSA Reimbursement	1,015	733	3,000	3,000
		88038 SSN Truncation Program	0	0	30,800	30,800
		88040 Data	827	288	1,000	1,000
		88041 CalWorks Collections	108,388	174,933	92,590	92,590
		88042 Aid for Adopt Collections	5,912	91	0	0
		88043 Foster Care Collections	96,811	50,546	24,990	24,990
		88044 Relative Caregiver Collections	854	0	0	0
		88046 KIN-GAP Collections	931	1,756	1,110	1,110
		88047 Managed Care Insurance	55,700	35,552	27,000	27,000
		88051 340B Managed Care	1,071	431	0	0
		88052 340B Other	5,345	908	2,000	2,000
		88053 Pretrial Program	150,000	350,000	350,000	350,000
		88054 Child IZ's Flu Chl MediCare	0	139	0	0

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		88055 Adult IZ's Flu Chl MediCare	0	22	0	0
		88056 Child IZ's Flu ManagedCare	0	535	0	0
		88057 Adult IZ's Flu ManagedCare	0	2,148	0	0
		Total Miscellaneous Revenues	9,361,862	7,365,256	10,854,739	11,061,514
		Other Financing Sources				
		89000 Revenue Transfer In	13,084,253	13,202,190	27,708,143	27,919,633
		Total Other Financing Sources	13,084,253	13,202,190	27,708,143	27,919,633
		Total General Fund	290,203,492	307,537,713	363,225,605	366,282,497
		Total General Funds Financing Sources	290,203,492	307,537,713	363,225,605	366,282,497
		Special Revenue Funds Financing Sources				
		Tribal Gaming Fund Fund - 100014				
		Intergovernmental Revenue				
		Other Government Agencies				
		80010 Tribal Mitigation Fees	900,000	900,000	900,000	900,000
		Total Other Government Agencies	900,000	900,000	900,000	900,000
		Total Intergovernmental Revenue	900,000	900,000	900,000	900,000
		Total Tribal Gaming Fund Fund	900,000	900,000	900,000	900,000
		Library Fund - 300100				
		Taxes				
		81000 Prop Tax - Curr Secured	2,302,816	2,369,900	2,500,000	2,500,000
		81001 Prop Tax - Curr Unsecured	127,628	164,470	170,000	170,000
		81002 Prop Tax - Prior Secured	60,319	43,647	40,000	40,000
		81003 Prop Tax - Prior Unsecured	1,082	1,311	0	0
		81004 Prop Tax - Curr SB813 Suppl	43,044	90,043	30,000	30,000
		81006 Prop Tax - Prior Supp SB813	6,009	7,629	5,000	5,000
		81021 RDA RPTF Residuals	356,302	348,302	350,000	350,000
		81022 RDA Asset Liquidation	23,763	0	0	0
		Total Taxes	2,920,962	3,025,302	3,095,000	3,095,000
		Fines & Forfeits				
		83045 Damaged items	74	47	0	0
		83050 Lost/Replace Processing	1,541	1,080	500	500
		83051 Overdue Fines	11,445	13,354	10,000	10,000
		83052 Lost/Replace Library Card	150	184	0	0
		83053 Lost/Replace Items	217	42	0	0
		Total Fines & Forfeits	13,427	14,708	10,500	10,500

Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Use of Money & Property						
	84000	Interest On Current Deposits	107,260	200,660	130,000	130,000
	Total Use of Money & Property		107,260	200,660	130,000	130,000
Intergovernmental Revenue						
State						
	85005	St Aid - Hwy Property Rental	18	0	0	0
	85054	St Aid - Homeowner Prop Tax Re	17,734	17,148	17,000	17,000
	85059	St Aid - Housg Auth In-Lieu	0	3,100	0	0
	Total State		17,752	20,248	17,000	17,000
	Total Intergovernmental Revenue		17,752	20,248	17,000	17,000
Charges For Services						
	87090	Test Monitoring	280	200	200	200
	87144	Search & Copy Fees	35	15	100	100
	87179	Inter County Loan Requests	0	53	0	0
	87205	Flash Drives	0	15	0	0
	87206	Meeting Room	710	965	700	700
	87207	Local History Research	20	250	0	0
	87215	Credit Collection Fee	2,791	50	0	0
	87216	Copy Fees	13,057	13,339	9,000	9,000
	Total Charges For Services		16,893	14,887	10,000	10,000
Miscellaneous Revenues						
	88008	Other Sales	31	1	0	0
	88024	Miscellaneous Donations	306	198	0	0
	88025	Other Revenue	3,367	2,835	2,000	2,000
	Total Miscellaneous Revenues		3,704	3,033	2,000	2,000
Total Library Fund			3,079,998	3,278,837	3,264,500	3,264,500
Road Fund - 300110 Taxes						
	81007	Sales and Use Tax	1,045,613	946,505	800,000	800,000
	Total Taxes		1,045,613	946,505	800,000	800,000
Fines & Forfeits						
	83000	Vehicle Code Fines	311,178	210,954	240,000	240,000
	83004	Health & Safety Fines	(32)	0	0	0
	83005	Traffic Fines-City	206	126	500	500

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		Total Fines & Forfeits	311,352	211,080	240,500	240,500
		Use of Money & Property				
	84000	Interest On Current Deposits	193,538	414,290	150,000	150,000
		Total Use of Money & Property	193,538	414,290	150,000	150,000
		Intergovernmental Revenue				
		State				
	85000	St Aid - Highway Users Tax	4,220,031	4,542,227	4,983,770	4,983,770
	85001	St Aid - SB 1 Gas Tax	4,533,569	5,184,991	4,700,000	4,700,000
	85082	St Aid - CALTRANS Reimbursemen	464,024	569,573	150,000	150,000
		Total State	9,217,625	10,296,791	9,833,770	9,833,770
		Federal				
	86014	Fed Aid - Approp Exchange Prgm	1,544,530	1,036,778	1,200,000	1,200,000
		Total Federal	1,544,530	1,036,778	1,200,000	1,200,000
		Total Intergovernmental Revenue	10,762,155	11,333,569	11,033,770	11,033,770
		Charges For Services				
	87184	Miscellaneous Services	4,641	4,841	0	0
		Total Charges For Services	4,641	4,841	0	0
		Miscellaneous Revenues				
	88007	Sale Of Surplus Property	0	25,828	50,000	50,000
	88025	Other Revenue	82,279	25,663	20,000	20,000
	88027	Outlawed Warrants	441	0	0	0
		Total Miscellaneous Revenues	82,720	51,491	70,000	70,000
		Other Financing Sources				
	89001	Contribution-General Fund	100,000	100,000	100,000	100,000
		Total Other Financing Sources	100,000	100,000	100,000	100,000
		Total Road Fund	12,500,019	13,061,776	12,394,270	12,394,270
		Fire Fund - 300120 Taxes				
	81000	Prop Tax - Curr Secured	8,052,044	8,291,954	8,891,050	8,891,050
	81001	Prop Tax - Curr Unsecured	453,079	580,107	550,000	550,000
	81002	Prop Tax - Prior Secured	214,131	153,946	200,000	200,000
	81003	Prop Tax - Prior Unsecured	3,801	4,653	0	0
	81004	Prop Tax - Curr SB813 Suppl	136,318	286,607	120,000	120,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		81006 Prop Tax - Prior Supp SB813	19,073	24,162	20,000	20,000
		81021 RDA RPTF Residuals	391,950	464,988	425,000	425,000
		Total Taxes	9,270,397	9,806,417	10,206,050	10,206,050
		Fines & Forfeits				
		83055 Ambulance Fines and Fees	4,200	1,250	2,764	2,764
		Total Fines & Forfeits	4,200	1,250	2,764	2,764
		Use of Money & Property				
		84000 Interest On Current Deposits	39,808	45,145	35,000	35,000
		Total Use of Money & Property	39,808	45,145	35,000	35,000
		Intergovernmental Revenue				
		State				
		85005 St Aid - Hwy Property Rental	63	0	0	0
		85054 St Aid - Homeowner Prop Tax Re	62,448	60,438	60,000	60,000
		85056 St Aid - Public Safety Svcs	2,297,581	2,185,216	2,270,177	2,270,177
		85059 St Aid - Housg Auth In-Lieu	0	10,934	7,000	7,000
		85079 St Aid - Indian Gaming 621	700,000	700,000	700,000	700,000
		Total State	3,060,092	2,956,588	3,037,177	3,037,177
		Federal				
		86019 Fed Aid - Homeland Security	413,925	314,582	440,025	440,025
		86021 Fed Aid - Civil Defense	367,627	96,393	351,028	351,028
		Total Federal	781,552	410,975	791,053	791,053
		City				
		80004 Cities - City of Corcoran	723,404	737,872	752,629	752,629
		80006 Cities - City of Avenal	400,000	425,000	400,000	400,000
		Total City	1,123,404	1,162,872	1,152,629	1,152,629
		Total Intergovernmental Revenue	4,965,048	4,530,435	4,980,859	4,980,859
		Charges For Services				
		87100 Fire Inspection Fees	51,988	48,359	75,000	75,000
		87101 Plan Check Fees	15,988	19,702	16,852	16,852
		87103 Developers Fees	3,325	3,600	3,809	3,809
		87110 Weed Abatement	0	4,928	0	0
		87182 Suppression Cost Reimbursement	799	2,890	1,753	1,753
		87184 Miscellaneous Services	2,530	1,696	1,966	1,966
		Total Charges For Services	74,630	81,175	99,380	99,380

Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Miscellaneous Revenues						
	88024	Miscellaneous Donations	500	100	500	500
	88025	Other Revenue	1,463,100	497,233	535,000	535,000
	88027	Outlawed Warrants	12,445	0	0	0
	Total Miscellaneous Revenues		1,476,045	497,333	535,500	535,500
Other Financing Sources						
	89000	Revenue Transfer In	1,925,678	2,239,049	0	0
	89001	Contribution-General Fund	725,000	733,676	770,954	2,420,631
	Total Other Financing Sources		2,650,678	2,972,725	770,954	2,420,631
Total Fire Fund			18,480,806	17,934,480	16,630,507	18,280,184
County Fish & Game Fund - 300130						
Fines & Forfeits						
	83011	Fish and Game-County	814	733	0	0
	83038	F&G PC1464 30% County	608	449	0	0
	Total Fines & Forfeits		1,422	1,182	0	0
Use of Money & Property						
	84000	Interest On Current Deposits	235	438	0	0
	Total Use of Money & Property		235	438	0	0
Total County Fish & Game Fund			1,657	1,620	0	0
WIOA-Job Training Office Fund - 300150						
Use of Money & Property						
	84000	Interest On Current Deposits	(8,540)	(16,750)	0	0
	Total Use of Money & Property		(8,540)	(16,750)	0	0
Total WIOA-Job Training Office Fund			(8,540)	(16,750)	0	0
WIOA-Subcontractors Fund - 300151						
Intergovernmental Revenue						
Federal						
	86022	Fed Aid - WIA	6,426,879	3,759,341	2,502,844	2,502,844
	Total Federal		6,426,879	3,759,341	2,502,844	2,502,844
	Total Intergovernmental Revenue		6,426,879	3,759,341	2,502,844	2,502,844
Miscellaneous Revenues						
	88025	Other Revenue	4,322,613	7,919,317	1,442,535	1,442,535
	88027	Outlawed Warrants	1,156	347	0	0
	Total Miscellaneous Revenues		4,323,769	7,919,664	1,442,535	1,442,535

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Total WIOA-Subcontractors Fund			10,750,648	11,679,005	3,945,379	3,945,379
Child Support Serv Agency Fund - 300180						
Use of Money & Property						
	84000	Interest On Current Deposits	7,432	11,010	8,000	8,000
Total Use of Money & Property			7,432	11,010	8,000	8,000
Intergovernmental Revenue						
State						
	85060	St Aid - Child Support Serv Ad	4,849,474	5,047,347	5,173,033	4,991,951
	85091	St Aid - Welfare Recoupment	0	8,256	109,090	324,021
Total State			4,849,474	5,055,603	5,282,123	5,315,972
Federal						
	86033	Fed Aid - Match	0	0	211,762	211,762
Total Federal			0	0	211,762	211,762
Total Intergovernmental Revenue			4,849,474	5,055,603	5,493,885	5,527,734
Miscellaneous Revenues						
	88027	Outlawed Warrants	1,068	0	0	0
Total Miscellaneous Revenues			1,068	0	0	0
Other Financing Sources						
	89000	Revenue Transfer In	0	8,077	5,000	5,000
Total Other Financing Sources			0	8,077	5,000	5,000
Total Child Support Serv Agency Fund			4,857,974	5,074,690	5,506,885	5,540,734
Law Library Fund - 600130						
Use of Money & Property						
	84000	Interest On Current Deposits	1,237	2,199	1,000	1,000
Total Use of Money & Property			1,237	2,199	1,000	1,000
Charges For Services						
	87087	Advisor	8,400	8,400	8,400	8,400
	87177	Law Library	102,452	84,635	95,000	95,000
Total Charges For Services			110,852	93,035	103,400	103,400
Total Law Library Fund			112,088	95,234	104,400	104,400
Total Special Revenue Funds Financing Sources			50,674,650	52,008,893	42,745,941	44,429,467
Capital Project Funds Financing Sources						
Accumulative Cap Outlay Fund - 200000						
Use of Money & Property						
	84000	Interest On Current Deposits	38,236	293,439	120,000	120,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Total Use of Money & Property			38,236	293,439	120,000	120,000
Intergovernmental Revenue						
State						
85048	St Aid - SB81 LYORF		3,529,778	0	3,936,000	3,936,000
85089	St Aid - SB 1022 Project		0	372,672	0	0
85120	St Aid - AB900		1	0	0	0
85209	St Aid-Infastrct. Lemoore 084		3,509,926	(3,484,705)	3,509,926	6,994,631
85210	St Aid-Infastrct. Hanford 083		3,309,623	(3,273,490)	3,309,622	6,583,112
Total State			10,349,328	(6,385,524)	10,755,548	17,513,743
Total Intergovernmental Revenue			10,349,328	(6,385,524)	10,755,548	17,513,743
Miscellaneous Revenues						
88025	Other Revenue		2,000,000	(445,120)	1,436,794	9,754,286
Total Miscellaneous Revenues			2,000,000	(445,120)	1,436,794	9,754,286
Other Financing Sources						
89000	Revenue Transfer In		388,717	1,552,871	7,511,024	7,113,924
89001	Contribution-General Fund		525,000	619,095	4,950,000	4,950,000
89004	Contribution-Fire Fund		0	0	50,000	50,000
Total Other Financing Sources			913,717	2,171,967	12,511,024	12,113,924
Total Accumulative Cap Outlay Fund			13,301,281	(4,365,238)	24,823,366	39,501,953
PFF Public Protection Fund - 200021						
Use of Money & Property						
84000	Interest On Current Deposits		7,978	29,813	14,000	14,000
Total Use of Money & Property			7,978	29,813	14,000	14,000
Charges For Services						
87076	Impact Fees		685,549	513,534	350,000	350,000
Total Charges For Services			685,549	513,534	350,000	350,000
Total PFF Public Protection Fund			693,527	543,347	364,000	364,000
PFF Fire Fund - 200022						
Use of Money & Property						
84000	Interest On Current Deposits		28,319	54,268	30,000	30,000
Total Use of Money & Property			28,319	54,268	30,000	30,000
Charges For Services						
87076	Impact Fees		177,834	159,732	90,000	90,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
		Total Charges For Services	177,834	159,732	90,000	90,000
Total PFF Fire Fund			206,153	214,000	120,000	120,000
PFF Library Fund - 200023						
	Use of Money & Property					
	84000	Interest On Current Deposits	33,284	64,310	35,000	35,000
		Total Use of Money & Property	33,284	64,310	35,000	35,000
	Charges For Services					
	87076	Impact Fees	243,010	208,254	140,000	140,000
		Total Charges For Services	243,010	208,254	140,000	140,000
Total PFF Library Fund			276,294	272,564	175,000	175,000
PFF Sheriff Patrol & Inv Fund - 200024						
	Use of Money & Property					
	84000	Interest On Current Deposits	2,707	5,003	2,500	2,500
		Total Use of Money & Property	2,707	5,003	2,500	2,500
	Charges For Services					
	87076	Impact Fees	9,733	3,276	7,000	7,000
		Total Charges For Services	9,733	3,276	7,000	7,000
Total PFF Sheriff Patrol & Inv Fund			12,439	8,279	9,500	9,500
PFF Animal Services Fund - 200025						
	Use of Money & Property					
	84000	Interest On Current Deposits	205	367	200	200
		Total Use of Money & Property	205	367	200	200
	Charges For Services					
	87076	Impact Fees	277	23	40	40
		Total Charges For Services	277	23	40	40
Total PFF Animal Services Fund			482	390	240	240
PFF Administration Fund - 200026						
	Use of Money & Property					
	84000	Interest On Current Deposits	617	780	700	700
		Total Use of Money & Property	617	780	700	700
	Charges For Services					
	87076	Impact Fees	10,793	1,338	3,000	3,000
		Total Charges For Services	10,793	1,338	3,000	3,000

Financing Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Other Financing Sources						
	89000	Revenue Transfer In	35,265	0	0	0
	Total Other Financing Sources		35,265	0	0	0
Total PFF Administration Fund			46,675	2,118	3,700	3,700
Total Capital Project Funds Financing Sources			14,536,851	(3,324,540)	25,495,806	40,174,393
Debt Service Funds Financing Sources						
Pension Obligation Bonds Fund - 100220						
Use of Money & Property						
	84000	Interest On Current Deposits	31,822	60,003	0	0
	Total Use of Money & Property		31,822	60,003	0	0
Miscellaneous Revenues						
	88025	Other Revenue	1,572,023	1,853,591	0	0
	Total Miscellaneous Revenues		1,572,023	1,853,591	0	0
Total Pension Obligation Bonds Fund			1,603,845	1,913,594	0	0
2014 AB900 Jail Bonds Fund - 400010						
Use of Money & Property						
	84000	Interest On Current Deposits	244	2,262	1,200	1,200
	Total Use of Money & Property		244	2,262	1,200	1,200
Other Financing Sources						
	89001	Contribution-General Fund	487,300	487,900	483,300	483,300
	Total Other Financing Sources		487,300	487,900	483,300	483,300
Total 2014 AB900 Jail Bonds Fund			487,544	490,162	484,500	484,500
2005 Jail Bond Refunding Fund - 400020						
Use of Money & Property						
	84000	Interest On Current Deposits	(2,705)	(1,172)	200	200
	Total Use of Money & Property		(2,705)	(1,172)	200	200
Other Financing Sources						
	89000	Revenue Transfer In	399,624	955,199	677,011	1,077,011
	Total Other Financing Sources		399,624	955,199	677,011	1,077,011
Total 2005 Jail Bond Refunding Fund			396,919	954,027	677,211	1,077,211
HSA Modular Bldg Debt Fund - 400030						
Use of Money & Property						
	84000	Interest On Current Deposits	353	(390)	0	0
	Total Use of Money & Property		353	(390)	0	0

Fund Name	Financing Source Category	Financing Source Account	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Other Financing Sources						
	89000	Revenue Transfer In	594,204	578,337	562,600	562,600
	Total Other Financing Sources		594,204	578,337	562,600	562,600
Total HSA Modular Bldg Debt Fund			594,558	577,947	562,600	562,600
Total Debt Service Funds Financing Sources			3,082,865	3,935,729	1,724,311	2,124,311
Clearing						
First Five Kings County Fund - 300190						
Use of Money & Property						
	84000	Interest On Current Deposits	18,669	32,036	10,000	10,000
	Total Use of Money & Property		18,669	32,036	10,000	10,000
Intergovernmental Revenue						
State						
	85065	St Aid - Child & Family 1st	1,263,919	1,237,228	1,116,772	1,116,772
	Total State		1,263,919	1,237,228	1,116,772	1,116,772
	Total Intergovernmental Revenue		1,263,919	1,237,228	1,116,772	1,116,772
Miscellaneous Revenues						
	88025	Other Revenue	690	58,192	24,933	24,933
	88026	General Relief Collection	0	0	330,171	332,886
	88027	Outlawed Warrants	111	200	0	0
	Total Miscellaneous Revenues		802	58,392	355,104	357,819
Other Financing Sources						
	89000	Revenue Transfer In	66,059	23,758	29,526	29,526
	Total Other Financing Sources		66,059	23,758	29,526	29,526
Total First Five Kings County Fund			1,349,449	1,351,415	1,511,402	1,514,117
Total Clearing			1,349,449	1,351,415	1,511,402	1,514,117
Grand Total			359,847,306	361,509,210	434,703,065	454,524,785

Budget Units (Grouped by Function and Activity)	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Summarization by Function				
Not Applicable	0	0	0	0
General government	52,996,800	28,507,400	35,242,654	38,035,779
Public safety	236,775,264	126,629,268	148,170,562	150,493,086
Public ways and facilities	26,175,953	8,569,617	18,845,717	18,860,485
Health	97,918,853	56,001,560	74,096,680	76,028,758
Agency Fund	2,690,892	1,360,024	1,511,402	1,514,117
Public assistance	219,491,748	116,353,699	138,186,487	138,604,604
Education	5,585,724	2,957,146	3,017,062	3,034,581
Recreation	5,358,972	2,756,030	3,485,407	3,495,240
Capital Outlay	16,249,251	3,600,289	35,729,315	35,327,072
Debt Service	8,131,606	4,510,846	2,830,467	2,830,467
Total Specific Financing	671,375,063	351,245,877	461,115,754	468,224,189
Approp For Contingencies	468,694	0	34,966,246	40,586,937
Total Approp. For Contingencies	468,694	0	34,966,246	40,586,937
Grand Total	671,843,757	351,245,877	496,082,000	508,811,126
Summarization by Fund				
---Countrywide Funds				
General	569,975,239	303,275,514	382,472,790	389,532,863
Tribal Gaming Fund	1,800,000	900,000	900,000	900,000
Pension Obligation Bonds	3,151,903	1,709,649	0	0
Accumulative Cap Outlay	16,214,277	3,561,749	40,486,898	41,146,069
PFF Public Protection	0	0	0	0
PFF Fire	0	0	0	0
PFF Library	0	0	0	0
PFF Sheriff Patrol & Inv	0	0	100,000	100,000
PFF Animal Services	0	0	0	0
PFF Administration	34,974	38,540	15,000	15,000
Library	5,154,109	2,749,317	10,580,499	10,796,921
Road	26,175,953	8,569,617	26,725,342	32,804,333
County Fish & Game	0	0	16,248	17,037
WIOA-Job Training Office	2,617	0	0	0
WIOA-Subcontractors	0	0	3,945,379	3,945,379
Child Support Serv Agency	9,649,148	5,047,901	5,621,997	5,682,635
First Five Kings County	2,690,892	1,360,024	2,869,657	2,863,763
2014 AB900 Jail Bonds	958,000	481,000	484,500	484,500
2005 Jail Bond Refunding	795,338	680,170	677,211	677,211
HSA Modular Bldg Debt	1,188,409	578,337	562,600	562,600
Law Library	222,115	84,866	189,589	199,060
Total Countrywide Funds	638,012,974	329,036,682	475,647,710	489,727,371
---Less than Countrywide Funds				
Fire	33,830,783	22,209,195	20,434,290	19,083,755
Total Less than Countrywide Funds	33,830,783	22,209,195	20,434,290	19,083,755
Grand Total	671,843,757	351,245,877	496,082,000	508,811,126

Budget Units (Grouped by Function and Activity)	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
NOT APPLICABLE				
000000 Not Applicable	0	0	0	0
Total NOT APPLICABLE	0	0	0	0
Funding: LAW LIBRARY	0	0	0	0
GENERAL GOVERNMENT				
110000 Board Of Supervisors	4,255,158	1,112,210	1,231,676	1,245,256
110900 General Fund Revenues	0	0	0	0
111000 Administrative Office	4,622,081	1,705,255	1,598,677	1,683,726
121000 Finance	14,849,067	3,967,810	4,315,436	4,434,945
121600 Financial & HR Systems	2,864,611	506,702	247,125	247,125
130000 County Counsel	8,233,662	2,323,499	2,572,026	2,597,994
140000 Human Resources	5,582,926	1,593,617	1,926,467	1,948,064
141000 Insurance	14,095,240	2,844,598	2,992,117	3,814,563
142000 Employee Benefits	(934,179)	(9,815)	0	0
148500 Unemployment Compensation	330,505	(78,649)	0	0
152000 Assessor	8,526,791	2,148,336	2,733,578	2,790,905
155000 Elections	4,487,833	1,216,748	1,350,791	1,393,343
178000 Contribution To Other Fnd	3,600,000	900,000	900,000	900,000
179000 Contribution To Other Funds	28,208,938	8,323,543	13,067,273	14,752,588
180000 Support Of Organizations	229,667	48,583	53,000	53,000
220600 Radio Communications	6,650,432	1,904,963	2,254,488	2,174,270
Total GENERAL GOVERNMENT	105,602,732	28,507,400	35,242,654	38,035,779
Funding: GENERAL	102,002,732	27,607,400	34,342,654	37,135,779
TRIBAL GAMING FUND	3,600,000	900,000	900,000	900,000
PUBLIC SAFETY				
110910 American Rescue Plan Act-ARPA	31,352,402	7,019,823	9,699,629	9,699,629
110911 Local Response	212,488	0	0	0
110912 March 2023 Floods	25,550	169,137	3,000,000	3,000,000
157200 Recorder	3,250,649	977,992	1,060,095	1,082,322
203100 Public Guardian/Vet S. O.	2,786,562	547,242	753,813	777,747
210200 Law Library	439,857	84,866	96,337	98,554
216000 D.A. - Prosecution	24,976,960	5,889,546	8,468,169	8,578,135
216200 D.A. - CAC Grant	606,589	2,744	0	0
216300 D.A. - Victim Witness	1,455,542	452,750	477,196	481,323
216400 D.A. - AB109	1,270,086	526,674	584,845	605,589
216500 D.A. - State Prison	4,593,274	1,053,018	1,395,517	1,400,306
216700 D.A. - Fed Wawa Grant	1,724,017	254,227	0	0
216800 D.A. - Misc Grants	980,567	268,443	275,068	286,881
216900 D.A. - Child Abduction Unit	960,131	217,438	238,819	258,324
220000 Sheriff	10,748,354	3,397,931	3,290,390	3,356,633
220100 Sheriff - Civil Division	10,492	10,466	17,000	17,000
221000 Sheriff-Narco Task Force	0	0	0	0
221100 Sheriff-Gang Task Force	0	0	0	0
221200 Sheriff-Major Crimes TF	924,651	71,511	74,621	80,868
221500 Sheriff - AB 109	38,190,884	9,730,420	11,768,384	11,526,387
222000 Sheriff-Field Operations	61,171,027	16,761,709	17,045,187	17,805,140
222100 Sheriff-Rural Crime T.F.	2,057,526	526,736	559,288	616,570
222200 Sheriff-AB443 Operations	2,786,489	614,850	679,207	732,258
222300 Court Security Services	8,547,619	2,356,808	2,622,080	2,877,909
223000 Sheriff-Detention Division	74,386,310	19,564,951	25,026,433	24,985,755
223040 Jail Kitchen	2,022	0	0	0
223100 Sheriff - Inmate Welfare	401,727	97,038	152,618	152,618
227700 Animal Services - Field	1,463,484	388,900	450,609	452,701
227710 Animal Services - Shelter	4,404,910	977,729	1,155,429	1,161,498
228800 Asset Forfeiture Trusts	56,392	13,804	45,000	45,000

Budget Units (Grouped by Function and Activity)	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
229900 Sheriff - Special Trusts	190,268	39,545	70,000	70,000
233000 Juvenile Treatment Center	18,193,653	4,933,982	6,723,366	6,773,653
233100 Probation AB 109	8,763,919	2,579,235	3,093,392	3,111,410
233200 Probation SB 678	3,647,512	894,026	1,610,063	1,620,279
233600 Probation - YOBG	2,559,708	728,203	985,775	1,045,725
233700 Juvenile Secure Track	1,501,734	654,995	2,506,366	2,522,906
234000 Probation - Admin	26,613,408	6,509,175	7,777,880	7,835,813
234800 Probation-Misc Grants	1,880,511	551,387	894,913	900,298
241000 Fire Department	62,949,714	21,469,199	17,111,548	17,979,779
242000 Homeland Security Grant	1,592,968	333,700	440,025	440,025
243000 Office Of Emergency Mgmt	3,101,343	406,296	657,311	663,951
260000 Ag Commissioner-Sealer	12,680,049	2,943,552	3,560,538	3,585,218
270000 Planning	4,042,090	1,315,560	1,389,292	1,450,800
279000 Building Inspection	2,491,949	640,908	877,148	882,318
280000 LAFCO	238,649	67,828	73,796	73,796
302500 Consolidated Courts	20,062,366	4,794,859	5,016,717	5,016,717
326000 Child Support Serv Agency	19,298,297	5,047,901	5,506,885	5,493,820
327000 Court Reporters	0	0	0	0
328000 Grand Jury	424,044	104,442	138,417	139,190
336300 Child Advocacy Unit	2,507,866	637,721	801,396	808,241
635200 Fish & Game	0	0	0	0
Total PUBLIC SAFETY	472,526,609	126,629,268	148,170,562	150,493,086
Funding: GENERAL	385,144,430	99,287,306	124,358,456	125,816,957
FIRE	67,644,025	22,209,195	18,208,884	19,083,755
COUNTY FISH & GAME	0	0	0	0
CHILD SUPPORT SERV AGENCY	19,298,297	5,047,901	5,506,885	5,493,820
LAW LIBRARY	439,857	84,866	96,337	98,554
PUBLIC WAYS AND FACILITIES				
311000 Road Construction & Maint	52,351,848	8,569,617	18,845,717	18,860,485
Total PUBLIC WAYS AND FACILITIES	52,351,848	8,569,617	18,845,717	18,860,485
Funding: ROAD	52,351,848	8,569,617	18,845,717	18,860,485
HEALTH				
411000 Health Dept Clinical Spt	2,068,379	570,207	0	0
411100 Health Administration	2,899,615	1,068,081	1,370,903	1,960,476
411300 Communicable Disease Clinic	13,932,447	4,706,698	0	0
411500 Environmental Health	5,798,572	1,400,253	1,900,819	1,910,605
411600 Public Health Nursing	1,240,750	311,689	0	0
411800 Public Health Lab	2,008,154	573,336	0	0
412000 Tobacco	115,838	8	0	0
412500 Health Info Mgmt	649,323	32,846	0	0
414000 W.I.C. Nutrition Program	7,130,693	2,258,115	2,410,911	2,423,895
415000 Tuberculosis	356,401	70,513	0	0
416000 Public Health Services	0	0	14,560,510	15,591,588
417400 Pub Hlth Emergency Prep	925,812	621,887	0	0
418500 Aids Program	682,872	182,610	0	0
419000 Child Health & Disability	1,682,667	481,540	0	0
419500 California Children	3,796,525	1,049,759	0	0
419600 Health Dept Grant Program	3,646,685	1,077,823	0	0
419700 Maternal & Child Health	1,364,761	449,297	0	0
419800 Medical Assistance	1,602,609	431,885	0	0
420000 BH - Mental Health	67,871,927	21,936,653	28,084,823	28,164,820
420100 BH - Mh Admin & Serv	5,354,269	1,369,187	1,442,492	1,446,270
422100 BH - Aod Program	13,761,258	3,889,733	6,969,674	6,995,920
422200 BH - MHSA	50,273,231	13,333,510	16,685,453	16,861,941
422400 BHA-AOD GRANTS	507,984	185,930	671,095	673,243
422500 BH - Admin	11,175,709	0	0	0

Budget Units (Grouped by Function and Activity)	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
Total HEALTH	198,846,483	56,001,560	74,096,680	76,028,758
Funding: GENERAL	198,846,483	56,001,560	74,096,680	76,028,758
AGENCY FUND				
432300 First Five Kings County	5,381,784	1,360,024	1,511,402	1,514,117
Total AGENCY FUND	5,381,784	1,360,024	1,511,402	1,514,117
Funding: FIRST FIVE KINGS COUNTY	5,381,784	1,360,024	1,511,402	1,514,117
PUBLIC ASSISTANCE				
510000 Human Services Agency	228,759,072	59,623,418	73,324,707	73,742,824
510400 Whole Person Care Grant	0	0	0	0
510500 IHSS Public Authority	1,661,533	505,630	586,532	586,532
520000 Categorical Aid Dept	208,538,114	56,224,651	60,329,869	60,329,869
540000 Child Abuse Prevention	0	0	0	0
574300 JTO Subcontractors	0	0	3,945,379	3,945,379
594100 JTO County Administration	1,388,685	0	0	0
594200 One Stop	0	0	0	0
594400 Pooled Administration	0	0	0	0
Total PUBLIC ASSISTANCE	440,347,405	116,353,699	138,186,487	138,604,604
Funding: GENERAL	438,958,720	116,353,699	134,241,108	134,659,225
WIOA-JOB TRAINING OFFICE	1,388,685	0	0	0
WIOA-SUBCONTRACTORS	0	0	3,945,379	3,945,379
EDUCATION				
620000 Library	10,089,293	2,749,317	2,729,451	2,743,833
630000 Ag Extension Service	863,230	207,829	287,611	290,748
Total EDUCATION	10,952,523	2,957,146	3,017,062	3,034,581
Funding: GENERAL	863,230	207,829	287,611	290,748
LIBRARY	10,089,293	2,749,317	2,729,451	2,743,833
RECREATION				
712000 Parks & Recreation	10,717,943	2,756,030	3,485,407	3,495,240
Total RECREATION	10,717,943	2,756,030	3,485,407	3,495,240
Funding: GENERAL	10,717,943	2,756,030	3,485,407	3,495,240
CAPITAL OUTLAY				
187301 PFF Public Protection	0	0	0	0
187302 PFF Fire	0	0	0	0
187303 PFF Library	0	0	0	0
187304 PFF Sheriff Patrol & Inv	0	0	100,000	100,000
187305 PFF Animal Services	0	0	0	0
187306 PFF Administration	69,948	38,540	15,000	15,000
700000 Building Projects	4,456,780	3,119,647	34,764,315	34,362,072
700001 KC SB 1022 Project	0	0	0	0
700002 KC AB 900 Project	0	0	0	0
700003 KC SB 81 Project	27,971,774	442,102	850,000	850,000
991800 Cont For PFF Public Prot	0	0	0	0
991900 Cont For PFF Fire	0	0	0	0
992000 Cont For PFF Library	0	0	0	0
992100 Cont For PFF Sheriff Patrol	0	0	0	0
992200 Cont For PFF Animal Serv	0	0	0	0
992300 Cont For PFF Administratn	0	0	0	0
Total CAPITAL OUTLAY	32,498,502	3,600,289	35,729,315	35,327,072
Funding: ACCUMULATIVE CAP OUTLAY	32,428,554	3,561,749	35,614,315	35,212,072

Budget Units (Grouped by Function and Activity)	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Adopted 2024-25
PFF PUBLIC PROTECTION	0	0	0	0
PFF FIRE	0	0	0	0
PFF LIBRARY	0	0	0	0
PFF SHERIFF PATROL & INV	0	0	100,000	100,000
PFF ANIMAL SERVICES	0	0	0	0
PFF ADMINISTRATION	69,948	38,540	15,000	15,000
DEBT SERVICE				
900100 Pension Obligation Bonds	6,303,806	1,709,649	0	0
900300 Construction Debt	4,075,913	1,061,690	1,106,156	1,106,156
900400 2014 AB900 Jail Bonds	1,916,000	481,000	484,500	484,500
900500 2005 Jail Bond Refunding	1,020,676	680,170	677,211	677,211
900600 HSA Modular Bldg Debt	2,376,817	578,337	562,600	562,600
900610 HSA Modular Bldg Claims	0	0	0	0
Total DEBT SERVICE	15,693,212	4,510,846	2,830,467	2,830,467
Funding: GENERAL	4,075,913	1,061,690	1,106,156	1,106,156
PENSION OBLIGATION BONDS	6,303,806	1,709,649	0	0
2014 AB900 JAIL BONDS	1,916,000	481,000	484,500	484,500
2005 JAIL BOND REFUNDING	1,020,676	680,170	677,211	677,211
HSA MODULAR BLDG DEBT	2,376,817	578,337	562,600	562,600
APPROP FOR CONTINGENCIES				
990000 Contingencies For General	937,388	0	10,554,717	11,000,000
990200 Contingencies For Library	0	0	7,851,048	8,053,088
990300 Contingencies For Road	0	0	7,879,625	13,943,848
990400 Contingencies For Fire	0	0	2,225,406	0
990500 Contingencies Fish & Game	0	0	16,248	17,037
990600 Cont For Accum Cap Outlay	0	0	4,872,583	5,933,997
991000 Cont Law Library	0	0	93,252	100,506
991100 Cont For First Five KC	0	0	1,358,255	1,349,646
991600 Cont For Child Support	0	0	115,112	188,815
Total APPROP FOR CONTINGENCIES	937,388	0	34,966,246	40,586,937
Funding: GENERAL	937,388	0	10,554,717	11,000,000
ACCUMULATIVE CAP OUTLAY	0	0	4,872,583	5,933,997
LIBRARY	0	0	7,851,048	8,053,088
ROAD	0	0	7,879,625	13,943,848
FIRE	0	0	2,225,406	0
COUNTY FISH & GAME	0	0	16,248	17,037
CHILD SUPPORT SERV	0	0	115,112	188,815
AGENCY	0	0	0	0
FIRST FIVE KINGS COUNTY	0	0	1,358,255	1,349,646
LAW LIBRARY	0	0	93,252	100,506
Grand Total:	1,345,856,429	351,245,877	496,082,000	508,811,126



GENERAL GOVERNMENT

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	906,030	1,002,241	1,065,905	1,079,221
92 - Services & Supplies	135,613	126,447	144,296	144,560
93 - Other Charges	16,538	19,785	29,237	29,237
98 - Intrafund Transfers	13,597	(36,264)	(7,762)	(7,762)
Total Expenditures and Appropriations	1,071,779	1,112,210	1,231,676	1,245,256
Net Cost for BU: 110000 - Board Of Supervisors	(1,071,779)	(1,112,210)	(1,231,676)	(1,245,256)



Kings County Budget Fiscal Year 2024-25

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 like 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, 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 tax values. 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 all non-elected Department Heads, the County Administrative Officer, the Assistant County Administrative Officer, and the Clerk of the Board. 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 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.

Results: *The Board of Supervisors continues to support Kings County by sending Supervisors to attend meetings in Sacramento and Washington D.C. several times a year to advocate for industries such as agriculture which generate much of the employment opportunities and revenues for the County.*

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 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.

Results: *The Board of Supervisors took an active role in updating the County's Legislative Platform in coordination with State and Federal lobbyists as well as departments*



Kings County Budget Fiscal Year 2024-25

identifying legislative priorities. The Adopted Legislative Platform was taken to Washington D.C. by two Supervisors to advocate for those issues and priorities.

- 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.

Results: *The Board of Supervisors continually works with the Administration Department and Human Resources to find solutions to retention and recruitment. The Board adopted the 9/80 schedule allowing for flexibility in employee schedules and a long-term telework policy allowing employees to work from home up to 2 days a week.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Support efforts to enhance regional water supply reliability through increased surface water supply, surface water storage, and the implementation of additional conjunctive use projects.

- i. **Objective:** Advocate for legislation that streamlines the permitting processes for storage projects both on-stream and off-stream.
- ii. **Objective:** Continue to support regional water infrastructure projects and work collaboratively with project applicants such as the San Joaquin Valley Water Infrastructure Authority.
- iii. **Objective:** Advocate for statewide policy changes that will facilitate groundwater and banking projects to meet local needs to replenish depleted groundwater aquifers and lessen the stress on those aquifers in times of drought.

- 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 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.

5. BUDGET REQUEST

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

The Board of Supervisors Fiscal Year 2024-25 Requested Budget represents an increase of \$188,765 in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

- Expenses

- Salaries and Employee Benefits

The Requested Budget reflects an increase in the amount of \$171,413 primarily due to the request to add 1.0 FTE Deputy Clerk of the Board.



Kings County Budget Fiscal Year 2024-25

- Services and Supplies

The Requested Budget reflects an increase of \$21,807 primarily due to requests for electronic hardware including a microfiche reader.

C. Staffing Changes

- Add 1.0 FTE positions which was approved as an overfill in Fiscal Year 2023-24 due to the increase in electronic processing of documents and requests for meetings, as well as increases in workload for current staff.
 - 1.0 Deputy Clerk I/II

6. CAO RECOMMENDED

This budget is recommended at \$1,231,676. It is fully funded by General Fund contributions. The Recommended Budget represents an overall increase of \$136,977 or 12.51% in expenditures when compared to Fiscal Year 2023-24 Adopted Budget.

The Recommended Budget includes adding the 1.0 FTE Deputy Clerk of the Board.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$13,316 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$264 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$1,245,256. It is fully financed by General Fund contributions in the amount of \$1,245,256, a \$150,557 increase from the Fiscal Year 2023-24 Adopted Budget, or a 13.75% increase. This is mainly attributed to the addition of 1.0 FTE Deputy Clerk of the Board I/II/III in addition to the 13.35% increase in health insurance rates.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
81 - Taxes	60,044,069	62,249,324	64,162,000	64,162,000
82 - Licenses & Permits	1,679,331	1,617,891	1,600,000	1,600,000
83 - Fines & Forfeits	633,611	707,733	550,000	550,000
84 - Use of Money & Property	1,776,974	2,628,578	1,896,332	1,896,332
85 - Intergovernmental Revenue -St	2,200,063	2,064,720	2,080,150	2,080,150
86 - Intergovernmental Revenue -Fed	22,489	29,389	25,000	25,000
87 - Charges For Services	2,444,859	3,553,471	4,327,566	4,327,566
88 - Miscellaneous Revenues	4,299,540	2,129,302	3,155,000	3,155,000
89 - Other Financing Sources	0	0	4,000,000	4,000,000
Total Revenues	73,100,935	74,980,407	81,796,048	81,796,048
Net Cost for BU: 110900 - General Fund Revenues	73,100,935	74,980,407	81,796,048	81,796,048



Kings County Budget Fiscal Year 2024-25

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 2024-25 represents an increase in revenue of \$6,369,224 over the Fiscal Year 2023-24 Adopted Budget for a total request of \$77,198,048.

B. Significant Areas of Change

- Revenue

- Taxes

Taxes are estimated to increase by \$3,305,129 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 \$1,600,000 in Fiscal Year 2024-25, 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 decrease by \$50,000 due to penalties on delinquent taxes.

- Use of Money and Property

Use of Money and Property are estimated to increase by \$500,000 primarily due to interest earned on deposits within the County Treasury.

- Intergovernmental Revenue

Intergovernmental Revenue is estimated to increase by \$95,000 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



Kings County Budget Fiscal Year 2024-25

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 \$774,095 primarily due to increases in County Cost Allocation Plan (CAP) Charges.
- Miscellaneous Revenues
Miscellaneous Revenues are estimated to increase by \$1,645,000 primarily due to increases in Liability Charges assessed to County departments.

4. CAO RECOMMENDED

This budget is recommended at \$81,796,048. The Recommended Budget for Fiscal Year 2024-25 increased by \$10,967,224, or 15.48%, from the Fiscal Year 2023-24 Adopted Budget. This budget includes a one-time contribution of \$4,000,000 in American Rescue Plan Act (ARPA) Funds to be claimed as Revenue Loss for general governmental services. The \$4,000,000 will be transferred to Accumulative Capital Outlay Budget Unit 700000 to fund capital improvement projects. The transfer out is recorded in Budget Unit 179000. The revenue increase can be attributed primarily to the ARPA contribution and anticipated increase in property taxes, sales and use tax, and Hazardous waste tax.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
85 - Intergovernmental Revenue -St	47,491	47,491	47,491	47,491
86 - Intergovernmental Revenue -Fed	0	45,768	0	54,322
88 - Miscellaneous Revenues	110,718	120,295	0	0
Total Revenues	158,209	213,554	47,491	101,813
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	1,356,257	1,353,307	1,597,732	1,615,801
92 - Services & Supplies	288,899	423,437	330,836	391,581
93 - Other Charges	(181,922)	149,471	39,255	45,490
94 - Capital Assets	0	214,379	0	0
98 - Intrafund Transfers	(271,221)	(435,339)	(369,146)	(369,146)
Total Expenditures and Appropriations	1,192,014	1,705,255	1,598,677	1,683,726
Net Cost for BU: 111000 - Administrative Office	(1,033,805)	(1,491,701)	(1,551,186)	(1,581,913)



Kings County Budget Fiscal Year 2024-25

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 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.
- Results:** *This goal was not complete and will continue to the 2024-25 fiscal year.*
- 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.
- Results:** *This compensation study has been completed and the classification is nearing completion but will continue into the 2024-25 fiscal year.*
- 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.
- Results:** *Succession planning has been addressed with departments during the classification and compensation discussions.*
- ii. **Objective:** Identify and offer training and resources to staff to better prepare individuals for future roles.
- Results:** *This goal will be ongoing and continue into the 2024-25 fiscal year. One Board Agenda training, two budget trainings, and a State of the County presentation was provided in the 2023-24 fiscal year.*



Kings County Budget Fiscal Year 2024-25

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.
Results: *County Administration convened meetings with local farmers when flood flows were actively entering the Lake Bottom last year. However, over the course of this fiscal year, flood flows have receded and as a result, ongoing and frequent flood management meetings were discontinued. However, Administration remains in contact and local growers remain available at anytime to meet if flows become active again.*
- ii. **Objective:** Identify and connect constituents and businesses with available funding necessary to address the negative impacts of the flood.
Results: *Administration, Public Works, Fire, and Sheriff's Office has met with constituents and businesses to address road conditions that have had significant impact on the communities. The County continues to seek FEMA reimbursements to continue mitigation efforts.*
- iii. **Objective:** Make sound budgetary recommendations to address any current and/or pending reductions in revenue stemming from the impacts of the flood.
Results: *The Fiscal Year 2023-24 Final Budget presented to the Board incorporated anticipated flood impacts to the County budget, including any reductions or stagnant growth in property taxes, sales taxes, general revenue, and the like.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Early in the fiscal year we were able to establish the first Memorandum of Understanding (MOU) with the City of Avenal for the collection of impact fees. The county has existing MOUs with all other cities, however Avenal was not included previously. Impact fees are one-time charges assessed by local governments against a new development project to help pay for new or expand public facilities that directly address the increased demand created by that development.

Upon completion of a review of the Indigent Defense system by the Office of the State Public Defender (OSPD), the Administration Department completed a Request for Qualifications (RFQ) to create a pool of well-qualified individual attorneys to contract with for services in the Fiscal Year 2024-25. In addition to the RFQ process, agreements with the defense attorneys were revised to ensure adequate oversight of the contracts were included.

Additionally, Administration continued implementation of Senate Bill (SB) 1383, which is a multifaceted unfunded recycling and organic waste mandate placed upon the County by the State. In December 2023, the Board directed staff to implement the franchise zone model under a non-mandatory structure, allowing generators the option to self-haul waste if they did not want to procure services from a franchised hauler. Since December 2023, staff have been working with haulers on finalizing the franchise zone agreements aligning with the non-mandatory structure.

The Administration Department also led an effort in Space Planning, acknowledging the County's need for infrastructure with growing departments and programs. The Administration Department met with all departments in December 2023 and continues to meet with priority departments identifying possible long term space solutions while balancing long term financial stability.

In efforts to improve employee morale and retention, promote administrative efficiencies, and enhance recruitment efforts by reimagining work locations for County employees through the use of modern technologies County Administration created and implemented its first ever telework countywide policy, the pilot telework program was previously tested within two departments and within those successful programs the County adopted the similar program countywide. The telework policy was adopted in October 2023 and



Kings County Budget Fiscal Year 2024-25

allows up to 2 day remote work days. Additionally, Administration conducted a Request for Proposals for Executive and Professional Recruitment Services to assist departments to locate and recruit qualified talent for difficult to fill vacant positions.

County Administration was able to effectively implement a 9/80 schedule Countywide for Departments who opt to participate, this allows employees to work Monday through Thursday 7:30a.m.-5:30p.m. and Fridays 8:00a.m.- 12:00p.m.

County Administration additionally implemented a Social Media Policy. With the County's increased use of online social media platforms which officially launched in May of 2023, there was a need to establish protocols and procedures to guide departments and agencies in developing appropriate standards for online social media activity. This policy aims to incorporate countywide social media use protocols and procedures to mitigate associated risks from the use of this technology. The purpose of this policy is to provide guidelines for County departments and agencies to effectively and responsibly use social media platforms.

During the current fiscal year, Administration has completed a total of 114 agenda matters for the Board of Supervisors consideration.

The County most recently purchased the Avenal Courthouse and added a property to their portfolio. In 2008, the State took over 58.01% interest in the Avenal Court house property during the Trial Court reorganization. The County has retained 41.99% interest in the property and currently operates the Avenal Branch Library from this location. The County officially purchased from the State of California's share in the property earlier this year.

Risk Management successfully transitioned third-party administrative duties for health insurance to Compass Health. This has resulted in increased employee and dependent satisfaction and an overwhelmingly positive amount of feedback from members. Compass Health has worked with the County to increase efficiency and productivity by streamlining backend processes regarding banking, billing and eligibility.

County Administration has recently went out to Request for Proposals for an agenda management software that would help streamline the weekly agenda that the Board of Supervisors manage. Currently the County does not have any software to complete the agenda and is solely reliant on Microsoft Word, in the increasing of County issues and agenda items needed to come to the Board of Supervisors for approval software would effectively increase productivity amongst all users who help write and put together agenda items for the Board's consideration.

Staff has also most recently went out to Request for Qualification for the County State lobbyist contract and is in the process of finalizing negotiations with a selected vendor.

County Administration re-launched its employee newsletter during the fiscal year and currently 8 issues have been released. The newsletter was previously established in the early 2000s but was discontinued until most recently when the efforts were started again.

County Administration funded an additional Cost of Living salary increase due to historical inflation for County employees.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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.
 - i. **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



Kings County Budget Fiscal Year 2024-25

expenditures.

- ii. **Objective:** Update the Budget Development Policy.
- iii. **Objective:** Update the Debt Management Policy with Finance Department.

B. Goal: Provide in-service training and resources to departments to promote professional growth.

- i. **Objective:** Identify and offer training and resources to staff to better prepare individuals for future roles.
- ii. **Objective:** Continue to offer a minimum of two budget trainings annually and improve based upon survey information.
- iii. **Objective:** Provide Training to staff after updating Debt Management and Budget Development Policies.

C. Goal: Continue to keep the Public apprised of County ongoing operations.

- i. **Objective:** Continue to bring relevant and necessary information to public session Board Meetings.
- ii. **Objective:** Continue to update County Policy and Procedures.

D. Goal: Finalize the Kings County American Rescue Plan Act funding plan to maximize resources to address the negative impacts caused by the COVID-19 pandemic.

Objective: Continue working with departments to obligate all funds by December 31, 2024.

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.

B. Staffing Changes

- Add 2.0 FTE positions
 - 1.0 FTE Deputy County Administrative Officer: To align with the current organizational structure of the department.
 - 1.0 FTE Risk Analyst:
- Delete 2.0 FTE positions
 - 1.0 FTE Assistant County Administrative Officer: To offset the addition of 1.0 Deputy County Administrative Officer.
 - 1.0 FTE Water, Solar, and Natural Resources Manager: To offset the addition of 1.0 FTE Risk Analyst position.

7. CAO RECOMMENDED

This budget is recommended at \$1,598,677. It is financed by \$47,491 in Intergovernmental Revenue and \$1,551,186 in General Fund contributions. The Recommended Budget represents an overall decrease in expenditures of \$56,484 when compared with the Fiscal Year 2023-24 Adopted Budget. As a result, the Net County Cost has decreased by \$56,484, or 3.51%, when compared with the Fiscal Year 2023-24 Adopted Budget. The decrease in the budget is primarily due to anticipated one-time ARPA contributions to offset cost-of-living increases.

The Recommended Budget includes the addition of 1.0 FTE Deputy County Administrative Officer and 1.0 FTE Risk Analyst, and the deletion of 1.0 FTE Assistant County Administrative Officer and 1.0 FTE Water, Solar, and Natural Resources Manager.



Kings County Budget Fiscal Year 2024-25

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Intergovernmental Revenue of \$54,322 due to the rollover of unearned revenue from the Local Assistance and Tribal Consistency Fund (LATCF) from Fiscal Year 2023-24.
- Increase in Salaries & Employee Benefits of \$18,069 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$60,745 primarily due to the rollover of expenses for the unearned revenue from the Local Assistance and Tribal Consistency Fund (LATCF) in Fiscal Year 2023-24.
- Increase in Other Charges of \$6,235 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$1,683,726. It is financed by \$101,813 from intergovernmental revenue. It also includes \$1,581,913 in General Fund Contributions, a \$25,757 decrease in Net County Cost from last Fiscal Year's Adopted Budget, or a 1.60% decrease. This is due primarily to offsetting increases in Fiscal Year 2024-25 with the deletion of 1.0 FTE Assistant County Administrative Officer and 1.0 FTE Water, Solar, and Natural Resources Manager.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
81 - Taxes	36,613	83,082	37,000	37,000
82 - Licenses & Permits	175	100	200	200
83 - Fines & Forfeits	98,450	114,850	104,000	104,000
87 - Charges For Services	776,020	799,412	824,900	824,900
88 - Miscellaneous Revenues	29,242	2,398	3,000	3,000
Total Revenues	940,500	999,843	969,100	969,100
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	2,081,604	2,235,108	2,544,564	2,563,920
92 - Services & Supplies	463,111	529,930	515,649	622,283
93 - Other Charges	1,161,620	1,306,532	1,299,026	1,292,545
98 - Intrafund Transfers	10,088	(103,760)	(43,803)	(43,803)
Total Expenditures and Appropriations	3,716,423	3,967,810	4,315,436	4,434,945
Net Cost for BU: 121000 - Finance	(2,775,923)	(2,967,967)	(3,346,336)	(3,465,845)



Kings County Budget Fiscal Year 2024-25

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 2023-24

A. Goal: Complete the County's Financial Statements by December 31st, 2023.

- i. **Objective:** Begin working with auditors in August 2023.

Results: *This objective was not completed. Due to staff turnover these deadlines were not met.*

- ii. **Objective:** Have the draft Fund Statements sent to the auditors by October 31st, 2023.

Results: *This objective was not completed. Due to staff turnover these deadlines were not met.*

- iii. **Objective:** Complete the audit and finalize the Financial Statements in December 2023.

Results: *This objective was not completed. Due to staff turnover these deadlines were not met.*

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 2024-25

- D. Goal:** Transition to new Banking Software.
- i. **Objective:** Work with bank to develop a transition timeline.
Results: *This objective was completed. The transition timeline was developed and deployed.*
 - ii. **Objective:** Set schedules for staff training and system testing.
Results: *This objective was completed. Schedules were set, staff were trained, and the system was tested.*
 - iii. **Objective:** Go live in September of 2023.
Results: *This objective was completed. New Banking Software went live September of 2023.*
- E. Goal:** Improve health and safety of working environment by modernizing office layout and equipment.
- i. **Objective:** Work with a furniture vendor to design more ergonomic workstations.
Results: *This objective was completed. Ergonomic workstations and layout were designed.*
 - ii. **Objective:** Work with Public Works to replace aged flooring.
Results: *This objective was completed. The department worked with Public Works to develop an RFP and select a flooring contractor and new flooring.*
 - iii. **Objective:** Implement/install new office layout, furniture, and flooring.
Results: *This objective was completed. The new office layout, furniture, and flooring were installed.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In the current year the department transitioned to the County's new 9/80 work schedule, and two of the three divisions implemented the County's Telework program. The department is currently restructuring the cashflow management processes and implementing a new sweep account to save staff time and maximize portfolio returns. The department is also reevaluating the current tax bill printing and mailing to increase efficiency. The department is also in the final stages of implementing the check issuing project for Human Services Agency (HSA). Furthermore, the department added the responsibility of auditing and issuing payments for indigent defense contracted attorneys, investigators, and other professionals as well as invoicing the Courts and other state agencies for all reimbursable expenses.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Develop and implement a streamlined Training Program for Treasury and Tax.
- i. **Objective:** Research automated training resources and programs.
 - ii. **Objective:** Update Desk Manuals and identify training priorities.
 - iii. **Objective:** Implement streamlined training for new and existing staff.
- B. Goal:** Develop and implement Moral and Team Building Programs for staff retention.
- i. **Objective:** Research and develop moral and team building activities.
 - ii. **Objective:** Develop a moral and team building activity schedule.
 - iii. **Objective:** Implement new moral and team building programs.
- C. Goal:** Complete the County's Financial Statements by December 31st, 2024
- i. **Objective:** Begin working with auditors in August 2024.
 - ii. **Objective:** Have the draft Fund Statements sent to the auditors by October 31st, 2024.
 - iii. **Objective:** Complete the audit and finalize the Financial Statements in December 2024.
- D. Goal:** Develop and teach training sessions for County fiscal personnel.
- i. **Objective:** Evaluate areas where training is most needed.



Kings County Budget Fiscal Year 2024-25

ii. **Objective:** Develop a curriculum and a training schedule.

E: Goal: Develop new County fiscal policies or update existing policies.

i. **Objective:** Identify areas needing a new policy or revision of an existing policy.

ii. **Objective:** Research and draft policies.

iii. **Objective:** Have new policies approved by the Board of Supervisors.

6. BUDGET REQUEST

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

The Finance Department's Requested Budget for Fiscal Year 2024-25 includes a decrease in revenue of \$46,100 and an increase in expenditures of \$175,398 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$221,498 (6.91%) over last year's Adopted Budget for a total request of \$3,426,858.

B. Significant Areas of Change

• Revenue

○ Taxes

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$4,000 due to the historical decline in ABX1 26 Auditor Admin Fees.

○ Fines and Forfeitures

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$7,000 due to the historical decline in the Cost on Delinquent Tax account.

○ Miscellaneous Revenue

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$34,000 due to the elimination of the e-Payables program.

• Expenses

○ Salaries and Employee Benefits

The Fiscal Year 2024-25 Requested Budget reflects an increase of \$148,348, or 6%. The increase is mainly the result of employee step increases and an increase in retirement costs.

○ Intrafund Transfers

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$14,954, or 63%. The decrease is the result of the uncertainty of Finance taking over the H.S.A. check printing function. This was budgeted in Fiscal Year 2023-24.

C. Staffing Changes

• Add 1.0 FTE position

1.0 FTE Accounting Assistant – This position will replace 1.0 FTE Account Clerk III in the Treasury/Tax Division. The department overfilled the Account Clerk III position last fiscal year and is recruiting for an Accounting Assistant seeking to reduce the rate of turnover and develop a better trained, more consistent workforce to meet the demands of the department.

• Delete 1.0 FTE position

1.0 FTE Account Clerk III – This position was overfilled by a recruitment for an Accounting Assistant.

7. CAO RECOMMENDED

This budget is recommended at \$4,315,436. The Recommended Budget is financed by \$969,100 in various revenues including taxes, fines and forfeits, charges for services, and miscellaneous revenue, and it includes



Kings County Budget Fiscal Year 2024-25

\$3,346,336 in General Fund Contributions, a \$140,976 increase from the Fiscal Year 2023-24 Adopted Budget, or a 4.4% Net County Cost increase.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$19,356 due primarily to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$106,634 primarily due to the yearly audit expense being carried over from prior fiscal year to this fiscal year.
- Decrease in Other Charges of \$6,481 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$4,434,945. It is financed by various revenues including taxes, licenses and permits, fines and forfeits, charges for services, and miscellaneous revenue in the amount of \$969,100, and it includes \$3,465,845 in General Fund contributions, a \$260,485 increase from last Fiscal Year's 2023-24 Adopted Budget, or an 8.13% increase. This is mainly attributed to the yearly audit expense being carried over from prior fiscal year to this fiscal year and the 13.35% increase in health insurance rates.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
92 - Services & Supplies	872,403	506,702	365,635	365,635
94 - Capital Assets	18,197	0	0	0
98 - Intrafund Transfers	(174,447)	0	(118,510)	(118,510)
Total Expenditures and Appropriations	716,153	506,702	247,125	247,125
Net Cost for BU: 121600 - Financial & HR Systems	(716,153)	(506,702)	(247,125)	(247,125)



Kings County Budget Fiscal Year 2024-25

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 NeoGov 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 and Human Resource's recruitment and personnel management tool NeoGov. 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 2024-25 is \$248,708, which is a decrease of \$177,137 or 42% from the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

- Expenses

- Services and Supplies

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$266,859 due to having paid off the One Solution Finance Enterprise system.

- Intrafund Transfers

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$89,722 due to decreases in the other categories which causes decreases in amounts charged back to departments for these services.

4. CAO RECOMMENDED

This budget is recommended at \$247,125. The Recommended Budget includes \$247,125 in General Fund contributions, a \$178,720 decrease from the Fiscal Year 2023-24 Adopted Budget, or a 41.97% decrease.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
85 - Intergovernmental Revenue -St	44,000	44,000	44,000	44,000
87 - Charges For Services	1,016,577	1,384,922	1,399,100	1,399,100
88 - Miscellaneous Revenues	373,030	43,064	43,537	43,537
Total Revenues	1,433,608	1,471,986	1,486,637	1,486,637
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	1,696,294	1,743,940	2,281,996	2,297,505
92 - Services & Supplies	316,338	636,582	297,453	302,785
93 - Other Charges	39,634	49,314	56,398	61,525
98 - Intrafund Transfers	6,150	(106,338)	(63,821)	(63,821)
Total Expenditures and Appropriations	2,058,415	2,323,499	2,572,026	2,597,994
Net Cost for BU: 130000 - County Counsel	(624,808)	(851,512)	(1,085,389)	(1,111,357)



Kings County Budget Fiscal Year 2024-25

COUNTY COUNSEL

1. PURPOSE

The County Counsel's Office provides legal services to support the Board of Supervisors 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 2023-24

Goal: To provide quality legal services in an economical and timely manner.

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

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

- 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.

Results: *The County Counsel's Office has further achieved its goals by restructuring its internal procedures to efficiently manage contract workflow within the office and by utilizing existing software resources to receive and track new projects and assignments. The department is not proceeding with the implementation of new contract management software.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Over the last year, the County Counsel's Office has provided legal representation, advice, and counsel to the Board of Supervisors, County Departments, and other public agencies as mandated and required by law.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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

- i. **Objective:** Develop staff knowledge and expertise through relevant training and continuing legal education.
- ii. **Objective:** Fill vacant positions through recruitment and retention efforts.
- iii. **Objective:** Identify and implement processes to improve service delivery to County Departments.



Kings County Budget Fiscal Year 2024-25

6. BUDGET REQUEST

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

The County Counsel's Office Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$133,637 and an increase in expenditures of \$326,966 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$193,329 or 17% over last year's Adopted Budget for a total requested of \$1,355,936.

B. Significant Areas of Change

• Revenue

- Charges for Services
Increase of \$144,100 due to higher hourly rates and billing Human Services Agency (HSA) for all work performed on their behalf.
- Miscellaneous Revenues
Decrease of \$10,463 due to operational costs resulting in lower HSA contribution.

• Expenses

- Salary and Benefits
Increase of \$213,873 due to salary increases and flexible promotion of staff.
- Services & Supplies
Increase of \$104,338 due to anticipated litigation.
- Other Charges
Increase of \$9,406 due to yearly increase for case management program and increase for Information Technology services.

7. CAO RECOMMENDED

This budget is recommended at \$2,572,026. The Recommended Budget is financed by \$1,486,637 in various revenues including public safety realignment and miscellaneous revenue. It includes a Net County Cost of \$1,085,389 which is a \$77,218 or 6.64% decrease from the Fiscal Year 2023-24 Adopted Budget. This is primarily due to increase in revenue under Charges for Services billed to HSA for work performed on their behalf.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$15,509 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$5,332 due to increased cost associated with new staff and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$5,127 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$2,597,994. It is financed by various revenues including public safety realignment and miscellaneous revenue in the amount of \$1,486,637 and it includes \$1,111,357 in General Fund contributions, a \$51,250 decrease from last Fiscal Year's 2023-24 Adopted Budget, or a 4.41% decrease. The decrease is due to additional revenue streams under Charges for Services, which is based on higher hourly rates billed to Human Services Agency for work performed on their behalf.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
85 - Intergovernmental Revenue -St	65,900	65,900	65,900	65,900
87 - Charges For Services	21,025	20,100	21,025	21,025
88 - Miscellaneous Revenues	51,327	32,476	65,000	65,000
Total Revenues	138,252	118,476	151,925	151,925
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	1,204,960	1,419,129	1,595,765	1,613,281
92 - Services & Supplies	378,726	444,200	551,178	551,561
93 - Other Charges	34,830	40,798	54,775	58,473
98 - Intrafund Transfers	(208,773)	(310,510)	(275,251)	(275,251)
Total Expenditures and Appropriations	1,409,743	1,593,617	1,926,467	1,948,064
Net Cost for BU: 140000 - Human Resources	(1,271,492)	(1,475,141)	(1,774,542)	(1,796,139)



Kings County Budget Fiscal Year 2024-25

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 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.
Results: *This objective was completed. Human Resources completed the confidentiality training for staff with access to NEOGOV and other Human Resources systems, and a lactation accommodation training for supervisors, managers, and department heads. Additionally, Human Resources held four stakeholder meetings/trainings, and two trainings for new liaisons.*
 - ii. **Objective:** Work with departments, one-on-one, with trainings on leadership and morale boosters.
Results: *This objective was completed. Staff went to departments, by request, and provided eight one-on-one morale booster trainings throughout the County, and Human Resources mediated over six meetings for departments one-on-one mediations.*
- 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.
Results: *This objective was not completed due to staffing issues and other priorities.*
 - ii. **Objective:** Establish and revise the process for the Department of Transportation to meet legal requirements.
Results: *This objective was completed.*
 - 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.
Results: *This objective was completed.*
 - iv. **Objective:** Update the Reasonable Suspicion Testing policies and procedures and roll out the training for all employees using the NEOGOV Learn module.
Results: *This objective was not completed due to staffing issues and other priorities*
- C. Goal:** Continue to find ways to streamline the hiring processes and reduce the number of days required



Kings County Budget Fiscal Year 2024-25

from the date of recruitment to date of hire.

- i. **Objective:** Contract with and implement a paperless process for backgrounds.
Results: *This objective was not completed. This goal and objective will be carried into the new fiscal year.*
- ii. **Objective:** Contract with and implement online written examinations.
Results: *This objective was not completed. This goal and objective will be carried into the new fiscal year.*
- iii. **Objective:** Continue to work with NEOGOV and other agencies to roll out other recruitment and retention solutions for public agencies.
Results: *This objective was completed.*

D. Goal: Implement the Perform Module in NEOGOV

- i. **Objective:** Work with stakeholders to establish the performance standards.
Results: *This objective was partially completed. Human Resources hosted a demo and provided information to the stakeholders. The beginning stages of implementation is in progress.*
- ii. **Objective:** Meet and confer with the unions over changes.
Results: *This objective was not completed. The implementation is in early stages.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

During this current fiscal year, the Human Resources Department worked with department heads to finalize job classifications for all positions within the County. Administration and Human Resources collaborated to contract with a company to help locate and recruit qualified talent for professional employment vacancies. Chapter 6 (Career Development) of the Personnel Rules was revised and monies were allocated to the Education Reimbursement Program for three fiscal years. Human Resources revised the Paid Sick Leave for Extra Help Employees Policy due to legislative changes that went into effect January 1, 2024. Lastly, the department established a Deferred Compensation Defined Contribution Administrative Expense Reimbursement Allowance Reserve Policy to establish guidelines for utilizing reserves and reviewing and updating the policy and monies allocated in the reserves.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Continue to focus on retention and recruiting efforts to improve morale and workforce culture.
Objective: Work with departments to develop leadership training and continue to provide morale booster activities as requested.
- B. Goal:** Continue to update policies and implement the training and acknowledgement forms in the NEOGOV system.
 - i. **Objective:** Review policies that require mandated changes and continue to update them as necessary.
 - ii. **Objective:** Utilize NEOGOV to implement training and acknowledgement forms for the updated policies.
- C. Goal:** Continue to streamline the hiring processes within NEOGOV.
 - i. **Objective:** Conduct a Request for Proposal (RFP) for a paperless process for backgrounds compatible with NEOGOV.
 - ii. **Objective:** Conduct a Request for Proposal (RFP) for an online written examination module compatible with NEOGOV.
- D. Goal:** Implement the Perform Module in NEOGOV.
 - i. **Objective:** Work with stakeholders to establish performance standards and electronic



Kings County Budget Fiscal Year 2024-25

- evaluations.
- ii. **Objective:** Meet and confer with unions as necessary and required by law.
- iii. **Objective:** Provide training on new module to managers and supervisors.

6. BUDGET REQUEST

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

The Human Resources Department Requested Fiscal Year 2024-25 budget includes an increase of \$34,425 in revenue and an increase in expenditures of \$198,557 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$164,131 (9%) over last year's Adopted Budget for a total request of \$2,059,292.

B. Significant Areas of Change

- **Revenue**

- Miscellaneous Revenue

- Increase of \$34,400 from prior fiscal year due to the current contract with MissionSquare expiring on January 28, 2025, and the County must either renegotiate with them or complete a Request for Proposal which is a requirement for the deferred compensation program; these costs are reimbursed by the Deferred Compensation Reserves.

- **Expenses**

- Salaries and Employee Benefits

- Increase of \$87,123 due to increases resulting from potential flexible promotions and merit increases.

- Services and Supplies

- Increase of \$144,644 due to monies required for negotiations and professional services.

- Other Charges

- Increase of \$13,416 due to an increase in Information Technology rates.

- Intrafund Transfers

- Increase of \$46,626 due to an anticipated transfer in of American Rescue Plan Act funds to reimburse for the Employee Educational Reimbursement program.

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

Human Resources Department Remodel - \$150,000

7. CAO RECOMMENDED

This budget is recommended at \$1,926,467. The Recommended Budget is financed by \$151,925 mostly from Assembly Bill 109 realignment and miscellaneous revenues. The department is also funded with \$1,774,542 in General Fund Contributions, a \$31,307 Net County Cost increase from last Fiscal Year 2023-24 Adopted Budget, or a 1.8% increase. The recommended budget includes reducing Other Charges by \$25,755 due to accounting for the NeoGov software contract in Budget Unit 121600 Financial and HR Systems.

Requested capital remodel project of \$150,000 is not recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$17,516 due to a 13.35% increase in health insurance



Kings County Budget Fiscal Year 2024-25

rates.

- Increase in Services & Supplies of \$383 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$3,698 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$1,948,064. It is financed mostly from AB 109 realignment and miscellaneous revenues in the amount of \$151,925, and it includes \$1,796,139 in General Fund contributions, a \$52,904 increase from last Fiscal Year's 2023-24 Adopted Budget, or a 3.03% increase. This is mainly attributed to the 13.35% increase in health insurance rates and IT rate changes because of outside agencies no longer using IT for Services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
92 - Services & Supplies	572,470	708,185	882,364	882,364
96 - Other Financing Uses	3,243,367	2,515,793	2,513,558	3,336,004
98 - Intrafund Transfers	(292,027)	(379,380)	(403,805)	(403,805)
Total Expenditures and Appropriations	3,523,810	2,844,598	2,992,117	3,814,563
Net Cost for BU: 141000 - Insurance	(3,523,810)	(2,844,598)	(2,992,117)	(3,814,563)



Kings County Budget Fiscal Year 2024-25

INSURANCE

1. PURPOSE

This budget contains various insurance policies for the County that will be in force during Fiscal Year 2024-25.

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

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

The Insurance Requested Budget for Fiscal Year 2024-25 remains unchanged over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost also remains unchanged over last year's Adopted Budget for a total request of \$2,992,117.



Kings County Budget Fiscal Year 2024-25

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 remains unchanged when compared with the Fiscal Year 2023-24 Adopted Budget.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional change outlined below.

- Increase in Other Financing Uses of \$822,446 due to increases in General Liability premiums as a result of increased claims experienced by the County.

The budget is adopted at \$3,814,563. It is fully financed by General Fund contributions in the amount of \$3,814,563, an \$822,446 increase from the Fiscal Year 2023-24 Adopted Budget, or a 27.49% increase. This is mainly attributed to the increases in General Liability premiums as a result of increased claims experienced by the County.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	45,314,328	46,360,668	57,971,429	60,392,436
92 - Services & Supplies	139	0	1,500	1,500
98 - Intrafund Transfers	(45,334,541)	(46,370,483)	(57,972,929)	(60,393,936)
Total Expenditures and Appropriations	(20,075)	(9,815)	0	0
Net Cost for BU: 142000 - Employee Benefits	20,075	9,815	0	0



Kings County Budget Fiscal Year 2024-25

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 2024-25 is \$0, which remains unchanged from the Fiscal Year 2023-24 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 2024-25 Requested Budget reflects an increase of \$4,526,462 from the Fiscal Year 2023-24 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 2024-25 Requested Budget reflects an increase of \$4,526,462 from the Fiscal Year 2023-24 Adopted Budget.

4. CAO RECOMMENDED

The Recommended Budget represents an overall increase of \$2,579,534 or 4.66%, in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$2,421,007 due to negotiated Memorandum of Understanding (MOU) increases with the Deputy Sheriff's Association (DSA) and Firefighter's Association in addition to a 13.35% increase in health insurance rates.
- Increase in Intrafund Transfers of \$2,421,007 due to all Salary & Employee Benefits expenses above being charged back to all applicable departments.

The Adopted Budget represents an overall increase of \$5,000,541, or 9.03%, in Total Expenditures when compared with the Fiscal Year 2023-24 Adopted Budget due to negotiated salary and benefit increase with DSA and the Firefighter's Association in addition to increases in health insurance rates.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
92 - Services & Supplies	0	0	983	983
93 - Other Charges	221,024	201,407	250,000	250,000
98 - Intrafund Transfers	(138,398)	(280,056)	(250,983)	(250,983)
Total Expenditures and Appropriations	82,626	(78,649)	0	0
Net Cost for BU: 148500 - Unemployment Compensation	(82,626)	78,649	0	0



Kings County Budget Fiscal Year 2024-25

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

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

The Unemployment Compensation Requested Budget for Fiscal Year 2024-25 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 2023-24 Adopted Budget.

4. CAO RECOMMENDED

This budget is recommended as requested.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
81 - Taxes	112,306	254,572	115,000	115,000
82 - Licenses & Permits	27,067	32,856	28,000	28,000
83 - Fines & Forfeits	78,853	141,114	176,000	176,000
87 - Charges For Services	1,478,746	1,518,431	1,529,800	1,530,300
88 - Miscellaneous Revenues	1,674	15,802	42,300	44,300
Total Revenues	1,698,645	1,962,775	1,891,100	1,893,600
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	2,082,626	2,415,674	3,096,320	3,125,188
92 - Services & Supplies	530,440	392,604	390,404	423,095
93 - Other Charges	312,465	412,813	347,421	365,416
94 - Capital Assets	8,291	11,428	6,020	6,020
98 - Intrafund Transfers	17,711	(106,192)	(46,492)	(46,492)
Total Expenditures and Appropriations	2,951,533	3,126,328	3,793,673	3,873,227
Net Cost for BU: 152000-157200 - Assessor/Clerk-Recorder	(1,252,887)	(1,163,553)	(1,902,573)	(1,979,627)



Kings County Budget Fiscal Year 2024-25

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 of vital records, 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. Additionally, the Clerk-Recorder sends involuntary lien notices, files accounting reports, and submits related statistics to the State of California.

3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2023-24

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

- i. **Objective:** Finalize the enactment of the new Recording System.

Results: *This objective has been accomplished. The Clerk/Recorder's new system went into production on April 8th, 2024, and is now processing all departmental recordings and vital document requests. This new system has greatly improved the accuracy and productivity of the department, allowing for improved customer service.*

- ii. **Objective:** Implement Electronic Recording to allow for easier property recordings.

Results: *This objective has not been completed. The new recording system went Live on April 8th, 2024, and has been inspected and authorized by the Department of Justice to implement the electronic recording module. The next and final step is to finalize agreements to start receiving the recordings electronically. Therefore, this objective will continue and is estimated to be in-service by August 2024.*

- iii. **Objective:** Acquire new microfilm machine for the vital records and real property documents that are only available on microfilm.

Results: *This objective was completed in July 2023. The vital and real property records that are only on microfilm are now available for printing.*

B. Goal: Implement Assessor's Office Improvements

- i. **Objective:** Hire a second Office Assistant.

Results: *This objective was completed in January 2024. The new Office Assistant increases productivity and performs new project implementation for the department.*



Kings County Budget Fiscal Year 2024-25

- ii. **Objective:** Increase training.
Results: *This objective is an ongoing goal. Most staff are certified and have attended courses virtually. Some staff members will be attending in-person training courses as they become available.*
- iii. **Objective:** Remodel the public lobby.
Results: *This objective was completed in July 2023. The public lobby is more family friendly and includes small activities for children.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In addition to the above accomplishments, the office is now 90% staffed, which has led to an increase in productivity and efficiency with all processes. Staff are certified within their first year of employment, some within their first 6 months. The Assessor’s office initiated an audit of all property tax control values (Prop 13) to ensure assessment accuracy maintains compliance with the law. Additionally, the office has implemented electronic filing of certain property statements which allowed reconciliation of assessments in the property tax system. The Clerk/Recorder implemented an officiant volunteer program for the wedding ceremonies which allows members of the public to officiate over civil marriage ceremonies during office hours.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Implement Clerk/Recorder’s Office Improvements.
 - i. **Objective:** Finalize the agreements to fully implement Electronic Recording.
 - ii. **Objective:** Acquire an additional computer for the public lobby
 - iii. **Objective:** Increase training for staff
- B. Goal:** Implement Assessor’s Office Improvements
 - i. **Objective:** Increase in-person training for all staff
 - ii. **Objective:** Implement an inventory and control system for all annual forms and written communication
 - iii. **Objective:** Improve Williamson Act program through annual questionnaire

6. BUDGET REQUEST

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

The Assessor/Clerk/Recorder’s Requested Budget for Fiscal Year 2024-25 includes a decrease in revenue of \$149,600 and an increase in expenses of \$117,242 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$266,842 (16%) over last year’s Adopted Budget for a total request of \$1,976,683.

B. Significant Areas of Change

- **Revenue**
 - Licenses & Permits
An increase in Clerk/Recorder’s marriage licenses revenue of \$4,000 is expected due to prior fiscal year trend history.
 - Charges for Services
A decrease of \$82,900 in Clerk/Recorder’s recording fees is due to the negative downturn of the housing market.
 - Miscellaneous Revenues
An increase of \$32,300 in drawdown of trust fund monies to cover the department’s project of redacting social security numbers from electronic documents.
- **Expenses**
 - Salaries and Employee Benefits



Kings County Budget Fiscal Year 2024-25

Increase by \$218,273 primarily related to staff promotions, negotiated salary increases and the increases in medical benefit premiums.

- Services and Supplies
Decrease by \$39,082 in Services & Supplies caused by a reduction in Assessor Consultant expenses and a reduction in Clerk/Recorder Contractual Services due to the completion of special projects to convert microfilm to digital images.
- Other Charges
Decrease by \$58,106 primarily due to one-time charges for Tyler Technology Recording System implementation in the fiscal year 2023-2024. Also, due to Information Technology, inter-department charges and Administration charges for Liability Claim.

C. Capital Asset Changes Reflected in the Requested Budget

HP DesignJet T850 Multifunction Plotter - \$6,020

7. CAO RECOMMENDED

This budget is recommended at \$3,793,673. It is financed by \$1,891,00 primarily in Charges for Services. The Recommended Budget is also funded by \$1,902,573 in General Fund contributions. The Recommended Budget represents an overall decrease in revenues of \$148,100 and a increase in expenditures of \$44,632 when compared with the Fiscal Year 2023-24 Adopted Budget. As a result, the Net County Cost has increased by \$192,732, or 11.27%, when compared with the Fiscal Year 2023-24 Adopted Budget. The department’s capital asset request for an HP DesignJet T850 Multifunction Plotter is being recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

152000 – Assessor

- Increase in Charges for Services of \$2,000 due to rolling over revenue offsets for some of the final budget changes outlined below.
- Increase in Miscellaneous Revenue of \$2,000 due to rolling over revenue offsets for some of the final budget changes outlined below.
- Increase in Salary & Benefits of \$21,368 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$26,806 due to the mailing of value notices to all county parcels and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$9,153 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

157200 – Clerk-Recorder

- Decrease in Charges for Service of \$1,500 due to revenue loss in Clerk Fees.
- Increase in Salaries & Employee Benefits of \$7,500 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$5,885 due to maintenance of the microfilm machine and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.



Kings County Budget Fiscal Year 2024-25

- Increase in Other Charges of \$8,842 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$3,873,227. It is financed by \$1,893,600 from various fees for service, fines and forfeits and taxes. It also includes \$1,979,627 in General Fund Contributions, a \$269,786 Net County Cost increase from the Fiscal Year 2023-24 Adopted Budget, or a 15.78% increase. This is mainly attributed to the 13.35% increase in health insurance rates, parcel value notices and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
85 - Intergovernmental Revenue -St	67,460	20,036	0	0
86 - Intergovernmental Revenue -Fed	0	0	195,000	195,000
87 - Charges For Services	226,679	55,706	175,000	222,000
88 - Miscellaneous Revenues	13,531	9,506	9,000	9,000
Total Revenues	307,670	85,247	379,000	426,000
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	481,110	544,270	557,552	570,939
92 - Services & Supplies	540,664	591,210	705,772	732,092
93 - Other Charges	110,005	98,212	89,145	91,990
98 - Intrafund Transfers	10,548	(16,944)	(1,678)	(1,678)
Total Expenditures and Appropriations	1,142,327	1,216,748	1,350,791	1,393,343
Net Cost for BU: 155000 - Elections	(834,657)	(1,131,500)	(971,791)	(967,343)



Kings County Budget Fiscal Year 2024-25

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 responsibility of educating the public, central committees, political parties, community organizations, and any other interested party 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 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.
Results: *This objective was met. The Elections Department attended several community events, such as Seniors at the Park, Kettleman City Community Event, and several events at West Hills College.*
- ii. **Objective:** Collaboration with community groups (Language and Accessibility).
Results: *This objective is continuing as the department would like to increase participation.*
- iii. **Objective:** Increase ballot processing, earlier vote results and vote accessibility.
Results: *This objective will be tested with the March 5, 2024, Presidential Primary.*

B. Goal: Increase voter participation and education.

- i. **Objective:** Educate the general public in election processes.
Results: *This objective was met, and efforts will continue to further educate the general public.*
- ii. **Objective:** Engage community groups, officials, cities, schools and community colleges in voting participation and processes.
Results: *This objective was met. The Elections Department engaged with local cities and community groups, including the Kings County Grand Jury.*
- iii. **Objective:** Administer the 2024 June Presidential Primary and prepare for the November 2024 General election.
Results: *This objective will be met with the March 5, 2024, Presidential Primary.*
- iv. **Objective:** Review current processes, functions, and all applicable laws.



Kings County Budget Fiscal Year 2024-25

Results: *This objective was met. Processes related to the election management system were adopted, and several new election laws have been implemented, such as Assembly Bill 545, Curbside Voting.*

- C. Goal:** Continue to improve election functions and efficiencies.
 - i. **Objective:** Secure FPPC electronic filing system.
Results: *This objective was not met due to budget constraints. The effort to secure an electronic filing system will continue.*
 - ii. **Objective:** Explore office space options.
Results: *This objective was partially met as conversations regarding office space were initiated.*
 - iii. **Objective:** Explore new election technology.
Results: *This objective was met. A new and improved election management system was adopted.*
 - iv. **Objective:** Explore print vendor and election management vendors.
Results: *This objective was met. Print and election management systems were secured.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR 2023-24

The Elections Department successfully transitioned into a new Election Management System (EMS) platform. The transition involved the transfer of all voter records into the new EMS system, as well as training staff in the new platform. The implementation process was very involved as it required detailed attention to ensure the accurate transfer of all voter records. During the current fiscal year, the Elections Department also successfully administered the March 5, 2024, Presidential Primary as well as the March 19, 2024, Congressional District 20, Special Primary Election. The Elections Department also prepared and began proceedings related to a recall on a local school board, with efforts continuing as of April 2024. Additionally, the Elections Department will be preparing to administer the upcoming November 5, 2024, Presidential General Election.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Continue to review and support Voter’s Choice Act (VCA)-Legislation.
 - i. **Objective:** Continue to work with other California counties to address the VCA challenges, such as mandatory mailers and number of early voting days.
 - ii. **Objective:** Collaborate with community groups (Language and Accessibility).
- B. Goal:** Increase voter participation and education.
 - i. **Objective:** Continue to educate the public in election processes and election related services.
 - ii. **Objective:** Engage community groups, officials, cities, schools and community colleges in voting participation and processes.
 - iii. **Objective:** Continue the review of current office processes, functions, and applicable laws.
- C. Goal:** Continue to improve election functions, efficiency, and security.
 - i. **Objective:** Secure technology equipment to enhance the current election management system.
 - ii. **Objective:** Continue efforts to secure office and warehouse space.
 - iii. **Objective:** Explore and secure election security technology.

6. BUDGET REQUEST

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

The Elections Department’s Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$317,000 and a decrease in expenditures of \$10,996 over Fiscal Year 2023-24 Adopted Budget. The



Kings County Budget Fiscal Year 2024-25

overall Net County Cost has a decrease of \$327,996 (28%) over last year's Adopted Budget for a total request of \$860,330.

B. Significant Areas of Change

• Revenue

○ Intergovernmental Revenue

Intergovernmental revenue is projected to increase by \$185,000 due to the pending Help America Vote Act (HAVA) award of \$130,000 for election security, \$35,000 award from the Office of Emergency Services, and \$20,000 in HAVA funding for accessibility.

○ Charges for Services

Charges for Services are projected to increase by \$130,000 due to the upcoming November 5, 2024, General Election.

○ Miscellaneous Revenue

Miscellaneous revenue is projected to increase by \$7,000 due to filing fees, data file requests and other miscellaneous revenue.

• Expenses

○ Other Charges

Other charges are projected to decrease by \$16,803 due to a reduction in Information Technology charges.

○ Intrafund Transfers

Intrafund transfers are projected to decrease by \$12,657 due to contributions from the American Rescue Plan Act funding covering certain salary and benefit expenses.

7. CAO RECOMMENDED

This budget is recommended at \$1,350,791. The Recommended Budget is financed by \$379,000 primarily in intergovernmental revenue along with election filing and administration fees. It also includes \$971,791 in General Fund contributions, a \$216,535 decrease from the Fiscal Year 2023-24 Adopted Budget, or an 18.22% decrease. This is mainly attributed to increased revenue associated with administering the General Election in November 2024, whereas there was no General Election administered last fiscal year.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Charges for Services of \$47,000 due to the anticipated expenditure reimbursement on the general election.
- Increase in Salaries & Employee Benefits of \$13,387 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$26,320 primarily due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services and additional expenditures for the general election.
- Increase in Other Charges of \$2,845 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$1,393,343. It is financed primarily in intergovernmental revenue along with election filing and administration fees in the amount of \$426,000 and it includes \$967,343 in General Fund contributions, a \$220,983 decrease from last Fiscal Year's 2023-24 Adopted Budget, or a 18.60% decrease.



Kings County Budget Fiscal Year 2024-25

The decrease is mainly attributed to anticipated revenue for the administration of the general election, the 13.35% increase in health insurance rates and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
80 - Other Intergovernmental Rev	900,000	900,000	900,000	900,000
Total Revenues	900,000	900,000	900,000	900,000
Expenditures and Appropriations				
96 - Other Financing Uses	900,000	900,000	900,000	900,000
Total Expenditures and Appropriations	900,000	900,000	900,000	900,000
Net Cost for BU: 178000 - Contribution To Other Fnd	0	0	0	0



Kings County Budget Fiscal Year 2024-25

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 2024-25, 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 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.

Results: *This objective was completed. Under the current MOU, the Kings County Fire Department anticipates receiving \$700,000 to supplement fire operations impacted by 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.

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

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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



Kings County Budget Fiscal Year 2024-25

5. BUDGET REQUEST

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

The Indian Gaming Fund Distribution's Requested Budget for Fiscal Year 2024-25 remains unchanged when compared to the Fiscal Year 2023-24 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.

6. 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.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
82 - Licenses & Permits	131,876	107,213	117,800	117,800
87 - Charges For Services	1,443,004	1,654,814	1,670,000	1,670,000
88 - Miscellaneous Revenues	48,677	44,466	45,000	45,000
Total Revenues	1,623,557	1,806,493	1,832,800	1,832,800
Expenditures and Appropriations				
92 - Services & Supplies	57,174	0	57,387	57,387
93 - Other Charges	4,387,508	5,057,872	5,593,032	5,627,186
96 - Other Financing Uses	2,607,553	3,265,671	7,416,854	9,068,015
Total Expenditures and Appropriations	7,052,235	8,323,543	13,067,273	14,752,588
Net Cost for BU: 179000 - Contribution To Other Funds	(5,428,678)	(6,517,050)	(11,234,473)	(12,919,788)



Kings County Budget Fiscal Year 2024-25

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 2024-25 Budget includes General Fund Contributions (Other Charges) to Building Maintenance in the amount of \$5,357,206 and the County engineer (surveyor) budget in the amount of \$225,707, 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 \$201,559 goes to the Fire Fund, and \$483,300 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, \$950,000 to the Capital Outlay Fund, and the \$500,000 transfer to the Fire Fund.

Additional funding transferred out includes the amount of \$562,600 for the sixth debt service payment for the new Human Services Agency modular building, \$400,000 for the Jail Bond Refunding, and \$4,000,000 to Accumulative Capital Outlay offset by one-time funds received in Budget Unit 110900 General Fund Revenues.

3. BUDGET REQUEST

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

The Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$27,800 and an increase in expenditures of \$4,081,758 from the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$4,053,958, or 61.52%, over last year's Adopted Budget for a total request of \$10,643,236.

B. Significant Areas of Change

- **Revenue**

- Licenses and Permits

- The Fiscal Year 2024-25 Requested Budget reflects an increase of \$37,800 due to charging for park services.

- **Expenses**

- Services and Supplies

- The Fiscal Year 2024-25 Requested Budget reflects a cost of \$57,387 due to a loan payment owed to the Fleet Internal Service Fund from the Parks budget for an



Kings County Budget Fiscal Year 2024-25

equipment purchase. This loan was approved on November 7, 2023 and will end December 1, 2026.

- Other Charges
The Fiscal Year 2024-25 Requested Budget reflects an increase of \$198,443 primarily due to an increase in wages in Building Maintenance.
- Other Financing Uses
The Fiscal year 2024-25 Requested Budget reflects an increase of 4,225,928 due primarily to the transfer of \$4,000,000 to Accumulative Capital Outlay which is offset by one-time funds in Budget Unit 110900 General Fund Revenues.

4. CAO RECOMMENDED

This budget is recommended at \$13,067,273 and is financed by \$1,832,800 in revenue from building maintenance fees, resulting in a Net County Cost of \$11,234,473, which is an increase of \$4,645,195 or 70.50% from the Fiscal Year 2023-24 Adopted Budget, due to increases in wages and the additional transfer to Accumulative Capital Outlay Fund.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Other Charges of \$34,154 due to contributions to Public Works' Building Maintenance and Surveyor budgets from a 13.35% increase in health insurance rates and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Financing Uses of \$1,651,161 due to additional contributions to Jail Bond refunding, as criminal justice fees from the court are not keeping up with bond payments, and additional contributions to the Fire Fund to support a funding shortfall due primarily to negotiated salary increases and operational expenses outpacing current revenue.

This budget is adopted at \$14,752,588. It is financed by \$1,832,800 mainly from charges for services. It also includes \$12,919,788 in General Fund Contributions, a \$6,330,510 Net County Cost increase from last Fiscal Year's Adopted Budget, or a 96.07% increase. This is due primarily due to health insurance rate increases in Public Works' Building Maintenance and Surveyor divisions, reductions in revenue in the County's 2005 Jail Bond Refunding budget, and a shortfall in the Fire Fund.

This Final Budget also distributes the County's Hazardous Waste taxes and Williamson Act revenue to all applicable funds. Hazardous waste taxes are distributed as follows: \$950,000 to the Accumulative Capital Outlay Fund to fund capital projects, \$100,000 to the Roads Fund for Kettleman City curb, gutter, and sidewalk improvements, \$150,000 to the Kettleman City Water Treatment Plan reserve fund, and \$500,000 to the Fire Fund for Fire operations. Williamson Act revenue is distributed as follows: \$516,700 to the Fire Fund for Fire and Office of Emergency Management operations, \$500,000 to the Human Services Agency Building Debt budget, \$483,300 to the 2019 AB 900 Jail Bonds budget, and \$400,000 to the 2005 Jail Bond Refunding budget.

In addition to these Hazardous Waste taxes and Williamson Act revenue distributions, there is a one-time \$4,000,000 contribution to the Accumulative Capital Outlay Fund and a \$1,403,931 contribution to the Fire Fund.

In total, the Fire Fund is getting \$2,420,631 in General Fund contributions in this Adopted Budget to cover



Kings County Budget Fiscal Year 2024-25

an operational funding shortfall in Fiscal Year 2024-25. The cause of this funding shortfall in the Fire Fund is primarily due to negotiated Memorandum of Understanding (MOU) increases with the Firefighter's Association, service contracts with the Cities of Avenal and Corcoran not fully compensating the department for services provided, reduced out-of-county responses which generate revenue for the department, increases in Cost Allocation Plan charges and IT rates, in addition to slow growth rates in property tax revenue.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
92 - Services & Supplies	57,417	48,583	53,000	53,000
Total Expenditures and Appropriations	57,417	48,583	53,000	53,000
Net Cost for BU: 180000 - Support Of Organizations	(57,417)	(48,583)	(53,000)	(53,000)



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 2024-25

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 2024-25 total is \$53,000, which is the same amount as the Adopted Budget for Fiscal Year 2023-24.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.



PUBLIC SAFETY

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
89 - Other Financing Sources	8,455,587	7,019,823	9,699,629	9,699,629
Total Revenues	8,455,587	7,019,823	9,699,629	9,699,629
Expenditures and Appropriations				
92 - Services & Supplies	8,112,120	5,544,009	585,397	585,397
94 - Capital Assets	0	136,387	0	0
96 - Other Financing Uses	343,467	1,339,428	9,114,232	9,114,232
Total Expenditures and Appropriations	8,455,587	7,019,823	9,699,629	9,699,629
Net Cost for BU: 110910 - American Rescue Plan Act-ARPA	0	0	0	0



Kings County Budget Fiscal Year 2024-25

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 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.

Results: *This goal is ongoing and will be carried into 2024-25. Every reporting quarter, project timelines are evaluated and remaining unobligated balances are reviewed for new projects.*

3. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The following projects were completed in Fiscal Year 2023-24:

Proposal	Proposal Detail
CSD Ops & Drought Relief	Operational and Drought Relief
Cemetery District Relief Project	Operational Relief
Board Chambers Upgrades	Additional equipment and modifications
Clerk of the Board Record Preservation	Original County Record Preservation, Digitization & Search Engine
Coroner Storage Container	Coroner Storage Container & Digital Conversion of Records
Koff and Associates	Compensation and Classification Study
Sheriff Camera Project	License plate, video, and audio detection system
Burriss Park Wagon Air Conditioning	Replace unit
JTO Upgrades	Cabling and door access system
Stratford Utility District	Update water infrastructure
Sheriff Digital Evidence	Expand digital evidence capacity

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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.



Kings County Budget Fiscal Year 2024-25

5. BUDGET REQUEST

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

The Requested Fiscal Year 2024-25 budget represents a decrease of \$2,067,928 in expenditures and in revenues when compared with the Fiscal Year 2023-24 Adopted Budget. The Net County Cost for Fiscal Year 2024-25 is \$0, which remains unchanged from the Fiscal Year 2023-24 Adopted Budget.

The following projects are included in the Recommended Budget:

Proposal	Proposal Detail
Scanning Project	Transferring Paper Files to Electronic Files
Kettleman City Foundation	Revenue Loss Economic Impacts
Agenda Software	Agenda software for Board Meetings
Public Works Online Portal	Software for Permitting/Reservations
Fire Computer Aided Dispatch	Improvement of emergency response
Employee Recruitment and Retention	Bonuses and salary increases
Generators	Efficiency project to ensure critical area coverage
Stratford Levee	Restore levee
Revenue Loss	General public services
Information Technology	Hardware for telework

B. Significant Areas of Change

- Revenue

Other Financing Sources

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$2,067,928 from the Fiscal Year 2023-24 Adopted Budget due to the completion of ARPA projects adopted to date.

- Expenses

Services and Supplies

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$2,067,928 from the Fiscal Year 2023-24 Adopted Budget due to the completion of ARPA projects adopted to date.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

The budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
89 - Other Financing Sources	25,550	169,137	3,000,000	3,000,000
Total Revenues	25,550	169,137	3,000,000	3,000,000
Expenditures and Appropriations				
92 - Services & Supplies	25,550	169,137	3,000,000	3,000,000
Total Expenditures and Appropriations	25,550	169,137	3,000,000	3,000,000
Net Cost for BU: 110912 - March 2023 Floods	0	0	0	0



Kings County Budget Fiscal Year 2024-25

MARCH 2023 FLOODS

1. PURPOSE

On March 1, 2023, the Governor of California proclaimed a state of emergency to 47 counties, because of the winter storms that struck California beginning in February 2023. On March 9, 2023, President Joseph R. Biden Jr approved a Presidential Emergency Declaration related to the storms and the flooding in the Tulare Lake Basin. Local emergency declaration was made by the County of Kings' Emergency Services Director on March 10, 2023, which was subsequently ratified by the Board of Supervisors on March 14, 2023. The funds are intended to provide support for the County in responding to the impact of the floods via mitigation, emergency repair, and recovery activities.

2. OTHER ACCOMPLISHMENTS IN THE CURRENT YEAR

As a result of the flooding events, portions of the Stratford Levee were damaged. Over the course of this fiscal year, the County has contracted with Kroeker, Inc. to address the damage done at the Stratford Levee. As of May 2024, appropriate repairs have been made to the Stratford Levee from the damaged caused by the flooding events of March 2023.

3. BUDGET REQUEST

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

The March 2023 Floods Requested Budget for Fiscal Year 2024-25 remains unchanged when compared to the Fiscal Year 2023-24 Adopted Budget at \$3,000,000. The overall Net County Cost remains unchanged at \$0 over last year's Adopted Budget.

4. CAO RECOMMENDED

This budget is recommended as requested.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
85 - Intergovernmental Revenue -St	128,800	106,393	130,000	130,000
87 - Charges For Services	187,675	201,522	191,000	191,000
88 - Miscellaneous Revenues	0	0	1,500	1,500
Total Revenues	316,475	307,915	322,500	322,500
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	908,753	931,027	1,007,100	1,014,386
92 - Services & Supplies	67,737	80,178	89,421	93,221
93 - Other Charges	24,950	27,509	41,828	54,676
98 - Intrafund Transfers	(304,800)	(491,472)	(384,536)	(384,536)
Total Expenditures and Appropriations	696,641	547,242	753,813	777,747
Net Cost for BU: 203100 - Public Guardian/Vet S. O.	(380,166)	(239,327)	(431,313)	(455,247)



Kings County Budget Fiscal Year 2024-25

PUBLIC GUARDIAN/VETERANS SERVICES OFFICE

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 80 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 8,304 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 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.
Results: *This objective was completed by staff members attending in-person and virtual training conferences.*
 - ii. **Objective:** Provide additional, quarterly training to VSO staff unable to attend conferences.
Results: *This objective was completed.*
 - iii. **Objective:** Send all eligible PG staff to the annual CEU training conference and provide on-line opportunities for additional training.
Results: *This objective was completed.*
- 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 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.



Kings County Budget Fiscal Year 2024-25

- 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's and other collaborative meetings with county agencies and community partners.
- Results:** *This objective was completed*
- C. Goal:** Partner with a local non-profit equine therapy program to provide mental health-related services to veterans, via 2024 Prop 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.
- Results:** *This objective was not completed due to unforeseen staffing challenges.*
- ii. **Objective:** Present a proposal, based on the outcome of Objective 1, to seek and administer grant funding, as described above.
- Results:** *This objective was not completed due to non-completion of the previous objective.*
- iii. **Objective:** Apply for, receive and administer grant funding to support equine therapy services through New Beginnings at Circle T Ranch.
- Results:** *This objective was not completed, due to non-completion of the previous two objectives.*
- D. Goal:** Reinvigorate efforts to establish part-time, satellite offices in Corcoran, Avenal and at Naval Air Station Lemoore.
- i. **Objective:** Develop and administer a survey by September 1, 2023, to determine service needs in Corcoran, Avenal, and NAS Lemoore.
- Results:** *This objective was partially completed. A survey was administered through NAS Lemoore. A survey for Avenal and Corcoran was conducted in the Spring of 2024.*
- 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 (VSR) to act as an "Outreach Specialist".
- Results:** *This objective was completed. A part-time VSR started in July 2023.*
- iii. **Objective:** Make a recommendation regarding the feasibility of satellite office operations to Administration by November 1, 2023.
- Results:** *This objective was partially completed. A recommendation was made to Admin in the Spring of 2024.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In the latest fiscal year report, Kings County veterans saw a noteworthy 24% surge in their total compensation and pension, in the form of federal, cash payments compared to the preceding year. This substantial increase reflects a concerted effort to better support those who have served their country. Additionally, there was a significant uptick of 37% in the number of claims filed for Kings County veterans, indicating both an increased awareness of available benefits and a proactive approach to assisting access to them.

The dedication to veterans' affairs is palpable in the community leadership as well. The appointment of the Public Guardian/Veterans Service Officer as the Legislative Chair for the California Association of County Veterans Service Officers underscores a commitment to advocacy at the state level. Similarly, the Assistant Public Guardian/Veterans Service Officer's involvement on the Legislative Committee for the California State Association of Public Administrators, Public Guardians, and Public Conservators highlights a multi-faceted engagement in policy matters affecting veterans and others faced with mental health challenges.



Kings County Budget Fiscal Year 2024-25

The Assistant Public Guardian/Veterans Service Officer's nomination and subsequent role as the Kings County Behavioral Health Advisory Board Chair, exemplify a holistic approach to veterans' well-being, recognizing the interconnectedness of mental health and overall quality of life. These initiatives collectively demonstrate a comprehensive and proactive stance towards addressing the needs of Kings County veterans and ensuring they receive the support and advocacy they deserve.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Maintain accreditation of the Veterans Services and Public Guardian Staff, as required by both state and Federal regulations.
- i. **Objective:** Send additional staff members to each of two in-person and one virtual 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 access to additional, online training opportunities.
- B. Goal:** Enhance 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.
 - ii. **Objective:** Present training 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:** Continue efforts to explore establishment of part-time, satellite offices in Avenal and Corcoran.
- i. **Objective:** Interview/survey affected veterans in each location by October 1, 2024.
 - ii. **Objective:** Determine feasibility (adequate facility, connectivity, support, etc.) of satellite operations in each location by November 30, 2024
 - iii. **Objective:** Make recommendations to Administration Department by January 15, 2025.
- D. Goal:** Conduct quarterly outreach events targeting the homeless/at-risk of being homeless veterans.
- i. **Objective:** Determine homeless veteran population from point-in-time-count, by July 15, 2024.
 - ii. **Objective:** Coordinate with Kings County Homelessness Collaborative to identify veterans in need, in real-time, by September 15, 2024.
 - iii. **Objective:** Develop a plan to contact homeless veterans to connect them with services, by October 15, 2024.

6. 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 2024-25 represents a \$15,500 decrease in revenues and a \$18,827 increase in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget. This results in an overall increase of \$34,327 (8%) in Net County Cost compared to the Fiscal Year 2023-24 Adopted Budget.



Kings County Budget Fiscal Year 2024-25

B. Significant Areas of Change

- **Revenue**

- Intergovernmental Revenue

- Decrease of \$20,000 is due to the estimated decrease in state subvention funding received.

- **Expenses**

- Services & Supplies

- Increase of \$12,718 due to additional Veterans' outreach opportunities in the community and outlying rural areas of the county. The increase is also attributed to travel and training of current employees to maintain mandatory accreditations and for the training of new employees anticipated in the next fiscal year, due to vacancies and retirements.

- Other Charges

- Increase of \$14,313 due to general liability claim and information technology services.

- Intrafund Transfers

- Increase of \$43,646 due to the Memorandum of Understanding (MOU) Agreement with Behavioral Health, to offset the complexity of current Public Guardian cases and changes in Mental Health laws.

7. CAO RECOMMENDED

This budget is recommended at \$753,813. The Recommended Budget is financed by \$322,500 primarily in intergovernmental revenue along with charges for service. It includes \$431,313 in Net County Cost which is a decrease of \$17,915 or 3.99% from Fiscal Year 2023-24 Adopted Budget.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$7,286 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$3,800 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$12,848 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$777,747. It is financed by intergovernmental revenue along with charges for service in the amount of \$322,500, and it includes \$455,247 in General Fund contributions, a \$6,019 increase from last Fiscal Year's 2023-24 Adopted Budget, or a 1.34% increase. The increase is primarily due a 13.35% increase in health insurance rates and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	1,237	2,199	1,000	1,000
87 - Charges For Services	110,852	93,035	103,400	103,400
Total Revenues	112,088	95,234	104,400	104,400
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	57,129	60,017	61,271	61,729
92 - Services & Supplies	50,465	18,700	28,432	28,426
93 - Other Charges	5,651	6,149	6,634	8,399
Total Expenditures and Appropriations	113,245	84,866	96,337	98,554
Net Cost for BU: 210200 - Law Library	(1,156)	10,368	8,063	5,846



KINGS COUNTY BUDGET FISCAL YEAR 2024-25

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 2023-24

A. Goal: Enhance the usability of the Law Library

- i. **Objective:** Investigate resources for getting new paint and carpet in the Law Library.
Results: *This objective was completed.*
- ii. **Objective:** Purchase current year volumes of print materials.
Results: *This objective was completed.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Enhance the usability of the Law Library

Objective: Investigate resources for increasing public awareness of the Law Library.

5. BUDGET REQUEST

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

The Law Library Requested Budget for Fiscal Year 2024-25 includes a decrease in revenue of \$9,500 and an increase in expenditures of \$2,145 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$11,645 for a total request of \$1,546.

B. Significant Areas of Change

• Revenue

- Use of Money & Property
Increase of \$500 due to interest earned on current deposits.
- Charges For Services
Decrease of \$10,000 due to the expectation of not receiving a filing fee backfill allocation.

• Expenses

- Salaries and Employee benefits
Increase of \$5,146 due to negotiated salary increases and increased retirement rates.
- Services & Supplies
Decrease of \$3,486 primarily due to the books and periodicals expense category.
- Other Charges
Increase by \$485 due to charges for Information Technology Services.



KINGS COUNTY BUDGET FISCAL YEAR 2024-25

6. CAO RECOMMENDED

This budget is recommended at \$96,337. The Recommended Budget is financed by \$104,400 in use of money and property, charges for services, miscellaneous revenues, and it does not include any General Fund Contributions. This is an increase to the Law Library Fund of \$8,063 which is a decrease of \$5,128 or 38.87% from Fiscal Year 2023-24 Adopted Budget due to the anticipated decrease in revenues.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$458 due to a 13.35% increase in health insurance rates.
- Decrease in Services & Supplies of \$6 due to final IT rate changes because of outside agencies no longer using IT services which caused those cost allocations to be reallocated to all other current users of IT services..
- Increase in Other Charges of \$1,765 due to final IT rate changes because of outside agencies no longer using IT services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$98,554. It is financed by intergovernmental revenue along with charges for service in the amount of \$104,400 and it does not include any General Fund Contributions. There is no Net County Cost. Instead, this budget contributes to the General Fund in the amount of \$5,846, which is a decrease of \$7,345 from Fiscal Year 2023-24 Adopted Budget, or a 55.68% decrease. This is due to a reduction in charges for services for filling fee backfill allocation.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
83 - Fines & Forfeits	37,693	17,227	35,254	35,254
85 - Intergovernmental Revenue -St	4,812,920	4,365,435	5,355,861	5,393,207
86 - Intergovernmental Revenue -Fed	319,052	101,272	0	0
87 - Charges For Services	211	0	5,000	5,000
88 - Miscellaneous Revenues	13,763	25,775	20	20
89 - Other Financing Sources	1,900	3,550	100,000	100,000
Total Revenues	5,185,539	4,513,259	5,496,135	5,533,481
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	7,547,833	7,335,762	9,349,239	9,514,384
92 - Services & Supplies	1,083,427	1,222,262	1,111,905	1,113,857
93 - Other Charges	387,161	509,883	1,237,095	1,240,942
94 - Capital Assets	98,465	(192)	0	0
98 - Intrafund Transfers	34,175	(402,874)	(258,625)	(258,625)
Total Expenditures and Appropriations	9,151,062	8,664,841	11,439,614	11,610,558
Net Cost for BU: 216000-216900 - District Attorney	(3,965,522)	(4,151,582)	(5,943,479)	(6,077,077)



Kings County Budget Fiscal Year 2024-25

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 District Attorney Office's primary function 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 one Assistant District Attorney and fifteen Deputy District Attorney positions. The office recently re-organized and opened three Senior Deputy District Attorneys, and two Supervising District Attorneys. The Assistant District Attorney primarily supervises Deputy District Attorneys, Clerical staff, and Victim-Witness Advocates and develops policy within the office designed to promote just criminal prosecution. When the Supervising Deputy District Attorney positions are filled, a Supervising Deputy District Attorney will supervise the calendar and special prosecution units within the office. When the Senior Deputy District Attorneys positions are filled, the Senior Deputy District Attorneys will be the lead trial attorneys in the office – taking on the most serious cases. Although the office has not received a sufficient number of applications to fill these positions, the District Attorney's Office continues to actively recruit. 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, and insurance fraud. The District Attorney's Office has also hired independent contractors to assist with drafting motions, filing cases, and developing training materials.

Recently, the legislature passed the Racial Justice Act and other legislation. Some of this legislation created a process for convicted felons to file a petition with the court to dismiss their charges or resentence them to shorter sentences. The office hired an independent contractor to prepare any responses to these petitions and the Deputy District Attorneys attend court and present evidence at a hearing. Other legislation requires District Attorney's Offices to implement new procedures for race blind filing for cases submitted by law enforcement to the office. The Kings County District Attorney's Office must implement a new policy for filing all cases to include purchasing new software, developing new procedures, and hiring new attorneys to assist with compliance with this law beginning with January 1, 2025.

The investigations division is comprised of approximately thirteen sworn investigators, including the Chief Investigator, the Assistant Chief Investigator, and two Senior Investigators. In addition to the sworn



Kings County Budget Fiscal Year 2024-25

investigators, the investigations division includes a Computer Forensic Specialist, two Investigative Assistants, and two Process Servers. Although some positions within the division are vacant, the District Attorney will continue to recruit those positions. Investigators primarily investigate cases in preparation for trial, to include conducting follow up on investigation, analyzing evidence to be presented at trial, witness protection detail, and issuing and serving subpoenas. This year, The District Attorney's Office will assign an investigator to the Kings County Rural Crimes Task Force and the Kings County Major Crimes Task Force. 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, prison, and insurance fraud investigations.

The advocacy division is comprised of approximately seven 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 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 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.

Results: *Objective met. The District Attorney's Office has been able to timely review and make filing decisions. The office filed a total number of 4,116 cases last calendar year. At one point during this budget year, the office accrued as many as 1,600 cases in the filing queue. However, with staffing improvements, the office was able to reduce the current pending cases to approximately 1224 with approximately half of that number being prison cases. The office has hired an independent contractor to assist with the review and filing of exclusively prison cases. Additionally, this last year, the office has implemented new policies regarding homicide cases to include the creation of a homicide team, filing guidelines for homicide cases, and the creation of death penalty reviews. Lastly, the Office has prepared the first written Brady policy so that each agency is aware of the District Attorney's responsibility to disclose exculpatory evidence.*

- ii. **Objective:** Timely prosecute serious and violent cases and bring resolutions to older cases.

Results: *Objective met. The District Attorney's Office prioritized resolving older, serious cases through settlement or trial. As such, the District Attorney's Office has been able to resolve numerous long-standing homicide, kidnapping, and sexual assault cases from as far back as 2016.*

- iii. **Objective:** Fully and fairly prosecute cases (including post-conviction relief) of criminal activity in the jail facilities and prisons.

Results: *Objective not met. The District Attorney's Office experienced high turnover in the last fiscal year which resulted in management diverting attorney staff from prison assignments to calendar needs. In the latter part of the fiscal year, the office has restaffed the prison grant assignment with two deputies dedicated to a single court department.*



Kings County Budget Fiscal Year 2024-25

- iv. **Objective.** Fully and fairly prosecute cases involving vulnerable victims.
Results: *Objective Met. The District Attorney's Office has been able to dedicate three attorneys to the prosecution of sexual assault. Furthermore, throughout most of this fiscal year, the office dedicated a deputy district to prosecute domestic violence crimes. Many sexual assault cases were resolved through settlement or trial. Many of these trials resulted in guilty verdicts.*

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.
Results: *Objective met. The District Attorney's Office hired a program supervisor, and two advocates to help victims and assist with court services, obtaining restitution, and coordinating meetings with attorneys and law enforcement.*
- ii. **Objective:** Seek restitution and compensation for victims of crime through the Cal Victim Compensation Board, restitution, and through the court process.
Results: *Objective Met. In this last fiscal year, the Victim Witness Program provided assistance with 869 Victim Compensation Applications and 350 requests for restitution.*
- iii. **Objective:** Continue providing awareness and education to the community in victim's rights, crime prevention, and victim services through self defense programs, victim awareness programs, annual events, and outreach.
Results: *Objective met. The District Attorney's Office successfully hosted two main outreach events: National Crime Victim's Rights Week and Rock the Purple. Additionally, the District Attorney's Office has also joined with other agencies to educate members of the public about human trafficking, Denim Day, and child abuse prevention month.*

C. Goal: Collaborate with law enforcement and community partners to deter crime.

- i. **Objective:** Assist outside law enforcement agencies with investigating complex crimes.
Results: *Objective met. The District Attorney's Office assisted with the multi-agency Operation Moovin' Out. The office also provided assistance to local agencies with cell phone and computer extraction.*
- ii. **Objective:** Participate in task forces designed to interdict, deter, and investigate specialized crimes, such as gang crimes and agricultural crimes.
Results: *Objective met. The District Attorney's Office participated in Operation Moovin' Out, an investigation targeting the Crip criminal street gang. The office just recently assigned a full-time DA Investigator to the Sheriff's Office Rural Crimes Unit and a full-time DA Investigator to the Major Crimes Task Force.*

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.
Results: *Objective not met. The Violence Against Women grant became competitive this year. While the office provided prosecution, investigation, and victim excellent services, the office was denied further grant funding due to the high level of competition for this grant. Only one in three counties were awarded the VAWA grant this cycle.*
- ii. **Objective:** Maintain Prison Grant funding for prosecution of prison crimes.
Results: *Objective not met. The District Attorney's Office experienced a turnover in attorney staff which required management to divert staffing from the prison assignment to calendar management. During this time, attorneys were unable to bill at the same rate compared to prior years at full staff.*
- iii. **Objective:** Maintain funding for insurance fraud and automobile insurance fraud.
Results: *Objective met. The District Attorney's Office continued to maintain its funding through the Department of Insurance for workers' compensation insurance fraud and*



Kings County Budget Fiscal Year 2024-25

automobile insurance fraud.

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The District Attorney's Office implemented new hiring procedures to develop added incentives to hire new attorney staff and to streamline the process. Additionally, the office re-organized the attorneys to open five new positions: two Supervising Deputy District Attorneys and three Senior Deputy District Attorneys.

The Office successfully filed and prosecuted cases from the recent wiretap operation targeting the Crip Criminal Street Gang, Moovin' Out. This operation began in March of 2023 and progressed through June of 2023. At the end of Operation Moovin' Out, Law enforcement arrested over sixty suspects and five of which were from five unsolved homicides.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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:** Implement training within the office and along with law enforcement partners.
- 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 Cal Victim Compensation Board, restitution, and through the court process.
 - iii. **Objective:** Maintain grant funding to assist with the cost of providing victim services.
- 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:** Increase Prison Grant funding for prosecution of prison crimes.
 - ii. **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 2024-25 includes a decrease in revenue of \$356,341 and an increase in expenditures of \$1,792,994 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$2,149,335 (46%), over last year's Adopted Budget for a total request of \$6,847,023.

B. Significant Areas of Change

- **Revenue**

- Intergovernmental Revenue

Intergovernmental Revenue is projected to decrease due to the loss of the Violence Against Women Vertical Prosecution Program in the amount of \$202,545 formerly allocated to the Violence Against Women grant.

- Charges for Services

Charges for Services are projected to decrease due to the elimination of the Bad Check Recovery Program in the amount of \$1,200.



Kings County Budget Fiscal Year 2024-25

- **Expenses**

- Salaries and Employee Benefits
Salaries and Employee Benefits are projected to increase by \$555,101 due to negotiated salary and benefit increases as well as cost of living increases that occurred in 2023.
- Services and Supplies
Services and Supplies are projected to increase by \$457,118 due to the recruitment of contract attorneys and computer software expenses.
- Other Charges
Other Charges are projected to increase by \$798,158 due to an increase in costs associated with General Liability.
- Intrafund Transfers
Intrafund Transfers are projected to increase by \$17,708 due to an increase in funding requested by the District Attorney's Office to the Human Services Agency for Welfare Fraud Prosecutions.

C. Staffing Changes

Delete 1.00 FTE District Attorney Investigator II – This position was previously funded through the Violence Against Women grant, which the department did not receive for this next round of funding.

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

- Cabinets for the breakroom - \$13,870
- New on-site file room - \$23,589
- Replace Vehicle #52385 – Dodge Charger with 124,235 miles (sedan) - \$42,900
- Replace Vehicle #52386 – Ford Explorer with 108,502 miles (mid-sized truck) - \$69,173
- Replace Vehicle #52100 – Ford Edge with 108,469 miles (mid-sized SUV) - \$69,173
- Replace Vehicle #52391 – Dodge Durango, with 110,962 miles (mid-sized truck) - \$69,173

7. CAO RECOMMENDED

This budget is recommended at \$11,439,614. It is financed by \$5,496,135 in Intergovernmental Revenues, including some prosecution grant funds. The Recommended Budget is also funded by \$5,943,479 in General Fund contributions. The Recommended Budget represents an overall decrease in revenues of \$235,264 and an increase in expenditures of \$1,011,527 when compared with the Fiscal Year 2023-24 Adopted Budget. As a result, the Net County Cost has increased by \$1,245,791, or 26.52%, when compared with the Fiscal Year 2023-24 Adopted Budget. The increase in the budget is due primarily to a net result of salary increases and the loss of additional grant revenue.

The Recommended Budget includes the deletion of 1.0 FTE District Attorney Investigator II. The replacement of Vehicle #52385 (Dodge Charger) is also recommended, although these expenses are accounted for in Fleet's budget in Budget Unit 925600.

Capital Asset requests for cabinets for the breakroom in the amount of \$13,870, the new on-site file room in the amount of \$23,589, and the replacement of Vehicles #52386, #52100, and #52391 totaling \$207,519 are not being recommended at this time. Additionally, the request for conference room improvements in the amount of \$15,000 to be paid from the County's Accumulative Capital Outlay Fund is not being recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.



Kings County Budget Fiscal Year 2024-25

216000 – Prosecution

- Increase in Salaries & Employee Benefits of \$109,141 due primarily to Memorandum of Understanding (MOU) increases with the Deputy Sheriff's Association (DSA) and a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$825 due to MOU increases with the DSA.

216300 – Victim Witness

- Increase in Salaries & Employee Benefits of \$4,127 due to a 13.35% increase in health insurance rates.

216400 – AB 109

- Increase in Intergovernmental Revenue (State) of \$20,744 due primarily to final IT rate revenue offset, a 13.35% increase in health insurance rates, and MOU increases with the DSA.
- Increase in Salaries & Employee Benefits of \$19,966 due primarily to MOU increases with the DSA and a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$75 attributed to MOU increases with the DSA.
- Increase in Other Charges of \$703 attributed to final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

216500 – State Prison

- Increase in Intergovernmental Revenue (State) of \$4,789 to account for final IT rate revenue offset.
- Increase in Salaries & Employee Benefits of \$2,004 due to MOU increases with the DSA and a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$631 due primarily to MOU increases with the DSA and final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$2,154 attributed to final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

216800 – Misc. Grants

- Increase in Intergovernmental Revenue (State) of \$11,813 due primarily to final IT rate revenue offset, a 13.35% increase in health insurance rates, and MOU increases with the DSA.
- Increase in Salaries & Employee Benefits of \$11,087 due primarily to MOU increases with the DSA and a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$231 due primarily to MOU increases with the DSA and final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$495 attributed to final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

216900 – Child Abduction Unit

- Increase in Salaries & Employee Benefits of \$18,820 due primarily to MOU increases with the DSA and a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$190 due primarily to negotiated MOU increases with the DSA and final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$495 attributed to final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.



Kings County Budget Fiscal Year 2024-25

longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$11,610,558. It is financed by \$5,533,481 primarily from intergovernmental revenue. It also includes \$6,077,077 in General Fund Contributions, a \$1,379,389 increase in Net County Cost from last Fiscal Year's Adopted Budget, or a 29.36% increase. This is mainly attributed to negotiated MOU increases with the DSA, the 13.35% increase in health insurance rates and final IT rate changes due to outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
80 - Other Intergovernmental Rev	1,076,933	1,433,969	1,553,364	1,598,738
82 - Licenses & Permits	45,923	43,345	43,500	43,500
83 - Fines & Forfeits	121,155	121,994	121,339	121,339
85 - Intergovernmental Revenue -St	21,554,721	21,663,759	24,060,163	23,898,166
86 - Intergovernmental Revenue -Fed	484,311	869,043	690,000	690,000
87 - Charges For Services	2,377,225	2,544,886	2,853,088	3,108,917
88 - Miscellaneous Revenues	326,671	681,082	182,491	213,054
89 - Other Financing Sources	1,073,936	1,316,532	2,825,218	2,960,218
Total Revenues	27,060,874	28,674,611	32,329,163	32,633,932
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	37,587,846	40,140,593	42,761,776	43,435,778
92 - Services & Supplies	10,698,737	11,798,556	16,923,327	16,801,071
93 - Other Charges	5,473,512	6,851,220	6,994,839	7,097,643
94 - Capital Assets	578,444	723,833	124,665	259,665
96 - Other Financing Uses	2,193	3,749	5,000	5,000
98 - Intrafund Transfers	(1,253,609)	(3,060,588)	(1,598,873)	(1,544,550)
Total Expenditures and Appropriations	53,087,123	56,457,362	65,210,734	66,054,607
Net Cost for BU: 220000-229900 - Sheriff Office	(26,026,248)	(27,782,751)	(32,881,571)	(33,420,675)



Kings County Budget Fiscal Year 2024-25

SHERIFF'S OFFICE

1. PURPOSE

The purpose of the Kings County Sheriff's Office (KCSO) is to keep the peace and enforce the law. KCSO provides 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 to 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 criterion.

2. CORE FUNCTIONS

KCSO serves the people of Kings County by providing top quality, responsive, and efficient law enforcement to its unincorporated areas. In addition to patrol and school resource deputy services, the KCSO also provides jail services, coroner services, public administrator services, animal services, and civil services to the entire county. KCSO's 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 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 jail facility.
Results: *This objective was met.*
 - ii. **Objective:** Reduce Covid-19 testing and vaccinations to symptomatic inmates only.
Results: *This objective was met.*
 - 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.
Results: *This objective was met.*
- 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.
Results: *This objective was met through the budget process as the Deputy Sheriff Bailiff positions were reclassified to Deputy Sheriff I/II positions.*
 - 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.
Results: *This objective is still in process with only one vacant Deputy Sheriff position still needing to be filled within the Court Security Division.*
- 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.
Results: *This objective was met. Each Deputy is required to have a minimum of 48 hours*



Kings County Budget Fiscal Year 2024-25

of training every two years.

- ii. **Objective:** Train Detentions Deputies and Deputy Sheriffs in updated Use of Force strategies.
Results: *This objective was met. 11,912 hours of STC certified training was completed.*
- iii. **Objective:** Conduct additional training in specialized areas in both Divisions to increase public safety and Deputy safety.
Results: *This objective was met. Additional specialized training was conducted and included but was not limited to the following areas: dive team, SWAT, crisis response, rural crime detectives, regional bomb squad, airboat, and aircraft.*

D. Goal: Mitigate anticipated flood issues throughout the summer season.

- i. **Objective:** Collaborate with other front-line agencies to minimize threats to the public.
Results: *This objective was met through working along side Kings County Office of Emergency Services, the Fire Department, County Administration, the Federal Emergency Management Agency (FEMA), Public Works, and other agencies to increase public safety in and around flooded areas.*
- ii. **Objective:** Continuously alert the public to flood condition changes, enforce road closures, and conduct rescues as needed.
Results: *This objective was met via press releases and other alerts distributed through social media and a Public Information Officer.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

KCSO staff successfully implemented the Early Access and Stabilization Services (EASS) program within the Kings County Jail for those individuals declared incompetent to stand trial that were awaiting a bed at the state hospital. In July 2023, the California State Association of Counties (CSAC) presented the Board of Supervisors with the 2022 Challenge Award in the Rural Administration of Justice and Public Safety category for the successful implementation of this program that has saved the State and County money by restoring inmates to competency without requiring transfers to a state facility. During the summer of 2023, KCSO was able to acquire an airboat funded through the California Office of Emergency Services (Cal OES). The airboat allows the KCSO Water Rescue Unit (WRU) to adequately patrol and navigate Tulare Lake in the aftermath of the 2023 floods. A four-year large-scale investigation that began in 2019 for the Kings County Major Crimes Task Force came to an end in the summer 2023. "Operation Moovin' Out" was a multiagency investigation that resulted in the arrest of 62 suspects with charges ranging from homicide, attempted homicide, sales of narcotics, human trafficking, pimping, pandering, fraud, and money laundering. The success of this operation will have a positive impact on the community as well as neighboring counties.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Integrate all former Deputy Sheriff Bailiffs to Deputy Sheriff II's to allow Deputy Sheriff II's to have reciprocal assignments between the Patrol Division and the Court Security Division.
 - i. **Objective:** Require all former Deputy Sheriff Bailiffs go through and pass a Field Training Program to allow them to work in a patrol capacity.
 - ii. **Objective:** Purchase additional assigned equipment and vehicles for the newly reclassified Deputy Sheriff II's.
- B. Goal:** Begin implementation of the mandated California Advancing and Innovating Medi-Cal (CalAIM) program within the Kings County Jail.
 - i. **Objective:** Submit Kings County Jail's CalAIM Implementation Plan and receive approval for the submitted plan.
 - ii. **Objective:** Start addressing gaps identified in services and plan to prepare for the readiness assessment to go live with CalAIM Justice Involved Reentry services between April 1, 2024 –



Kings County Budget Fiscal Year 2024-25

March 31, 2026.

- C. Goal:** Implement Reentry Services within the Kings County Jail that will provide incarcerated persons with a structured reentry plan prior to their release from incarceration.
- i. **Objective:** Finalize an agreement with a selected vendor to provide services and obtain Board approval of the agreement.
 - ii. **Objective:** Provide space for service providers within the Kings County Jail.

6. BUDGET REQUEST

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

KCSO's Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$2,911,141 and an increase in expenditures of \$9,100,213 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$6,189,072 (21%) over last year's Adopted Budget for a total request of \$36,205,352. It should also be noted that KCSO's Requested Budget does not account for any revenue transferred in from the American Rescue Plan Act (ARPA) budget to cover the cost of the negotiated recruitment and retention bonuses for most KCSO staff (268 employees). This is estimated to be about \$1.34 million in revenues, not including the specialty pay overtime rate increase that is based off actual overtime hours worked.

B. Significant Areas of Change

• Revenue

○ Intergovernmental Revenue

Intergovernmental Revenue is projected to increase by a combined total of \$460,434 primarily due to approximately 17 different state and federal grant awards beginning and ending. State revenues are projected to increase by \$777,837 primarily from increased salary and benefit expenditures in Assembly Bill (AB) 109 operations. Federal revenues are projected to decrease by \$613,241 due to the conclusion of the body worn camera grant and the decreased expenditures of the Comprehensive, Opioid, Stimulant, and Substance Abuse Program (COSSAP) grant.

○ Charges for Services

Charges for Services are projected to increase by \$295,038 due to salary and benefit increases in the Court Security Division that are charged back to the Court, as well as increased expenses in Radio Communications and Animal Services that are charged back to other departments and agencies (Kings County Fire, Hanford Police, Lemoore Police, and Avenal Police) who use these services.

○ Other Financing Sources

Other Finance Sources are projected to increase by \$2,156,615 primarily due to KCSO's \$2 million CalAIM grant fund used to offset the \$2 million of anticipated CalAIM expenditures. There is also an estimated \$220,385 increase in revenues coming from various school districts for the additional school resource deputies that have been placed at Kings County schools within the current fiscal year.

• Expenses

○ Salaries and Employee Benefits

Salaries and Employee Benefits are projected to increase by \$4,647,539 primarily due to step increases, negotiated specialty pay such as longevity pay and recruitment and retention bonuses, as well as 10.0 FTE personnel requests within the Detention Division.

○ Services and Supplies

Services and Supplies are projected to increase by \$3,698,751, \$2 million of which



Kings County Budget Fiscal Year 2024-25

are for the implementation of CalAIM within the Kings County Jail that are grant funded, in addition to a 5.5% increase in the jail medical contract for the Jail based Competency Treatment (JBCT) program, although the 5.5% increase is a temporary budgeted amount until contract negotiations are completed. Maintenance costs for the Sheriff Headquarters building and the Kings County Jail are estimated to increase as well based off estimates provided by Public Works.

- Other Charges
Other Charges reflect a decrease of \$61,906 primarily due to Information Technology service rates.
- Intrafund Transfers
Intrafund Transfers reflect a decrease of \$94,921 due to an estimated reduction in Jail Kitchen food costs.
- Capital Assets
Capital Asset reflect an increase of \$718,908 due to requested capital assets such as radio repeaters, a Stancil voice recording system for the Radio Communications Division, an upgrade to the Jail's Phase 1 analog cameras in the Detentions Division, and a Lenco Bearcat armored vehicle for the SWAT team under the Operations Division. The Fiscal Year 2022 State Homeland Security Grant Program would cover about \$55,447 of the cost for the armored vehicle.

C. Staffing Changes

- Add 11.0 FTE positions:
 - 9.0 FTE Detention Deputy I/II – 4.0 FTE to staff the housing control units within the Kings County Jail and 5.0 FTE to help offset some of the mandated overtime that is required to maintain minimum staffing levels and help prevent staff burnout.
 - 1.0 FTE Detentions Sergeant – To be assigned as the Prison Rape Elimination Act of 2003 (PREA) and Americans with Disabilities Act (ADA) Coordinator for the Kings County Jail. Statutory requirements under PREA require an agency to employ or designate an upper-level agency-wide PREA Coordinator with sufficient time and authority to develop, implement, and oversee agency efforts to comply with the PREA standards in all of its facilities.
 - 1.0 FTE Personnel Technician – To assist the department in handling and processing personnel duties such as recruitments, onboarding, evaluations, action forms, and training requirements.
- Delete 1.0 FTE position:
 - 1.0 FTE Secretary – To offset the addition of the Personnel Technician.

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

- 4 Repeaters for Radio Communications (two are rollover items that were approved in last year's budget and two are new requests) - \$99,665
- Stancil Voice Logging Record for Radio Communications - \$25,000
- Lenco Bearcat Armored Truck - \$309,029 (the State Homeland Security Grant would cover \$55,447)
- 8 unmarked administration package vehicles for the Deputy Sheriffs assigned to the Court Security Division - \$612,724 (the expense for this request is accounted for in the Fleet's budget in Budget Unit 925600)
- 1 Accurate Controls Internet Protocol Camera system for the Kings County Jail to replace the analog camera system that was installed during Phase 1 of the Jail in 2006 with digital cameras - \$378,418

7. CAO RECOMMENDED

The budget is recommended at \$65,210,734. It is financed by \$32,329,163 from various intergovernmental



Kings County Budget Fiscal Year 2024-25

revenue and charges for services. It also includes \$32,881,571 in General Fund contributions. Intrafund Transfers include anticipated ARPA contributions of \$100,251 for salary retention and recruitment increases and bonuses. The Recommended Budget represents an overall increase of \$2,963,910, or 10.09%, in revenues and an increase of \$5,829,201, or 9.82%, in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget. As a result, the Net County Cost has increased \$2,865,291, or 9.55%, when compared with the Fiscal Year 2023-24 Adopted Budget. The increase in the budget is due primarily to increases in salaries and benefits.

The four repeaters in the amount of \$99,665 and the Stencil Voice Logging Record in the amount of \$25,000 for the Radio Division are included in the Recommended Budget. Additionally, the eight vehicles for the Court Security Division in the amount of \$612,724 are being recommended, however these expenses will be accounted for in Fleet's budget in Budget Unit 925600.

The Recommended Budget does not include the addition of 9.0 FTE Detentions Deputy I/II, 1.0 FTE Detentions Sergeant, or 1.0 FTE Personnel Technician. The deletion of 1.0 FTE Secretary is also not included in the Recommended Budget.

The Lenco Bearcat Armored Truck for \$309,029 and the Accurate Controls Internet Protocols Camera System for \$378,418 are not recommended. Additionally, capital projects requested to be funded through the County's Accumulative Capital Outlay fund for carpet and paint in the Sheriff's Dispatch Office in the amount of \$41,000, a classroom conversion in the Detentions building for \$51,000, a parking lot addition for \$20,000, cabinet and floor replacements at the Animal Shelter building in the amount of \$55,000, and an air conditioning installation for the Animal Shelter for \$95,000 are not recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

220000 – Sheriff

- Increase in Salaries & Employee Benefits of \$78,499 due to negotiated Memorandum of Understanding (MOU) increases with the Deputy Sheriff's Association (DSA) and a 13.35% increase in health insurance rates.
- Decrease in Services & Supplies of \$19,359 due to decreases to help offset overall salary and employee benefit increases in the department.
- Increase in Other Charges of \$7,103 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

220600 – Radio Communications

- Decrease in Salaries & Employee Benefits of \$68,282 due a 13.35% increase in health insurance rates in addition to decreases in overtime to help offset overall salary and employee benefit increases in the department.
- Decrease in Services & Supplies of \$15,678 primarily due to reductions in professional service and utilities to help offset overall salary and employee benefit increases in the department, in addition to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$3,742 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.



Kings County Budget Fiscal Year 2024-25

221200 – Major Crimes Task Force

- Increase in Other Intergovernmental Revenue of \$4,374 due to revenue adjustments to account for final budget changes. The City of Lemoore, the City of Avenal, and the City of Hanford pay a certain portion of costs associated with this division.
- Increase in Salaries & Employee Benefits of \$820 due a 13.35% increase in health insurance rates in addition to decreases in overtime to help offset overall salary and employee benefit increases in the department.
- Decrease in Services & Supplies of \$192 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$5,619 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

221500 – AB 109

- Decrease in Intergovernmental Revenue (State) of \$241,997 to account for net revenue adjustments to cover all final budget changes as this budget unit is fully funded.
- Decrease in Salaries & Employee Benefits of \$237,366 due to negotiated MOU increases with DSA, a 13.35% increase in health insurance rates, and decreases in overtime to help offset overall salary and employee benefit increases in the department.
- Decrease in Services & Supplies of \$22,758 primarily due to reductions in maintenance (structure, interior, and grounds) to help offset overall salary and employee benefit increases in the department, in addition to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$18,127 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

222000 – Field Operations

- Increase in Other Intergovernmental Revenue of \$41,000 due to offsetting overall salary and employee benefit increases in the department and the addition of the Peregrine law enforcement operations management software system.
- Increase in Intergovernmental Revenue (State) of \$80,000 due to offsetting overall salary and employee benefit increases in the department and the addition of the Peregrine law enforcement operations management software system.
- Increase in Miscellaneous Revenues of \$30,563 due to offsetting overall salary and employee benefit increases in the department and the addition of the Peregrine law enforcement operations management software system.
- Increase in Salaries & Employee Benefits of \$677,227 due to negotiated MOU increases with DSA, a 13.35% increase in health insurance rates, and decreases in overtime to help offset overall salary and employee benefit increases in the department.
- Increase in Services & Supplies of \$52,830 due to the addition of the Peregrine law enforcement operations management software system and reductions in other accounts to help offset overall salary and employee benefit increases in the department.
- Increase in Other Charges of \$29,896 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

222100 – Rural Crimes Task Force

- Increase in Salaries & Employee Benefits of \$54,318 due to negotiated MOU increases with DSA and a 13.35% increase in health insurance rates.



Kings County Budget Fiscal Year 2024-25

- Increase in Services & Supplies of \$2 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$2,962 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

222200 – AB 443 Operations

- Increase in Salaries & Employee Benefits of \$52,173 due to negotiated MOU increases with DSA and a 13.35% increase in health insurance rates.
- Increase in Other Charges of \$878 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

222300 – Court Security

- Increase in Charges for Services of \$255,829 to account for net revenue to cover all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$255,769 due to negotiated MOU increases with DSA and a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$60 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

223000 – Detentions

- Increase in Other Financing Sources of \$135,000 due to a Community Oriented Policing Services (COPS) grant rollover from Fiscal Year 2023-24 for a body-worn camera project.
- Decrease in Salaries & Employee Benefits of \$151,307 due a 13.35% increase in health insurance rates in addition to decreases in overtime to help offset overall salary and employee benefit increases in the department.
- Decrease in Services & Supplies of \$55,113 due to reductions in various accounts to help offset overall salary and employee benefit increases in the department, in addition to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$30,742 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Capital Assets of \$135,000 due to the COPS grant rollover from Fiscal Year 2023-24 for a body-worn camera project.

223040 – Jail Kitchen

- Increase in Salaries & Employee Benefits of \$6,203 due a 13.35% increase in health insurance rates.
- Decrease in Services & Supplies of \$62,250 attributed to reallocating food services expenses to other divisions and agencies.
- Increase in Other Charges of \$1,724 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Decrease in Intrafund Transfers of \$54,323 due to cost-applying all final budget changes to other programs.



Kings County Budget Fiscal Year 2024-25

227700 – Animal Services Field

- Increase in Salaries & Employee Benefits of \$1,372 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$121 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$599 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

227710 – Animal Services Shelter

- Increase in Salaries & Employee Benefits of \$4,576 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$81 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$1,412 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$66,054,607. It is financed by \$32,633,932 primarily from intergovernmental revenue and charges for services. It also includes \$33,420,675 in General Fund Contributions, a \$3,404,395 increase in Net County Cost from last Fiscal Year's Adopted Budget, or an 11.34% increase. This is due primarily due to negotiated salary increases, increases in health insurance premiums, and increases in IT rates.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	12,000	12,000	12,000	12,000
85 - Intergovernmental Revenue -St	5,601,767	6,768,634	7,448,699	7,482,318
86 - Intergovernmental Revenue -Fed	180,039	187,752	90,000	90,000
87 - Charges For Services	1	0	100	100
88 - Miscellaneous Revenues	151,031	373,447	350,750	350,750
89 - Other Financing Sources	1,015,959	1,383,198	3,492,141	3,568,631
Total Revenues	6,960,797	8,725,032	11,393,690	11,503,799
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	12,489,149	13,435,416	17,828,230	17,944,184
92 - Services & Supplies	2,247,144	2,396,184	4,023,926	4,089,030
93 - Other Charges	962,926	1,284,342	1,797,549	1,834,820
94 - Capital Assets	8,708	462,337	335,297	335,297
98 - Intrafund Transfers	82,783	(727,276)	(393,247)	(393,247)
Total Expenditures and Appropriations	15,790,709	16,851,003	23,591,755	23,810,084
Net Cost for BU: 233000-234800 - Probation Department	(8,829,912)	(8,125,971)	(12,198,065)	(12,306,285)



Kings County Budget Fiscal Year 2024-25

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 addresses the needs of victims of crime, providing accurate and complete information to the Court, reducing criminal activity through evidence-based practices and accountability measures while strengthening and empowering individuals and families.

2. CORE FUNCTIONS

As officers of the Court, Probation provides in-court support and authors mandated 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 support and case management 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 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.
Results: *This objective is actively on-going with the intent of being completed by August 2024.*
 - ii. **Objective:** Work closely with JC Montgomery school staff by providing tours to ensure a seamless transition of educational services.
Results: *This objective is actively on-going with the intent of being completed by August 2024.*
 - iii. **Objective:** Update and implement facility policies and procedures; and ensure staff are familiar with the updates.
Results: *This objective is actively on-going with the intent of being completed by August 2024.*
 - iv. **Objective:** Formulate a plan for the transition of all detained/committed youth from the current Juvenile Center to the BRANCH.
Results: *This objective is actively on-going with the intent of being completed by August 2024.*
- B. Goal:** Establish the Secure Youth Treatment Facility (SYTF) in the existing Kings Juvenile Center.
- i. **Objective:** Implement programming within SYTF provided by a licensed clinician (Clinical Director) from Behavioral Health.
Results: *This objective has been implemented and modified to provide a full-time licensed clinician (Clinical Director) from Wellpath.*
 - 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.
Results: *This objective will be an ongoing process training staff in dealing with Transitional Aged Youth (TAY), ages 18 to 25.*
 - iii. **Objective:** Seek step-down options for youth who have been successful in SYTF.
Results: *This objective will be on-going to seek available step-down options that are agreeable to the Court, District Attorney's Office, and Defense Counsel.*



Kings County Budget Fiscal Year 2024-25

- 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).
Results: *To date no action has been taken other than choosing the new assessment tool, the Public Safety Assessment (PSA).*
 - ii. **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 and the implementation of the tool continues to be in the set-up phase.*

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. As of January 2024, the program has substantially increased its daily average to 202 individuals on the program, up from an average of 158 individuals the previous fiscal year.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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 2024.
- 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:** Implement a new risk assessment tool for pre-trial services.
- i. **Objective:** Implement and 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.
- C. Goal:** Remodel the Secure Youth Treatment Facility (SYTF) in the existing Kings Juvenile Center to be more responsive to the complex needs of the youth and a supportive homelike environment according to the Board of State and Community Corrections (BSCC), Title 15 and Welfare and Institutions Code Section 851.
- i. **Objective:** Paint the interior of the SYTF with a multi-color scheme to transition from a cold, correctional environment to a therapeutic and rehabilitative environment.
 - ii. **Objective:** Remove the aged and stained carpeting throughout the facility and replace it with epoxy flooring which is easy to clean, durable and provides a safe working environment.
 - iii. **Objective:** Remove and replace the damaged window tinting throughout the facility to improve upon privacy, reducing glare and ultraviolet protections.

6. BUDGET REQUEST

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

The Probation Department's Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$1,171,505 and an overall increase in expenditures of \$3,703,549 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$3,703,549 (33%) over last year's Adopted Budget for a total request of \$15,086,561.



Kings County Budget Fiscal Year 2024-25

B. Significant Areas of Change

• Revenue

○ Intergovernmental Revenue

Intergovernmental Revenue is projected to increase by \$462,609 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 \$721,146 primarily due to increased expenses for the operation of the STYF in the existing Kings Juvenile Center once the existing juvenile center relocates 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 \$3,637,858 based on the request to add 26.0 FTE Juvenile Correction Officer I/II, and 2.0 FTE Juvenile Support Clerk, 1.0 FTE Deputy Probation Officer I/II, 1.0 FTE Crime Data Analyst, and 1.0 Probation Office Supervisor positions and negotiated salary and benefit increases.

○ Services and Supplies

Services and Supplies are projected to increase by \$121,363 primarily due to increases in general operating expenses necessary for establishing SYTF in the existing Kings Juvenile Center and occupying the BRANCH facility.

○ Other Charges

Other Charges are estimated to increase by \$326,160 primarily due to the increase in the hours for the licensed clinician contracted with the 24-hour custody medical services vendor, an increase in the Liability Claim account, and an increase in the Info Tech Services account.

○ Capital Assets

Capital Assets are estimated to increase by \$797,387 based on the request to purchase one TEK84 Intercept X-Ray Body Scanner and 43 Glock 17/19 9mm Firearm, and the request to replace nine vehicles with County standard SUV-Admin Police Package vehicles and replace a work van.

C. Staffing Changes

Add 31.0 FTE positions.

- 26.0 FTE Juvenile Correction Officer I/II: meet the personnel needs of the SB 81 project and SYTF, and meet the minimum mandated staffing and programming requirements pursuant to Title 15
- 2.0 FTE Juvenile Center Support Clerk: 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.
- 1.0 FTE Deputy Probation Officer I/II: adult programming
- 1.0 FTE Crime Data Analyst: statistics, mandatory reporting required to various government agencies of statistics, and analysis of statistics for program fidelity.
- 1.0 Probation Office Supervisor: provide supervision to 10.0 FTE Office Assistants for daily tasks which will allow the Probation Division Manager to manage the unit instead of providing direct supervision and work on higher level tasks.

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

- TEK84 Intercept X-Ray Body Scanner - \$294,938
- Glock 17/19 9mm Firearm (43) - \$18,908
- County Standard SUV-Admin Police Package (9) - \$675,675
- Work Van with Towing Package - \$91,163



Kings County Budget Fiscal Year 2024-25

7. CAO RECOMMENDED

This budget is recommended at \$23,591,755. It is financed by \$11,393,690 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 \$12,198,065 in General Fund Contributions. Intrafund Transfers include anticipated American Rescue Plan Act Contribution of \$517,672 for salary retention and recruitment increases and bonuses. The Recommended Budget represents an overall increase in revenues of \$689,271 or 6.44% and in expenditures of \$81,504,324 or 6.81% when compared to the Fiscal Year FY 2023-24 Adopted Budget. As a result, the Net County Cost has increased by \$815,053 or 7.16%.

The Recommended Budget includes adding 9.0 FTE Juvenile Correction Officer I/II and 1.0 FTE Juvenile Center Support Clerk. The Recommended Budget does not include the addition of 17.0 FTE Juvenile Correction Officer I/II, 3.0 FTE Juvenile Correction Officer I, 1.0 FTE Juvenile Center Support Clerk, 1.0 FTE Crime Data Analyst, or 1.0 FTE Probation Office Supervisor.

The 43 Glock 17/19 9mm Firearms, 3 County Standard SUV Admin Police Package vehicles, and Work Van with Towing Package are included in the Recommended Budget. The 6 County Standard SUV Admin Police Package vehicles or the TEK84 Intercept X-Ray Body Scanner are not recommended. Additionally, capital projects requested to be funded through the County's Accumulative Capital Outlay fund for paint in the Secure Youth Treatment Facility in the Kings Juvenile Center in the amount of \$88,000, flooring in the Secure Youth Treatment Facility in the Kings Juvenile Center in the amount of \$101,600, window tinting in the Secure Youth Treatment Facility in the Kings Juvenile Center in the amount of \$25,000, paint in the Probation Building west wing in the amount of \$61,960, carpet in the Probation Building west wing in the amount of \$60,500, paint in the Probation Building east wing in the amount of \$5,000, carpet in the North Annex in the amount of \$15,000, heating and cooling in the North Annex restrooms in the amount of \$20,000, parking lot resurface west of the Probation Building in the amount of \$145,000, and walkway construction between the North Annex and Juvenile Day Reporting Center in the amount of \$15,000 are not recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

233000 – Juvenile Treatment Center:

- Increase in Salaries & Employee Benefits of \$36,609 due primarily to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$4,770 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services and Jail Kitchen charges.
- Increase in Other Charges of \$8,908 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

233100 – AB 109:

- Increase in Intergovernmental Revenue (State) of \$18,018 due to revenue offsets for all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$13,509 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$423 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current



Kings County Budget Fiscal Year 2024-25

users of IT services.

- Increase in Other Charges of \$4,086 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

233200 – SB 678:

- Increase in Intergovernmental Revenue (State) of \$10,216 due to revenue offsets for all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$3,926 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$4,195 due to annual Lexipol policy software increases.
- Increase in Other Charges of \$2,095 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

233600 – YOYG (Youthful Offender Block Grant):

- Increase in Other Financing Sources of \$59,950 due to revenue offsets for all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$4,787 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$54,213 due primarily to the purchase of 10 computers with software for youth to attend post secondary school in addition to Lexipol software increases.
- Increase in Other Charges of \$950 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

233700 – Juvenile Secure Track:

- Increase in Other Financing Sources of \$16,540 due to revenue offsets for all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$13,729 due to a 13.35% increase in health insurance rates.
- Increase in Other Charges of \$2,811 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

234000 – Administration:

- Increase in Salaries & Employee Benefits of \$39,112 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$1,422 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$17,399 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

234800 – Miscellaneous Grants:

- Increase in Intergovernmental Revenue (State) of \$5,385 due to revenue offsets for all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$4,282 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$81 due to final IT rate changes because of outside agencies no



Kings County Budget Fiscal Year 2024-25

longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

- Increase in Other Charges of \$1,022 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$23,810,084. It is financed by 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 in the amount of \$11,503,799, and it includes \$12,306,285 in General Fund contributions, a \$923,273 increase from last Fiscal Year's 2023-24 Adopted Budget, or an 8.11% increase. This is mainly due to the addition of 10.0 FTEs, increase in Health insurance of 13.35%, and higher IT rates.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
80 - Other Intergovernmental Rev	1,123,404	1,162,872	1,152,629	1,152,629
81 - Taxes	9,270,397	9,806,417	10,206,050	10,206,050
83 - Fines & Forfeits	4,200	1,250	2,764	2,764
84 - Use of Money & Property	39,808	45,145	35,000	35,000
85 - Intergovernmental Revenue -St	3,060,092	2,956,588	3,037,177	3,037,177
86 - Intergovernmental Revenue -Fed	781,552	410,975	791,053	791,053
87 - Charges For Services	74,630	81,175	99,380	99,380
88 - Miscellaneous Revenues	1,476,045	497,333	535,500	535,500
89 - Other Financing Sources	2,650,678	2,972,725	770,954	2,420,631
Total Revenues	18,480,806	17,934,480	16,630,507	18,280,184
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	13,358,565	14,352,806	14,774,407	15,615,470
92 - Services & Supplies	2,561,882	2,452,978	1,841,331	1,841,243
93 - Other Charges	482,410	804,790	1,129,567	1,163,463
94 - Capital Assets	251,760	4,446,148	450,025	450,025
96 - Other Financing Uses	256,641	139,547	0	0
98 - Intrafund Transfers	12,904	12,925	13,554	13,554
Total Expenditures and Appropriations	16,924,162	22,209,195	18,208,884	19,083,755
Net Cost for BU: 241000-243000 - Fire	1,556,644	(4,274,714)	(1,578,377)	(803,571)



Kings County Budget Fiscal Year 2024-25

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 reflects 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 is 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 authority.

Fire Operations, which is composed of ten fire stations staffed by a combination of seventy-seven career and three 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 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.

Result: *This objective was partially completed. Construction has begun at Station 5 and is set to be completed in approximately 287 days from the start of the project, which was April 1, 2024.*



Kings County Budget Fiscal Year 2024-25

- ii. **Objective:** Purchase property and initiate design criteria for the relocation of Fire Station 4.
Results: *This objective was not completed. The California Environmental Quality Act (CEQA) report was completed in early April 2024. The department is reconsidering the need for this project as potential alternatives are visited, saving cost down the road.*

- 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.
Result: *This objective has been initiated. After a waiting period from federal requirements, the project re-started in late March 2024. The department is working to provide the necessary information to begin the design process.*
 - 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.
Result: *This objective has been initiated. After a waiting period from federal requirements, the project re-started in late March 2024. The department is working to provide the necessary information to begin the design process.*
 - iii. **Objective:** Develop a mentorship program to promote and encourage fire employment opportunities within the Santa Rosa Rancheria Tachi Yokut Tribe.
Result: *This objective has not been initiated. After discussions with the Tachi Tribe, it was identified that the training facilities would bring training opportunities and fire technology pathway for tribal members to join the fire service.*

- 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 Chief and Fire Captain positions in order to facilitate and improve the span of control.
Result: *This objective was partially achieved. Two Captain positions were added to the department bringing in a full span of control to all stations. Additional Battalion Chief positions have not been allocated.*
 - ii. **Objective:** Develop and initiate educational incentives for all positions within the agency.
Result: *This objective was partially achieved. With recent labor negotiations completed, the department now has a new set of educational incentives.*
 - iii. **Objective:** Develop and introduce job descriptions and requirements that place emphasis on formal and vocational education.
Result: *This objective was partially achieved. Job descriptions are being finalized through Human Resources.*

- 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.
Results: *This objective is completed. The OES Division was awarded grant funds from California Jump Start to be allocated for two new positions. Both positions have been filled.*
 - ii. **Objective:** Increase support funding from the General Fund to facilitate expansion of the division.
Results: *This objective was not achieved. General Fund contributions have not increased.*
 - iii. **Objective:** Seek and obtain funding opportunities by the development and construction of a new Emergency Operations Center (EOC).



Kings County Budget Fiscal Year 2024-25

Results: *This objective was not achieved. Funding opportunities have not been identified for development of the EOC.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department developed specifications and purchased four new fire apparatus as well as developed the specifications and released a bid package for a new 105' ladder truck. This year the department also purchased a new operational fire dozer for use during in-county and out of county incidents. In construction, the department completed design criteria and released a bid package for the Station 5 remodel project and started construction on April 1, 2024. The department also purchased and outfitted each fire apparatus with Hurst E-draulic rescue tools and Super Vac positive pressure fans.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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:** Complete remodel construction and reopen 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.
 - iii. **Objective:** Develop planning for a new Fire Headquarters to facilitate and improve employee work space and provide better public access on the County complex.
- 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 Chief 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 by the development and construction of a new Emergency Operations Center.

6. BUDGET REQUEST



Kings County Budget Fiscal Year 2024-25

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

The Fire Department's Requested Budget for Fiscal Year 2024-25 includes a decrease in revenue of \$1,059,152 and an increase in expenditures of \$3,191,269 over the Fiscal Year 2023-24 Adopted Budget. The overall Fire Fund balance has an additional decrease of \$4,250,421 over last year's Adopted Budget for a Fire Fund decrease of \$5,446,617 requested for Fiscal Year 2024-25. With the Fire Fund balance at \$5,078,285 at the beginning of Fiscal Year 2023-24, combined with the department's estimate of using \$842,036 of the Fire Fund to cover current operating expenses in Fiscal Year 2023-24, their estimated Fire Fund balance starting in Fiscal Year 2024-25 is approximately \$4,236,249. As the Fire Department's Requested Budget has Net Fire Fund cost of \$5,446,617, the estimated balance of the Fire Fund is insufficient to support the department's Request Budget, leaving \$1,210,368 budgeted without an appropriate funding source.

B. Significant Areas of Change

• Revenue

- Use of Money and Property
Use of Money and Property is projected to increase by \$32,500 due to interest earned through cash in the Fire Fund.
- Intergovernmental Revenue
Intergovernmental Revenue is projected to increase by \$230,195 due to grant funding from the California Office of Emergency Services, State Homeland Security Grant Program HSGP-22 award 22,013 and award HSGP-23 award 22, 0012.
- Charges for Services
Charges for Services are projected to increase by \$10,554 due to an anticipated increase in inspections and fees charged for services performed under the Fire Marshal.
- Miscellaneous Revenue
Miscellaneous Revenue is projected to decrease by \$1,385,200 due to the anticipation of a decrease in out of county incident responses where the County assists other jurisdictions and is then reimbursed by the State for their efforts.

• Expenses

- Salaries and Employee Benefits
Salaries and employee benefits are projected to increase by \$1,774,217 due to a request to increase staffing by 10.0 full-time equivalents (FTE)
- Services and Supplies
Services and supplies are projected to increase by \$989,680 due to fire station repairs.
- Other Charges
Other Charges are projected to increase by \$291,193 due to cost billed by Administration.
- Capital Assets
Capital Assets are projected to increase by \$136,154 due to the acceptance of grant funds from California Office of Emergency Services, State Homeland Security Grant Program HSGP-22 award 220,013 and HSGP-23 award 220,012.

C. Staffing Changes

- Add 8.0 FTE positions
 - 3.0 FTE Battalion Chiefs – By adding three additional Battalion Chiefs, the department can bring the current span of control within the industry standard. The current standard is one supervisor managing three to seven stations, with five being optimal. Currently, the span of control is one to ten. Also, new laws, current training standards, and many other tasks are added to these positions constantly. By adding more middle management, the department can reduce the workload that is being put on the current staff.



Kings County Budget Fiscal Year 2024-25

- 1.0 FTE Fire Equipment Supply Specialist – By reinstating this position, the department looks to reduce supply cost, 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, would review and spec equipment, and be the sole purchasing point for all supplies and equipment.
- 1.0 FTE Fire Inspector – The Community Risk Reduction Division is looking to add an inspector position due to an increase in the division's workload. As a result of the upsurge in Solar Energy Generation sites and Battery Storage Facilities, the inspection workload has increased dramatically. In the past 5 years, fees went up by 147%, and one year ago went up by 23%. Additionally, the continued development of residential housing and commercial growth in the county adds additional impacts and hinders the processing time of projects.
- 3.0 FTE Fire Apparatus Engineer - Driving and operating fire apparatus is the responsibility of the Engineer. Currently vacancies are filled by Firefighters either in the relief capacity, or overtime slots created by sick, vacation, or Worker's Compensation. Plugging Firefighters into these vacancies creates a vacuum in knowledge experience and licensing requiring the Engineer or Captain to take on the activities as well as the responsibilities of multiple roles while also supervising the least experienced and trained. Engineers filling the relief role is the only way that the department is proposing to ensure that properly trained and licensed staff are available to mitigate emergencies as intended with the current two person staffing model. The department wishes to expand staffing with three Engineers making certain that the precarious nature of overloading personnel is the exception rather than the rule.

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

- Two Silverado 3500 HD trucks for Battalion Chiefs – \$137,805
- Chevrolet Tahoe Z71 4WD for the Fire Chief – \$75,096
- Ram Air Turnout Dryer – \$10,236

7. CAO RECOMMENDED

This budget is recommended at \$18,208,884. It is financed by \$16,630,507 primarily in property taxes, grant funding, and State reimbursements for out-of-county responses. The Recommended Budget is also funded by \$1,578,377 in contributions from the Fire Fund, a \$382,181 increase from the Fiscal Year 2023-24 Adopted Budget, or 31.95% increase. The increase in needed contributions from the Fire Fund is mainly attributed to general operational expenditures outpacing growth in tax revenue, in addition to the expected decrease in out-of-county incident responses. The Recommended Budget represents an overall decrease in revenues of \$559,197 and a decrease in expenditures of \$177,016 when compared with the Fiscal Year 2023-24 Adopted Budget.

The purchase of a Ram Air Dryer for department turnouts (personal protective equipment) in the amount of \$10,236 is included in the Recommended Budget.

The request to add 3.0 FTE Battalion Chiefs, 1.0 FTE Fire Supply Specialist, 1.0 FTE Fire Inspector, and 3.0 FTE Fire Apparatus Engineers are not being recommended at this time. The request to purchase two Chevrolet Silverado trucks for \$137,805 and a Chevrolet Tahoe for \$75,096 are not being recommended.

Capital projects requested to be funded through the County's Accumulative Capital Outlay fund for asphalt replacement at Station 1 (Burriss Park) and Station 2 (Hardwick), a roof replacement, security gate and fence improvements, and other exterior improvements at Station 9 (Kettleman City), and paint and other exterior improvements at Station 11 (Corcoran) are not recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.



Kings County Budget Fiscal Year 2024-25

241000 – Fire

- Increase in Other Financing Sources of \$1,649,677 due to additional General Fund contributions needed to cover a shortfall in the Fire Fund. The cause of this funding shortfall for current operations is primarily due to negotiated Memorandum of Understanding (MOU) increases with the Firefighter's Association, service contracts with the Cities of Avenal and Corcoran, reduced out-of-county responses which generate revenue for the department, increases in Cost Allocation Plan charges and IT rates, in addition to slow growth rates in property tax revenue. \$245,746 will come from Williamson Act revenue and the remaining \$1,403,931 will come from general County revenue.
- Increase in Salaries & Employee Benefits of \$836,414 due to negotiated MOU increases with the Firefighter's Association, a 13.35% increase in health insurance rates, and a \$600,000 reduction in Overtime costs to offset salary and health insurance increases.
- Decrease in Services & Supplies of \$269 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$32,086 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

243000 – Office of Emergency Management

- Increase in Salaries & Employee Benefits of \$4,649 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$181 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$1,810 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$19,083,755. It is financed by \$18,280,184 primarily in taxes, intergovernmental revenue, and General Fund contributions. It also includes \$803,571 in Fire Fund contributions, a \$392,625 decrease from the Fiscal Year 2023-24 Adopted Budget, or a 32.82% increase. This decrease in Fire Fund contributions is due to the fact that this year's Fire budget has an increase in General Fund contributions of \$1,649,677, in addition to the historical \$770,954 in General Fund contributions, to fund a current shortfall in the Fire Fund to support current operations. This influx of an additional \$1,649,677 in General Fund contributions leaves an unreimbursed cost of \$803,571 which will be funded by the remaining balance in the Fire Fund. The needed for increased General Fund contributions in the Fiscal Year 2024-25 Adopted Budget is due to negotiated MOU increases with the Firefighter's Association, service contracts with the Cities of Avenal and Corcoran, reduced out-of-county responses which generate revenue for the department, increases in Cost Allocation Plan charges and IT rates, in addition to slow growth rates in property tax revenue.

Administration will continue to work with the department on intermediate and long-term solutions to these significant funding concerns.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
85 - Intergovernmental Revenue -St	1,614,189	1,631,951	1,306,600	1,306,600
87 - Charges For Services	271,000	277,089	268,000	268,000
88 - Miscellaneous Revenues	659,808	565,506	450,000	450,000
Total Revenues	2,544,998	2,474,546	2,024,600	2,024,600
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	2,289,966	2,454,775	2,662,689	2,679,093
92 - Services & Supplies	827,227	549,737	853,528	853,918
93 - Other Charges	40,710	49,288	83,968	91,854
98 - Intrafund Transfers	17,850	(110,248)	(39,647)	(39,647)
Total Expenditures and Appropriations	3,175,754	2,943,552	3,560,538	3,585,218
Net Cost for BU: 260000 - Ag Commissioner-Sealer	(630,756)	(469,006)	(1,535,938)	(1,560,618)



Kings County Budget Fiscal Year 2024-25

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 2024-25

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 2023-24

A. 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 22 CE, Spray Safe and Worker Safety Classes in Fiscal Year 2023-24, with 518 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.*

B. 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, California Rural Crimes Task Force representative, served on the CACASA Board of Directors, and was CACASA Past President.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Department compiled and updated crop loss information for winter storm and flooding events.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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.

6. BUDGET REQUEST

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

The Ag Commissioner's Requested Budget for Fiscal Year 2024-25 includes a decrease in revenue of \$156,790 and an increase in expenditures of \$204,954 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$361,744 (28%) over last year's Adopted Budget for a total request of \$1,645,287.



Kings County Budget Fiscal Year 2024-25

B. Significant Areas of Change

• Revenue

○ Charges for Services

Charges for services decreased in agricultural services revenue by \$13,700 mainly due to the estimated reduction of requests for billable work in phytosanitary programs. Additionally, no civil fines are currently expected.

○ Miscellaneous Revenues

Miscellaneous revenues decreased in other sales revenue by \$110,000 due to projected decrease in production of agricultural vertebrate bait in Fiscal Year 2024-25.

• Expenses

○ Salaries and Employee Benefits

Salaries and Benefits are estimated to increase by \$112,685 due to negotiated salary increases and benefit costs.

○ Services and Supplies

Services and Supplies are estimated to increase by \$65,206 due primarily to increased motor pool costs.

○ Other Charges

Other charges are estimated to increase by \$29,018 due to increases in liability claim expenses and information tech services.

C. Capital Asset Changes in the Requested Budget Include the Following:

Requesting to replace vehicle 55005 and vehicle 55007 - \$114,000.

7. CAO RECOMMENDED

This budget is recommended at \$3,560,538. The Recommended Budget is financed by \$2,024,600 primarily in intergovernmental revenue. It also includes \$1,535,938 in General Fund contributions, a \$249,995 increase from the Fiscal Year 2023-24 Adopted Budget, or a 19.48% increase primarily due to negotiated salary increases and flexible promotions, increased internal service fund charges for motor pool and information technology, and the purchase of one replacement vehicle.

The Recommended Budget includes the purchase of both replacement vehicles. One vehicle will be purchased with Fleet Internal Service Fund and one vehicle will be purchased with General Fund.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$16,404 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$390 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$7,886 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$3,585,218. It is financed by \$2,024,600 primarily in intergovernmental revenue, and it includes \$1,560,618 in General Fund contributions, a \$277,075 increase from last Fiscal Year's 2023-24 Adopted Budget, or a 21.59% increase. The increase is primarily due to negotiated salary increases and



Kings County Budget Fiscal Year 2024-25

flexible promotions, increased internal service fund charges for motor pool and Information Technology, the purchase of one replacement vehicle, and increases in health insurance rates.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
82 - Licenses & Permits	2,072,724	733,616	1,005,000	1,005,000
87 - Charges For Services	322,888	209,395	273,170	273,170
88 - Miscellaneous Revenues	37,785	6,599	0	0
Total Revenues	2,433,397	949,610	1,278,170	1,278,170
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	1,343,833	1,653,935	1,762,423	1,796,668
92 - Services & Supplies	184,986	232,274	343,931	379,074
93 - Other Charges	138,171	165,743	221,647	218,937
94 - Capital Assets	7,718	0	0	0
98 - Intrafund Transfers	(34,943)	(95,485)	(61,561)	(61,561)
Total Expenditures and Appropriations	1,639,764	1,956,468	2,266,440	2,333,118
Net Cost for BU: 270000-279000 - Community Development Agency	793,633	(1,006,857)	(988,270)	(1,054,948)



Kings County Budget Fiscal Year 2024-25

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, serves as the Kings County Water Agency 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, Kings County Water Resources Oversight Commission and the Kings County Agricultural Advisory Committee.

3. KEY GOALS AND OBJECTIVES IN CURRENT 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.

Results: *This objective was completed. The CDA reviewed 29 zoning permits, 14 land divisions, and 4 environmental reviews during the 2023 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 and 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 Boards 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.



Kings County Budget Fiscal Year 2024-25

Results: *This objective was completed. The CDA issued 1,088 building permits and performed 7,325 building inspections during the 2023 calendar year. The plan checks 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 106 water well permits during the 2023 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 2023 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, Kings County Water Resources Oversight 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*



Kings County Budget Fiscal Year 2024-25

on a quarterly basis to determine if the Chairperson had any business that was desired to be placed on the agenda for a meeting.

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 with completing the rehabilitation of the old hospital so that it can be used to serve the public again.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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 and 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, Kings County Water Resources Oversight 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



Kings County Budget Fiscal Year 2024-25

County Agricultural Advisory Committee to determine agenda topics for meetings and assist in the preparation of reports as requested by the Chairperson.

6. BUDGET REQUEST

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

The Community Development Agency's Requested Budget for Fiscal Year 2024-25 represents a decrease of \$50,830 in revenue and an increase in expenditures of \$94,370 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has an increase of \$145,200 (15%), over last year's Adopted Budget for a total request of \$1,108,462.

B. Significant Areas of Changes:

• Revenue

- Charges for Services
Charges for Services reflect a decrease of \$51,630 due to an estimated decline of applications for new housing.
- Intergovernmental Revenue
Intergovernmental Revenue reflects a decrease of \$2,000 due to the fact that it has been more than 5 years since the department last received funding from this source.
- Miscellaneous Revenue
Miscellaneous Revenue reflects a decrease of \$200 due to the fact that it has been more than 5 years since the department last received funding from this source.

• Expenses

- Salaries and Employee Benefits
Salaries and Employee Benefits reflect an increase of \$124,731 due to the request to add 1.0 FTE Planner I/II/III, expected merit increases within the department, along with benefit increases associated with promotional salary changes.
- Services and Supplies
Services and Supplies reflect a decrease of \$23,623 due to the deletion of consultant cost and the deletion of electronic hardware expenses.

C. Staffing Changes

- Add 1.0 FTE position.
1.0 FTE Planner I/II/III – Due to increased specificity of projects, changes in laws and policies associated with planning, zoning, and projects involving this service type, as well as to appropriately distribute workload and adequately utilize staff.

7. CAO RECOMMENDED

The Recommended Budget for the Community Development Agency is \$2,266,440. The Recommended Budget is financed by \$1,278,170 in various revenues including licenses and permits, intergovernmental revenue, charges for services, and miscellaneous revenues, and it includes \$988,270 in General Fund Contributions, a \$25,008 increase from last Fiscal Year's 2023-24 Adopted Budget, or a 2.60% increase. This is due primarily to the estimated reduction in services charges related to applications for new housing.

The Recommended Budget does not include the addition of 1.0 FTE Planner I/II/III.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.



Kings County Budget Fiscal Year 2024-25

270000 - Planning:

- Increase in Salaries & Employee Benefits of \$28,310 due to the 13.35% increase in health insurance rates and Planner IV Management Benefits.
- Increase in Services & Supplies of \$35,178 due primarily to the rollover from Fiscal Year 2023-24 for the completion of the Housing Element and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Decrease in Other Charges of \$1,980 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

279000 – Building Inspection:

- Increase in Salaries & Employee Benefits of \$5,935 due to the 13.35% increase in health insurance rates.
- Decrease in Services & Supplies of \$35 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Decrease in Other Charges of \$730 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$2,333,118. It is financed by various revenues including licenses and permits, intergovernmental revenue, charges for services, and miscellaneous revenues of \$1,278,170, and it includes \$1,054,948 in General Fund contributions, a \$91,686 increase from last Fiscal Year's 2023-24 Adopted Budget, or a 9.52% increase. This is mainly attributed to the rollover from Fiscal Year 2023-24 for the completion of the Housing Element, 13.35% increase in health insurance rates, and IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
80 - Other Intergovernmental Rev	25,006	39,465	36,898	36,898
87 - Charges For Services	5,364	3,920	4,000	4,000
Total Revenues	30,370	43,385	40,898	40,898
Expenditures and Appropriations				
92 - Services & Supplies	12,919	19,604	24,549	24,549
93 - Other Charges	46,371	47,889	48,898	48,898
98 - Intrafund Transfers	373	335	349	349
Total Expenditures and Appropriations	59,662	67,828	73,796	73,796
Net Cost for BU: 280000 - LAFCO	(29,293)	(24,443)	(32,898)	(32,898)



Kings County Budget Fiscal Year 2024-25

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 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.

Results: *This objective was completed. Kings LAFCO received one request for change in organization during Fiscal Year 2023-24, and it was 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 completed. Staff attended the CalLAFCO workshop and annual conference as well as a couple of virtual training courses.*

- 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, the one request for change minimized agricultural land resources which were impacted by focusing upon the orderly growth of the jurisdictions.*

C. Goal: Discourage urban sprawl.

Objective: Ensure that the growth 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, the one request for change minimized agricultural land resources which were impacted by focusing upon the orderly growth of the jurisdictions.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Aside from the completion of routine activities, there were no unexpected or major achievements which occurred during Fiscal Year 2023-24.



Kings County Budget Fiscal Year 2024-25

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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.

6. BUDGET REQUEST

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

The requested LAFCO budget represents an overall increase of \$2,986 in revenue and an increase of \$5,968 in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget. As a result, the Net County Cost will increase \$2,982, or 7.99%, when compared to the Fiscal Year 2023-24 Final Budget.

B. Significant Areas of Change

- **Revenue**

- **Intergovernmental Revenue**

- Intergovernmental revenue reflects an increase of \$2,986 due to increases in expenditures as a portion of all LAFCO expenditures are covered by fees paid from the cities.

- **Expenses**

- **Other Charges**

- Other Charges reflects an increase of \$5,968 due to postage and freight and information technology charges.

7. CAO RECOMMENDED

The Recommended Budget for the Kings LAFCO is \$73,796. The Recommended Budget is financed by \$36,898 in other intergovernmental revenue (shares from the cities), \$4,000 in charges for services, and \$32,898 in General Fund Contributions. The Net County Cost of \$32,898 is a \$4,425 decrease from last year's Adopted Budget.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
83 - Fines & Forfeits	596,480	700,290	641,100	641,100
85 - Intergovernmental Revenue -St	328,261	320,453	300,000	300,000
87 - Charges For Services	61,696	57,681	80,100	80,100
88 - Miscellaneous Revenues	10,067	12,399	10,000	182,064
Total Revenues	996,504	1,090,822	1,031,200	1,203,264
Expenditures and Appropriations				
92 - Services & Supplies	4,255,874	4,035,142	4,257,000	4,257,000
93 - Other Charges	759,717	759,717	759,717	759,717
Total Expenditures and Appropriations	5,015,591	4,794,859	5,016,717	5,016,717
Net Cost for BU: 302500 - Consolidated Courts	(4,019,087)	(3,704,037)	(3,985,517)	(3,813,453)



Kings County Budget Fiscal Year 2024-25

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 is also 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 2024-25 includes a decrease in revenue of \$193,064 and a decrease in expenditures of \$328,000 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost has a decrease of \$44,936 over the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

- **Revenue**

- Fines & Forfeits

- Decrease to Fines & Forfeits by \$71,000 due to decreasing fees collected by the Courts.

- Miscellaneous Revenues

- Decrease to Miscellaneous Revenues by \$172,064 due to one-time funds that were received in Fiscal Year 2023-24 and will not be received in Fiscal Year 2024-25.

- **Expenses**

- Services & Supplies

- Decrease to Service & Supplies by \$125,000 due to a new agreement going into effect July 1, 2024 which is anticipated to reduced the amount of additional billing from contracted attorneys.

4. CAO RECOMMENDED

This budget is recommended at \$5,016,717. The Recommended Budget is financed by \$1,031,200 in various revenues including fines and forfeits, intergovernmental revenue, charges for services, and miscellaneous revenues. The Recommended Budget includes \$3,985,517 in General Fund contributions.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.



Kings County Budget Fiscal Year 2024-25

- Increase in Miscellaneous Revenues of \$172,064 due to unspent state funds from the Public Defender Pilot Program carrying forward into Fiscal Year 2024-25.

The budget is adopted at \$5,016,717. It is financed by \$1,203,264 in various revenues including fines and forfeits, intergovernmental revenue, charges for services, and miscellaneous revenues. The Adopted Budget includes \$3,813,453 in General Fund contributions, which is a \$217,000 decrease from last fiscal year's Adopted Budget, or a 5.38% decrease. This decrease is primarily attributed to the implementation of a new billing and agreement structure with contracted attorneys which are anticipated to reduce additional billing fees paid in previous years under the previous billing and agreement structure.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	7,432	11,010	8,000	8,000
85 - Intergovernmental Revenue -St	4,849,474	5,055,603	5,282,123	5,315,972
86 - Intergovernmental Revenue -Fed	0	0	211,762	211,762
88 - Miscellaneous Revenues	1,068	0	0	0
89 - Other Financing Sources	0	8,077	5,000	5,000
Total Revenues	4,857,974	5,074,690	5,506,885	5,540,734
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	3,933,361	4,072,153	4,416,863	4,450,712
92 - Services & Supplies	620,292	618,219	642,999	644,425
93 - Other Charges	270,921	324,978	447,023	398,683
94 - Capital Assets	0	32,552	0	0
Total Expenditures and Appropriations	4,824,574	5,047,901	5,506,885	5,493,820
Net Cost for BU: 326000 - Child Support Services Agency	33,400	26,789	0	46,914



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 68.3% of current support collections, 64.9% of cases with arrears collections, and \$15,054,004 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 103.2% 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.
Results: *This objective was completed with 92.6% of open cases have a support order, including medical support. This is an increase of 1.5%*

B. Goal: Improve the lives of children

- i. **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.*
- ii. **Objective:** Increase child support collections and payment reliability.
Results: *The objective to increase child support collections was not completed. Mandatory legislative changes to equity in persons paying support and caseload decline are contributing factors. The objective to increase payment reliability was completed. Consistent use of technology via text messaging applications and DocuSign allows quick exchange of documents, in turn decreasing the time frame from support order to a received payment.*



Kings County Budget Fiscal Year 2024-25

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.*

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

Results: *This objective was completed. The survey results yielded a 4.2 out of 5.0 customer satisfaction. This is a 0.2 increase over last year's results.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department supported 8,307 families, while successfully meeting Federal Performance Measures. 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 e-Filing options to reduce paper handling and reduce processing timelines. The department participated in outreach events including the Salvation Army back to school bash, the Kings Community Action Organization annual adopt-a-family program, and Youth in Government Day. The department also successfully completed a Request for Proposal (RFP) process for a new janitorial vendor.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 via phone or electronic methods and maintain a satisfaction rating of 4.0 or higher.

6. BUDGET REQUEST

• Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Child Support Services Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$163,514 and increase in expenditures of \$163,514 over the Fiscal Year 2023-24 Adopted Budget. The overall drawdown from the department's fund balance has an increase of \$53,240 over last year's Adopted Budget.

• Significant Areas of Change

• Revenue

Intergovernmental Revenue

Revenue projections may increase \$159,514 due to rollover Federal Performance Incentive funds (FPIF).



Kings County Budget Fiscal Year 2024-25

- **Expenses**

- Services and Supplies

- Services and Supplies are expected to increase by \$99,119 to accommodate increased costs in receiving services and increased costs in both routine supplies and software needed for daily operations.

- Other Charges

- Other Charges are expected to increase by \$117,423 due to increased internal service funds total expenditures that are allocated to other departments.

- **Staffing Changes**

- Add 1.0 FTE position

- 1.0 FTE Accounting Technician due to increased complexity in state required reporting. This position was approved as an overfill request in Fiscal Year 2023-24.

- Delete 4.0 FTE positions

- 1.0 FTE Account Clerk I/II to be replaced with the addition of 1.0 FTE Accounting Technician.
 - 3.0 FTE Child Support Specialist I/II due to decrease in caseloads.

7. CAO RECOMMENDED

This budget is recommended at \$5,506,885. The Recommended Budget is financed by \$5,506,885 in various revenues included use of money and property, intergovernmental revenue, miscellaneous revenues, and revenue transfer in; it does not include General Fund Contributions. Welfare recoupment funds are recommended at \$109,090 which is an increase of \$54,681 or 100.50% from the Fiscal Year 2023-24 Adopted Budget.

The Recommended Budget includes the addition of 1.0 FTE Accounting Technician and the deletion of 1.0 FTE Account Clerk I/II and 3.0 FTE Child Support Specialist I/II.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Intergovernmental Revenue (State) of \$33,849 due to revenue offsets for final budget changes.
- Increase in Salaries & Employee Benefits of \$33,849 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$1,426 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Decrease in Other Charges of \$48,340 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$5,493,820. It is financed by various revenues included use of money and property, intergovernmental revenue, and miscellaneous revenues of \$5,540,734, and it does not include General Fund contributions. The Adopted Budget will result in a positive contribution to Child Support Services Agency fund of \$46,914, as incoming revenue exceeds expenditures.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
92 - Services & Supplies	99,232	97,412	131,373	131,415
93 - Other Charges	6,779	7,030	7,044	7,775
Total Expenditures and Appropriations	106,011	104,442	138,417	139,190
Net Cost for BU: 328000 - Grand Jury	(106,011)	(104,442)	(138,417)	(139,190)



Kings County Budget Fiscal Year 2024-25

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 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.

Results: *The Grand Jury completed six major final reports that are pending approval by the Advising Judge.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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.

5. BUDGET REQUEST

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

The Grand Jury's Requested Budget for Fiscal Year 2024-25 includes an increase in expenditures of \$426 over the Fiscal Year 2023-24 Adopted Budget for a total request of \$118,322.

6. CAO RECOMMENDED

This budget is recommended at \$138,417 which is a \$20,521 increase from the Fiscal Year 2023-24 Adopted Budget, or a 17.4% increase. The Recommended Budget is financed solely by General Fund contributions. This is primarily attributed to an addition of a cell phone and per diem increase from \$15 to \$25.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Services & Supplies of \$42 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$731 due to final IT rate changes because of outside agencies no



Kings County Budget Fiscal Year 2024-25

longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$139,190. It is financed solely by \$139,190 in General Fund contributions, a \$21,294 increase from the Fiscal Year 2023-24 Adopted Budget, or an 18.06% increase. This is mainly attributed to the anticipated increased activities (meetings and site visits), full complement of nineteen jurors, and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of It services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
87 - Charges For Services	590,814	634,520	662,072	662,072
Total Revenues	590,814	634,520	662,072	662,072
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	501,918	533,883	690,586	695,908
92 - Services & Supplies	115,075	97,701	107,654	107,901
93 - Other Charges	9,826	11,368	19,083	20,359
98 - Intrafund Transfers	3,383	(5,231)	(15,927)	(15,927)
Total Expenditures and Appropriations	630,201	637,721	801,396	808,241
Net Cost for BU: 336300 - Child Advocacy Unit	(39,387)	(3,201)	(139,324)	(146,169)



Kings County Budget Fiscal Year 2024-25

MINORS ADVOCACY UNIT

1. PURPOSE

The Minor's Advocacy Unit represents and advocates for minors and non-minors in all dependency and delinquency matters within the County, pursuant to Welfare and Institutions Code sections 300 and 600. Minors Advocacy is a division of Administration.

2. CORE FUNCTIONS

The Minor's Advocacy Unit is the legal representative for all minors and non-minors before the Superior Court on Welfare and Institutions Code section 300 and 600 proceedings. The Minor's Advocacy Unit works with the courts, the Human Services Agency, the Probation Department, schools, therapists, and care providers, advocating for said minor's best interests.

3. KEY GOALS AND OBJECTIVES IN CURRENT 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.

Results: *This objective was completed. Both attorneys within the Unit attended numerous applicable trainings through the year such as Litigating Secure Track, Transfers, and CPDA's annual Youth Defense Conference.*

- ii. **Objective:** Have attorneys research and review new laws and cases, which are relevant to the representation of minors.

Results: *This objective was completed. Both attorneys remained up to date on current laws and published cases, pertaining 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

Results: *This objective was completed. All minors and non-minors met with attorneys and it was ensured that their constitutional rights were upheld.*

- 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.

Results: *This objective was completed. All minors/non-minors were advised of their trial rights and every minor/non-minor who chose to go to trial, received competent legal representation at said trial.*

- 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.

Results: *This objective was completed. Both attorneys remained up to date on current laws and published cases, pertaining to the representation of minors.*

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, and volunteer opportunities.



Kings County Budget Fiscal Year 2024-25

Results: *This objective was completed. Attorneys were able to advocate for the least-restrictive placement which resulted in a decrease in incarceration of juvenile defenders.*

- 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.

Results: *This objective was completed. The attorneys were able to assess the personal history and needs of each individual client and advocate for any services needed.*

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.

Results: *This objective was completed. The attorneys maintained open communication with the minors/non-minors and ensured that they received all services and support 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.

Results: *This objective was completed. Attorneys continued to advocate for the client's best interests throughout the entire legal process.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Minors Advocate Unit took initial steps to expand their lines of communication with clients as well as care providers by initiating an "email to text" process of sending electronic messages. This form of communication will now be utilized in addition to paper forms of communication that were already used. The Minors Advocate Office has greatly increased the number of meetings attended with other agencies such as schools, the Probation department, and the Human Services Department to ensure that the minors and non-minor clients are receiving a high level of representation.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

A. Goal: Increase the use of technology in communications with clients and care providers.

- i. **Objective:** Continue to use "email to text" when sending appointment requests and reminders.
- ii. **Objective:** Receive cell phone for office and utilize technology provided therein, such as text messages, to send communication to clients.

B. Goal: Research and record statistical data on current delinquency and dependency cases.

- i. **Objective:** Record data on detentions, jurisdictional hearings and their outcomes, any requests for transfer to adult court, any Secure Youth Treatment Facility commitments, etc.
- ii. **Objective:** Record statistical data on all dependency cases such as detentions, number of children, permanency plan, length of time until permanency reached, number of children adopted, etc. using Microsoft Excel.

6. BUDGET REQUEST

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

The Minors Advocate Office Requested Budget for Fiscal Year 2024-25 includes no change to expected revenue of \$662,072 and an increase in expenditures of \$66,083 over the Fiscal Year 2023-24 Adopted Budget.



Kings County Budget Fiscal Year 2024-25

B. Significant Areas of Change **Expenses**

Salaries and Employee Benefits

Increase to Salaries and employee benefits by \$60,797 due to promotions and recruitment and retention bonuses given to attorneys.

7. CAO RECOMMENDED

This budget is recommended at \$801,396. The Recommended Budget is financed by \$662,072 from charges for services. It also includes \$139,324 in General Fund contributions, a \$41,432 increase from the Fiscal Year 2022-23 Adopted Budget, or a 42.32% increase.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$5,322 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$247 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$1,276 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$808,241. It is financed by \$662,072 primarily from charges for services in the form of attorney's fees. It also includes \$146,169 in General Fund Contributions, a \$48,277 increase in Net County Cost from last Fiscal Year's Adopted Budget, or a 49.32% increase. This is due primarily to negotiated recruitment and retention bonuses given to attorneys.



HEALTH & SANITATION

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
83 - Fines & Forfeits	60	26	0	0
85 - Intergovernmental Revenue -St	5,074,976	5,375,563	8,493,533	10,136,954
86 - Intergovernmental Revenue -Fed	3,235,933	4,552,902	5,110,375	5,110,375
87 - Charges For Services	1,201,348	1,390,362	1,304,050	1,304,050
88 - Miscellaneous Revenues	149,472	191,471	82,704	82,704
89 - Other Financing Sources	2,511,321	3,309,949	4,591,155	4,591,155
Total Revenues	12,173,110	14,820,273	19,581,817	21,225,238
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	8,018,452	9,177,799	11,725,944	12,040,052
92 - Services & Supplies	3,772,662	5,155,317	7,297,422	8,173,752
93 - Other Charges	2,631,961	2,804,394	3,388,250	3,841,233
94 - Capital Assets	7,212	22,260	35,393	35,393
96 - Other Financing Uses	20,041	23,758	29,235	29,235
98 - Intrafund Transfers	(1,810,945)	(1,896,981)	(2,233,101)	(2,233,101)
Total Expenditures and Appropriations	12,639,383	15,286,546	20,243,143	21,886,564
Net Cost for BU: 411000-416000 - Public Health	(466,273)	(466,273)	(661,326)	(661,326)



Kings County Budget Fiscal Year 2024-25

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 40 programs in four budget units consisting of, Administration/Fiscal, Environmental Health Services, Women, Infants, and Children, and Public Health Services.

Administration/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, department contracts and agreements, Public Health Accreditation, and Health Equity.

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 health risk to the public. Its primary activities include conducting inspections in the consumer protection programs of retail food safety, public swimming pools, public housing, and local detention facilities. EHS also conducts inspections of body art facilities and medical waste generators such as hospitals, prisons, and specialty clinics throughout the county. EHS serves as the Local Primacy Agency (LPA) and oversees small public drinking water systems; the Local Enforcement Agency (LEA) and regulates solid waste facilities and is the Certified Unified Program Agency (CUPA) that regulates regulated hazardous materials and waste storage facilities.

Women, Infants, and Children Division

The Women, Infants, and Children (WIC) division works with qualified women, infants, and children up to age five who are at nutritional risk by providing access to nutritious foods which supplement diet, provide information on health eating, and provide referrals to healthcare services. This federally grant funded program authorizes a specific amount of funds each year to serve eligible individuals that qualify. Additionally, WIC offers nutrition education and counseling at clinics throughout Kings County including the main campus in Hanford, and outlying clinics in Avenal, Corcoran, and Lemoore.

Public Health Services

This encompasses the remaining services under the Department of Public Health, which include, the Public Health Nursing Division, Clinical Services, epidemiology and data systems, and the Public Health Laboratory. 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 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. This division provides programs directed at promoting and maintaining optimal wellness with all age groups and controlling the spread of disease in Kings County. The Public Health Laboratory (PHL) is the official liaison between health providers/agencies and State (CDPH) and Federal Laboratories (CDC). The 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. The PHL provides key epidemiological functions involving emerging pathogens and surveillance for pandemics and epidemics and maintains staff certified for the Department of



Kings County Budget Fiscal Year 2024-25

Transportation's (DOT) packaging & shipping of hazardous and infectious substances. The PHL is responsible via the CA Code of Regulations for the licensing and monitoring of companies or groups involved with the State of CA Non-Diagnostic Health Assessment Program (e.g. health fairs, drug stores, promotional events, etc.).

3. KEY GOALS AND OBJECTIVES IN CURRENT 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
Results: *The Department has been able to fill both vacant Senior Dietitian positions and has been successful in hiring entry-level and contracted Environmental Health Officers with the Environmental Health Division. In addition, the department added the position of Environmental Health Technician to create a departmental pipeline toward employee retention. The department will continue to work on recruitment efforts for Public Health Nurses.*
 - ii. **Objective:** Plan for lab director succession and/or lab restructuring/renovation.
Results: *Met with neighboring Public Health Laboratories to determine areas for collaboration and plan for eventual director succession. Initiated lab renovation project, identified qualified architect, contractors, and funding, currently on hold. The department is also currently pursuing establishing a Lab Information Management System (LIMS) to enhance collaboration and interoperability.*
 - iii. **Objective:** Align recruitment and onboarding practices and procedures to meet Public Health Accreditation standards and measures.
Results: *This task is still in progress. The projected timeframe for Public Health Accreditation is approximately three-five years. Currently, the department is in the process of aligning department policies with County policies.*
- B. Goal:** Continue the department's work toward achieving Public Health Accreditation
- i. **Objective:** Complete and submit readiness assessment.
Results: *KCDPH completed the Public Health Accreditation Board (PHAB) Readiness Assessment in December 2023.*
 - ii. **Objective:** Evaluate and identify necessary policies and procedures that need to be updated and/or established.
Results: *This task is still in progress. The department has formed a policy and procedure workgroup with the aim of establishing a framework for drafting, reviewing, approving, implementing, maintaining, and retiring policies and procedures.*
 - iii. **Objective:** Complete Community Health Assessment and Community Health Improvement Plan.
Results: *In July of 2023, KCDPH contracted with Moxley Public Health, LLC. To prepare and deliver a Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP) that aligns with PHAB requirements. The contract completion date is April 2024.*
- C. Goal:** Health Equity and social determinants of health.
- 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.
Results: *KCDPH and Kings Partnership for Prevention (KPFP) initiated the Kings County Health Equity Advisory Panel (KCHEAP) on August 7, 2023. There is currently representation from 31 community agencies, which include county leaders, faith-based*



Kings County Budget Fiscal Year 2024-25

groups, healthcare providers, Community Based Organizations (CBOs), managed care plans, county school districts, and tribal representation.

- ii. **Objective:** KCDPH will consider health equity and social determinants of health in all programs and policies affecting the residents of Kings County.

Results: An internal Equity and Wellness Committee (EWC) has been established consisting of 15 staff representatives within the department. This committee is working to incorporate a health equity lens into policies and operations. The panel has drafted a department equity statement and policy.

- iii. **Objective:** KCDPH will begin to create an equity action plan for internal equity advancements within KCDPH.

Results: KCHEAP has begun to analyze the initial data from the Community Health Assessment to inform an Equity Action Plan. Moxley Public Health will provide a CHIP in April of 2024 that will further inform the development of the plan.

- 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.

Results: Most staff initially hired with limited term funding for COVID-19 related activities have transitioned into current Public Health programs and new, ongoing Future of Public Health funding. The term to fully expense COVID-19 related funding has been extended through June 2026 allowing additional time to transition and incorporate remaining staff into existing and/or new programs.

- 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.

Results: This is still in progress. The department has been able to identify specific program needs for Health Education efforts and have assigned specific staff to those programs. The department is in the process of establishing a Supervising Health Educator position to support the Health Education Unit. This is pending the Compensation and Classification study.

- 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.

Results: KCDPH meets with the Skilled Nursing and Assisted Living Facilities monthly to provide updated guidance, training, or support. The department provides additional assistance when notified of an outbreak. Outbreak assistance includes specimen collection and testing processed and the Public Health Laboratory.

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The department has fully transitioned to Public Health core services while still maintaining limited COVID-19 response capability to address outbreaks in the community. The department's communication efforts have increased and are aligned with current trends and needs of the county. Additional funding has bolstered the department's ability to address the vision of public health including supporting the public health workforce, addressing emerging diseases, and improving health equity by addressing health disparities. In addition, the department of Public Health continues to work toward achieving accreditation.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. **Goal: Maximize department organizational efficacy.**

- i. **Objective:** Expand home visitation services through California Home Visitation Program to align with the current department's Parents as Teachers Home Visitation program.



Kings County Budget Fiscal Year 2024-25

- ii. **Objective:** Transition and alignment of Epidemiological Laboratory Capacity (COVID-19 funding) Infection Prevention program with the Public Health communicable disease Intervention and Prevention services.
- iii. **Objective:** Formalize public health education efforts within the department programs.

B. Goal: Develop a five-year department strategic plan, including vision, mission, and values.

- i. **Objective:** Complete Community Health Assessment and Improvement Plan.
- ii. **Objective:** Identify and contract with a vendor to complete the department's strategic plan.
- iii. **Objective:** Attain Public Health accreditation.

C. Goal: Enhance department and community data management systems.

- i. **Objective:** Upgrade and operationalize the current electronic medical record system, e-Clinical.
- ii. **Objective:** Finalize data migration and integration of Environmental Health electronic documentation system, Accela.
- iii. **Objective:** Provide enhanced connectivity both internally and with community providers by incorporating a robust Laboratory Information Management System for diagnostic testing and disease epidemiological surveillance work.

D. Goal: Continue the on-going evaluation of department and workforce organizational needs to ensure community effectiveness, operational efficiencies, and retention.

- i. **Objective:** Hire a Program Specialist to assist in evaluation of the current departmental onboarding process, career development, and retention efforts.
- ii. **Objective:** Hire a full-time County Health Officer.
- iii. **Objective:** Assess organizational structure, including identification of core public health programs.

6. BUDGET REQUEST

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

The Requested Budget represents an overall decrease of \$2,126,013 in revenue and an overall decrease of \$2,126,013 in expenditures when compared with the Fiscal Year 2023-24 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 Services (416000) budget unit.

B. Significant Areas of Change

- **Revenue**

- Intergovernmental Revenue

Intergovernmental revenue is projected to increase by \$1,576,172 overall based on the increase of Federal and State grant revenue. This projection also includes an overall increased use of \$597,903 in Health Realignment.

- Charges for Services

Charges for services are projected to increase by \$101,750 overall based on anticipated increases in Vitals and Environmental Health Fee revenues.

- Miscellaneous Revenue

Miscellaneous revenue is projected to increase by \$37,800 overall based on the projected clinic lease revenue.

- Other Financing Sources

Other financing sources are projected to decrease by \$3,841,735 overall based on the reduction of many State and Federal multi-year grant programs in its final contract year(s).



Kings County Budget Fiscal Year 2024-25

- **Expenses**

- **Services and Supplies**
Services and supplies are projected to decrease by \$2,377,155 overall primarily based on the reduction in Federal and State grant funding. Also includes the reduction of a part-time Contracted Health Officer.
- **Other Charges**
Other charges are projected to increase by \$53,006 overall primarily based on the increase of the County Jail Medical Contract, and County allocated Liability expenses.
- **Capital Assets**
Capital assets are projected to decrease by \$47,365 based on the reduced Lab Equipment expense and replacement of two Public Health sedans.
- **Other Financing Uses**
Other financing uses are projected to increase by \$373 based on the increase of revenue transferred from the Parents as Teachers program in Budget Unit 416000 to the First 5 program for personnel time in that program.
- **Intrafund Transfers**
Intrafund transfers are projected to decrease by \$66,796 overall primarily based on the reduction in the County allocated energy project expense.

C. Staffing Changes

- Add 2.0 Full-Time Equivalent (FTE) positions to better staff Health Department Programs.
 - 1.0 Fiscal Analyst I/II
 - 1.0 Public Health Office Supervisor
- Delete 2.8 FTE positions to appropriately staff Health Department programs.
 - 1.0 Fiscal Specialist III
 - 1.0 WIC Nutrition Assistant I/II
 - 0.8 Child Health Counselor
- Freeze 12.0 FTE vacant positions to evaluate future program needs.
 - 1.0 WIC Nutrition Assistant I/II
 - 3.0 County Health Nurse I/II
 - 3.0 Licensed Vocational Nurse I/II
 - 2.0 Health Educator
 - 1.0 Family Resource Coordinator
 - 1.0 Office Assistant I/II
 - 1.0 Program Manager

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

- Maldi- ToF Lab Equipment – \$392,742
- Replacement of Public Health Sedan – \$16,088
- Replacement of Public Health – WIC Sedan - \$19,305

7. CAO RECOMMENDED

This budget is recommended at \$20,243,143 and is financed by \$19,581,817 in various state and federal revenues as well as grant funds which is an overall decrease of \$2,000,397 or 8.99%. The recommended budget includes \$661,326 in General Fund contributions which is the standard Maintenance of Effort for public health nursing and medical assistance programs and remains unchanged from previous years.

The Recommended Budget includes adding 1.0 FTE Fiscal Analyst I/II and 1.0 FTE Public Health Office Supervisor; deleting 1.0 FTE Fiscal Specialist III, 1.0 FTE WIC Nutrition Assistant I/II, and 0.8 FTE Child



Kings County Budget Fiscal Year 2024-25

Health Counselor; and freezing 1.0 FTE WIC Nutrition Assistant I/II, 3.0 FTE County Health Nurse I/II, 3.0 FTE Licensed Vocational Nurse I/II, 2.0 FTE Health Educator, 1.0 FTE Family Resource Coordinator, 1.0 FTE Office Assistant I/II, and 1.0 FTE Program Manager. The recommended budget also includes replacement of Public Health Sedan and Public Health WIC Sedan vehicles. The Maldi-Tof Lab Equipment is not being recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

411100 - Health Administration:

- Increase in Intergovernmental Revenue of \$589,573 primarily due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services, the 13.35% increase in health insurance rates and final revenue off-sets for final expenditure budget increases.
- Increase in Salaries & Employee Benefits of \$18,438 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$124,406 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$446,729 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

411500 - Environmental Health:

- Increase in Intergovernmental Revenue of \$9,786 primarily due to a 13.35% increase in health insurance rates and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Salaries & Employee Benefits of \$9,781 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$5 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

414000 - W.I.C. Nutrition Program:

- Increase in Intergovernmental Revenue of \$12,984 due to a 13.35% increase in health insurance rates. and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Salaries & Employee Benefits of \$12,981 due to a 13.35% increase in health insurance rate.
- Increase in Services & Supplies of \$3 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

416000 – Public Health Services:

- Increase in Intergovernmental Revenue of \$1,031,078 due to final revenue off-sets for final expenditure budget increases. Primarily due to new Public Health building, the 13.35% increase in health insurance rates and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Salaries & Employee Benefits of \$272,908 due to the addition of 3.00 FTE Family Resource Technicians and a 13.35% increase in health insurance rates.



Kings County Budget Fiscal Year 2024-25

- Increase in Services & Supplies of \$751,916 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$6,254 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$21,886,564. It is financed by intergovernmental revenue along with various grants in the amount of \$21,225,238, and it includes \$661,326 in General Fund contributions, which remains unchanged from last Fiscal Year 2023-24 Adopted Budget, as this is the County's maintenance of effort (MOE) for Public Health Services.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	309,564	553,224	309,563	309,563
85 - Intergovernmental Revenue -St	33,126,666	38,970,325	48,878,470	49,164,979
87 - Charges For Services	144,446	194,040	182,635	182,635
88 - Miscellaneous Revenues	1,153,222	962,874	4,448,318	4,450,466
Total Revenues	34,733,898	40,680,463	53,818,986	54,107,643
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	4,137,930	4,537,106	6,951,999	7,223,273
92 - Services & Supplies	21,863,049	24,836,758	39,365,671	39,366,989
93 - Other Charges	8,768,963	11,303,168	13,236,929	13,408,107
94 - Capital Assets	0	37,982	0	0
98 - Intrafund Transfers	(1,493)	0	(5,701,062)	(5,856,175)
Total Expenditures and Appropriations	34,768,449	40,715,013	53,853,537	54,142,194
Net Cost for BU: 420000-422500 - Behavioral Health	(34,551)	(34,551)	(34,551)	(34,551)



Kings County Budget Fiscal Year 2024-25

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 2023-24

A. Goal: Sustain the department's electronic health records capability.

- i. **Objective:** By July 1, 2023, convert from the department's current electronic health record (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.

Results: *This objective has not yet been completed. The department anticipates launching the new EHR on July 1, 2024 among all behavioral health providers, although a portion of data from the previous EHR has been transferred to the new EHR for business continuity. For maintenance of remaining data with the archived EHR, the department is contracting with Cerner by June 30, 2024 for the maintenance of the archived EHR (referred to as a legacy system) to ensure clients have access to their records in accordance with records retention regulations and providers have access to historical data that could not be migrated to the new EHR.*

- ii. **Objective:** Begin the development of the Patient Health Record (PHR) component of the new EHR Streamline by March 1, 2024.

Results: *This objective has not yet been completed. The department is currently working on creating a data exchange framework with the California Mental Health Services Authority (CalMHSA), the host for the department's new EHR SmartCare, which will include a patient Application Programming Interface (API) for accessing information. The first phase of this is was available in March 2024. In the long term, CalMHSA will assist in developing a direct patient portal into the EHR, though this project is expected to take significantly more time to complete.*

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 (MHSSA) grant.

Results: *The MHSSA grant was executed on November 28, 2023. The program is school based and will take universal referrals to one single provider, TURN Behavioral Health (KIND). The provider will be able to screen referrals from the school districts and determine whether the youth is currently receiving services and notify the assigned clinician there is a need to connect with their client as it has been noticed by their school that the youth is experiencing mental health problems at school. All youth who have not*



Kings County Budget Fiscal Year 2024-25

been linked with services will be linked with either the Mental Health Plan (MHP), pending they meet criteria, or the managed care plans. Youth with private insurance will be connected with their respective provider. The MHSSA program launched in select schools in March 2024.

- ii. **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 has been completed. The Children’s Mobile Crisis Support Team (MCST) program launched on December 1, 2023. The program is the County’s first pilot mobile crisis response and responds Monday through Friday during business hours to youth experiencing crisis at schools, Child Welfare Services, and at other County Mental Health Plan youth provider sites. The program is currently active in all but two school districts for which it is and is pending memorandums of understanding with the two districts.*

- 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.

Results: *This objective has been completed. The department’s children’s behavioral health provider, The KIND Center, has begun utilizing the FEC as an additional service site to serve youth in Avenal. The department assisted with the development of a Zen room which is used as a ‘safe place’ for students, and facilitated a student risk assessment training. FEC staff and attendees from Avenal schools were trained in understanding the use of the Columbia Suicide Severity Scale screening tool, to assess students who may require a mental health risk assessment.*

- 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.

Results: *The department’s adult mental health services provider, Kings View, and Kings County Public Health are now occupying a building five days a week, eight hours a day (regular business hours). Prior, the Avenal satellite office was open two days a week for behavioral health services. Kings View also provided home visits for those Avenal families who needed field-based support for successful engagement with behavioral health services.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

As of February 2024, the department had processed 39 agreements and board agenda items with an anticipated 25 more by June 30, 2024, which are primarily contract renewals for Fiscal Year 2024-25. Many of the agreements include grant awards, which have brought an additional \$8 million dollars in revenue funds to the County.

In July 2023, the department relocated to the newly remodeled County Building 13. Shortly after, the department, working collaboratively with partnering departments and outside vendor, publicly celebrated the grand opening of the building, honoring its historical importance to residents of Kings County.

In August 2023, the department developed and trained all Kings County Drug Medi-Cal (DMC) and Mental Health Plan (MHP) providers on the new California Advancing and Innovating Medi-Cal (CalAIM) documentation standards. Department policies were revised and new requirements went into effect late August with zero disruption in beneficiary access to care, client services, and minimal challenges to staff.

In October 2023, Kings County Behavioral Health issued a Request for Proposal (RFP) for Substance Use



Kings County Budget Fiscal Year 2024-25

System of Care Outpatient Drug Free (ODF) and Intensive Outpatient Treatment (IOT) program(s). On October 31, 2023, the department executed an agreement with the Department of Health Care Services (DHCS) for receipt of the round 3 Providing Access and Transforming Health (PATH) grant for development and implementation of the CalAIM Justice-Involved Re-Entry Program. The department was awarded this grant, as was the Sheriff's Office for the Jail and Juvenile Justice Center. This program will assist the department and the Sheriff's Office to collaboratively develop and implement a re-entry process for Medi-Cal insured individuals to ensure a more streamlined transition from incarceration to community. The development and implementation period spans from April 1, 2024, through March 31, 2026.

In March 2024, the department issued an RFP for the specialty mental health services Assertive Community Treatment (ACT) and Full-Service Partnership (FSP) programs.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

A. Goal: Enhance billing management and State reporting.

- i. **Objective:** Implement revenue and County Fund Account tracking reports. These efforts will support maximizing funds and ensure match availability for Intergovernmental Transfers (IGT).
- ii. **Objective:** Upgrade the EHR system to enhance data collection and reporting capabilities required for compliance with State regulations.

B. Goal: Implement new mandated requirements.

- i. **Objective:** Mobile Crisis – by December 1, 2024, implement a County-wide 24-hours a day, 7-days a week, mobile crisis program to provide crisis intervention, de-escalation, and safety planning in a field-based setting.
- ii. **Objective:** CARE Court – by December 1, 2024, Develop CARE Act services to address court-ordered CARE plans that may include behavioral health treatment and housing assistance.
- iii. **Objective:** Unfunded Mandates – work with state associations to develop advocacy of needed funds for unfunded mandates such as Senate Bill 43.

C. Goal: Complete active departmental grants by working collaboratively with partnering agencies.

- i. **Objective:** Using the Behavioral Health Bridge Housing (BHBH) grant awarded to the department in January 2024, collaborate with the Kings Community Action Organization (KCAO) on the renovation and implementation of a BHBH location.
- ii. **Objective:** Using the Providing Access and Transforming Health (PATH) round 3 grant awarded to the department in August 2023, collaborate with the Managed Care Plans, the Sheriff's Office, and Jail-based Health Provider for development and implementation of the behavioral health linkage component of the CalAIM Justice-Involved Re-Entry Program.

6. BUDGET REQUEST

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

The Behavioral Health Department's Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$14,585,664 and an increase in expenditures of \$14,585,664 over last year's Adopted Budget for a total budget request of \$54,861,199. 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.

B. Significant Areas of Change

- **Revenue**

- Intergovernmental Revenue

Intergovernmental Revenue is projected to increase by \$11,436,542 due to CalAIM



Kings County Budget Fiscal Year 2024-25

payment reform updates. New rates under CalAIM will allow for an increase in Medical billing in addition to transition providers to fee for service contracts. Medical revenue will also increase allowable administrative claims to the state, thus increasing administrative funds for program oversight.

- Charges For Services
Charges for Services are projected to increase by \$81,635 due to trends in current funds received.
- Miscellaneous Revenue
Miscellaneous Revenue is projected to increase by \$3,067,489 due to expected increases in MOUs with Probation and Human Services Agency and other changes occurring from grant funding sources.

- **Expenses**

- Salaries and Employee Benefits
Salaries and Employee Benefits are projected to increase by \$939,677 due to an increase in additional staff, who are intended to provide administrative oversight and perform newly mandated state requirements.
- Services and Supplies
Service and Supplies are projected to increase by \$15,244,912 due to increased costs associated with building use, infrastructure expenses due to grant funded programs, the cost of additional service contracts, and other contractual expense increases.
- Other Charges
Other Charges are projected to increase by \$1,066,611 due to expected expense growth in client support costs, managed care costs, Cost Allocation Plan charges, and liability costs.
- Intrafund Transfers
Intrafund Transfers are projected to increase by \$2,605,615 due to administrative costs allocated throughout the different budget units within the department because of growth in staff, Information Technology charges, Cost Allocation Plan charges, and Liability Claims.

C. Staffing Changes

- Add 8.0 FTE positions:
 - 2.0 FTE Division Managers – To 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, two Deputy Directors overseeing the Clinical Services Division and Administrative Services Division, and two Division Managers overseeing the department’s Medi-Cal contract requirements and audits for specialty mental health services and substance use disorder services. The amount of state mandates, contract requirements, and audits the department has with the DHCS has grown substantially since the Final Rule began in fiscal year 2017-18 and continues forward through CalAIM. The oversight of these has fallen to the Deputy Directors and Program Managers. However, the coordination and oversight of this work amongst the Program Managers by the Deputy Directors has significantly limited the ability of the Deputy Directors to be involved in such necessary work as, but not limited to, strategic planning and oversight of the department, attending of state association and partner agency meetings, and providing leadership development and organizational culture development.
 - 2.0 FTE Program Specialists – To support the Adult System of Care Unit and the Contracts Unit. One Program Specialist will support the Adult System of Care Program Manager in researching and supporting the Adult System of Care Program Manager. Several new State initiatives will be



Kings County Budget Fiscal Year 2024-25

impacting Systems of Care. Current programs the specialist will support are Adult Mental Health Services, Lanterman-Petris-Short 'LPS' conservatorship, specialized services for HSA adults involved with the Child Welfare System and Employment to Work. They will also help provide oversight of supportive housing such as Northstar and Anchors programs. The Program Specialist will assist with the following new initiatives: CalAIM Justice Involved Initiative (extending medical services 90 days prior to release from incarceration), Mobile Crisis (new medical benefit to expand crisis services into the field), Senate Bill 43 (LPS expansion), implementation of Community Assistance, Recovery and Empowerment (CARE) Court medical services, in addition to the tracking and issuance of two RFPs (Adult Specialty Mental Health Services) within the 2024 calendar year. These initiatives and programs are increasing the demand on administrative and program oversight. The Contracts Unit Program Specialist will support the Contracts Program Manager in developing and processing agreements and supporting documentation for contract development. The department has grown exponentially in the number of contracts overseen and has currently grown to over 150 agreements active in this fiscal year, which is a 9% increase over the previous year when there were 137 active contracts. This number also does not take into account the replacement of contracts that were not renewed and replaced in number by new contracts. Typically, new contracts take more time to process and complete compared to renewal contracts. As the department seeks the expansion of contracted providers to meet new requirements, the Contracts Unit is impacted administratively.

- 1.0 FTE Quality Assurance Manager – To oversee the department’s Mental Health and Substance Use Disorder EHR system and team, and to oversee the department’s compliance with the State’s new demonstrations and mandates to include but not limited to the CalAIM Data Exchange Framework/Interoperability Project that will allow for health data to be exchanged between health providers and the Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) which will most notably have significant impacts on the department’s Quality Management Program, closely aligning it with National Committee for Quality Assurance (NCQA) Managed Behavioral Healthcare Organizations (MBHO) accreditation.
- 1.0 FTE Office Assistant – To support the Mental Health Services ACT (MHSA) Program Manager, Outreach Specialist, and two Prevention Coordinators, with preparation for community events, trainings, meetings, and committees, keeping inventory and ordering of outreach materials, in addition to supporting the MHSA team and Program Manager with clerical duties, data collection, and recordkeeping.
- 1.0 FTE Fiscal Specialist I/II – To support the Fiscal Processing team in growing efforts towards billing implementation and revenue management associated with CalAIM implementation. The Fiscal Specialist will also oversee invoices, finance data entries, state reporting, and grant expense tracking.
- 1.0 FTE Compliance Officer – To meet the requirements of the Program Integrity section of the contract DHCS for the Mental Health Plan. The contract requires the Behavioral Health Department have a certified Compliance Officer who oversees a compliance program to include compliance trainings, compliance policies, a regulatory compliance committee at the senior management level, and breach, fraud, waste, and abuse investigations.
- Delete 3.0 FTE positions:
 - 1.0 FTE Recovery Support Coordinator III – this position is no longer used and is being deleted to offset the staff requesting to be added.
 - 1.0 FTE Quality Assurance Specialist – this position is no longer used and is being deleted to offset the staff requesting to be added.
 - 1.0 FTE Behavioral Health Supervisor – this position is no longer used and is being deleted to offset the staff requesting to be added.



Kings County Budget Fiscal Year 2024-25

7. CAO RECOMMENDED

This budget is recommended at \$53,853,537. It is financed by \$53,818,986 primarily in intergovernmental revenue such as Mental Health Services Act funding, other mental health grants, and Medi-Cal billing revenue. It also includes \$34,551 in General Fund contributions, which remains unchanged from the Fiscal Year 2023-24 Adopted Budget, as this is the County's MOE for receiving 1991 Realignment revenue for the department. The Recommended Budget represents an overall increase in revenue of \$13,578,002, or 33.71%, and an increase in expenditures of \$13,578,002, or 33.71%, when compared with the Fiscal Year 2023-24 Adopted Budget. The increase is primarily due to the continued implementation of CalAIM and CareCourt, along with enhancements to Mental Health Services Act programs and services, housing grants awarded to the department, and implementation of new initiatives such as mobile crisis services.

The Recommended Budget includes the department's request to add 1.0 FTE Quality Assurance Manager, 1.0 FTE Office Assistant I/II, 1.0 FTE Fiscal Specialist I/II, and 1.0 FTE Compliance Officer. The deletion of 1.0 FTE Recovery Support Coordinator III, 1.0 FTE Quality Assurance Specialist, and 1.0 FTE Behavioral Health Unit Supervisor are also included in the Recommended Budget.

The addition of 2.0 FTE Division Managers and 2.0 FTE Program Specialists are not recommended at this time.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

420000 – Mental Health

- Increase in Intergovernmental Revenue (State) of \$79,997 due to revenue offsets to account for final budget changes in Budget Unit 422500 – Administration which get cost-applied to the department's other programs.
- Increase in Other Charges of \$79,997 due to increased administrative allocations based on final budget changes in Budget Unit 422500 – Administration getting applied to this budget unit.

420100 – Mental Health Administration and Services

- Increase in Intergovernmental Revenue (State) of \$3,778 due to revenue offsets to account for final budget changes in Budget Unit 422500 – Administration which get cost-applied to the department's other programs.
- Increase in Other Charges of \$3,778 due to increased administrative allocations based on final budget changes in Budget Unit 422500 – Administration getting applied to this budget unit.

422100 – AOD Program (Substance Use Disorder)

- Increase in Intergovernmental Revenue (State) of \$26,246 due to revenue offsets to account for final budget changes in Budget Unit 422500 – Administration which get cost-applied to the department's other programs in addition to final budget changes in this budget unit.
- Increase in Salaries & Employee Benefits of \$6,419 due to a 13.35% increase in health insurance rates.
- Increase in Other Charges of \$19,827 due to increased administrative allocations based on final budget changes in Budget Unit 422500 – Administration getting applied to this budget unit.

422200 – Mental Health Services Act

- Increase in Intergovernmental Revenue (State) of \$176,488 due to revenue offsets to account for final budget changes in Budget Unit 422500 – Administration which get cost-applied to the



Kings County Budget Fiscal Year 2024-25

department's other programs in addition to final budget changes in this budget unit.

- Increase in Salaries & Employee Benefits of \$127,125 due to a 13.35% increase in health insurance rates and the addition of 1.0 FTE Prevention Coordinator to support the Adult System of Care.
- Increase in Other Charges of \$49,363 due to increased administrative allocations based on final budget changes in Budget Unit 422500 – Administration getting applied to this budget unit.

422400 – AOD Grants

- Increase in Miscellaneous Revenues of \$2,148 due to grant revenue offsets to account for final budget changes in Budget Unit 422500 – Administration which get cost-applied to the department's other programs in addition to final budget changes in this budget unit.
- Increase in Other Charges of \$2,148 due to increased administrative allocations based on final budget changes in Budget Unit 422500 – Administration getting applied to this budget unit.

422500 – Administration

- Increase in Salaries & Employee Benefits of \$137,730 due to a 13.35% increase in health insurance rates and the addition of 1.0 FTE Prevention Coordinator to support the contracts division.
- Increase in Services & Supplies of \$1,318 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$16,065 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Intrafund Transfers of \$155,113 due to final budget changes in this budget unit as costs in this budget unit get cost-applied throughout all other budget units in the department.

The budget is adopted at \$54,142,194. It is financed by \$54,107,643 primarily in intergovernmental revenue. It also includes \$34,551 in General Fund Contributions, which remains unchanged from the Fiscal Year 2023-24 Adopted Budget as this is the County's MOE for receiving 1991 Realignment revenue for the department.



AGENCY FUND

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	18,669	32,036	10,000	10,000
85 - Intergovernmental Revenue -St	1,263,919	1,237,228	1,116,772	1,116,772
88 - Miscellaneous Revenues	802	58,392	355,104	357,819
89 - Other Financing Sources	66,059	23,758	29,526	29,526
Total Revenues	1,349,449	1,351,415	1,511,402	1,514,117
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	135,465	189,305	196,846	198,505
92 - Services & Supplies	52,880	58,738	111,682	111,944
93 - Other Charges	1,157,101	1,111,981	1,202,874	1,203,668
Total Expenditures and Appropriations	1,345,446	1,360,024	1,511,402	1,514,117
Net Cost for BU: 432300 - First Five Kings County	4,003	(8,609)	0	0



Kings County Budget Fiscal Year 2024-25

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 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.
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, 2023, this program has provided support, training and coaching to 190 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, 2023, the FRCs have provided services to 343 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. 408 children have been served by*



Kings County Budget Fiscal Year 2024-25

the FRCs as of December 31, 2023.

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 and provide safe spaces for families to access services in collaboration with various community providers and programs.*

- ii. **Objective:** Establish early childhood education and health-related supports 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 discussion and projects such as Early Childhood Home Visiting Collaborative, Regional Home Visiting Technical Assistance, Regional Help Me Grow, Regional IMPACT Hub, CaWORKs Home Visiting Program Continuous Quality Initiative, and the First 5 Network. First 5 Kings County continues to be the conduit between state-level and regional agencies



Kings County Budget Fiscal Year 2024-25

to ensure equitable access to services that enhance childcare centers, preschools, the FRCs and families throughout Kings County.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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.
- 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 support 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 First 5 Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$20,021 and an increase in expenditures of \$20,021 over the Fiscal Year 2023-24 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 \$67,455 due to the decrease in Proposition 10 revenue and to the upholding of Senate Bill (SB) 793 (Flavored Tobacco Ban).

○ Miscellaneous Revenue

Miscellaneous revenue is estimated to increase by \$87,056 due to the reduction in intergovernmental revenue and increased use of General Relief Funds.



Kings County Budget Fiscal Year 2024-25

- **Expenses**

- Services and Supplies

- Services and supplies are estimated to increase by \$43,777 primarily due to the increases in motor pool charges, travel expenses, and County allocated operating expenses. Also included are the school readiness expenses previously budgeted in Other Charges.

7. CAO RECOMMENDED

This budget is recommended at \$1,511,402 and is financed by \$1,511,402 in various state and other First 5 trust revenues. First 5 is not part of the General Fund and operates as a separate fund with a separate trust. The recommended budget does not include any contributions from the General Fund and remains balanced as has been the case in previous years.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Miscellaneous Revenues of \$2,715 due to a 13.35% increase in health insurance rates and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Salaries & Employee Benefits of \$1,659 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$262 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$794 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$1,514,117. It is financed by intergovernmental revenue, miscellaneous revenues and other financing sources in the amount of \$1,514,117, and it does not include General Fund contributions. This department is solely funded through state grants and Health Department contributions, as has been the case in previous years.



PUBLIC ASSISTANCE

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
80 - Other Intergovernmental Rev	59,378	48,632	358,939	358,939
85 - Intergovernmental Revenue -St	60,432,938	64,970,453	73,291,086	73,441,132
86 - Intergovernmental Revenue -Fed	45,317,310	46,969,523	56,204,855	56,451,513
87 - Charges For Services	5,090	975	1,645	1,645
88 - Miscellaneous Revenues	908,575	1,081,321	855,463	855,463
Total Revenues	106,723,290	113,070,904	130,711,988	131,108,692
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	34,162,530	35,595,243	43,805,320	44,121,241
92 - Services & Supplies	17,137,457	17,529,884	21,250,901	21,285,825
93 - Other Charges	57,426,500	61,551,972	67,347,802	67,415,074
94 - Capital Assets	984,380	1,598,263	1,580,585	1,580,585
96 - Other Financing Uses	94,204	78,337	156,500	156,500
98 - Intrafund Transfers	(50,735)	0	100,000	100,000
Total Expenditures and Appropriations	109,754,336	116,353,699	134,241,108	134,659,225
Net Cost for BU: 510000-520000 - Human Services	(3,031,046)	(3,282,795)	(3,529,120)	(3,550,533)



Kings County Budget Fiscal Year 2024-25

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 Human Services 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, and Overpayment and Collection 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, Supply, and Technical Support 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 \$134 million, submission of multiple Federal, State, and grant reimbursement claims, conducting fiscal analyses, 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, approves, and maintains a registry of IHSS providers. The California Work Opportunity and Responsibility to Kids (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 that help low-income individuals meet their basic needs such as food, shelter, or access to medical insurance. The programs include CalWORKs, a public



Kings County Budget Fiscal Year 2024-25

assistance program that provides cash aid to eligible families; CalFresh, a monthly electronic benefit that helps families supplement their food budget; Medi-Cal, a public health insurance program that provides needed health care services for children, individuals, and families; and General Assistance, a public assistance program that provides cash aid to indigent individuals. These programs serve approximately 62,969 county residents, some of whom are receiving services from multiple programs. On an annual basis, the benefits division issues \$88.1 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 1,627 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 includes 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 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 2023-24

- A. Goal:** Implement the 5-year County Prevention Plan (CPP) to comply with Welfare and Institutions Code (WIC) § 16588 requirements that outline 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 Request for Proposals (RFP) process, if an external contactor is needed to carry out this function.
Results: *This objective was completed. HSA selected the Parents as Teachers model as the primary EPB in the County's prevention efforts.*
 - ii. **Objective:** Create a data collection process.
Results: *This objective was completed. The cases served through the prevention plan will be tracked using the Child Welfare Case Management System (CMS/CWS), and each case will have a home visitor through the Parents as Teachers model. Detailed data to ensure the EBP will be carried out to fidelity will be reported on each CPP case.*
 - iii. **Objective:** Child Welfare will identify and train staff to carry out the function of the CPP.
Results: *This objective was not completed due to staff turnover and the need to focus existing staff on other mandated programs. CWS continues to recruit and work on efforts to retain staff. CWS management staff are working diligently to accomplish this objective by June 2024.*
- 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.



Kings County Budget Fiscal Year 2024-25

- i. **Objective:** Establish a partnership with Tulare County Adult Services to begin working on the Kings/Tulare County Master Plan on Aging.
Results: *This objective was completed in accordance with the Master Plan on Aging playbook. There are seven plays designed to assist state and local governments, communities, and private and philanthropic organizations in building environments that promote an age-friendly and disability-friendly California. Kings County has completed the following plays: Play One – Use the Governor’s Blueprint to Engage Your Local Leaders; Play Two – Explore Local Data; and Play Three – Review Local Age-Friendly Models.*
 - 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 the local community.
Result: *This objective was completed. “Play Three: Review local Age-Friendly Models” has allowed HSA to identify the needs of residents. Based on this, HSA will be starting “Play Four: Select Your MPA Initiatives for Implementation.”*
- 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%.
Results: *This objective was not completed. Working with members of the community, HSA has been unable to locate sufficiently affordable units and have had to deal with a decrease in funding.*
 - ii. **Objective:** Improve client engagement by increasing in-person services by 25%. As of December 2022, in-person engagement accounts for 13% of contacts.
Results: *This objective was completed. As of December of 2023, of the contacts made, 18% were in person contacts; which is an increase in monthly contacts of more than 140 per month.*
 - iii. **Objective:** Update manual data tracking practices to an automated task-based system.
Results: *This objective is in progress and not yet completed. A pilot for automated task-base tracking has started and a policy workgroup has been identified. Once a policy is established, division wide implementation will soon follow.*
- 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.
Results: *This objective was completed due to the Benefits Division meeting the CalFresh Expedited Service application timeline requirements for the last three quarters: Jan – March 2023 = 95.24%, April – June 2023 = 96.63%, July – Sep. 2023 = 92.22%.*
 - ii. **Objective:** Reduce the call center Abandon Rate to 20% or below.
Results: *This objective was not completed due to continued vacancies averaging 17 a month. HSA was not successful in attaining this goal. The Abandon Rate has decreased from 29% to 25%, and while there is six months to go, HSA anticipates that they will need to continue to work on this for next year as well.*
 - iii. **Objective:** Process 80% of Medi-Cal Renewals timely within the benefit renewal month.
Results: *This objective was completed. This goal was met as HSA currently stands at a 96.5% completion rate.*



Kings County Budget Fiscal Year 2024-25

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Child Welfare Division prioritized efforts to support children in family home settings, ultimately leading to no children being placed in congregate care. This approach likely reflects a commitment to providing a nurturing and stable environment for children, which can significantly benefit their well-being and development. HSA relocated 90 staff into the renovated Kings Building to support operations for adult services and the citizens served. The department implemented Enhanced Call Center Panel technology in the call center which has decreased the lag time for call center staff. HSA worked together with the Health Department and Behavioral Health to deliver services from the Health Department building in Avenal. Lastly, the department revised the Welfare to Work County Plan and completed the Welfare to Work CalWORKs County Self-Assessment (Cal-CSA) and CalWORKs County System Improvement Plan (Cal-SIP) plans.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** All children entering the Child Welfare System in Kings County will have a Child and Adolescent Needs and Strengths (CANS) Assessment.
- Objective:** Secure training resources to support the implementation of CANS assessments for all children entering foster care in Kings County and secure resources to establish internal policies and procedures to support CANS implementation.
 - Objective:** Enter CANS assessments into the CARES-LIVE System in accordance with All County Letter (ACL) 21-27, Child Welfare Requirements for Child and Adolescent Needs and Strengths.
 - Objective:** Identify and train Child Welfare staff to complete CANS in accordance with ACL 21-27.
- B. Goal:** Continue planning and developing 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.
- Objective:** Continue implementing the Master Plan on Aging Initiatives by completing the following: Complete “Play Four – Select Your MPA Initiatives for Implementation” and begin “Play 5 – Build Your Action Plan.”
- C. Goal:** Promote Self-Sufficiency by enhancing current practices and providing supportive resources for clients.
- Objective:** Update manual data tracking practices to an automated task-based system.
 - Objective:** Establish policies and procedures in job retention services that could help reduce re-application into the CalWORKs program.
- D. Goal:** Improve delivery of benefit services in CalFresh, CalWORKs, Medi-Cal, and General Assistance to serve families more effectively.
- Objective:** For the next CalFresh Management Evaluation, aim to reduce the Payment Accuracy and Corrective Action Assessment-Case Action Review findings by at Least 53%.
 - Objective:** Continue to work on reducing the call center abandonment rate to 20% or below.
 - Objective:** Implement automated rights and responsibilities for the call center and then roll out to the remaining staff once provided by CalSAWS.

6. BUDGET REQUEST

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

The Human Services Agency’s Requested Budget for Fiscal Year 2024-25 represents an increase in revenue of \$5,272,777 and an increase in expenditures of \$5,519,100 over the Fiscal Year 2023-24



Kings County Budget Fiscal Year 2024-25

Adopted Budget. The overall Net County Cost has an increase of \$246,324, or 8%, over last year's Adopted Budget for a total request of \$3,529,120.

B. Significant Areas of Change

- Revenue
 - Intergovernmental Revenue

Intergovernmental revenue is projected to increase by \$5,319,553 due to increased state and federal appropriations, as well as 1991 and 2011 Realignment, for mandated programs.
 - Miscellaneous Revenue

Miscellaneous revenue is expected to decrease by \$81,787 due to a decline in collections revenue for entitlement programs.
 - Other Intergovernmental Revenue

Other Intergovernmental Revenue is projected to increase by \$35,011 primarily due to cover the remaining costs to close out and transition permanent housing projects.
- Expenses
 - Salary and Employee Benefits

Increase to Salary and Employee Benefits are projected to increase by \$1,468,370 due to negotiated salary and benefit increases as well as cost of living increases.
 - Services and Supplies

Services and Supplies are projected to increase by \$2,546,520 primarily due to an increase in Benefit Services contractual expenditures.
 - Other Charges

Other charges are projected to increase by \$2,120,138 primarily due to increases in caseloads Approved Relative Caregiver (ARC), Adoptions Assistance (AAP), and increased CalWORKs grant appropriations from the state.
 - Intrafund Transfers

Intrafund Transfers are projected to decrease by \$215,537 due to reduced expenses in Information Technology (IT) and Finance Enterprise (FE) upgrades.
 - Capital Assets

Capital Assets are projected to decrease by \$400,391 due to a decrease in vehicle requests as well as the closeout of the housing projects.

C. Staffing Changes

- Add 5.00 FTE positions:
 - 1.0 FTE Social Service Supervisor – CPS – To oversee all Fair Hearing and Case Review divisions and to build a robust continuous quality improvement program, staff need a supervisor. The position will plan, organize, and supervise the work of HSA staff responsible for local, State, and Federal Quality Control mandated reviews and State Appeals, including Service Hearings in employment and training services, eligibility services, Adult Services, and Child Protective Services. Will also serve as the Hearing Officer for Fair Hearings and General Assistance appeals, oversee proper training of assigned staff, and perform related work as required. The position was added by deleting the Employment Training Supervisor due to the sunseting of Project Room Key.
 - 1.0 FTE Security Officer – The inclusion of the lobby in Building 13 has necessitated a security presence throughout the entire workday. With only two existing Security Officers (SOs), ensuring adequate coverage for three buildings and parking areas is challenging. An additional SO position would enhance flexibility in overseeing internal and external spaces.
 - 1.0 FTE Human Services Office Supervisor – Due to its entry-level position with the lowest pay, the Office Assistant I/II role has witnessed increased turnover, with an average of four monthly



Kings County Budget Fiscal Year 2024-25

vacancies over the past two years. This persistent turnover demands frequent training, more frequent written evaluations by supervisors, and heightened monthly conferences during staff training. To uphold a balanced worker-to-supervisor ratio of 8:8:9, HSA requests an additional Human Services Office Supervisor.

- 2.0 FTE Social Services Worker I/II/III – Assembly Bill 153 (Chapter 86, Statutes of 2021) focuses on implementing Parts I and IV of the Families First Prevention Services Act (FFPSA) and other non-FFPSA components. Part I, the most extensive, requires an opt-in process through a local prevention plan. The approved Kings County Prevention Plan is in progress, and HSA is requesting two additional social workers for FFPSA prevention work. Without them, child welfare areas may be impacted, risking child safety and reunification efforts.
- Delete 5.00 FTE positions:
 - 1.0 FTE Employment Training Supervisor – To offset the Social Service Supervisor position added above.
 - 1.0 FTE Employment and Training Worker I/II – To offset the Security Officer position added above.
 - 1.0 FTE Employment and Training Worker I/II – To offset the Human Services Office Supervisor position added above.
 - 2.0 FTE Employment and Training Worker I/II – To offset Social Service Worker I/II/II positions added above.

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

- Vehicles for the department's fleet program
 - 5 Sedans – \$171,600
 - 4 Vans – \$180,180
- Capital Improvements:
 - Closeout of housing projects – \$1,228,805: 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 \$134,241,108. It is financed by \$130,711,988 primarily in state and federal funding along with realignment. The Recommended Budget is also funded by \$3,529,120 in General Fund contributions. The Recommended Budget represents an overall increase in revenues of \$5,272,777 and an increase in expenditures of \$5,519,100 when compared with the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost of \$3,529,120 is a \$246,324 increase from last year's Adopted Budget, primarily due to the federal government reducing their share of federal and local programs back to pre-COVID sharing ratios of 50%/50%.

The addition of 1.0 FTE Social Service Supervisor, 1.0 FTE Security Officer, 1.0 FTE Human Services Office Supervisor, 2.0 FTE Social Service Worker I/II/III, and the deletion of 1.0 FTE Employment Training Supervisor, and 4.0 FTE Employment and Training Worker I/II are recommended.

Capital improvements to closeout housing projects in the amount of \$1,228,805 is included in the Recommended Budget. Additionally, the purchase of five sedans in the amount of \$171,600 and four vans in the amount of \$180,180 are also included in the Recommended Budget.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.



Kings County Budget Fiscal Year 2024-25

510000 – Human Services Agency (Admin)

- Increase in Intergovernmental Revenue (State) of \$150,046 due to the state share of Welfare Realignment revenue adjustments to account for final budget changes.
- Increase in Intergovernmental Revenue (Federal) of \$246,658 due to the federal share of Welfare Realignment revenue adjustments to account for final budget changes.
- Increase in Salaries & Employee Benefits of \$315,921 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$34,924 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services in addition to an increase in the Kings/Tulare Area Agency on Aging (K/T-AAA) agreement.
- Increase in Other Charges of \$67,272 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$134,659,225. It is financed by \$131,108,692 primarily in intergovernmental revenue. It also includes \$3,550,533 in General Fund contributions, which is an 8.16% increase from the Fiscal Year 2023-24 Adopted Budget, or a \$267,737 increase. The increase in General Fund contributions is primarily due to the federal government reducing their share of federal and local programs back to pre-COVID sharing ratios of 50%/50%.

Of the \$3,550,533 in General Fund Contributions, \$211,499 is attributed to the Kings County Commission on Aging Adult Day Care Program, General Relief, and contributions to K/T-AAA. The balance of \$3,339,034 is attributed to mandates of General Fund contributions for entitlement programs in addition to covering shortfalls between state and federal funding of mandated entitlement programs.

State Controller Schedules

County of Kings

Schedule 9 Adopted

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 2024-25

Budget Unit: 574300-594400 - Job Training Office

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	(8,540)	(16,750)	0	0
86 - Intergovernmental Revenue -Fed	0	0	2,502,844	2,502,844
88 - Miscellaneous Revenues	0	0	1,442,535	1,442,535
Total Revenues	(8,540)	(16,750)	3,945,379	3,945,379
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	2,071,814	2,137,613	2,695,213	2,720,354
92 - Services & Supplies	398,772	382,019	1,043,120	1,044,073
93 - Other Charges	170,385	173,236	3,480,490	3,490,708
98 - Intrafund Transfers	(2,639,662)	(2,692,868)	(3,273,444)	(3,309,756)
Total Expenditures and Appropriations	1,308	0	3,945,379	3,945,379
Net Cost for BU: 574300-594400 - Job Training Office	(9,848)	(16,750)	0	0



Kings County Budget Fiscal Year 2024-25

JOB TRAINING OFFICE

1. PURPOSE

The Kings County Job Training Office (JTO) 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 is 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 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.

Results: *This objective was completed. The Job Training Office excelled in both the Adult and Youth Work Programs and it was reflected in the Year End report for the WIOA Local Workforce Development Area Performance Tables. The JTO met every single one of the performance measure goals.*

B. Goal: Continuous improvement of 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.

Results: *This objective was completed. The Job Training Office has trained personnel to use the data programs for Workforce and Economic Development purposes. The reports are even incorporated in the annual State of the County address to share statistics regarding the local economy and local workforce population in Kings County.*

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.

Results: *This objective is ongoing. The Job Training Office designated a new Job Developer Position to specifically focus on outreach to new business to promote the Work Experience Programs, On the Job Training Programs, Economic Development Business Loans and the Subsidized Transitional Employment Program.*

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 has started the process of restructuring internal program assignments to give personnel more tools and resources*



Kings County Budget Fiscal Year 2024-25

to increase the success rate of program participants. The work will continue into next fiscal year.

- ii. **Objective:** Diversification of programs through competitive grant funding to avoid duplication of services.

Results: *This objective was completed. The Job Training Program entered into agreement with Tulare County Workforce Investment Program to fund the Good Jobs Challenge Grant in order to serve clients and enroll them into new industrial maintenance and electrical skills programs through collaboration with the local colleges.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Job Training Office is a partner at the regional level for the Sierra San Joaquin Jobs as part of the California Jobs 1st Initiative. The collaborative includes workforce and economic development partners that will craft a transformative blueprint for regional economic development and investment across eight key priority areas for Madera, Fresno, Kings and Tulare Counties.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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.
 - i. **Objective:** The Job Training Office will complete the America’s Job Center of California comprehensive and affiliate/specialized certification process as required by the State and the Workforce Innovation and Opportunity Act.
 - ii. **Objective:** The Job Training Office will complete the Regional and Local Plans for Program Year 2025-2029 as required by the Workforce Innovation and Opportunity Act.
- B. **Goal:** Continuous improvement of services to Kings County residents and businesses.
 - i. **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.
 - ii. **Objective:** Update the Job Training Office Website in order to increase public awareness/accessibility to training programs.
- C. **Goal:** Increased participation in competitive grants to fund high priority industries as highlighted in the Kings County Strategic Workforce Plan.

Objective: Increase staff capabilities and infrastructure to support competitive grant programs.

6. BUDGET REQUEST

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

The Job Training Office Requested Budget for Fiscal Year 2024-25 reflects an increase of \$1,815 in revenues and expenditures. Due to the formula allocation process for the Workforce Innovation and Opportunity Act, the Job Training Office has seen a decrease in governmental revenues year over year; however, this is offset by the increase in additional grant revenues. The Job Training Office continues to be grant funded and does not receive any contribution from the County General Fund.

B. Significant Areas of Change

- **Revenue**
 - Intergovernmental Revenues

Increase of \$125,157 from previous fiscal year primarily due to Workforce Innovation and Opportunity Act Funding.
 - Miscellaneous Revenues

Decrease of \$123,342 from previous fiscal year primarily due to increase in funding



Kings County Budget Fiscal Year 2024-25

allocation from additional grant revenues.

- **Expenses**

- Services and Supplies
Decrease of \$56,875 from prior fiscal year due to funding allocations from the Workforce Innovation Opportunity Act Program.
- Other Charges
Increase of \$102,723 from prior fiscal year primarily due to an increase in Cost Allocation Plan charges, ITD Charges, and General Liability rates.
- Intrafund Transfers
Increase of \$68,931 from prior fiscal year due to the increases in expenses.

7. CAO RECOMMENDED

The budget is recommended at \$3,945,379 which is a \$1,815 increase from Fiscal Year 2023-24 Adopted Budget. The recommended budget does not include any contributions from the General Fund and is primarily financed with federal and grant funding.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

594100 - JTO County Administration:

- Increase in Salaries & Employee Benefits of \$25,141 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$711 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$10,218 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Intrafund Transfers of \$36,070 due to cost applying all final budget changes to other budget units.

594200 - One Stop:

- Increase in Services & Supplies of \$242 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Intrafund Transfers of \$242 due to cost applying all final budget changes to other budget units.

The budget is adopted at \$3,945,379. It is financed by federal WIOA revenue along with Miscellaneous Revenue from service contracts in the amount of \$3,945,379. This is a balanced budget, as the department operates within the allocated WIOA and grant funds, therefore it does not include any General Fund contributions.



EDUCATION

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
81 - Taxes	2,920,962	3,025,302	3,095,000	3,095,000
83 - Fines & Forfeits	13,427	14,708	10,500	10,500
84 - Use of Money & Property	107,260	200,660	130,000	130,000
85 - Intergovernmental Revenue -St	17,752	20,248	17,000	17,000
87 - Charges For Services	16,893	14,887	10,000	10,000
88 - Miscellaneous Revenues	3,704	3,033	2,000	2,000
Total Revenues	3,079,998	3,278,837	3,264,500	3,264,500
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	1,348,342	1,410,506	1,603,594	1,612,788
92 - Services & Supplies	896,707	851,706	871,144	872,322
93 - Other Charges	159,041	140,988	184,430	188,440
94 - Capital Assets	218,925	0	0	0
96 - Other Financing Uses	0	279,300	0	0
98 - Intrafund Transfers	63,503	66,816	70,283	70,283
Total Expenditures and Appropriations	2,686,517	2,749,317	2,729,451	2,743,833
Net Cost for BU: 620000 - Library	393,481	529,521	535,049	520,667



Kings County Budget Fiscal Year 2024-25

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 we serve.

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 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 2023-24

A. Goal: Celebrate and support readers and learners of all ages.

- i. **Objective:** Launch countywide 1000 Books Before Kindergarten Campaign by September 2023 through June 2024.
Results: *This objective was not completed. Given the workload, the decision was made to postpone this objective pending a new Library Director.*
- i. **Objective:** Launch local Youth Poet Laureate Program in collaboration with Urban Word during National Poetry Month in April 2024
Results: *This objective was completed. Part of the National Poet Program, Urban Word will be launched in April of 2024 during National Poetry Month.*
- ii. **Objective:** Hold community-wide reading program, September – November 2023.
Results: *This objective was completed. In November 2023, the Hanford library launched "Chapter Chat" Kings County Library book club for adults.*

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.
Results: *This objective was completed. Date for the completion has been moved to June of 2024. We are confident that it will be completed by then and presented to the Library Advisory Board before the end of the fiscal year.*
- ii. **Objective:** Purchase and install visual digital displays at Hanford, Corcoran, and Lemoore Libraries by December 2023.
Results: *This objective was completed. The digital display at the Lemoore library will be complete February 2024, Hanford and Corcoran libraries installation was complete before December 2023.*
- iii. **Objective:** Re-open the Hanford Computer Lab for technology classes for the public by May 2024.
Results: *This objective was partially completed. Re-opening the Hanford computer lab was deemed not cost effective, given its probable closure and demise with the Infrastructure Grant. Instead, weekly Tech Help Wednesdays are being provided at the Hanford branch in addition to monthly computer classes in the Hanford meeting room.*

C. Goal: Inspire a lifetime of curiosity and discovery through programs and diverse responsive collections.



Kings County Budget Fiscal Year 2024-25

- i. **Objective:** Implement Lunch @ the Library programs in collaboration with the schools at the Avenal, Kettleman City and Stratford branch libraries between June – August 2023.
Results: *This objective was completed. The program was a success and will be done again this summer.*
- ii. **Objective:** Increase the number of readers who complete the Summer Reading Program by 10% by August 2023.
Results: *This objective was partially completed. We increased the number of readers that completed the Summer Reading Program by 9%. We are confident that we can reach our goal of 10% this coming year.*
- iii. **Objective:** Establish weekly Maker Space programs and activities at all branch libraries by October 2023.
Results: *This objective was partially completed. The Youth Services Librarian was hired in April of 2023. By October of 2023, we re-established Maker Monday at the Hanford branch. This objective will be evaluated for feasibility in fiscal year 2024-25 by the new Library Director.*

D. Goal: Provide safe, welcoming, and comfortable facilities/mobile vehicle to meet 21st century needs.

- i. **Objective:** Complete Hanford Infrastructure Remodel Project planning, pre-design, design phases by June 2024.
Results: *This objective was partially completed. Award of Agreement with 4Creeks, Inc. occurred on until January 30, 2024. We are planning on pre-design and design phases of remodel to be completed September – November 2024.*
- ii. **Objective:** Complete Lemoore Infrastructure Remodel Project, planning, pre-deign, design phases by June 2024.
Results: *This objective was partially completed. Award of Agreement with 4Creeks, Inc. occurred on January 30, 2024. We are planning on pre-design and design phases of remodel to be completed September – November 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.
Results: *This objective was completed. The mobile library visited Kettleman City Kings Community Action Organization, Avenal Easter Egg Hunt, Kids Day at the Hanford Mall, The Cotton Festival in Corcoran and a visit to the Lemoore Rotary Club in addition to multiple stops at Valley Christian Home and Lemoore Naval Air Station.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

In the fiscal year 2023-2024, several other achievements were accomplished by the library. The library was honored to receive a generous grant of \$1,000 from the Lemoore Rotary for our beyond the Book Literacy Initiative. In December 2023, we were awarded the Lunch at the Library grant by the California State Library, with our budget increased from \$5,500 to \$6,300. The Corporation for Educational Network Initiatives in California (CENIC) successfully completed Year 7 of network connectivity projects from Kings County libraries. This milestone facilitated wireless printing at all branch libraries from any internet capable device beginning in November 2023 with six locations now proving this service through one print server. The library accepted bound archival copies of the Hanford Sentinel, dating back to the late 1800's, retrieved from West Hills College in Lemoore and the Hanford sentinel offices. These bound original newspapers are believed to be the last in Kings County. The library purchased a movie license and free community movies times were initiated at the Avenal, Corcoran, Kettleman City and Stratford libraries.



Kings County Budget Fiscal Year 2024-25

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Provide lifelong learning and individual growth experiences for residents of all ages and abilities.
- Objective:** Promote our educational databases to increase usage by 10% through outreach events at local high schools, community organizations and local colleges by June 2025.
 - Objective:** Continue with Saturday adult enrichment classes at the Hanford Library and develop a hybrid of classes when Hanford Library is closed for the Building Infrastructure remodel.
 - Objective:** Beginning in September 2024, extend outreach to adult schools, alternative schools, and the like to promote our Career Online High School continuing grant that allows students of all ages to complete their high school diploma in partnership with the library.
- B. Goal:** Offer diverse programs, collections, and technology to improve library usage.
- Objective:** Establish weekly activities at the Stratford, Kettleman City and Avenal library to increase library visits by 10% at those branches in the next fiscal year.
 - Objective:** Explore the feasibility of having weekly video game tournaments at the Corcoran branch library to increase library usage by 5%.
 - Objective:** Develop a county wide library survey for patrons to further identify library services the public would like provided by the library system by October 2024.
- C. Goal:** Continue to provide welcoming facilities with a focus on life safety, critical maintenance, and sustainability.
- Objective:** Partner with the Public Works department to research feasibility of ADA compliant front doors at the Avenal, Stratford, and Kettleman City libraries by February 2025.
 - Objective:** Provide Front Desk Security and Active Shooter Training to all library employees by March 2025.
 - Objective:** Review and update Library Public Internet Policy, Library Computer Guidelines and Rules and Internet and Minor Safety at the Library statement. Updated policies will be reviewed by the Library Advisory Board by May 2025.
- D. Goal:** Continue with the Building Forward Library Infrastructure Grant Program and Implementation for the Hanford and Lemoore libraries.
- Objective 1:** Establish a Building Forward Committee at the library to work with 4Creeks Inc to review plans and specifications for Building Forward Infrastructure project at Hanford and Lemoore Libraries before September 2024.
 - Objective 2:** Establish hybrid library services for the public and staff in Hanford and Lemoore when closed for construction by December 2024
 - Objective 3:** By June of 2025, partner with the Public Works department to obtain estimates to paint the outside of the Hanford and Lemoore libraries before completion date of infrastructure project.

6. BUDGET REQUEST

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

The Library's Requested Budget for Fiscal Year 2024-25 includes an increase in Revenue of \$346,200 and an increase in expenditures of \$112,947 over the Fiscal Year 2023-24 Adopted Budget for a total request of \$2,717,762.

B. Significant Areas of Change

- Revenue

- Taxes

Property Tax - Current Secured Taxes will increase by \$101,500 based on projections.



Kings County Budget Fiscal Year 2024-25

Property Tax – Current Unsecured will increase by \$50,000 based on projections.

Property Tax – Prior secured will increase by \$9,000 based on projections.

Property Tax – RPTF Residuals will increase by 105,000 based on projections.

- Use of Money and Property

Interest on Current Deposits are projected to increase \$85,000 based on current market interest rates.

- **Expenses**

- Other Charges

Other charges are anticipated to increase by \$30,206 due to Cost Allocation Plan charges, information technology charges, and liability claim.

7. CAO RECOMMENDED

This budget is recommended at \$2,729,451 which is a \$124,636 or 4.78% increase. 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. The Recommended Budget will result in a surplus of revenues resulting in an increase to the Library Fund of \$535,049.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$9,194 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$1,178 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$4,010 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$2,743,833. It is financed by property taxes, and does not include any General Fund contributions, as the department operates within their own fund outside of General Fund. The Adopted Budget will result in a positive contribution to the Library Fund of \$520,667, as incoming revenue exceeds expenditures.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	99,757	82,939	145,726	147,118
92 - Services & Supplies	78,957	87,084	98,436	98,799
93 - Other Charges	21,719	28,573	32,056	33,438
98 - Intrafund Transfers	15,375	9,233	11,393	11,393
Total Expenditures and Appropriations	215,808	207,829	287,611	290,748
Net Cost for BU: 630000 - Ag Extension Service	(215,808)	(207,829)	(287,611)	(290,748)



Kings County Budget Fiscal Year 2024-25

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 programs. In addition to two locally housed Advisors and four Nutrition Education staff, there are currently nine more UCCE advisors with cross-county responsibilities that deliver significant other program support to the benefit of Kings County clientele including work with tree nuts, fruit, viticulture, agronomy (cotton and cereals), dairy, livestock and range science, and nutrition. There are currently two more cross-county advisor positions allocated to be filled in 2024. Local staff also engage in augmented support both remotely and with on site visits from statewide specialists, campus-based research scientists, and regional research centers. The latest figures compiled by UCCE for Fiscal Year (FY) 2022-23 show the following levels of support by source for all operations in Kings County.

1. University Funded Support	\$1,051,499	32%
2. Advisor Generated Support	\$1,958,892	60%
3. County Funded Support	<u>\$251,388</u>	<u>8%</u>
	\$3,261,778	100%

3. KEY GOALS AND OBJECTIVES IN CURRENT 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.

Results: *This objective was completed. Advisor Nick Clark conducted six ongoing research projects with topics including: herbicide resistance in small grains and alfalfa, seasonal availability of soil organic matter nitrogen to annual crops, crop growth and production measurements of corn for updated insurance metrics, new blackeye cowpea variety screening for yield and pest resistance, novel insecticide efficacy in safflower, and greenhouse gas emissions from dairy forage cropping systems. These projects bring collaboration to Kings County from University of California (US) Davis, California State University (CSU) Fresno, UC Riverside, IR-4 Project, Dairy Research Institute, Soil Health Institute, United States Department of Agriculture (USDA) Ag Research Service, USDA Risk Management Agency, and University Extension services from at least 10 states across the country.*

ii. **Objective:** Provide service to the public beyond agricultural professional clientele by facilitating beneficial connections with UC resources.

Results: *This objective was completed. Advisor Nick Clark presented research results at 11 Cooperative Extension events to more than 460 contacts which include growers, crop*



Kings County Budget Fiscal Year 2024-25

consultants, allied ag industry professionals, ag students and academics, and the general public interested in ag and natural resource management. Surveys of select audience members consistently revealed that attendees learned something new and useful at these events.

- 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. Advisor Nick Clark volunteered to serve as a mentor to a local high school agriculture teacher in the Next Generation Agricultural Science teaching fellowship program. He also serves as Vice President of the California Chapter of the American Society of Agronomy, a non-profit organization representing a partnership between the UC, CSU, USDA, and private industry to host an annual conference which connects scientific research with growers, crop consultants, allied ag industry professionals, government agency staff, and students seeking ag education and careers. This year there were over 250 in attendance, and Nick Clark facilitated the first annual student professional networking breakfast to encourage mentorship relationships for increased early-career readiness among ag students.*

- 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.

Results: *This objective was completed. CalFresh Healthy Living (CFHL), UCCE Kings County exceeded this goal. In Federal Fiscal Year (FFY) 2023, Kings County reached 6,093 participants with direct education and is on track to meet FFY 2024 direct education goals.*

- 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.

Results: *This objective was completed. CFHL, UCCE Kings County exceeded this goal. UCCE worked with 21 partners to increase healthy eating and physical activity behaviors at 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.

Results: *This objective was completed. CFHL, UCCE Kings County exceeded this goal. UCCE worked at 21 sites to engage the SNAP-Ed community in program planning and implementation, and worked with partners to put sustainability measures in place at 21 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.

Results: *This objective was completed. Kings County 4-H Clubs have held over 32 community service projects this year which have benefitted 14+ different local community organizations, which is a dramatic increase from the previous year.*



Kings County Budget Fiscal Year 2024-25

- ii. **Objective:** Increase the number of available projects within the program by 10%.
Results: *This objective was not completed. The 4-H program offered the same number of projects as last year; however, there was an increase in the variety of projects with new offerings such as American Sign Language, Drama and Theater Arts, Field Crops and Management, and Robotics.*
- iii. **Objective:** Offer a wider range of leadership opportunities within Kings County for youth to participate in.
Results: *This objective was completed. Youth had the opportunity to be junior/teen leaders in 57 different projects, hold 68 club officer positions, and numerous other county-level committees and events.*

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 Hanford Library, Hanford Chamber of Commerce, and Kings County Farm Day to increase public outreach.
Results: *This objective was partially completed. Work with Kings County Farm Day was a big success and UCCE will continue collaboration. Last year, 303 youths and 61 adults were reached at this event. Unfortunately, UCCE was unable to complete the necessary work needed with the Chamber of Commerce as anticipated for a new event. The Hanford Library suspended all classes and is currently revising policy but expects to resume scheduling in the Spring of 2024 with revised procedures for participants. There were also 177 adult and 19 youth connections made from Thursday Night Markets and community demonstrations.*
- ii. **Objective:** Conducting gardening classes for adults and kids (including craft) at Kings Art Gallery.
Results: *This objective was not completed. This objective was not completed due to lack of response from multiple attempts to communicate with the Kings Art Gallery.*
- iii. **Objective:** Find an appropriate location and hold the annual Fall Garden Festival.
Results: *This objective was not completed. UCCE was not successful in connecting with continuity with the Parks and Recreation Department to effectively plan an event as Parks and Recreation Department administrative staff have been in transition.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Kings County 4-H Program secured a grant and partnership with an afterschool program in Corcoran to bring the 4-H Cooking Academy into their summer program which will empower “Teens as Teachers” to encourage “young chefs” to cook and eat healthy foods at home by allowing them to engage actively with food, practice basic culinary techniques, and complete and eat healthy recipes from start to finish with guided supervision.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- 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 UC 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 2024-25

- 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 2024, reach 2,600 SNAP-Ed eligible residents of Kings County. Program participants will receive 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 2024, 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 2024, 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 number of available projects within the program by 10%.
 - ii. **Objective:** Increase youth participation in county-wide events by 10%.
 - iii. **Objective:** Create partnerships with more community organizations to expand public outreach.
- D. Goal:** Provide science-based training to certified volunteers for urban horticulture education to Kings County residents to help Kings County flourish.
- i. **Objective:** Continue to participate in the Kings Farm Show.
 - ii. **Objective:** Continue to work with the Parks and Recreation Department to initiate a Fall Garden Festival in Hanford.
 - iii. **Objective:** Continue outreach efforts at Thursday Night Farmers Markets, Hoffman's Nursery clinics, and annual Rose Pruning Demo at the Grangeville Church.

6. BUDGET REQUEST

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

The UCCE's Requested Budget for Fiscal Year 2024-25 represents no change in revenues and an increase in expenditures of \$16,806 over the Fiscal Year 2023-24 Adopted Budget. The overall Net County Cost represents an increase of \$16,806, or 6%, over last year's Adopted Budget for a total request of \$288,153.

B. Significant Areas of Change

• Expenses

- Services and Supplies
Services and Supplies are estimated to increase by \$9,626 mainly due to Motor Pool charges, Utility charges, and the cost associated with communication charges.
- Other Charges
Other Charges are estimated to increase by \$3,476 due to Liability Claim and Information Technology rate charges.
- Intrafund Transfers:
Intrafund Transfers are estimated to decrease by \$1,629 due primarily to salary expenses being apportioned to the American Rescue Plan Act (ARPA) budget, as ARPA funding was approved for certain salary expenses.



Kings County Budget Fiscal Year 2024-25

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

- Silverado 1500 extended cab 4WD truck – \$61,000

7. CAO RECOMMENDED

This budget is recommended at \$287,611. It is financed solely with General Fund contributions. The Recommended Budget represents 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 \$16,264, or 5.99%, when compared with the Fiscal Year 2023-24 Adopted Budget. The increase in the budget is due primarily to negotiated salary increases for County staff, COLA increases for the Master Gardener contract, and general inflation for standard operating costs.

The request to purchase one Silverado 1500 Extended cab truck for \$61,000 is recommended. However, this expense will live in Fleet's budget in Budget Unit 925600.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$1,392 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$363 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$1,382 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$290,748. It is fully financed by \$290,748 in General Fund Contributions, a \$19,401 increase in Net County Cost from last Fiscal Year's Adopted Budget, or a 7.15% increase. This is due primarily to an increase in the Master Gardener contract that is shared with Tulare County, standard merit increases for staff, and increases in other County charges such as Motor Pool and IT.



CAPITAL OUTLAY

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	7,978	29,813	14,000	14,000
87 - Charges For Services	685,549	513,534	350,000	350,000
Total Revenues	693,527	543,347	364,000	364,000
Net Cost for BU: 187301 - PFF Public Protection	693,527	543,347	364,000	364,000



Kings County Budget Fiscal Year 2024-25

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 2023-24

Goal: Continue to support the Senate Bill (SB) 81 Juvenile Center Remodel and Construction project as needed, and any public protection construction project that may be requested.

Objective: Transfer the requested amount if funding levels permit.

Results: *No requests or transfers were made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Identify projects on the Capital Improvement Plan that can be started using impact fees.

Objective: Transfer the allocated amount requested for eligible projects.

5. BUDGET REQUEST

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

The PFF Public Protection Requested Budget for Fiscal Year 2024-25 is \$364,000 which is a decrease of \$107,489 or 23% from the Fiscal Year 2023-24 Adopted Budget. There are no anticipated requests for expenditures.

B. Significant Areas of Change

Revenue

- Use of Money & Property

The Fiscal Year 2024-25 Requested Budget reflects an increase of \$11,240 from the Fiscal Year 2023-24 Adopted Budget due to higher rates of return realized in Fiscal Year 2023-24.

- Charges For Services

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$121,489 from the Fiscal Year 2023-24 Adopted Budget due to a decrease in projected revenue in Fiscal Year 2023-24.

6. CAO RECOMMENDED

This budget is recommended at \$364,000.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$1,317,379 as of Jun 30, 2024.



Kings County Budget Fiscal Year 2024-25

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	28,319	54,268	30,000	30,000
87 - Charges For Services	177,834	159,732	90,000	90,000
Total Revenues	206,153	214,000	120,000	120,000
Net Cost for BU: 187302 - PFF Fire	206,153	214,000	120,000	120,000



Kings County Budget Fiscal Year 2024-25

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 2023-24

Goal: Support the Fire Department's future construction needs and requests.

Objective: Transfer the requested amount if funding levels permit.

Results: *No requests or transfers were made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Identify projects on the Capital Improvement Plan that can be started using impact fees.

Objective: Transfer the allocated amount requested for eligible projects.

5. BUDGET REQUEST

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

The Fiscal Year 2024-25 Requested Budget is \$120,000 which is an increase of \$16,475 from the Fiscal Year 2023-24 Adopted Budget. This is due primarily to an increase in anticipated interest on the fund balance. There are no anticipated requests for expenditures.

B. Significant Areas of Change

Revenue

Use of Money & Property

Increase to Use of Money & Property by \$16,483 from the Fiscal Year 2024-25 Adopted Budget, due to an increase in interest rates.

6. CAO RECOMMENDED

This budget is recommended at \$120,000.

At this time, all funds are set-aside in reserves. The balance in this fund for the recommended budget is estimated at \$2,171,856 as of Jun 30, 2024.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	33,284	64,310	35,000	35,000
87 - Charges For Services	243,010	208,254	140,000	140,000
Total Revenues	276,294	272,564	175,000	175,000
Net Cost for BU: 187303 - PFF Library	276,294	272,564	175,000	175,000



Kings County Budget Fiscal Year 2024-25

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 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.

Results: *No requests for transfers were made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 2024-25 Requested Budget revenue is \$175,000 which is an increase of \$6,711 (4%) from the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

Revenue

- Use of Money & Property

Increase to Use of Money & Property by \$19,148, due to higher rates of return realized in Fiscal Year 2023-24

- Charges For Services

Decrease to Charges for Services by \$12,437, due to a decrease in projected revenues in Fiscal Year 2023-24.

6. CAO RECOMMENDED

This budget is recommended at \$175,000.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$2,526,896 as of Jun 30, 2024.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	2,707	5,003	2,500	2,500
87 - Charges For Services	9,733	3,276	7,000	7,000
Total Revenues	12,439	8,279	9,500	9,500
Expenditures and Appropriations				
96 - Other Financing Uses	0	0	100,000	100,000
Total Expenditures and Appropriations	0	0	100,000	100,000
Net Cost for BU: 187304 - PFF Sheriff Patrol & Inv	12,439	8,279	(90,500)	(90,500)



Kings County Budget Fiscal Year 2024-25

PFF SHERIFF PATROL & INVESTIGATION

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 2023-24

Goal: Fund the Sheriff evidence building project.

Objective: Transfer \$100,000 to the Capital Outlay Fund.

Results: *There were no transfers completed. This project is in this the design phase and will require the funds in Fiscal Year 2024-25.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Fund a portion of the Sheriff evidence building project.

Objective: Transfer the requested \$100,000 to the Capital Outlay Fund on a reimbursement basis.

5. BUDGET REQUEST

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

The Fiscal Year 2024-25 Request Budget revenue is \$9,500, which is an increase of \$3,883 (69%) from the Fiscal Year 2023-24 Adopted Budget. There is an anticipated request for a \$100,000 expenditure, the unreimbursed cost from the Capital Outlay Fund is projected to be \$90,500.

B. Significant Areas of Change

Revenue

- Use of Money & Property
Increase to Use of Money & Property by \$1,200 due to interest earned on current deposits.
- Charges For Services
Increase to Charges for Services by \$2,683 due to an increase of revenue projected.

6. CAO RECOMMENDED

This budget is recommended at \$9,500 in revenues and \$100,000 in expenditures for transfer to the Sheriff evidence building resulting in an unreimbursed balance of \$90,500.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$195,264 as of Jun 30, 2024. The estimated ending balance as of June 30, 2025 is \$104,764.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	205	367	200	200
87 - Charges For Services	277	23	40	40
Total Revenues	482	390	240	240
Net Cost for BU: 187305 - PFF Animal Services	482	390	240	240



Kings County Budget Fiscal Year 2024-25

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 2023-24

Goal: Support future animal services facilities-related cost needs and requests.

Objective: Transfer the requested amount if funding levels permit.

Results: *No requests or transfers were made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Identify projects on the Capital Improvement Plan that can be supported using impact fees.

Objective: Transfer the allocated amount requested for eligible projects.

5. BUDGET REQUEST

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

The Fiscal Year 2024-25 Requested Budget revenue is \$240, which is an increase of \$61 (34%) from the Fiscal Year 2023-24 Adopted Budget. There are no requests for expenditures.

B. Significant Areas of Change

Revenue

- Use of Money & Property

Increase in Use of Money & Property by \$100 due to higher rates of returned realized in Fiscal Year 2023-24.

- Charges For Services

Decrease in Charges for Services by \$39 due to a decrease in projected revenue in Fiscal Year 2023-24.

6. CAO RECOMMENDED

This budget is recommended at \$240.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$13,984 as of Jun 30, 2024.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	617	780	700	700
87 - Charges For Services	10,793	1,338	3,000	3,000
89 - Other Financing Sources	35,265	0	0	0
Total Revenues	46,675	2,118	3,700	3,700
Expenditures and Appropriations				
92 - Services & Supplies	17,487	38,540	15,000	15,000
Total Expenditures and Appropriations	17,487	38,540	15,000	15,000
Net Cost for BU: 187306 - PFF Administration	29,188	(36,422)	(11,300)	(11,300)



Kings County Budget Fiscal Year 2024-25

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 2023-24

Goal: Support future administration-related cost needs and requests.

Objective: Transfer the requested amount if funding levels permit.

Results: *No requests or transfers were made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Comply with legal requirements regarding Impact Fees.

Objective: Conduct a Request for Proposals (RFP) for the 5 Year Justification Study.

5. BUDGET REQUEST

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

The Fiscal Year 2024-25 Requested Budget revenue is \$3,700, which is a decrease of \$18,935 from the Fiscal Year 2023-24 Adopted Budget. The Fiscal Year 2024-25 Requested Budget expenditures are \$15,000, which is a decrease of \$31,103 from the Fiscal Year 2023-24 Adopted Budget resulting in an unreimbursed cost of \$11,300.

B. Significant Areas of Change

- **Revenue**

- Other Financing Sources

Decrease to Other Financing Sources by \$17,993 due to no requests for general fund contributions.

- **Expenditures**

- Services and Supplies

Decrease to Service and Supplies by \$31,103 due to the completion of the contract for the Nexus Justification Study.

6. CAO RECOMMENDED

This budget is recommended at \$15,000 with an unreimbursed cost of \$11,300.

At this time, all funds are set-aside in reserves. The balance in this fund for the Recommended Budget is estimated at \$21,182 as of Jun 30, 2024. The estimated ending balance as of June 30, 2025 is \$9,882.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	38,236	293,439	120,000	120,000
85 - Intergovernmental Revenue -St	6,819,549	(6,758,196)	6,819,548	13,577,743
88 - Miscellaneous Revenues	2,000,000	(1,235,545)	1,436,794	9,754,286
89 - Other Financing Sources	828,729	1,771,967	12,511,024	12,113,924
Total Revenues	9,686,514	(5,928,335)	20,887,366	35,565,953
Expenditures and Appropriations				
92 - Services & Supplies	42,000	348,438	2,500,000	2,692,000
94 - Capital Assets	1,072,195	2,771,209	32,264,315	31,670,072
Total Expenditures and Appropriations	1,114,195	3,119,647	34,764,315	34,362,072
Net Cost for BU: 700000 - Building Projects	8,572,319	(9,047,982)	(13,876,949)	1,203,881



Kings County Budget Fiscal Year 2024-25

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 2024-25 includes a decrease in revenue of \$3,560,376, or 14.56%, and an increase in expenditures of \$9,552,849, or 36.26%, over the Fiscal Year 2023-24 Adopted Budget. The overall Unreimbursed Cost has an increase of \$13,113,225, or 691.18%, over last year's Adopted Budget.

B. Significant Areas of Change

- Revenue

- Use of Money & Property

The Fiscal Year 2024-25 Requested Budget reflects an increase of \$80,000 from the Fiscal Year 2023-24 Adopted Budget due to higher rates of return projected in Fiscal Year 2023-24.

- Intergovernmental Revenue

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$6,819,549 from the Fiscal Year 2023-24 Adopted Budget due to the receipt of 50% of the Hanford and Lemoore Library Remodel funds in Fiscal Year 2022-23.

- Miscellaneous Revenues

The Fiscal Year 2024-25 Requested Budget reflects a decrease of \$664,170 from the Fiscal Year 2023-24 Adopted Budget primarily due to completion of American Rescue Plan Act (ARPA) funded projects.

- Other Financing Sources

The Fiscal Year 2024-25 Requested Budget reflects an increase of \$3,843,343 from the Fiscal Year 2023-24 Adopted Budget primarily due to increased contributions of General Fund from one-time revenues.

- Expenditures

- Services & Supplies

The Fiscal Year 2024-25 Requested Budget reflects an increase of \$1,993,994 from the Fiscal Year 2023-24 Adopted Budget primarily due to Countywide space planning projects.

- Capital Assets

The Fiscal Year 2024-25 Requested Budget reflects an increase of \$7,558,855 from the Fiscal Year 2023-24 Adopted Budget due to continuation of prior projects and the



Kings County Budget Fiscal Year 2024-25

following requested new projects:

BU #	Department	Project	Requested Amount
700000	ARPA	Stratford Levee - American Rescue Plan Act (ARPA) Funded	\$ 1,052,376
111000	Administration	Risk Manager Office	\$ 75,000
216000	District Attorney	KCDA Conference room - sound proof panels and paint	\$ 15,000
241000	Fire	Paint/repair/replace exterior trim and gutters	\$ 75,000
140000	Human Resources	HR Renovation	\$ 150,000
510000	Human Services Agency	HSA Renovation and Upgrades Phase 1	\$ 75,000
233700	Probation	Painting Secure Youth Treatment Facility	\$ 88,000
233700	Probation	Flooring Secure Youth Treatment Facility	\$ 101,600
233700	Probation	Window Tinting Secure Youth Treatment Facility	\$ 25,000
234000	Probation	Painting Probation Building	\$ 61,960
234000	Probation	Flooring Probation Building	\$ 60,500
234000	Probation	Painting Retouch Admin Building	\$ 5,000
234000	Probation	Carpet North Annex Room 5	\$ 15,000
234000	Probation	Repair/Install Heating & Cooling in North Annex Restrooms	\$ 20,000
234000	Probation	Resurface Parking Lot West of Probation Building	\$ 145,000
234000	Probation	Walkway between Juvenile Day Reporting Center and BRANCH	\$ 15,000
220600	Sheriff Office	Carpet and Paint Sheriff Dispatch Office	\$ 41,000
223000	Sheriff Office	Sheriff Detentions Classroom Conversion	\$ 51,000
227710	Sheriff Office	Sheriff Animal Shelter Replace cabinets and floors	\$ 55,000
925300	Parks	Burriss Park Playground Resurfacing	\$ 25,213
925300	Parks	Hickey Park Playground Resurfacing	\$ 34,228

4. CAO RECOMMENDED

This budget is recommended at \$34,764,315. The Fiscal Year 2024-25 Recommended Budget represents an overall decrease of \$3,560,376 in revenue and an increase of \$8,419,348 in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget. As a result, the Unreimbursed Cost has increased \$11,979,724, or 631.43%, when compared with the Fiscal Year 2023-24 Adopted Budget. The increase in Unreimbursed Costs is primarily due to the in receipt of revenues in prior fiscal years that are accounted for in the beginning Accumulative Capital Outlay Fund Balance which is an estimated \$15,663,532 as of June 30, 2024.

The recommended projects are as follows, these include new projects for Fiscal Year 2024-25 and projects that were not completed in Fiscal Year 2023-24 that are being budgeted again:



Kings County Budget Fiscal Year 2024-25

Account	Project	Budget	Funding
94000	ARPA Generators	\$ 384,418	ARPA
94006	Manhole Inspection/Switch	\$ 88,797	General Fund
94006	Repair/Replace Roof	\$ 25,000	General Fund
94006	Facility Improvement	\$ 25,000	General Fund
94006	Evidence Storage Facility	\$ 1,317,358	General Fund
94006	Fire Stations 4 & 5	\$ 6,411,024	HSR
94108	Lemoore Library	\$ 7,019,852	State Grant
94109	Hanford Library	\$ 6,619,245	State Grant
94007	Kettleman City Bridge	\$ 7,873,730	State Grant
94007	Kettleman City Curb Gutter Sidewalk	\$ 1,000,000	Road Fund
94007	Success Dam Enlargement	\$ 29,743	General Fund
94006	CDA Divider	\$ 27,772	General Fund
94006	Juvenile Center Fire Panel Upgrade	\$ 300,000	General Fund
94000	EOC trailer leaks	\$ 50,000	CalOES Grant
94000	Main Jail booking compressor's	\$ 40,000	General Fund
92037	Space Planning & Design	\$ 2,500,000	General Fund
94006	Stratford Levee	\$ 1,052,376	ARPA
Total Expenses:		\$ 34,764,315	

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Intergovernmental Revenue (State) of \$6,758,195 for the Lemoore and Hanford Branch Library projects as this revenue was originally included in the beginning fund balance; however, due to financial reporting requirements (deferred revenue requirements) it has been moved from the fund balance and into current year revenues.
- Increase in Miscellaneous Revenues of \$8,317,492 for the Kettleman City Bridge projects as this revenue was originally included in the beginning fund balance; however, due to financial reporting requirements (deferred revenue requirements) it has been moved from the fund balance and into current year revenues.
- Decrease in Other Financing Sources of \$397,100 due to High Speed Rail expenses that were budgeted for in Fiscal Year 2024-25 but actually occurred in Fiscal Year 2023-24.
- Increase in Services & Supplies of \$192,000 to account for repairs to Building 3 at Public Health.
- Decrease in Capital Assets of \$594,243 to account for the rebalancing of completed projects and updates on on-going projects.

This budget is adopted at \$34,362,072. It is financed by \$35,565,953 primarily in Intergovernmental Revenue, Miscellaneous Revenues, and Other Financing Sources. The Adopted Budget represents an overall increase of \$8,017,105 in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget primarily due to deferred revenue reporting requirements taking revenue from the ending fiscal year 2023-24 fund balance and realizing it as current revenue in fiscal year 2024-25 to support expenses for current year projects. The Net County Cost has decreased by \$3,101,106, or 163.45%, when compared with the Fiscal Year 2023-24 Adopted Budget mainly due to a one-time General Fund contribution of \$4,000,000 into the Accumulative Capital Outlay Fund. This results in a positive contribution to contingencies which are budgeted in Budget Unit 990600.



Kings County Budget Fiscal Year 2024-25

The adopted budget includes removing the Stratford Levee project due to its completion in Fiscal Year 2023-24. It also includes adding the Board Chambers Remodel back into the budget as it was not completed as anticipated in Fiscal Year 2023-24 and has been carried forward into the Fiscal Year 2024-25 budget.

The projects included in this final budget are listed below. These include new projects for Fiscal Year 2024-25 and projects that were not completed in Fiscal Year 2023-24 that are being budgeted again:

Account	Project	Budget	Funding
94000	ARPA Generators	384,418	ARPA
94006	Manhole Inspection/Switch	88,797	General Fund
94006	Repair/Replace Roof	25,000	General Fund
94006	Facility Improvement	25,000	General Fund
94006	Evidence Storage Facility	1,309,265	General Fund
94006	Fire Stations 4 & 5	6,013,924	HSR
94108	Lemoore Library Remodel	7,273,931	State Grant
94109	Hanford Library Remodel	6,583,112	State Grant
94007	Kettleman City Bridge	7,828,154	State Grant
94007	Kettleman City Curb Gutter Sidewalk	1,000,000	Road Fund
94007	Success Dam Enlargement	26,952	General Fund
94006	CDA Divider	24,182	General Fund
94000	Board Chambers Remodel	297,338	ARPA
94006	Juvenile Center Fire Panel Upgrade	700,000	General Fund
94000	EOC trailer leaks	50,000	CalOES Grant
94000	Main Jail booking compressor's	40,000	General Fund
92037	Space Planning & Design	2,500,000	General Fund
92037	Chas Rhodes PH Building 3 Design	192,000	Public Health R/A

Total Expenses **34,362,073**

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
85 - Intergovernmental Revenue -St	3,529,778	0	3,936,000	3,936,000
88 - Miscellaneous Revenues	0	790,425	0	0
89 - Other Financing Sources	84,988	400,000	0	0
Total Revenues	3,614,766	1,190,425	3,936,000	3,936,000
Expenditures and Appropriations				
94 - Capital Assets	6,992,944	442,102	850,000	850,000
Total Expenditures and Appropriations	6,992,944	442,102	850,000	850,000
Net Cost for BU: 700003 - KC SB 81 Project	(3,378,178)	748,323	3,086,000	3,086,000



Kings County Budget Fiscal Year 2024-25

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 2023-24

Goal: Open the facility to become the official County Juvenile Center in 2023.

- i. **Objective:** Pass the State Fire Marshal's final inspection for occupancy.

Results: *This objective was not completed in 2023. The State Fire Marshal inspection requires additional work not included in the original scope of the project. This objective will be carried forward into Fiscal Year 2024-25.*

- ii. **Objective:** Move the current juvenile population from the current Juvenile Center to the new Branch facility.

Results: *This objective was not completed due to Certificate of Occupancy not issued. This objective will be carried forward into Fiscal Year 2024-25.*

- iii. **Objective:** Pass the final financial audit of the project.

Results: *This objective was not completed due to incomplete status of the project. This objective will be carried forward into Fiscal Year 2024-25.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The County processed a Change Order to include the additional scope of work required for the State Fire Marshal inspection and Certificate of Occupancy. The County continues to work with the construction manager, contractor, and state departments to move this project forward with a new completion date of August 3, 2024.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Open the facility to become the official County Juvenile Center in 2024.

- i. **Objective:** Receive Certificate of Occupancy by August 3, 2024.
- ii. **Objective:** Take Physical Occupancy of all buildings by October 31, 2024
- iii. **Objective:** Pass the final financial audit of the project by October 31, 2024.

6. BUDGET REQUEST

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

The KC SB 81 Project Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$3,456,000 and a decrease in expenditures of \$106,694 from the Fiscal Year 2023-24 Adopted Budget. The overall Unreimbursed Cost is a surplus of \$3,086,000 for the Fiscal Year 2024-25 Requested Budget compared to a deficit of \$476,694 for the Fiscal Year 2023-24 Adopted Budget. This is due to project delays resulting in a delay in receipt of reimbursements. The County is projected to receive final reimbursements from the state in Fiscal Year 2024-25 upon completion of the project.



Kings County Budget Fiscal Year 2024-25

B. Significant Areas of Change

- **Revenue**

- Intergovernmental Revenue

- The intergovernmental revenue is projected to increase by \$3,456,000 to collect the remaining project funds available from the state.

- **Expenses**

- Capital Assets

- The capital assets expenses are projected to decrease by \$106,694 due to the anticipated completion of the project.

7. CAO RECOMMENDED

This budget is recommended at \$850,000. The project is financed by the Board of State and Community Corrections Senate Bill 81 Local Youthful Offender Rehabilitation Facility Grant program. The 11% decrease in expenditure is due to near completion of construction.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.



DEBT SERVICE

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
88 - Miscellaneous Revenues	1,018,978	1,061,690	1,106,156	1,106,156
Total Revenues	1,018,978	1,061,690	1,106,156	1,106,156
Expenditures and Appropriations				
93 - Other Charges	1,018,978	1,061,690	1,106,156	1,106,156
Total Expenditures and Appropriations	1,018,978	1,061,690	1,106,156	1,106,156
Net Cost for BU: 900300 - Construction Debt	0	0	0	0



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 2024-25

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 Requested Budget for Fiscal Year 2024-25 is \$1,106,156 which includes an increase of \$44,466 in both revenues and expenditures over the Fiscal year 2023-24 Adopted Budget. Revenues are journaled in to cover expenditures, so there is no net county cost. This budget includes the 2008 Chevron Energy Project budgeted at \$737,834 scheduled to be paid off in July of 2028 and the 2011 Covered Parking Solar Project budgeted at \$368,322 scheduled to be paid off in July of 2027.

B. Significant Areas of Change

No significant change.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	244	2,262	1,200	1,200
89 - Other Financing Sources	487,300	487,900	483,300	483,300
Total Revenues	487,544	490,162	484,500	484,500
Expenditures and Appropriations				
92 - Services & Supplies	2,000	2,000	9,500	9,500
93 - Other Charges	477,000	479,000	475,000	475,000
Total Expenditures and Appropriations	479,000	481,000	484,500	484,500
Net Cost for BU: 900400 - 2014 AB900 Jail Bonds	8,544	9,162	0	0



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 2024-25

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 Requested Budget for Fiscal Year 2024-25 includes a decrease of \$4,000 in both revenues and expenditures over the Fiscal year 2023-24 Adopted Budget. Revenues are transferred in to cover expenditures, so there is no net county cost. This bond is scheduled to be paid off in June of 2029.

B. Significant Areas of Change

No significant change.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	(2,705)	(1,172)	200	200
89 - Other Financing Sources	399,624	955,199	677,011	1,077,011
Total Revenues	396,919	954,027	677,211	1,077,211
Expenditures and Appropriations				
93 - Other Charges	682,669	680,170	677,211	677,211
Total Expenditures and Appropriations	682,669	680,170	677,211	677,211
Net Cost for BU: 900500 - 2005 Jail Bond Refunding	(285,750)	273,857	0	400,000



Kings County Budget Fiscal Year 2024-25

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 were anticipated to solely fund the expenditure; however, General Fund Contributions have been required since Fiscal Year 2023-24 due to decreasing fee collection by the Courts. 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 2023-24

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 2024-25

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 2024-25 includes a decrease of \$602,959 in revenue and a decrease of \$2,959 in expenditures over the Fiscal year 2023-24 Adopted Budget. Revenues are transferred in to cover the costs of the debt service payments and interest expense. This debt is scheduled to be paid off in June 2028.

B. Significant Areas of Change

- Revenue

- Other Financing Sources

Other Financing Sources are anticipated to decrease by \$602,959 due to an overstatement of revenues in Fiscal Year 2023-24 Adopted Budget. This line includes \$400,000 in General Fund Contributions and \$277,011 in anticipated Criminal Justice Fees transferred in from the Courts.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.



Kings County Budget Fiscal Year 2024-25

- Increase in Other Financing Sources of \$400,000 due to General Fund contributions.

The budget is adopted at \$677,211. It is financed by \$1,077,211 primarily in Criminal Justice Fees collected by the Courts and a \$400,000 General Fund contribution. This General Fund contribution is a \$200,000 decrease from last Fiscal Year's 2023-24 Adopted Budget, or a 33.33% decrease. Although it is a decrease in General Fund contributions from last fiscal year, the additional \$400,000 in General Fund contributions in the Fiscal Year 2024-25 Adopted Budget are needed due to a decrease in arrests and court cases which have caused a decline in the Criminal Justice Fees collected by the Courts. As a result, this budget unit requires a revenue transfer in from the General Fund, as this budget unit needs additional funding to keep up with the payments to cover the shortfall.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	353	(390)	0	0
89 - Other Financing Sources	594,204	578,337	562,600	562,600
Total Revenues	594,558	577,947	562,600	562,600
Expenditures and Appropriations				
93 - Other Charges	594,204	578,337	562,600	562,600
Total Expenditures and Appropriations	594,204	578,337	562,600	562,600
Net Cost for BU: 900600 - HSA Modular Bldg Debt	353	(390)	0	0



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 2024-25

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 2024-25 includes a decrease of \$15,650 in both revenue and expenditures over the Fiscal year 2023-24 Adopted Budget. The budget for Fiscal Year 2023-24 is \$578,250 compared to the Fiscal Year 2024-25 budget of \$562,600. Revenues are journaled in to cover expenditures, so there is no net county cost. This debt is scheduled to be paid off in Fiscal Year 2027-28.

B. Significant Areas of Change

No significant change.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.



PROVISIONS FOR CONTINGENCIES

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	234,347	0	10,554,717	11,000,000
Total Expenditures and Appropriations	234,347	0	10,554,717	11,000,000
Net Cost for BU: 990000 - Contingencies For General	(234,347)	0	(10,554,717)	(11,000,000)



Kings County Budget Fiscal Year 2024-25

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 2023-24

Goal: Continue to support any emergency or unanticipated needs request as needed.

Objective: Transfer the allocated amount requested if funding levels permit.

Results: *Contingencies were used this fiscal year to supplement the Elections budget and Fleet budget.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The Contingencies for General provided additional funds to Elections in the amount of \$110,750 for an unanticipated special election for Congressional District 20 which took place on May 21, 2024. Additionally, \$75,000 was needed to fund a three-quarter ton truck for the Sheriff's Office Communication's division.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 \$6,963,400, which is a decrease of \$7,318,518 from the Fiscal Year 2023-24 Adopted Budget, or a 51.24% decrease.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2024-25 contingency budget is \$6,963,400.

7. CAO RECOMMENDED

This budget is recommended at \$10,554,717 which is a decrease of \$3,727,201 from the Fiscal Year of 2023-2024 Adopted Budget, or a 26.1% decrease.



Kings County Budget Fiscal Year 2024-25

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Appropriation for Contingencies of \$445,283 based on all final budget changes.

The budget is adopted at \$11,000,000. It is financed by \$11,000,000 in General Fund contributions.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	7,851,048	8,053,088
Total Expenditures and Appropriations	0	0	7,851,048	8,053,088
Net Cost for BU: 990200 - Contingencies For Library	0	0	(7,851,048)	(8,053,088)



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 or transfers made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 Fiscal Year 2024-25 Requested Budget is \$7,561,039, which is an increase of \$657,754 or 9.53% from the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2024-25 contingency budget is \$7,561,039.

6. CAO RECOMMENDED

The budget is recommended at \$7,851,048 which is an increase of \$947,763 or 13.73% from the Fiscal Year 2023-24 Adopted Budget.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Appropriation for Contingencies of \$202,040 based on all final budget changes.

The budget is adopted at \$8,053,088. It is financed by \$8,053,088 in Library Fund contributions.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	7,879,625	13,943,848
Total Expenditures and Appropriations	0	0	7,879,625	13,943,848
Net Cost for BU: 990300 - Contingencies For Road	0	0	(7,879,625)	(13,943,848)



Kings County Budget Fiscal Year 2024-25

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 2023-24

Goal: Continue to support any emergency or unanticipated needs request as needed.

Objective: Transfer the allocated amount requested if funding levels permit.

Results: *Contingencies were approved for the purchase of a striping machine and backhoe loader in the amount of \$1,100,000.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 \$11,896,829, which is an increase of \$4,235,985 from the Fiscal Year 2023-24 Adopted Budget, or a 55.29% increase.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2024-25 contingency budget is \$11,896,829.

6. CAO RECOMMENDED

This budget is recommended at \$7,879,625 which is an increase of \$218,781 from the Fiscal Year 2023-24 Adopted Budget, or a 2.86% increase.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Appropriation for Contingencies of \$6,064,223 based on all final budget changes.

The budget is adopted at \$13,943,848. It is financed by \$13,943,848 in Road Fund contributions.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	2,225,406	0
Total Expenditures and Appropriations	0	0	2,225,406	0
Net Cost for BU: 990400 - Contingencies For Fire	0	0	(2,225,406)	0



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 2024-25

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 \$0 due to insufficient funds to support a contingency as requested.

6. CAO RECOMMENDED

This budget is recommended at \$2,225,406 which is an increase of \$960,888 over Fiscal Year 2023-24 Adopted Budget or a 76% increase.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Decrease in Appropriation for Contingencies of \$2,225,406 based on all final budget changes.

The budget is adopted at \$0. It is financed by \$0 in Fire Fund contributions. This is due to negotiated Memorandum of Understanding (MOU) increases with the Firefighters Association and the 13.35% increase in health insurance rates. This is also due to service contracts with the Cities of Avenal and Corcoran, reduced out-of-county responses which generate revenue for the department, increase in Cost Allocation Plan charges, and IT rates, in addition to slow growth rates in property tax revenue.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	16,248	17,037
Total Expenditures and Appropriations	0	0	16,248	17,037
Net Cost for BU: 990500 - Contingencies Fish & Game	0	0	(16,248)	(17,037)



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 or transfers made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 Fiscal Year 2024-25 Requested Budget is \$15,866, which is an increase of \$1,657 or 11.66% from the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2024-25 contingency budget is \$15,866.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Appropriation for Contingencies of \$789 based on all final budget changes.

The budget is adopted at \$17,037. It is financed by \$17,037 for Fish and Game Fund contributions.

State Controller Schedules

County of Kings

Schedule 9 Adopted

County Budget Act

Financing Sources Uses by Budget Unit by
Object

Function: CONTINGENCIES

Government Funds

Fund: ACCUMULATIVE CAP OUTLAY FUND -
200000

Fiscal Year 2024-25

Budget Unit: 990600 - Cont For Accum Cap Outlay

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	4,872,583	5,933,997
Total Expenditures and Appropriations	0	0	4,872,583	5,933,997
Net Cost for BU: 990600 - Cont For Accum Cap Outlay	0	0	(4,872,583)	(5,933,997)



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 2024-25

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 \$3,739,082 which is an increase of \$2,410,728 from the Fiscal Year 2023-24 Adopted Budget, or an 181% increase.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2024-25 contingency budget is \$3,739,082.

6. CAO RECOMMENDED

This budget is recommended at \$4,872,583 which is an increase of \$3,544,229 from the Fiscal Year 2023-24 Adopted Budget, or a 267% increase primarily due to increased General Fund Contribution of one-time funds.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Appropriation for Contingencies of \$1,061,414 based on all final budget changes.

The budget is adopted at \$5,933,997. It is financed by \$5,933,997 in Accumulative Capital Outlay Fund contributions.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	93,252	100,506
Total Expenditures and Appropriations	0	0	93,252	100,506
Net Cost for BU: 991000 - Cont Law Library	0	0	(93,252)	(100,506)



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 or transfers made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 Fiscal Year 2024-25 Requested Budget is \$85,838, which is a decrease of \$16,710 or 16.29% from the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2024-25 contingency budget is \$85,838.

6. CAO RECOMMENDED

This budget is recommended at \$92,355 which is a decrease of \$10,193 or 9.94% from the Fiscal Year 2023-24 Adopted Budget.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Appropriation for Contingencies of \$7,254 based on all final budget changes.

The budget is adopted at \$100,506. It is financed by \$100,506 in Law Library Fund contributions.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	1,358,255	1,349,646
Total Expenditures and Appropriations	0	0	1,358,255	1,349,646
Net Cost for BU: 991100 - Cont For First Five KC	0	0	(1,358,255)	(1,349,646)



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 or transfers made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 Fiscal Year 2024-25 Requested Budget is \$1,358,255, which is an increase of \$4,003 or 0.3% from the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2023-24 contingency budget is \$1,358,255.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Decrease in Appropriation for Contingencies of \$8,609 based on all final budget changes.

The budget is adopted at \$1,349,646. It is financed by \$1,349,646 in First Five KC Fund contributions.

State Controller Schedules

County of Kings

Schedule 9 Adopted

County Budget Act

Financing Sources Uses by Budget Unit by
Object

Function: CONTINGENCIES

Government Funds

Fund: CHILD SUPPORT SERVICES AGENCY FUND -
300180

Fiscal Year 2024-25

Budget Unit: 991600 - Cont For Child Support

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
99 - Approp. For Contingencies	0	0	115,112	188,815
Total Expenditures and Appropriations	0	0	115,112	188,815
Net Cost for BU: 991600 - Cont For Child Support	0	0	(115,112)	(188,815)



Kings County Budget Fiscal Year 2024-25

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 2023-24

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 or transfers made.*

4. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

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 Fiscal Year 2024-25 Requested Budget is \$115,112 which is an increase of \$33,400 or 40.88% from the Fiscal Year 2023-24 Adopted Budget.

B. Significant Areas of Change

Expenses

Appropriation for Contingencies

The requested Fiscal Year 2024-25 contingency budget is \$115,112.

6. CAO RECOMMENDED

This budget is recommended as requested.

7. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Appropriation for Contingencies of \$73,703 based on all final budget changes.

The budget is adopted at \$188,815. It is financed by \$188,815 in Child Support Fund contributions.



INTERNAL SERVICE FUNDS

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	9,751	29,116	20,000	20,000
87 - Charges For Services	6,916,442	7,354,762	8,452,695	8,452,695
88 - Miscellaneous Revenues	3,563	5,832	0	0
89 - Other Financing Sources	15,308	2,127	0	0
Total Revenues	6,945,064	7,391,836	8,472,695	8,472,695
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	4,022,191	4,359,006	4,861,630	4,892,588
92 - Services & Supplies	2,546,206	3,046,278	3,695,525	3,790,545
93 - Other Charges	1,162,672	1,358,465	1,600,533	1,603,501
94 - Capital Assets	0	0	162,780	162,780
98 - Intrafund Transfers	(976,104)	(1,117,730)	(1,287,106)	(1,287,106)
Total Expenditures and Appropriations	6,754,966	7,646,018	9,033,362	9,162,308
Net Cost for BU: 195000-195900 - Information Technology	190,098	(254,182)	(560,667)	(689,613)



Kings County Budget Fiscal Year 2024-25

INFORMATION TECHNOLOGY

1. PURPOSE

Provide cost-effective information technology, 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, and request for proposal / request for qualification (RFP/RFQ) assistance, printing, records management, mail services, and scanning.

3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR 2023-24

A. Goal: Upgrade all County users to Multi-Factor Authentication (MFA).

- i. **Objective:** Perform Initial MFA Rollout.
Results: *This objective was completed.*
- ii. **Objective:** Continue MFA Rollout.
Results: *This objective was completed.*
- iii. **Objective:** Complete remaining County Users to MFA.
Results: *This objective was completed.*

B. Goal: Get All County Users to complete Security Training.

- i. **Objective:** Get Department Heads on board with Security Training.
Results: *This objective was completed.*
- ii. **Objective:** Generate Reports on users who have completed training.
Results: *This objective was completed.*
- iii. **Objective:** Follow up with Users who aren't completing training.
Results: *This objective was completed.*

C. Goal: Procure Digital Evidence Network Attached Storage (NAS).

- i. **Objective:** Physically receive NAS equipment.
Results: *This objective was completed.*
- ii. **Objective:** Install new NAS.
Results: *This objective was completed.*
- iii. **Objective:** Move all digital evidence data to the new NAS.
Results: *This objective should be completed by June or July 2024*

D. Goal: Procure Uninterruptible Power Supply (UPS) for Data Center.

- i. **Objective:** Physically receive UPS for Data Center.
Results: *This objective was not completed.*
- ii. **Objective:** Install new UPS in Data Center.
Results: *This objective was not completed.*
- iii. **Objective:** Test UPS
Results: *This objective was not completed.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

The following Fire Stations were upgraded to high-speed fiber optic connectivity: Hardwick, Armona, Kettleman City, and Island.



Kings County Budget Fiscal Year 2024-25

IT also implemented Netrix monitoring for our Office 365 environment providing auditing and monitoring for our Email, OneDrive, and Azure AD environments within O365.

5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

- A. Goal:** Implement OKTA Universal Directory Module
 - i. **Objective:** Implement Self Service Password Reset.
 - ii. **Objective:** Add Additional features of Universal Directory.
 - iii. **Objective:** Continue to add MFA to secure applications and logins.

- B. Goal:** Countyofkingsca.gov implementation
 - i. **Objective:** Move County's website to countyofkingsca.gov
 - ii. **Objective:** Provide elections the security that is needed by moving to the new domain.
 - iii. **Objective:** Switch over county email addresses from co.kings.ca.us to countyofkingsca.gov

- C. Goal:** Procure Uninterruptible Power Supply (UPS) for Data Center
 - i. **Objective:** Physically receive UPS for Data Center.
 - ii. **Objective:** Install new UPS in Data Center.
 - iii. **Objective:** Test UPS

- D. Goal:** Complete Probation Document Scanning
 - i. **Objective:** Scan in 6 boxes of documents per month.
 - ii. **Objective:** Complete probation document scanning project within 8 months.

6. BUDGET REQUEST

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

The Information Technology Requested Budget for Fiscal Year 2024-25 includes an increase in revenue of \$967,759 and an increase in expenditures of \$1,046,176 over the Fiscal Year 2023-24 Adopted Budget. The overall change in Fund Balance has an increase of \$78,417 (10%) over last year's Adopted Budget for a total draw down request of \$853,925.

B. Significant Areas of Change

- **Revenues**

- Use of Money & Property
Use of Money & Property are anticipated to increase by \$12,500 due to anticipated increase in interest on current deposit.
- Charges for Services
Charges for Services are anticipated to increase by \$955,259 to recover salary increases and security software subscriptions.

- **Expenses**

- Salaries and Employee Benefits
Salaries and Employee Benefits are anticipated to increase by \$295,204 to cover negotiated increases and flexible promotions.
- Services & Supplies
Services & Supplies are anticipated to increase by \$683,030 to cover multifactor authentication, endpoint monitoring, and endpoint security subscriptions. Also, Telco updates and upgrades.
- Other Charges
Other Charges are anticipated to increase by \$150,505 due to labor distribution and increases in depreciation charges.



Kings County Budget Fiscal Year 2024-25

- Capital Assets
Capital Assets are anticipated to increase by \$44,330 due to equipment listed in section D below.
- Intrafund Transfers
Intrafund transfers are anticipated to increase by \$126,893 due to labor distribution.

C. Staffing Changes

- Add 3.0 FTE positions to meet the increased complexity and demand of services provided:
 - 1.0 FTE Accounting Technician
 - 2.0 FTE Office Systems Analyst I
- Delete 3.0 FTE positions replaced by the positions above:
 - 1.0 FTE Account Clerk
 - 2.0 FTE Computer Support Technician II

D. Capital Assets

Backup expansion server: \$147,780
Storage appliance host server: \$15,000

7. CAO RECOMMENDED

This budget is recommended at \$9,033,362. It is financed by \$8,472,695 primarily in service charges. The Recommended Budget is also funded by \$560,667 in general fund 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 \$1,076,200 and an increase in expenditures of \$1,117,207 when compared with the Fiscal Year 2023-24 Adopted Budget. As a result, the Net IT ISF fund balance draw down is an increase of \$39,082, or 7.49%, when compared with the Fiscal Year 2023-24 Adopted Budget. The increase in needed contributions from IT's ISF is due primarily to negotiated salary increases and service rates that are not fully recovering the cost of providing services.

The Recommended Budget includes adding 2.0 FTE Office Systems Analyst I and deleting 2.0 FTE Computer Support Technician II. The Recommended Budget does not include adding 1.0 FTE Accounting Technician and deleting 1.0 FTE Account Clerk. In addition, the Recommended Budget includes a reorganization of Central Services and Purchasing. This reorganization includes deleting 1.0 FTE Central Services Supervisor Position and deleting the Printing and Scanning functions. The capital asset requests of a backup expansion server and storage appliance host server are being recommended.

8. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional changes outlined below.

195000 – Office of Info Tech Services:

- Increase in Salaries & Employee Benefits of \$21,226 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$76,081 due primarily to the annual Microsoft services contract, a hard drive decommissioning project rolling over from Fiscal Year 2023-24, and minor final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

195200 – Purchasing:

- Increase in Salaries & Employee Benefits of \$2,265 due to a 13.35% increase in health insurance rates.



Kings County Budget Fiscal Year 2024-25

- Increase in Services & Supplies of \$31 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$495 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

195300 – Records/Storage/Microfilm:

- Increase in Services & Supplies of \$1,423 due primarily to the first payment of the three-year Halon fire suppression system contract with Johnson Controls, in addition to minor final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$112 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

195400 – Central Services:

- Increase in Salaries & Employee Benefits of \$2,192 due to a 13.35% increase in health insurance rates.
- Decrease in Services & Supplies of \$73 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$1,367 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

195500 – Telecommunication Service:

- Increase in Services & Supplies of \$17,498 due to a countywide upgrade of the Aura phone system currently underway.

195900 – Information Technology Admin:

- Increase in Salaries & Employee Benefits of \$5,275 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$60 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$994 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

The budget is adopted at \$9,162,308. It is financed primarily by charges for services in the amount of \$8,472,695, and it includes \$689,613 in contributions from IT's ISF, an 11.08% decrease from last Fiscal Year's 2023-24 Adopted Budget, or an \$85,895 decrease. This is mainly attributed to a reorganization of Central Services and Purchasing functions, resulting in the deletion of 1.0 FTE Central Services Supervisor position.

In Fiscal Year 2024-25, IT anticipates three outside agencies discontinuing using them for IT-related services: the City of Avenal, the City of Lemoore, and CalVans. Final IT service rates for Fiscal Year 2024-25 reflect the anticipation of these entities discontinuing service with IT, which reallocated some of those expenses to all other current users.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	(3,779)	9,464	20,000	20,000
88 - Miscellaneous Revenues	0	703,295	100,000	100,000
89 - Other Financing Sources	3,243,367	2,515,793	2,587,983	3,336,004
Total Revenues	3,239,589	3,228,552	2,707,983	3,456,004
Expenditures and Appropriations				
92 - Services & Supplies	2,366,713	2,929,270	2,206,004	2,456,004
93 - Other Charges	996,129	286,222	1,000,000	1,000,000
Total Expenditures and Appropriations	3,362,843	3,215,492	3,206,004	3,456,004
Net Cost for BU: 867000 - Liability Self Insurance	(123,254)	13,060	(498,021)	0



Kings County Budget Fiscal Year 2024-25

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 2024-25 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.

5. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional change below.

- Increase in Other Financing Sources of \$748,021 due to corrections needing to be made to the Recommended Budget since Transfer-Ins should equal the General Fund Transfer Out, as this should be a fully reimbursed budget unit.
- Increase in Services & Supplies of \$250,000 due to the increase in General Liability insurance premiums.

This budget is adopted at \$3,456,004. This represents an overall increase of \$250,000, or 7.80%, when compared with the Fiscal Year 2023-24 Adopted Budget. Insurance premiums continue to increase due to the general liability hard market that the County has been experiencing. The main contributor is an increase in the number and size of extremely large losses. The increased frequency and severity of claims is an industry-wide trend.



HEALTH SELF-INSURANCE

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	99,989	97,910	0	0
88 - Miscellaneous Revenues	15,673,355	18,339,784	18,189,993	19,938,258
Total Revenues	15,773,344	18,437,693	18,189,993	19,938,258
Expenditures and Appropriations				
92 - Services & Supplies	16,155,832	20,862,354	17,692,279	17,692,279
Total Expenditures and Appropriations	16,155,832	20,862,354	17,692,279	17,692,279
Net Cost for BU: 868000 - Health Insurance ISF	(382,488)	(2,424,660)	497,714	2,245,979



Kings County Budget Fiscal Year 2024-25

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 1,290 active County employees, retired employees, and federally mandated Consolidated Budget Reconciliation Act (COBRA) employees.

3. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR 2024-25

Goal: Increase employee awareness of the Employee Health Center and Telemedicine Services.

Objective: Engage with employees and the Health Insurance Advisory Committee to ensure that the County is achieving maximum utilization of the Employee Health Center.

4. BUDGET REQUEST

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

The Health Insurance ISF Fiscal Year 2024-25 Requested Budget represents an increase in revenue of \$360 and no change in expenditures when compared with the Fiscal Year 2023-24 Adopted Budget. The overall Net ISF Fund Balance will increase by \$498,074, which is an additional \$360 over last year's Adopted Budget.

5. CAO RECOMMENDED

This budget is recommended at \$17,692,279. The overall Net County Cost remains unchanged over the Fiscal Year 2023-24 Adopted Budget.

6. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended with the additional change outlined below.

- Increase in Miscellaneous Revenues of \$1,748,265 due to a 13.35% increase in health insurance rates.

This budget is adopted at \$17,692,279. It is financed by \$19,938,258 primarily from County and current employee contributions. The Fiscal Year 2024-25 Adopted Budget has a positive contribution to the Health Insurance Internal Service Fund (ISF) of \$2,245,979 which is a \$1,748,265 increase from last year's Adopted Budget, or a 351.26% increase.

The increase to insurance premiums is due to high utilization of the County Health Plan. The projected claims and fixed costs for the current plan year are approximately \$18.9 million. The combined contributions did not generate sufficient funds to pay for the cost of the plan. Because of this, the Fiscal Year 2024-25 renewal must compensate for the deficit between the combined contributions and the plan cost. In addition to the deficit for Fiscal Year 2023-24, costs for medical services have increased, and it is estimated that high utilization of the plan will continue. This resulted in the employees' share increasing by approximately \$627,325 and the County's share increasing by approximately \$1,748,265.

State Controller Schedules

County of Kings

Schedule 10 Adopted

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 2024-25

Budget Unit: 868500 - KC Employee Health Center

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Expenditures and Appropriations				
92 - Services & Supplies	737,199	738,592	842,634	842,634
98 - Intrafund Transfers	2,757	2,476	2,578	2,578
Total Expenditures and Appropriations	739,956	741,068	845,212	845,212
Net Cost for BU: 868500 - KC Employee Health Center	(739,956)	(741,068)	(845,212)	(845,212)



Kings County Budget Fiscal Year 2024-25

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 2024-25 Requested Budget represents an increase in expenditures of \$15,564 when compared with the Fiscal Year 2023-24 Adopted Budget. This budget is fully financed by a draw down from the Health Self-Insurance Internal Service Fund (ISF), which is an increase of 2% when compared to Fiscal Year 2023-24 Adopted Budget. This is due to an increase in fees outlined in the contract for the Employee Health Center.

3. CAO RECOMMENDED

This budget is recommended as requested.

4. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
88 - Miscellaneous Revenues	390,570	444,056	25,000	25,000
Total Revenues	390,570	444,056	25,000	25,000
Expenditures and Appropriations				
92 - Services & Supplies	5,915,046	7,607,826	6,124,942	6,124,942
93 - Other Charges	0	0	25,000	25,000
98 - Intrafund Transfers	(4,699,987)	(4,700,000)	(4,700,000)	(4,700,000)
Total Expenditures and Appropriations	1,215,059	2,907,826	1,449,942	1,449,942
Net Cost for BU: 869000 - Workers Compensation	(824,489)	(2,463,770)	(1,424,942)	(1,424,942)



Kings County Budget Fiscal Year 2024-25

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. KEY GOALS AND OBJECTIVES FOR NEXT YEAR 2024-25

Goal: Reduce visits to the emergency room as a result of a workplace injury outside of normal operating hours.

Objective: Explore options for occupational health providers available outside of normal operating hours.

4. BUDGET REQUEST

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

The Worker's Compensation Fiscal Year 2024-25 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).

5. CAO RECOMMENDED

This budget is recommended as requested.

6. BOARD OF SUPERVISORS ACTION

This budget was adopted as recommended.



PUBLIC WORKS

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
81 - Taxes	1,045,613	946,505	800,000	800,000
83 - Fines & Forfeits	312,166	211,813	240,500	240,500
84 - Use of Money & Property	339,516	561,841	297,000	297,000
85 - Intergovernmental Revenue -St	10,601,513	11,787,156	11,833,770	11,833,770
86 - Intergovernmental Revenue -Fed	1,544,530	1,036,778	1,200,000	1,200,000
87 - Charges For Services	22,191	24,522	23,000	23,000
88 - Miscellaneous Revenues	87,470	57,273	74,500	74,500
89 - Other Financing Sources	100,000	100,000	100,000	100,000
Total Revenues	14,053,001	14,725,889	14,568,770	14,568,770
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	1,540,667	1,690,278	1,944,963	1,955,931
92 - Services & Supplies	11,714,183	6,739,082	16,803,621	16,804,319
93 - Other Charges	2,076,890	2,181,243	2,482,540	2,495,475
94 - Capital Assets	435,752	715,043	1,100,000	1,100,000
Total Expenditures and Appropriations	15,767,491	11,325,646	22,331,124	22,355,725
Net Cost for BU: 311000-926500 - Public Works	(1,714,491)	3,400,243	(7,762,354)	(7,786,955)

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	4,606	(14,733)	0	0
87 - Charges For Services	6,615,723	7,389,023	8,232,563	8,276,550
88 - Miscellaneous Revenues	17,207	0	0	0
89 - Other Financing Sources	169,738	0	105,960	105,960
Total Revenues	6,807,274	7,374,290	8,338,523	8,382,510
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	4,708,646	5,086,102	5,761,115	5,802,542
92 - Services & Supplies	1,689,178	1,937,892	2,013,804	2,016,635
93 - Other Charges	658,641	637,323	876,462	888,464
98 - Intrafund Transfers	(253,127)	(246,104)	(312,858)	(325,131)
Total Expenditures and Appropriations	6,803,339	7,415,212	8,338,523	8,382,510
Net Cost for BU: 925300-926500 - Public Works	3,935	(40,922)	0	0

Detail by Revenue Category and Expenditure Object	Actual 2022-23	Actual 2023-24	Recommended 2024-25	Board Adopted 2024-25
Revenues				
84 - Use of Money & Property	48,796	57,034	48,000	48,000
87 - Charges For Services	3,593,146	3,583,274	3,629,550	3,629,550
88 - Miscellaneous Revenues	210,840	233,735	115,000	115,000
89 - Other Financing Sources	0	247,162	0	0
Total Revenues	3,852,782	4,121,205	3,792,550	3,792,550
Expenditures and Appropriations				
91 - Salaries & Employee Benefits	546,421	557,102	667,603	672,403
92 - Services & Supplies	1,963,992	1,704,025	1,642,263	1,643,106
93 - Other Charges	202,442	188,437	1,446,622	1,449,244
94 - Capital Assets	0	0	1,235,000	1,235,000
96 - Other Financing Uses	130,000	186,264	0	0
98 - Intrafund Transfers	2,863	3,012	3,169	3,169
Total Expenditures and Appropriations	2,845,717	2,638,840	4,994,657	5,002,922
Net Cost for BU: 925600 - Fleet Management ISF	1,007,064	1,482,365	(1,202,107)	(1,210,372)



Kings County Budget Fiscal Year 2024-25

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

The Administration Division plans, organizes, directs, coordinates, and manages the operations of all Divisions within the department. The Roads and Bridges Division maintains approximately 927 road miles, 106 bridges, and numerous culvert and pipe crossings. The 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 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.
Results: *The Roads Division has maintained the County's roadways, bridges, box culvert, signs, and pavement markings.*
 - ii. **Objective:** Public Works Roads will continue to work with Public Works Engineering on projects and County roadways.
Results: *The Roads Division will continue to work with Engineers on the HSIP and Road projects through out the County.*
 - 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).
Results: *The Roads Division has and will work Fleet on the old equipment due to the CARB.*



Kings County Budget Fiscal Year 2024-25

- 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.
Results: *Parks and Grounds successfully met this goal by completing drought tolerant plant installations. The County Coroner's office was replanted with cacti and native grasses; native wildflower seeds were sewn to bloom in summer 2023 and reseed annually; the Serentiy Garden was installed with all native flowers; the Public Works fountain addition will be a native flower garden installation.*
 - ii. **Objective:** Public Works Parks and Grounds will practice better efficiency in scheduling to reduce staffing shortages throughout the work week.
Results: *This goal was met with the implementation of a new schedule rotation that allows for better balance and coverage.*
 - 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.
Results: *This goal is ongoing, but the installation of a greenhouse and irrigation system was completed in January 2024.*
- C. Goal:** Public Works Fleet Division will continue the maintenance and improvement of Kings County fleet.
- i. **Objective:** Public Works 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.
Results: *Public Works Fleet has upgraded one of its AC Recover, Recycle Machines with an R-1234yf machine.*
 - ii. **Objective:** Public Works Fleet is going to replace its Hotsy pressure washer with a new one due to the older Hotsy decaying and mechanically falling apart.
Results: *Public Works Fleet has replaced the Hotsy pressure washer with a new one.*
 - 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 Diesel Off-road Online Reporting System (DOORS) program through the California Air Resource Board (CARB).
Results: *Public Works has purchased a new backhoe and a new dump truck.*
- D. Goal:** Public Works Building Maintenance Division will continue to provide efficient maintenance and repair of all County owned facilities.
- i. **Objective:** Public Works Building Maintenance Division will provide an Arc Flash study on all major and high voltage electrical equipment.
Results: *This project is currently in the process of being completed. This study will assess arc flash hazards and help determine additional protections such as controls and personal protective equipment.*
 - ii. **Objective:** Public Works Building Maintenance Division will continue energy efficient programs which will include LED lighting and energy efficient equipment.
Results: *Kings County Administration and Public Works are in discussions to move forward on installing LED lighting and upgrading to more energy efficient equipment.*
 - iii. **Objective:** Public Works Building Maintenance will provide Trane R'newal program to existing chillers for the Government Center.
Results: *The Trane R'newal project has been started with expected completion in the current fiscal year. The R'newal is a complete overhaul of our existing chillers. Once complete Kings County Government Center chillers will be considered in "like new" condition. These are critical as they supply cooling to all Government Center Buildings.*



Kings County Budget Fiscal Year 2024-25

- 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.
Results: *Implemented traffic safety features on various intersections within the county.*
 - ii. **Objective:** Begin the design and initial phases for the Kettleman City Pedestrian Bridge.
Results: *Working with consultant and Caltrans to continue the development of project plans and specifications by holding monthly meetings to discuss the project progress/status.*
 - 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.
Results: *Design of Phase I of the project has been completed and project will be bid and constructed this year. Currently in the design of phase II.*
 - 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.
Results: *Construction Bids were opened for Fire Station 5 and construction is expected to begin this year.*

4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Administration, Parks and Grounds, and Engineering Divisions have played key roles in the Senate Bill (SB) 81 funded juvenile detention facility remodels 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.

The Engineering and Parks and Grounds Divisions oversaw the design and construction of Americans with Disabilities Act (ADA) improvements at Burriss and Hickey Parks. The project also included the addition of permanent shading over existing play structures at both parks. The shades not only provide a cooler environment for children utilizing the structures, but they also provide health benefits in the reduction of UV exposure. Additionally, the shades reduce the equipment surface temperature reducing the potential for skin contact burns. The limiting of direct sunlight exposure also extends the useful life of the equipment.

The department utilized SB – 1 funding for the design of the Avenal Cutoff reconstruction project which will begin construction this fiscal year. The multi-year project utilizes five (5) years of SB-1 funding with a total estimated design and construction cost of \$17.5 million. The initial phase encompasses the first two years of funding. The fifth and final year includes a partnership with the City of Avenal to reconstruct the final county portion and the portion within the city limits.

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 2024-25

- 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.



Kings County Budget Fiscal Year 2024-25

- i. **Objective:** The Roads Department will continue to respond to Emergency call outs and complaints from the public in a timely and safe manner.
 - ii. **Objective:** The Roads Department will continue to maintain County's roadways, bridges , box culverts , traffic signs , pavement markings in a safe condition .
 - iii. **Objective:** The Roads Department will continue to work with the Engineers on roads projects throughout the County.
- 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 work to clean, declutter, and organize all working areas including government campus and parks service yards to serve in a more safe and efficient manner.
 - ii. **Objective:** Public Works Parks and Grounds will work to revitalize county lawns through the utilization of standard turf management principles including but not limited to dethatching, aeration, and fertilization.
 - iii. **Objective:** Public Works Parks and Grounds will focus on engagement with other county departments, employees, and Board of Supervisors. This goal is to be met by seeking opportunities for education, collaboration, and engagement in conversations, drawing attention to the hard work the division puts in and fostering a unified environment.
- C. Goal:** Public Works Fleet Division will continue the maintenance and improvement of Kings County fleet.
- i. **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 Reporting System (DOORS) program through the California Air Resource Board (CARB).
 - ii. **Objective:** Public Works Fleet Division will continue to utilize any available grant funding for fleet purchases in effort to decrease cost and provide increase the Departments efficiency.
 - iii. **Objective:** Public Works Fleet Division will continue with training and outreach to departments about the use of our more environmentally friendly vehicles and educating them on their use and benefits when using them.
- D. Goal:** Public Works Building Maintenance Division will continue to provide efficient maintenance and repair of all County owned facilities.
- i. **Objective:** To integrate Kings County's outlying buildings and equipment to our Building Automation System.
 - ii. **Objective:** Continue training for staff and supervisors. Training platforms and subjects will consist of Neo Gov, safety training, and encompass any other required training from our Human Resources Department.
 - iii. **Objective:** Implement a load select program for Kings County's 2MW generator. This will allow staff to prioritize emergency power to select buildings.
- 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:** Continue the design and initial Right of Way and Environmental phases for the Kettleman City Pedestrian Bridge.
 - iii. **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



Kings County Budget Fiscal Year 2024-25

this year as well. The Hanford and Lemoore Library remodel projects will also begin and complete design this year.

6. BUDGET REQUEST

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

The Public Works Requested Budget for Fiscal Year 2024-25 includes a decrease in revenue of \$1,761,091 when compared to the Fiscal Year 2023-24 Adopted Budget. Although the Requested Budget reflects this, it does not accurately reflect the revenue Public Works anticipates receiving in Fiscal Year 2024-25. The Road Construction and Maintenance Division encumbered a Net Road Fund Cost of \$4,021,075 which is a decrease of \$1,550,216 compared to the Fiscal Year 2023-24 Adopted Budget due to the Avenal Cut off road project. The Parks and Recreation Division has a Net County Cost of \$1,120,590, which is an increase of \$68,514 when compared to the Fiscal Year 2023-24 Adopted Budget due to increase in minimum wage, staff increase, and utility increases. The Fleet Management Division has a fund draw down of \$927,811 which constitutes a decrease of \$571,231 when compared to Fiscal Year 2023-24 Adopted Budget due to ordering patrol vehicles early because they are not available to order current year.

B. Significant Areas of Change

- **Revenue**

- Charges for Services

Public Works fleet management division service charges will increase \$600,000 compared to Fiscal Year 2023-24 Adopted Budget due to the purchase of new vehicles and fees for replacement. Building Maintenance Division service charges reflect a decrease in revenue of \$350,000 when compared to Fiscal Year 2022-23 Adopted Budget. Although the Administrative and Surveyor Divisions' revenue reflects a 100% decrease when compared to Fiscal Year 2022-23 Adopted Budget, it is not an accurate reflection; both divisions anticipate receiving revenue in Fiscal Year 2024-25.

- **Expenses**

- Salaries and Employee Benefits

Across all divisions, Public Works Department reflects a decrease of \$225,459 when compared to Fiscal Year 2023-24 Adopted Budget due to employee benefits not being included in the Requested Budget.

- Services and Supplies

Roads Division reflects an increase of \$108,513 when compared to Fiscal Year 2023-24 due to new and continued road projects. Building Maintenance reflects an increase by \$84,500 due to increased services for the Kings Building and new Juvenile Detention Facility. Fleet reflects a decrease of \$45,302 when compared to Fiscal Year 2023-24 due to anticipated lower equipment maintenance cost.

- Capital Assets

The Fleet department had a decrease of \$301,160 from the previous fiscal year due to the purchase of vehicles.

C. Staffing Changes

- Add 1.0 FTE Groundworker I/II position due to additional grounds including Branch Jail and the new Kings Building which has substantial landscaping. Additionally, due to state mandates there is a need to revitalize Kingston Park. Further, parks nationwide have seen an increase in visitation since the COVID-19 pandemic with Kings County Parks visitation reaching nearly 20,000 guests in 2023.
- Add 1.0 FTE Deputy Director position as Public Works is a dynamic Department with six distinctive



Kings County Budget Fiscal Year 2024-25

divisions performing multiple governmental functions. The Department is in need of a Deputy Director to assist in daily administrative duties including personnel matters, project management, and staff management.

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

Public Works Fleet Division vehicle acquisitions valued at \$1,157,650.

7. CAO RECOMMENDED

GENERAL/ROAD/COUNTY FISH & GAME FUND – 100000/300110/300130

This budget is recommended at \$22,331,124 which is an increase of \$641,843, or 2.96%, when compared to last year’s Adopted Budget. The Recommended Budget is financed by \$14,568,770 in various revenues including taxes, fine and forfeits, use of money and property, intergovernmental revenue, miscellaneous revenues, and other financing sources, and includes a \$6,451,447 net draw down from the Roads fund balance and a \$1,310,907 net draw down from General Fund. Revenues have decreased by \$360,116 and expenditures have increased by \$641,843 from the Fiscal Year 2023-24 Adopted Budget.

In the Roads Construction and Maintenance Division, \$1,100,000 for equipment is carried over from Fiscal Year 2023-24 for a Striping Machine and Backhoe Loader which were approved in December 2023.

PUBLIC WORKS ISF FUND - 500300

This budget is recommended at \$8,338,523 which is a \$743,936, or 9.80%, increase when compared to last year’s Adopted Budget. The Recommended Budget includes fixed costs such as information technology, liability, utility bond and worker’s compensation rates which were not included in the Requested Budget under Other Charges. The Recommended Budget is financed by charges for services and other financing sources. The Building Maintenance division is recommended at \$5,422,954 which is a \$439,442 increase over the Fiscal Year 2023-24 Adopted Budget primarily due to increases in personnel expenses and maintenance costs.

The Recommended Budget includes adding 1.0 FTE for Deputy Public Works Director to Budget Unit 926500 Public Works Administration Budget which is accounted for in Other Charges as a cost allocation to all other budget units in Fund 500300. The 1.0 FTE Groundworker I/II position is not recommended.

FLEET MANAGEMENT ISF FUND – 500100

The Fleet budget is recommended at \$4,994,657 which is a decrease of \$283,935 from the Fiscal Year 2023-24 Adopted Budget primarily due to a reduced request for replacement vehicles. Revenues have increased by \$13,000 from last year’s Adopted Budget and expenditures have decreased by \$283,935 from last year’s Adopted Budget.

The Recommended Budget includes vehicle acquisitions valued at \$1,157,650.

8. BOARD OF SUPERVISORS ACTION

311000 – Roads / 635200 – County Fish & Game / 712000 – Parks and Recreation

This budget was adopted as recommended with the additional changes outlined below.

311000 – Roads

- Increase in Salaries & Employee Benefits of \$10,968 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$698 due to final IT rate changes because of outside agencies no



Kings County Budget Fiscal Year 2024-25

longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

- Increase in Other Charges of \$3,102 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

712000 – Parks and Recreation

- Increase in Other Charges of \$9,833 due to Final Budget changes occurring in the Parks and Grounds budget that get charged to Parks and Recreation. Final Budget changes in Parks and Grounds are due to a 13.35% increase in health insurance rates and final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$22,355,725. It is financed by \$14,568,770 primarily from intergovernmental revenue. It includes \$6,466,215 in Roads Fund contributions, an \$894,924 increase from last Fiscal Year's Adopted Budget, or a 16.06% increase. The increase in Roads Fund contributions is primarily due to continued work on the Avenal Cutoff Roadway Improvements Project. It also includes \$1,320,740 in General Fund Contributions, a \$131,636 increase from last Fiscal Year's Adopted Budget, or an 11.07% increase. The increase in Net County Cost is primarily attributed to general increases in minimum wage, staffing costs, and utility charges.

925300, 925700, 925900, 926100, 926500 – Public Works ISF

This budget was adopted as recommended with the additional changes outlined below.

925300 – Parks and Grounds

- Increase in Charges for Services of \$9,833 to account for net revenue from park fees to cover all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$8,491 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$60 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$1,282 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

925700 – Building Maintenance

- Increase in Charges for Services of \$29,276 to account for net revenue from charging out for services to cover all final budget changes as this budget unit is fully funded.
- Increase in Salaries & Employee Benefits of \$22,235 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$668 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$6,373 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

926100 – Surveyor

- Increase in Charges for Services of \$4,878 to account for net revenue from charging out for services



Kings County Budget Fiscal Year 2024-25

to cover all final budget changes as this budget unit is fully funded.

- Increase in Salaries & Employee Benefits of \$3,256 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$672 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$950 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

926500 – PWISF Administration

- Increase in Salaries & Employee Benefits of \$7,445 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$1,431 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$3,397 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Intrafund Transfers of \$12,273 due to cost-applying final budget changes for health insurance rate increases and IT rate changes to other County departments and programs.

This budget is adopted at \$8,382,510. It is fully financed primarily from charges for services, leaving an unreimbursed cost of \$0, which remains unchanged from last Fiscal Year's Adopted Budget.

925600 – Fleet Management ISF

This budget was adopted as recommended with the additional changes outlined below.

- Increase in Salaries & Employee Benefits of \$4,800 due to a 13.35% increase in health insurance rates.
- Increase in Services & Supplies of \$843 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.
- Increase in Other Charges of \$2,622 due to final IT rate changes because of outside agencies no longer using IT for services which caused those cost allocations to be reallocated to all other current users of IT services.

This budget is adopted at \$5,002,922. It is financed by \$3,792,550 primarily from charges for services. It includes a \$1,210,372 draw from the Fleet ISF, a \$288,670 decrease from last Fiscal Year's Adopted Budget, or a 19.26% decrease. The decrease in Fleet Fund contributions is due primarily to the slowing of vehicle purchases and a reduction in requests for replacement vehicles.



SCHEDULE OF ALLOCATED POSITIONS

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
BOARD OF SUPERVISORS - 110000						
A00 CHAIRMAN, BOARD OF SUPERVISORS	1.00	1.00	1.00	1.00	1.00	
A01 BOARD OF SUPERVISORS	4.00	4.00	4.00	4.00	4.00	
D84 CLERK TO THE BOARD OF SUPERVISORS	1.00	1.00	1.00	1.00	1.00	
Q19 DEPUTY CLERK TO THE BOARD II	1.00	1.00	2.00	2.00	2.00	
OR						
Q20 DEPUTY CLERK TO THE BOARD I	-	-	-	-		
BUDGET UNIT TOTAL	7.00	7.00	8.00	8.00	8.00	-
ADMINISTRATION - 111000						
A02 COUNTY ADMINISTRATIVE OFFICER	1.00	1.00	1.00	1.00	1.00	
A07 ASSISTANT COUNTY ADMINISTRATIVE OFFICER	1.00	1.00	-	-	-	
D48 DEPUTY COUNTY ADMINISTRATIVE OFFICER	-	1.00	2.00	2.00	2.00	
D24 ADMINISTRATIVE ANALYST III	2.00	2.00	-	1.00	1.00	
OR						
D38 ADMINISTRATIVE ANALYST II	1.00	1.00	-	-	-	
OR						
D46 ADMINISTRATIVE ANALYST I	-	-	3.00	2.00	2.00	
D135 RISK MANAGER	1.00	1.00	1.00	1.00	1.00	
Q01 SECRETARY TO THE C.A.O.	1.00	1.00	1.00	1.00	1.00	
Q18 RISK TECHNICIAN III	1.00	1.00	-	-	-	
OR						
Q16 RISK TECHNICIAN II	-	-	1.00	1.00	1.00	
OR						
Q17 RISK TECHNICIAN I	1.00	1.00	1.00	1.00	1.00	
D88 RISK ANALYST	-	1.00	1.00	1.00	1.00	
NEW WATER AND NATURAL RESOURCES MANAGER	1.00	1.00	-	-	-	
BUDGET UNIT TOTAL	10.00	12.00	11.00	11.00	11.00	-
DEPARTMENT OF FINANCE - 121000						
A37 DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	
C04 ACCOUNT CLERK III	1.00	1.00	2.00	1.00	1.00	
OR						
C05 ACCOUNT CLERK II*	2.00	2.00	-	-	-	
OR						
C06 ACCOUNT CLERK I	-	-	-	1.00	1.00	
C61 COLLECTOR - TAX	-	-	-	-	-	
OR						
C65 COLLECTIONS ASSISTANT	-	-	-	-	-	
D02 FISCAL ANALYST II	-	-	-	-	-	
OR						
D17 FISCAL ANALYST I	-	-	-	-	-	
D08 SENIOR ACCOUNTANT AUDITOR	1.00	1.00	1.00	1.00	1.00	
D09 ASSISTANT DIRECTOR OF FINANCE-TREASURY AND TAX	1.00	1.00	1.00	1.00	1.00	
D20 ASST. DIRECTOR OF FINANCE-ACCOUNTING	1.00	1.00	1.00	1.00	1.00	
D71 PROPERTY TAX MANAGER	1.00	1.00	1.00	1.00	1.00	
D72 ACCOUNTANT-AUDITOR	1.00	1.00	1.00	1.00	1.00	
OR						
B02 ACCOUNTANT II	1.00	1.00	1.00	1.00	1.00	
OR						
B13 ACCOUNTANT I	1.00	1.00	1.00	1.00	1.00	
D91 TREASURY AND TAX MANAGER	1.00	1.00	1.00	1.00	1.00	
D133 PAYROLL MANAGER	1.00	1.00	1.00	1.00	1.00	
E03 ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	2.00	
E57 TREASURY SPECIALIST	1.00	1.00	1.00	1.00	1.00	
E59 TAX COLLECTION SUPERVISOR	1.00	1.00	1.00	1.00	1.00	
E66 SENIOR ACCOUNTING ASSISTANT	-	-	3.00	4.00	4.00	
OR						
C85 ACCOUNTING ASSISTANT	4.00	4.00	2.00	1.00	1.00	
Q23 PAYROLL TECHNICIAN I	1.00	1.00	1.00	-	-	
OR						
Q24 PAYROLL TECHNICIAN II	-	-	-	1.00	1.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	23.00	23.00	23.00	23.00	23.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
COUNTY COUNSEL - 130000						
A41 COUNTY COUNSEL	1.00	1.00	1.00	1.00	1.00	
D10 ASSISTANT COUNTY COUNSEL	1.00	1.00	1.00	1.00	1.00	
C50 LEGAL SECRETARY	2.00	2.00	4.00	4.00	4.00	
OR						
C58 LEGAL CLERK II	1.00	1.00	-	-	-	
OR						
C57 LEGAL CLERK I	1.00	1.00	-	-	-	
D28 DEPUTY COUNTY COUNSEL IV	5.00	5.00	5.00	4.00	4.00	
OR						
D18 DEPUTY COUNTY COUNSEL III	1.00	1.00	-	-	-	
OR						
D85 DEPUTY COUNTY COUNSEL II	1.00	1.00	2.00	-	-	
OR						
D87 DEPUTY COUNTY COUNSEL I	-	-	-	3.00	3.00	
Q02 SECRETARY TO THE CO. COUNSEL	1.00	1.00	1.00	1.00	1.00	
Q31 SUPERVISING LEGAL SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	15.00	15.00	15.00	15.00	15.00	-
HUMAN RESOURCES - 140000						
A40 HUMAN RESOURCES DIRECTOR	1.00	1.00	1.00	1.00	1.00	
D139 PRINCIPAL PERSONNEL ANALYST	1.00	1.00	1.00	1.00	1.00	
D05 PERSONNEL ANALYST III	2.00	2.00	3.00	3.00	3.00	
OR						
D04 PERSONNEL ANALYST II	2.00	2.00	1.00	1.00	1.00	
OR						
D03 PERSONNEL ANALYST I	-	-	-	-	-	
Q06 SENIOR PERSONNEL TECHNICIAN	1.00	1.00	1.00	1.00	1.00	
Q04 PERSONNEL TECHNICIAN II	3.00	3.00	3.00	3.00	3.00	
OR						
Q05 PERSONNEL TECHNICIAN I	-	-	-	-	-	
Q13 PERSONNEL ASSISTANT III	1.00	1.00	2.00	2.00	2.00	
OR						
Q12 PERSONNEL ASSISTANT II	1.00	1.00	-	-	-	
OR						
Q11 PERSONNEL ASSISTANT I	-	-	-	-	-	
BUDGET UNIT TOTAL	12.00	12.00	12.00	12.00	12.00	-
ASSESSOR - 152000						
A25 ASSESSOR/CLERK/RECORDER	1.00	1.00	1.00	1.00	1.00	
D138 AUDITOR-ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	
B31 APPRAISER III	-	-	-	-	-	
OR						
B18 APPRAISER II	7.00	7.00	7.00	7.00	7.00	
OR						
B19 APPRAISER I	-	-	-	-	-	
B32 SENIOR APPRAISER	2.00	2.00	2.00	2.00	2.00	
B34 AUDITOR-APPRAISER III	-	-	-	-	-	
OR						
B16 AUDITOR-APPRAISER II	2.00	2.00	2.00	2.00	2.00	
OR						
B17 AUDITOR-APPRAISER I	-	-	-	-	-	
C09 OFFICE ASSISTANT II	-	-	2.00	2.00	2.00	
OR						
C10 OFFICE ASSISTANT I	2.00	2.00	-	-	-	
E73 ASSESSMENT SPECIALIST III	2.00	2.00	2.00	2.00	2.00	
E72 ASSESSMENT SPECIALIST II	4.00	4.00	5.00	5.00	5.00	
OR						
E71 ASSESSMENT SPECIALIST I	1.00	1.00	-	-	-	
D50 CHIEF APPRAISER	1.00	1.00	1.00	1.00	1.00	
E29 CADASTRAL G.I.S. TECH III	-	-	-	-	-	
OR						
E28 CADASTRAL G.I.S. TECH II	1.00	1.00	-	-	-	
OR						
E22 CADASTRAL G.I.S. TECH I	-	-	1.00	1.00	1.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	25.00	25.00	25.00	25.00	25.00	-
CLERK-RECORDER - 157200						
C70 CLERK-RECORDER SPECIALIST III	2.00	2.00	2.00	2.00	2.00	
C71 CLERK-RECORDER SPECIALIST II	5.00	5.00	5.00	5.00	5.00	
OR						
C72 CLERK-RECORDER SPECIALIST I	-	-	-	-	-	
D55 ASSISTANT ASSESSOR/CLERK/RECORDER	1.00	1.00	1.00	1.00	1.00	
D68 CLERK/RECORDER MANAGER	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	9.00	9.00	9.00	9.00	9.00	-
DEPARTMENT TOTAL:	34.00	34.00	34.00	34.00	34.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>ELECTIONS - 155000</u>						
B49 ELECTIONS SUPERVISOR	1.00	1.00	1.00	1.00	1.00	
A26 REGISTRAR OF VOTERS	1.00	1.00	1.00	1.00	1.00	
C25 ELECTIONS SPECIALIST II OR	3.00	3.00	3.00	3.00	3.00	
C26 ELECTIONS SPECIALIST I	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	6.00	6.00	6.00	6.00	6.00	-
<u>INFORMATION TECHNOLOGY - 195000</u>						
B04 SENIOR PROGRAMMER ANALYST OR	1.00	1.00	2.00	2.00	2.00	
B11 PROGRAMMER ANALYST III OR	1.00	1.00	1.00	1.00	1.00	
B05 PROGRAMMER ANALYST II OR	1.00	1.00	-	-	-	
B06 PROGRAMMER ANALYST I	-	-	-	-	-	
B14 SENIOR OFFICE SYSTEMS ANALYST OR	3.00	3.00	6.00	6.00	6.00	
B23 OFFICE SYSTEMS ANALYST III OR	3.00	3.00	3.00	3.00	3.00	
B28 OFFICE SYSTEMS ANALYST II OR	3.00	3.00	-	-	-	
B27 OFFICE SYSTEMS ANALYST I	-	-	2.00	2.00	2.00	
B51 SENIOR NETWORK ANALYST OR	-	-	1.00	1.00	1.00	
B52 NETWORK ANALYST III OR	2.00	2.00	1.00	1.00	1.00	
B54 NETWORK ANALYST II OR	-	-	-	-	-	
B53 NETWORK ANALYST I	-	-	-	-	-	
B59 COMPUTER SUPPORT TECHNICIAN II OR	5.00	5.00	3.00	3.00	3.00	
B60 COMPUTER SUPPORT TECHNICIAN I	-	-	-	-	-	
B76 PRINCIPAL INFORMATION TECH. ANALYST	4.00	4.00	4.00	4.00	4.00	
D59 INFORMATION TECHNOLOGY MANAGER	2.00	2.00	2.00	2.00	2.00	
D106 IT SECURITY & COMPLIANCE ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	26.00	26.00	26.00	26.00	26.00	-
<u>PURCHASING - 195200</u>						
D92 PURCHASING MANAGER	1.00	1.00	1.00	1.00	1.00	
E55 PURCHASING ASSISTANT NEW BUYER	-	-	-	1.00	1.00	
	1.00	1.00	1.00	-	-	
BUDGET UNIT TOTAL	2.00	2.00	2.00	2.00	2.00	-
<u>CENTRAL SERVICES - 195400</u>						
C31 CENTRAL SERVICES OPERATOR II OR	3.00	3.00	3.00	3.00	3.00	
C30 CENTRAL SERVICES OPERATOR I	-	-	-	-	-	
C63 CENTRAL SERVICES SUPERVISOR	1.00	1.00	1.00	-	-	
BUDGET UNIT TOTAL	4.00	4.00	4.00	3.00	3.00	-
<u>INTERNAL SERVICES ADMINISTRATION - 195900</u>						
A09 CHIEF INFORMATION OFFICER	1.00	1.00	1.00	1.00	1.00	
C04 ACCOUNT CLERK III* OR	1.00	1.00	-	1.00	1.00	
C05 ACCOUNT CLERK II OR	-	-	-	-	-	
C06 ACCOUNT CLERK I	-	-	-	-	-	
D124 FISCAL ANALYST III	1.00	1.00	1.00	1.00	1.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
E03 ACCOUNTING TECHNICIAN	-	-	1.00	-	-	
BUDGET UNIT TOTAL	4.00	4.00	4.00	4.00	4.00	-
DEPARTMENT TOTAL:	36.00	36.00	36.00	35.00	35.00	-

*1.0 FTE only flexibly allocated up to the III level.

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>PUBLIC GUARDIAN/VETERANS SERVICE OFFICER - 203100</u>						
A35 VETERANS SVCS OFF/PUBLIC GUARD	1.00	1.00	1.00	1.00	1.00	
C09 OFFICE ASSISTANT II	1.00	1.00	1.00	1.00	1.00	
OR						
C10 OFFICE ASSISTANT I	-	-	-	-	-	
D27 DEPUTY VET. SVC/PUB GUARD. OFF	1.00	1.00	1.00	1.00	1.00	
E32 PUBLIC GUARDIAN ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	1.00	
P23 SENIOR VETERANS SERVICE REP	1.00	1.00	1.00	1.00	1.00	
P25 VETERANS SERVICE REP. II	2.00	2.00	2.00	1.00	1.00	
OR						
P24 VETERANS SERVICE REP. I	-	-	-	1.00	1.00	
P40 DEPUTY PUBLIC GUARDIAN	3.00	3.00	3.00	3.00	3.00	
BUDGET UNIT TOTAL	10.00	10.00	10.00	10.00	10.00	-
<u>LAW LIBRARY - 210200</u>						
B48 LAW LIBRARIAN/SMALL CLAIMS ADVISOR	0.80	0.80	0.80	0.80	0.80	
BUDGET UNIT TOTAL	0.80	0.80	0.80	0.80	0.80	-
<u>D.A. - PROSECUTION - 216000</u>						
A11 DISTRICT ATTORNEY	1.00	1.00	1.00	1.00	1.00	
B79 COMPUTER FORENSICS SPECIALIST II	-	-	-	-	-	
OR						
B80 COMPUTER FORENSICS SPECIALIST I	1.00	1.00	1.00	1.00	1.00	
C50 LEGAL SECRETARY	4.00	4.00	4.00	4.00	4.00	
OR						
C58 LEGAL CLERK II	4.00	4.00	6.00	6.00	6.00	
OR						
C57 LEGAL CLERK I	4.00	4.00	2.00	2.00	2.00	
C64 PARALEGAL	2.00	-	-	-	-	
C92 LEGAL OFFICE SUPERVISOR	2.00	2.00	2.00	2.00	2.00	
Q03 SECRETARY TO THE DA	1.00	1.00	1.00	1.00	1.00	
D124 FISCAL ANALYST III	1.00	1.00	1.00	1.00	1.00	
D93 CHIEF D.A. INVESTIGATOR	1.00	1.00	1.00	1.00	1.00	
D127 ASSISTANT CHIEF DISTRICT ATTORNEY INVESTIGATOR	1.00	1.00	1.00	1.00	1.00	
D131 ASSISTANT DISTRICT ATTORNEY	2.00	1.00	1.00	1.00	1.00	
D147 EXECUTIVE ASSISTANT DISTRICT ATTORNEY	1.00	-	-	-	-	
L14 SENIOR DISTRICT ATTORNEY INVESTIGATOR	2.00	2.00	2.00	2.00	2.00	
L15 DISTRICT ATTORNEY INVESTIGATOR II	3.50	3.50	3.50	3.50	3.50	
OR						
L16 DISTRICT ATTORNEY INVESTIGATOR I	-	-	-	-	-	
C53 INVESTIGATIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	
P30 PROCESS SERVER	2.00	2.00	2.00	2.00	2.00	
T06 DEPUTY DISTRICT ATTORNEY IV	7.00	3.00	4.00	4.00	4.00	
OR						
T07 DEPUTY DISTRICT ATTORNEY III	1.00	1.00	2.00	2.00	2.00	
OR						
T08 DEPUTY DISTRICT ATTORNEY II	3.00	3.00	3.00	3.00	3.00	
OR						
T09 DEPUTY DISTRICT ATTORNEY I	2.00	2.00	1.00	1.00	1.00	
T04 SENIOR DEPUTY DISTRICT ATTORNEY	-	2.00	2.00	2.00	2.00	
D149 DEPUTY DISTRICT ATTORNEY SUPERVISOR	-	2.00	2.00	2.00	2.00	
C91 LAW CLERK	-	2.00	2.00	2.00	2.00	
BUDGET UNIT TOTAL	46.50	44.50	45.50	45.50	45.50	-
<u>D.A. - VICTIMS WITNESS - 216300</u>						
D109 VICTIM WITNESS COORDINATOR	1.00	1.00	1.00	1.00	1.00	
P51 VICTIM WITNESS ADVOCATE III	1.00	1.00	1.00	1.00	1.00	
P19 VICTIM WITNESS ADVOCATE II	1.00	1.00	1.00	1.00	1.00	
OR						
P21 VICTIM WITNESS ADVOCATE I	2.00	2.00	2.00	2.00	2.00	
BUDGET UNIT TOTAL	5.00	5.00	5.00	5.00	5.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>D.A. - AB 109 - 216400</u>						
C09 OFFICE ASSISTANT II OR	-	-	-	-	-	-
C10 OFFICE ASSISTANT I	1.00	1.00	1.00	1.00	1.00	-
L15 DISTRICT ATTORNEY INVESTIGATOR II OR	0.50	0.50	0.50	0.50	0.50	-
L16 DISTRICT ATTORNEY INVESTIGATOR I OR	-	-	-	-	-	-
T06 DEPUTY DISTRICT ATTORNEY IV OR	-	-	-	-	-	-
T07 DEPUTY DISTRICT ATTORNEY III OR	2.00	2.00	2.00	2.00	2.00	-
T08 DEPUTY DISTRICT ATTORNEY II OR	-	-	-	-	-	-
T09 DEPUTY DISTRICT ATTORNEY I	-	-	-	-	-	-
P19 VICTIM WITNESS ADVOCATE II	-	-	1.00	1.00	1.00	-
BUDGET UNIT TOTAL	3.50	3.50	4.50	4.50	4.50	-
<u>D.A. - STATE PRISONS - 216500</u>						
C50 LEGAL SECRETARY OR	2.00	2.00	2.00	2.00	2.00	-
C58 LEGAL CLERK II OR	-	-	-	-	-	-
C57 LEGAL CLERK I	-	-	-	-	-	-
L15 DISTRICT ATTORNEY INVESTIGATOR II OR	3.00	3.00	3.00	3.00	3.00	-
L16 DISTRICT ATTORNEY INVESTIGATOR I OR	-	-	-	-	-	-
T06 DEPUTY DISTRICT ATTORNEY IV OR	3.00	3.00	2.00	2.00	2.00	-
T07 DEPUTY DISTRICT ATTORNEY III OR	1.00	-	1.00	1.00	1.00	-
T08 DEPUTY DISTRICT ATTORNEY II OR	-	-	-	-	-	-
T09 DEPUTY DISTRICT ATTORNEY I	-	-	-	-	-	-
T04 SENIOR DEPUTY DISTRICT ATTORNEY	-	1.00	1.00	1.00	1.00	-
BUDGET UNIT TOTAL	9.00	9.00	9.00	9.00	9.00	-
<u>D.A. - DOMESTIC VIOLENCE - VAWA GRANTS - 216700</u>						
L15 DISTRICT ATTORNEY INVESTIGATOR II OR	1.00	1.00	-	-	-	-
L16 DISTRICT ATTORNEY INVESTIGATOR I	-	-	-	-	-	-
P19 VICTIM WITNESS ADVOCATE II*	1.00	1.00	-	-	-	-
T06 DEPUTY DISTRICT ATTORNEY IV OR	-	-	-	-	-	-
T07 DEPUTY DISTRICT ATTORNEY III OR	1.00	1.00	-	-	-	-
T08 DEPUTY DISTRICT ATTORNEY II OR	-	-	-	-	-	-
T09 DEPUTY DISTRICT ATTORNEY I	-	-	-	-	-	-
BUDGET UNIT TOTAL	3.00	3.00	-	-	-	-
*Position may only be filled at the II level (per grant guidelines).						
<u>D.A. - MISCELLANEOUS GRANTS - 216800</u>						
L15 DISTRICT ATTORNEY INVESTIGATOR II OR	1.00	1.00	1.00	1.00	1.00	-
L16 DISTRICT ATTORNEY INVESTIGATOR I	-	-	-	-	-	-
C50 LEGAL SECRETARY OR	1.00	1.00	1.00	1.00	1.00	-
C58 LEGAL CLERK II OR	-	-	-	-	-	-
C57 LEGAL CLERK I	-	-	-	-	-	-
BUDGET UNIT TOTAL	2.00	2.00	2.00	2.00	2.00	-
<u>D.A. - CHILD ABDUCT - 216900</u>						
L15 DISTRICT ATTORNEY INVESTIGATOR II OR	1.00	1.00	1.00	1.00	1.00	-
L16 DISTRICT ATTORNEY INVESTIGATOR I	-	-	-	-	-	-
C53 INVESTIGATIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	-
BUDGET UNIT TOTAL	2.00	2.00	2.00	2.00	2.00	-
DEPARTMENT TOTAL:	71.00	69.00	68.00	68.00	68.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>SHERIFF - 220000</u>						
A21 SHERIFF/CORONER	1.00	1.00	1.00	1.00	1.00	
C14 SHERIFF RECORDS CLERK II OR	3.00	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	3.00	
C81 DEPARTMENT SPECIALIST III	-	-	-	-	-	
C82 DEPARTMENT SPECIALIST II OR	-	-	-	-	-	
C83 DEPARTMENT SPECIALIST I	-	-	-	-	-	
C08 OFFICE ASSISTANT III	2.00	2.00	2.00	2.00	2.00	
C09 OFFICE ASSISTANT II OR	1.00	1.00	1.00	1.00	1.00	
C10 OFFICE ASSISTANT I	-	-	-	-	-	
D124 FISCAL ANALYST III	1.00	1.00	1.00	1.00	1.00	
D134 SHERIFF'S RECORDS MANAGER	1.00	1.00	1.00	1.00	1.00	
E03 ACCOUNTING TECHNICIAN	1.00	1.00	-	1.00	1.00	
E31 FISCAL SPECIALIST I	-	-	1.00	-	-	
M06 CHIEF CIVIL DEPUTY SHERIFF	1.00	1.00	1.00	1.00	1.00	
M23 SENIOR DEPUTY SHERIFF	1.00	1.00	1.00	1.00	1.00	
M02 DEPUTY SHERIFF II OR	1.00	1.00	1.00	1.00	1.00	
M25 DEPUTY SHERIFF I OR	-	-	-	-	-	
M26 DEPUTY SHERIFF CADET	-	-	-	-	-	
Q32 SECRETARY TO THE SHERIFF	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	17.00	17.00	17.00	17.00	17.00	-
<u>RADIO COMMUNICATIONS - 220600</u>						
B95 RADIO COMMUNICATIONS PROGRAMMER	1.00	1.00	1.00	1.00	1.00	
D29 SHERIFF'S COMMANDER	0.50	0.50	0.50	0.50	0.50	
E23 SENIOR EMERGENCY DISPATCHER	5.00	5.00	5.00	5.00	5.00	
E37 EMERGENCY DISPATCHER II OR	6.00	6.00	6.00	6.00	6.00	
E38 EMERGENCY DISPATCHER I	2.00	2.00	2.00	2.00	2.00	
E60 EMERGENCY DISPATCH SUPERVISOR	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	15.50	15.50	15.50	15.50	15.50	-
<u>SHERIFF MAJOR CRIMES TASK FORCE - 221200</u>						
C08 OFFICE ASSISTANT III	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	1.00	1.00	1.00	1.00	1.00	-
<u>SHERIFF - AB 109 - 221500</u>						
D14 ASSISTANT SHERIFF	1.00	1.00	1.00	1.00	1.00	
D29 SHERIFF'S COMMANDER	1.00	1.00	1.00	1.00	1.00	
E03 ACCOUNTING TECHNICIAN	1.00	1.00	-	1.00	1.00	
E31 FISCAL SPECIALIST I	-	-	1.00	-	-	
C14 SHERIFF RECORDS CLERK II OR	1.00	1.00	1.00	1.00	1.00	
C13 SHERIFF RECORDS CLERK I	-	-	-	-	-	
E37 EMERGENCY DISPATCHER II OR	2.00	2.00	2.00	2.00	2.00	
E38 EMERGENCY DISPATCHER I	-	-	-	-	-	
K23 SENIOR JAIL COOK	1.00	1.00	1.00	1.00	1.00	
M03 DETENTIONS DEPUTY II OR	26.00	26.00	27.00	27.00	27.00	
M08 DETENTIONS DEPUTY I-STC OR	-	-	-	-	-	
M04 DETENTIONS DEPUTY I	4.00	4.00	3.00	3.00	3.00	
M07 SENIOR DETENTIONS DEPUTY	8.00	8.00	8.00	8.00	8.00	
M09 DETENTIONS SERGEANT	2.00	2.00	2.00	2.00	2.00	
M50 SENIOR DETENTIONS TECHNICIAN	3.00	3.00	3.00	3.00	3.00	
M51 DETENTIONS TECHNICIAN II OR	8.00	8.00	7.00	7.00	7.00	
M52 DETENTIONS TECHNICIAN I	2.00	2.00	3.00	3.00	3.00	
N36 ANIMAL SHELTER TECHNICIAN II OR	1.00	1.00	1.00	1.00	1.00	
N37 ANIMAL SHELTER TECHNICIAN I	-	-	-	-	-	
Q07 SECRETARY	1.00	1.00	-	1.00	1.00	
Q05 PERSONNEL TECHNICIAN I	-	-	1.00	-	-	
BUDGET UNIT TOTAL	62.00	62.00	62.00	62.00	62.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
SHERIFF'S FIELD OPER. DIV - 222000						
C81 DEPARTMENT SPECIALIST III	-	-	-	-	-	-
C08 OFFICE ASSISTANT III	1.00	1.00	1.00	1.00	1.00	-
D14 ASSISTANT SHERIFF	-	-	-	-	-	-
D29 SHERIFF'S COMMANDER	2.00	2.00	2.00	2.00	2.00	-
M02 DEPUTY SHERIFF II	34.00	34.00	34.00	34.00	34.00	-
OR						
M25 DEPUTY SHERIFF I	-	2.00	2.00	2.00	2.00	-
OR						
M26 DEPUTY SHERIFF CADET	-	-	-	-	-	-
M05 SHERIFF'S SERGEANT	10.00	10.00	10.00	10.00	10.00	-
M23 SENIOR DEPUTY SHERIFF	13.00	13.00	13.00	13.00	13.00	-
M24 EVIDENCE TECHNICIAN	2.00	2.00	2.00	2.00	2.00	-
M35 CHIEF DEPUTY CORONER/PUB ADMIN	1.00	1.00	1.00	1.00	1.00	-
M45 SHERIFF'S INVESTIGATIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	-
M47 FINGERPRINT TECHNICIAN II	1.00	1.00	1.00	1.00	1.00	-
OR						
M48 FINGERPRINT TECHNICIAN I	-	-	-	-	-	-
D15 UNDERSHERIFF	1.00	1.00	1.00	1.00	1.00	-
BUDGET UNIT TOTAL	66.00	68.00	68.00	68.00	68.00	-
SHERIFF - RURAL CRIME TASK FORCE - 222100						
M02 DEPUTY SHERIFF II	2.00	2.00	2.00	2.00	2.00	-
OR						
M25 DEPUTY SHERIFF I	-	-	-	-	-	-
OR						
M26 DEPUTY SHERIFF CADET	-	-	-	-	-	-
M23 SENIOR DEPUTY SHERIFF	1.00	1.00	1.00	1.00	1.00	-
BUDGET UNIT TOTAL	3.00	3.00	3.00	3.00	3.00	-
OPERATIONS - AB443 - 222200						
M02 DEPUTY SHERIFF II	5.00	5.00	5.00	5.00	5.00	-
OR						
M25 DEPUTY SHERIFF I	-	-	-	-	-	-
OR						
M26 DEPUTY SHERIFF CADET	-	-	-	-	-	-
BUDGET UNIT TOTAL	5.00	5.00	5.00	5.00	5.00	-
COURT SECURITY SERVICES - 222300						
D29 SHERIFF COMMANDER	0.50	0.50	0.50	0.50	0.50	-
M05 SHERIFF'S SERGEANT	1.00	1.00	1.00	1.00	1.00	-
M23 SENIOR DEPUTY SHERIFF	1.00	1.00	1.00	1.00	1.00	-
M02 DEPUTY SHERIFF II	-	-	3.00	3.00	3.00	-
OR						
M25 DEPUTY SHERIFF I	15.00	15.00	12.00	12.00	12.00	-
M41 DEPUTY SHERIFF BAILIFF*	-	-	-	-	-	-
M51 DETENTIONS TECHNICIAN II	1.00	1.00	1.00	1.00	1.00	-
OR						
M52 DETENTIONS TECHNICIAN I	-	-	-	-	-	-
BUDGET UNIT TOTAL	18.50	18.50	18.50	18.50	18.50	-
*Deputy Sheriff II's were grandfathered into Deputy Sheriff Bailiff positions.						
SHERIFF - MAIN JAIL - 223000						
C76 SENIOR DETENTIONS CLERK	2.00	2.00	2.00	2.00	2.00	-
C82 DEPARTMENT SPECIALIST II	-	-	-	-	-	-
OR						
C83 DEPARTMENT SPECIALIST I	-	-	-	-	-	-
C09 OFFICE ASSISTANT II	1.00	1.00	1.00	1.00	1.00	-
OR						
C10 OFFICE ASSISTANT I	-	-	-	-	-	-
D11 DETENTIONS LIEUTENANT	4.00	4.00	4.00	4.00	4.00	-
D12 DETENTIONS CAPTAIN	-	-	-	-	-	-
M03 DETENTIONS DEPUTY II	44.00	44.00	47.00	44.00	44.00	-
OR						
M08 DETENTIONS DEPUTY I-STC	-	-	-	-	-	-
OR						
M04 DETENTIONS DEPUTY I	9.00	10.00	16.00	10.00	10.00	-
M07 SENIOR DETENTIONS DEPUTY	10.00	10.00	10.00	10.00	10.00	-
M09 DETENTIONS SERGEANT	13.00	13.00	13.00	13.00	13.00	-
M51 DETENTIONS TECHNICIAN II	16.00	16.00	18.00	18.00	18.00	-
OR						
M52 DETENTIONS TECHNICIAN I	10.00	10.00	8.00	8.00	8.00	-
M50 SENIOR DETENTIONS TECHNICIAN	1.00	1.00	1.00	1.00	1.00	-
D19 ASSISTANT SHERIFF - STC	1.00	1.00	1.00	1.00	1.00	-
BUDGET UNIT TOTAL	111.00	112.00	121.00	112.00	112.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>SHERIFF - JAIL KITCHEN - 223040</u>						
D110 FOOD SERVICE MANAGER	1.00	1.00	1.00	1.00	1.00	
K21 JAIL COOK OR	7.00	7.00	7.00	7.00	7.00	
K20 JAIL COOK TRAINEE K23 SENIOR JAIL COOK	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00	- 1.00
BUDGET UNIT TOTAL	9.00	9.00	9.00	9.00	9.00	-
<u>ANIMAL SERVICES - FIELD - 227700</u>						
N13 ANIMAL CONTROL OFFICER II OR	3.00	3.00	3.00	3.00	3.00	
N14 ANIMAL CONTROL OFFICER I	-	-	-	-	-	
BUDGET UNIT TOTAL	3.00	3.00	3.00	3.00	3.00	-
<u>ANIMAL SERVICES SHELTER - 227710</u>						
D104 ANIMAL SERVICES MANAGER	1.00	1.00	1.00	1.00	1.00	
N31 ANIMAL SERVICES OUTREACH COORDINATOR	1.00	1.00	1.00	1.00	1.00	
N36 ANIMAL SHELTER TECHNICIAN II OR	3.00	3.00	3.00	3.00	3.00	
N37 ANIMAL SHELTER TECHNICIAN I	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	6.00	6.00	6.00	6.00	6.00	-
DEPARTMENT TOTAL:	317.00	320.00	329.00	320.00	320.00	-
<u>JUVENILE TREATMENT CENTER - 233000</u>						
C86 JUVENILE CENTER SUPPORT CLERK	3.00	3.00	3.00	3.00	3.00	
D35 DEPUTY CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00	1.00	
D123 JUVENILE SERVICES MANAGER	1.00	1.00	1.00	1.00	1.00	
P36 JUVENILE SERVICES OFFICER II OR	22.00	22.00	22.00	22.00	22.00	
P35 JUVENILE SERVICES OFFICER I	8.00	8.00	29.00	15.00	15.00	
P39 SENIOR JUVENILE SERVICES OFFICER	6.00	6.00	6.00	6.00	6.00	
P42 SUPERVISING JUVENILE SERVICES OFFICER	4.00	4.00	4.00	4.00	4.00	
BUDGET UNIT TOTAL	45.00	45.00	66.00	52.00	52.00	-
<u>PROBATION A.B. 109 - 233100</u>						
C04 ACCOUNT CLERK III OR	-	-	-	1.00	1.00	
C05 ACCOUNT CLERK II OR	1.00	1.00	1.00	-	-	
C06 ACCOUNT CLERK I	-	-	-	-	-	
C08 OFFICE ASSISTANT III OR	1.00	1.00	1.00	-	-	
C09 OFFICE ASSISTANT II OR	-	-	-	1.00	1.00	
C10 OFFICE ASSISTANT I	-	-	-	-	-	
C81 DEPARTMENT SPECIALIST III OR	-	-	-	-	-	
C82 DEPARTMENT SPECIALIST II OR	-	-	-	-	-	
C83 DEPARTMENT SPECIALIST I	-	-	-	-	-	
P01 SENIOR DEPUTY PROBATION OFFICER	2.00	2.00	2.00	2.00	2.00	
P02 DEPUTY PROBATION OFFICER II OR	12.00	12.00	12.00	11.00	11.00	
P03 DEPUTY PROBATION OFFICER I	-	-	-	1.00	1.00	
P05 SUPERVISING DEPUTY PROBATION OFFICER	1.00	1.00	1.00	1.00	1.00	
P31 PROBATION TECHNICIAN	3.00	3.00	3.00	3.00	3.00	
BUDGET UNIT TOTAL	20.00	20.00	20.00	20.00	20.00	-
<u>PROBATION S.B. 678 - 233200</u>						
C81 DEPARTMENT SPECIALIST III OR	-	-	-	-	-	
C82 DEPARTMENT SPECIALIST II OR	-	-	-	-	-	
C83 DEPARTMENT SPECIALIST I	-	-	-	-	-	
C08 OFFICE ASSISTANT III OR	1.00	1.00	1.00	1.00	1.00	
C09 OFFICE ASSISTANT II OR	-	-	-	-	-	
C10 OFFICE ASSISTANT I	-	-	-	-	-	
P02 DEPUTY PROBATION OFFICER II OR	3.00	3.00	2.00	2.00	2.00	
P03 DEPUTY PROBATION OFFICER I	-	-	1.00	1.00	1.00	
P31 PROBATION TECHNICIAN	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	5.00	5.00	5.00	5.00	5.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
PROBATION YOBG - 233600						
P01 DEPUTY PROBATION OFFICER III	1.00	1.00	1.00	1.00	1.00	
P02 DEPUTY PROBATION OFFICER II OR	1.00	1.00	1.00	-	-	
P03 DEPUTY PROBATION OFFICER I	-	-	-	1.00	1.00	
P36 JUVENILE CORRECTIONS OFFICER II OR	1.00	1.00	1.00	-	-	
P35 JUVENILE CORRECTIONS OFFICER I	1.00	1.00	1.00	2.00	2.00	
P39 JUVENILE CORRECTIONS OFFICER III	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	5.00	5.00	5.00	5.00	5.00	-
JUVENILE SECURE TRACK - 233700						
C86 JUVENILE CENTER SUPPORT CLERK	1.00	1.00	3.00	2.00	2.00	
P36 JUVENILE CORRECTIONS OFFICER II OR	-	-	4.00	4.00	4.00	
P35 JUVENILE CORRECTIONS OFFICER I	12.00	12.00	13.00	10.00	10.00	
P39 JUVENILE CORRECTIONS OFFICER III	2.00	2.00	2.00	2.00	2.00	
P42 JUVENILE CORRECTIONS OFFICER IV	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	16.00	16.00	23.00	19.00	19.00	-
PROBATION DEPARTMENT - 234000						
A22 CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00	1.00	
C05 ACCOUNT CLERK II OR	1.00	1.00	1.00	1.00	1.00	
C06 ACCOUNT CLERK I	-	-	-	-	-	
C81 DEPARTMENT SPECIALIST III OR	-	-	-	-	-	
C82 DEPARTMENT SPECIALIST II OR	-	-	-	-	-	
C83 DEPARTMENT SPECIALIST I	-	-	-	-	-	
C08 OFFICE ASSISTANT III OR	6.00	6.00	6.00	5.00	5.00	
C09 OFFICE ASSISTANT II OR	1.00	1.00	-	-	-	
C10 OFFICE ASSISTANT I	-	-	1.00	2.00	2.00	
D21 OFFICE MANAGER	-	-	-	-	-	
D35 DEPUTY CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00	1.00	
D42 PROBATION DIVISION MANAGER	4.00	4.00	4.00	4.00	4.00	
D124 FISCAL ANALYST III	1.00	1.00	1.00	1.00	1.00	
E03 ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	1.00	
P01 DEPUTY PROBATION OFFICER III	4.00	4.00	4.00	4.00	4.00	
P02 DEPUTY PROBATION OFFICER II OR	22.00	22.00	21.00	20.00	20.00	
P03 DEPUTY PROBATION OFFICER I	-	-	2.00	2.00	2.00	
P05 DEPUTY PROBATION OFFICER IV	4.00	4.00	4.00	4.00	4.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
P31 PROBATION TECHNICIAN	5.00	5.00	5.00	5.00	5.00	
B94 CRIME DATA ANALYST	-	-	1.00	-	-	
NEW PROBATION OFFICE SUPERVISOR	-	-	1.00	-	-	
BUDGET UNIT TOTAL	52.00	52.00	55.00	52.00	52.00	-
PROBATION MISCELLANEOUS GRANTS - 234800						
C81 DEPARTMENT SPECIALIST III OR	-	-	-	-	-	
C82 DEPARTMENT SPECIALIST II OR	-	-	-	-	-	
C83 DEPARTMENT SPECIALIST I	-	-	-	-	-	
C08 OFFICE ASSISTANT III OR	1.00	1.00	1.00	1.00	1.00	
C09 OFFICE ASSISTANT II OR	-	-	-	-	-	
C10 OFFICE ASSISTANT I	-	-	-	-	-	
P01 DEPUTY PROBATION OFFICER III	1.00	1.00	1.00	1.00	1.00	
P02 DEPUTY PROBATION OFFICER II OR	2.00	2.00	1.00	1.00	1.00	
P03 DEPUTY PROBATION OFFICER I	-	-	1.00	1.00	1.00	
P39 JUVENILE CORRECTIONS OFFICER III	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	5.00	5.00	5.00	5.00	5.00	-
DEPARTMENT TOTAL:	148.00	148.00	179.00	158.00	158.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
FIRE DEPARTMENT - 241000						
A42 COUNTY FIRE CHIEF	1.00	1.00	1.00	1.00	1.00	
C10 OFFICE ASSISTANT	1.00	1.00	1.00	1.00	1.00	
D45 BATTALION CHIEF	5.00	5.00	8.00	5.00	5.00	
D105 ASSISTANT FIRE CHIEF	1.00	1.00	1.00	1.00	1.00	
D02 FISCAL ANALYST II	-	-	1.00	-	-	
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	12.00	
M19 HEAVY FIRE EQUIPMENT OPERATOR II	-	-	-	-	-	
OR						
M17 HEAVY FIRE EQUIPMENT OPERATOR I	3.00	3.00	3.00	3.00	3.00	
M14 FIRE APPARATUS ENGINEER	33.00	33.00	36.00	33.00	33.00	
M16 FIRE CAPTAIN	30.00	30.00	30.00	30.00	30.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
NEW FIRE PREVENTION INSPECTOR	-	-	1.00	-	-	
BUDGET UNIT TOTAL	88.00	88.00	96.00	88.00	88.00	-
OFFICE OF EMERGENCY MGMT - 243000						
C99 EMERGENCY SERVICES SPECIALIST	1.00	1.00	1.00	1.00	1.00	
D53 EMERGENCY SERVICES COORDINATOR	1.00	1.00	1.00	1.00	1.00	
D57 EMERGENCY SERVICES MANAGER	1.00	1.00	1.00	1.00	1.00	
E27 FISCAL SPECIALIST II	-	-	1.00	1.00	1.00	
OR						
E31 FISCAL SPECIALIST I	1.00	1.00	-	-	-	
E03 ACCOUNTING TECHNICIAN	-	-	-	-	-	
BUDGET UNIT TOTAL	4.00	4.00	4.00	4.00	4.00	-
DEPARTMENT TOTAL:	92.00	92.00	100.00	92.00	92.00	-
AG. COMMISSIONER-SEALER - 260000						
A23 AG. COMMISSIONER/WTS-MEAS	1.00	1.00	1.00	1.00	1.00	
C04 ACCOUNT CLERK III	1.00	1.00	1.00	1.00	1.00	
OR						
C05 ACCOUNT CLERK II	-	-	-	-	-	
OR						
C06 ACCOUNT CLERK I	-	-	-	-	-	
C09 OFFICE ASSISTANT II	2.00	2.00	1.00	1.00	1.00	
OR						
C10 OFFICE ASSISTANT I	-	-	1.00	1.00	1.00	
D39 DEPUTY AG. COMMISSIONER-SEALER	3.00	3.00	3.00	3.00	3.00	
OR						
D40 DEPUTY AGRI. COMMISSIONER	-	-	-	-	-	
OR						
D41 DEPUTY SEALER-WEIGHTS & MEAS.	-	-	-	-	-	
N02 AG & STANDARDS AIDE	2.00	2.00	2.00	2.00	2.00	
N05 AG & STANDARDS INSPECTOR III	11.00	11.00	14.00	14.00	14.00	
OR						
N03 AG & STANDARDS INSPECTOR II	3.00	3.00	-	-	-	
OR						
N04 AG & STANDARDS INSPECTOR I	-	-	-	-	-	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	24.00	24.00	24.00	24.00	24.00	-
COMMUNITY DEVELOPMENT AGENCY - PLANNING DEPARTMENT - 270000						
A27 DIRECTOR OF COMMUNITY DEV.	1.00	1.00	1.00	1.00	1.00	
D112 DEPUTY COMMUNITY DEVELOPMENT DIRECTOR - PLANNING	1.00	1.00	1.00	1.00	1.00	
E34 SENIOR PLANNER	-	-	-	-	-	
D67 PLANNER IV	1.00	1.00	1.00	1.00	1.00	
E21 PLANNER III	2.00	2.00	2.00	2.00	2.00	
OR						
E16 PLANNER II	1.00	1.00	2.00	1.00	1.00	
OR						
E04 PLANNER I	-	-	-	-	-	
E46 PERMIT TECHNICIAN III	1.00	1.00	-	-	-	
OR						
E40 PERMIT TECHNICIAN II	-	-	-	-	-	
OR						
E39 PERMIT TECHNICIAN I	-	-	-	-	-	
E63 GIS SPECIALIST II	1.00	1.00	1.00	1.00	1.00	
OR						
E64 GIS SPECIALIST I	-	-	-	-	-	
E27 FISCAL SPECIALIST II	1.00	1.00	1.00	1.00	1.00	
OR						
E31 FISCAL SPECIALIST I	-	-	-	-	-	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	10.00	10.00	10.00	9.00	9.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>COMMUNITY DEVELOPMENT AGENCY - BUILDING INSPECTION - 279000</u>						
D115 DEPUTY COMMUNITY DEVELOPMENT DIRECTOR - BUILDING	1.00	1.00	1.00	1.00	1.00	
E46 PERMIT TECHNICIAN III	1.00	1.00	2.00	2.00	2.00	
OR						
E40 PERMIT TECHNICIAN II	-	-	-	-	-	
OR						
E39 PERMIT TECHNICIAN I	-	-	-	-	-	
N09 BUILDING INSPECTOR IV	1.00	1.00	1.00	1.00	1.00	
N08 BUILDING INSPECTOR III	1.00	1.00	1.00	1.00	1.00	
OR						
N17 BUILDING INSPECTOR II	-	-	-	-	-	
OR						
N07 BUILDING INSPECTOR I	-	-	-	-	-	
BUDGET UNIT TOTAL	4.00	4.00	5.00	5.00	5.00	-
DEPARTMENT TOTAL:	14.00	14.00	15.00	14.00	14.00	-
<u>CHILD SUPPORT SERVICES AGENCY - 326000</u>						
A45 DIRECTOR OF CHILD SUPPORT SERVICES	1.00	1.00	1.00	1.00	1.00	
C05 ACCOUNT CLERK II	1.00	1.00	-	-	-	
OR						
C06 ACCOUNT CLERK I	-	-	-	-	-	
C50 LEGAL SECRETARY	1.00	1.00	1.00	1.00	1.00	
OR						
C58 LEGAL CLERK II	-	-	-	-	-	
OR						
C57 LEGAL CLERK I	-	-	-	-	-	
C51 CHILD SUPPORT OFFICE SUPERVISOR	1.00	1.00	1.00	1.00	1.00	
D34 SUPERVISING ATTORNEY - CHILD SUPPORT	1.00	1.00	1.00	1.00	1.00	
D52 ASSISTANT DIRECTOR OF CHILD SUPPORT SERVICES	1.00	1.00	1.00	1.00	1.00	
D89 CHILD SUPPORT PROGRAM MANAGER	2.00	2.00	2.00	2.00	2.00	
E03 ACCOUNTING TECHNICIAN	-	-	1.00	1.00	1.00	
P10 CHILD SUPPORT SUPERVISOR	4.00	4.00	4.00	4.00	4.00	
P26 CHILD SUPPORT SPECIALIST III	6.00	6.00	6.00	6.00	6.00	
P27 CHILD SUPPORT SPECIALIST II	19.00	19.00	21.00	21.00	21.00	
OR						
P45 CHILD SUPPORT SPECIALIST I	7.00	7.00	2.00	2.00	2.00	
P47 CHILD SUPPORT ASSISTANT	6.00	6.00	6.00	6.00	6.00	
P30 PROCESS SERVER	1.00	1.00	1.00	1.00	1.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
T12 ATTORNEY IV - CHILD SUPPORT	-	-	-	-	-	
OR						
T13 ATTORNEY III - CHILD SUPPORT	1.00	1.00	-	-	-	
OR						
T14 ATTORNEY II - CHILD SUPPORT	-	-	1.00	1.00	1.00	
OR						
T15 ATTORNEY I - CHILD SUPPORT	-	-	-	-	-	
BUDGET UNIT TOTAL	53.00	53.00	50.00	50.00	50.00	-
<u>MINOR'S ADVOCACY UNIT - 336300</u>						
Q07 SECRETARY	1.00	1.00	1.00	1.00	1.00	
C58 LEGAL CLERK II	0.60	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	1.00	
T16 ATTORNEY IV - CHILD ADVOCACY	1.00	1.00	1.00	1.00	1.00	
OR						
T17 ATTORNEY III - CHILD ADVOCACY	-	-	-	-	-	
OR						
T18 ATTORNEY II - CHILD ADVOCACY	-	-	-	1.00	1.00	
OR						
T19 ATTORNEY I - CHILD ADVOCACY	1.00	1.00	1.00	-	-	
BUDGET UNIT TOTAL	4.60	4.60	4.60	4.60	4.60	-
<u>HEALTH DEPARTMENT - 411000</u>						
C08 OFFICE ASSISTANT III	1.00	1.00	-	-	-	
OR						
C09 OFFICE ASSISTANT II	-	-	-	-	-	
OR						
C10 OFFICE ASSISTANT I	-	-	-	-	-	
D43 COUNTY HEALTH OFFICER	-	-	-	-	-	
BUDGET UNIT TOTAL	1.00	1.00	-	-	-	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
HEALTH ADMINISTRATION - 411100						
A29 DIRECTOR OF PUBLIC HEALTH SVCS	1.00	1.00	1.00	1.00	1.00	
D143 ASSISTANT DIRECTOR PUBLIC HEALTH	2.00	2.00	2.00	2.00	2.00	
C04 ACCOUNT CLERK III	1.00	1.00	1.00	1.00	1.00	
C97 MEDICAL BILLING CLERK II	1.00	1.00	1.00	1.00	1.00	
OR						
C98 MEDICAL BILLING CLERK I	-	-	-	-	-	
D124 FISCAL ANALYST III	1.00	1.00	1.00	1.00	1.00	
D02 FISCAL ANALYST II	1.00	1.00	1.00	1.00	1.00	
OR						
D17 FISCAL ANALYST I	-	-	1.00	1.00	1.00	
E03 ACCOUNTING TECHNICIAN	3.00	3.00	3.00	3.00	3.00	
E26 FISCAL SPECIALIST III	2.00	2.00	1.00	1.00	1.00	
E27 FISCAL SPECIALIST II	-	-	1.00	1.00	1.00	
OR						
E31 FISCAL SPECIALIST I	1.00	1.00	-	-	-	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH	1.00	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	1.00	1.00	1.00	
D43 COUNTY HEALTH OFFICER	-	-	1.00	1.00	1.00	
D96 PROGRAM SPECIALIST	-	-	1.00	1.00	1.00	
C60 PUBLIC HEALTH OFFICE SUPERVISOR	-	-	1.00	1.00	1.00	
BUDGET UNIT TOTAL	17.00	17.00	19.00	19.00	19.00	-
CD CLINIC - 411300						
C09 OFFICE ASSISTANT II	4.00	4.00	-	-	-	
OR						
C10 OFFICE ASSISTANT I	1.00	1.00	-	-	-	
C97 MEDICAL BILLING CLERK II	-	-	-	-	-	
OR						
C98 MEDICAL BILLING CLERK I	-	-	-	-	-	
D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH	3.00	3.00	-	-	-	
D130 FAMILY PNP/PHY ASST-CERTIFIED	-	-	-	-	-	
D13 SUPV. PUBLIC HEALTH NURSE	1.00	1.00	-	-	-	
E27 FISCAL SPECIALIST II	-	-	-	-	-	
OR						
E31 FISCAL SPECIALIST I	2.00	2.00	-	-	-	
H01 PUBLIC HEALTH NURSE II	1.00	1.00	-	-	-	
OR						
H02 PUBLIC HEALTH NURSE I	-	-	-	-	-	
OR						
H05 REGISTERED NURSE II	-	-	-	-	-	
OR						
H06 REGISTERED NURSE I	1.00	1.00	-	-	-	
H15 HEALTH EDUCATION SPECIALIST	3.00	3.00	-	-	-	
H31 MEDICAL ASSISTANT II	2.00	2.00	-	-	-	
OR						
H36 MEDICAL ASSISTANT I	-	-	-	-	-	
H48 LICENSED VOCATIONAL NURSE II	2.00	2.00	-	-	-	
OR						
H49 LICENSED VOCATIONAL NURSE I	-	-	-	-	-	
I11 LABORATORY ASSISTANT III	-	-	-	-	-	
OR						
I10 LABORATORY TECHNICIAN II	-	-	-	-	-	
OR						
I03 LABORATORY TECHNICIAN I	-	-	-	-	-	
B55 PREVENTION COORDINATOR	-	-	-	-	-	
B91 DATABASE ANALYST III	-	-	-	-	-	
OR						
B92 DATABASE ANALYST II	-	-	-	-	-	
OR						
B93 DATABASE ANALYST I	-	-	-	-	-	
D96 PROGRAM SPECIALIST	2.00	2.00	-	-	-	
I01 COMMUNITY HEALTH ASSISTANT I	2.00	2.00	-	-	-	
B90 BUSINESS APPLICATIONS SPECIALIST	1.00	2.00	-	-	-	
H22 MICROBIOLOGIST	1.00	1.00	-	-	-	
OR						
H25 CLINICAL LAB TECHNOLOGIST	-	-	-	-	-	
H39 EPIDEMIOLOGIST	-	1.00	-	-	-	
BUDGET UNIT TOTAL	26.00	28.00	-	-	-	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
ENVIRONMENTAL HEALTH SERVICES - 411500						
C09 OFFICE ASSISTANT II OR	1.00	1.00	1.00	1.00	1.00	
C10 OFFICE ASSISTANT I	-	-	-	-	-	
C08 OFFICE ASSISTANT III	1.00	1.00	1.00	1.00	1.00	
D102 ENVIRONMENTAL HEALTH DIVISION MANAGER	1.00	1.00	1.00	1.00	1.00	
N10 SENIOR ENVIRONMENTAL HEALTH SPECIALIST	2.00	2.00	2.00	2.00	2.00	
N19 ENVIRONMENTAL HEALTH SPECIALIST III OR	-	-	-	-	-	
N11 ENVIRONMENTAL HEALTH SPECIALIST II OR	1.00	1.00	1.00	3.00	3.00	
N12 ENVIRONMENTAL HEALTH SPECIALIST I	5.00	5.00	5.00	3.00	3.00	
D108 SUPERVISING ENVIRONMENTAL HEALTH SPECIALIST	1.00	1.00	1.00	1.00	1.00	
N34 ENV. HEALTH TECHNICIAN	-	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	12.00	13.00	13.00	13.00	13.00	-
PUBLIC HEALTH NURSING - 411600						
C08 OFFICE ASSISTANT III	1.00	1.00	-	-	-	
D101 NURSING DIVISION MANAGER	1.00	1.00	-	-	-	
H01 PUBLIC HEALTH NURSE II OR	-	-	-	-	-	
H02 PUBLIC HEALTH NURSE I OR	3.00	3.00	-	-	-	
H05 REGISTERED NURSE II OR	-	-	-	-	-	
H06 REGISTERED NURSE I	1.00	1.00	-	-	-	
BUDGET UNIT TOTAL	6.00	6.00	-	-	-	-
LAB - 411800						
D58 PUBLIC HEALTH LAB DIRECTOR	1.00	1.00	-	-	-	
H22 MICROBIOLOGIST OR	1.00	1.00	-	-	-	
H25 CLINICAL LAB TECHNOLOGIST	-	-	-	-	-	
I11 LABORATORY ASSISTANT III OR	1.00	1.00	-	-	-	
I10 LABORATORY TECHNICIAN II OR	-	-	-	-	-	
I03 LABORATORY TECHNICIAN I	-	-	-	-	-	
BUDGET UNIT TOTAL	3.00	3.00	-	-	-	-
WIC NUTRITION PROGRAM - 414000						
C08 OFFICE ASSISTANT III	1.00	1.00	1.00	1.00	1.00	
C09 OFFICE ASSISTANT II OR	-	-	1.00	1.00	1.00	
C10 OFFICE ASSISTANT I	1.00	1.00	1.00	1.00	1.00	
D37 NUTRITION SERVICES PROGRAM MANAGER	1.00	1.00	1.00	1.00	1.00	
H12 SENIOR DIETITIAN	2.00	2.00	2.00	2.00	2.00	
H27 REGISTERED DIETITIAN OR	1.00	1.00	1.00	1.00	1.00	
H28 DIETITIAN OR	-	-	-	-	-	
H42 NUTRITION EDUCATION SPECIALIST	1.00	1.00	-	1.00	1.00	
H52 WIC BREASTFEEDING COORDINATOR	1.00	1.00	1.00	1.00	1.00	
I120 WIC NUTRITION ASSISTANT III OR	7.00	7.00	7.00	7.00	7.00	
I121 NUTRITION ASSISTANT II OR	4.00	4.00	4.00	4.00	4.00	
I122 NUTRITION ASSISTANT I	3.00	3.00	2.00	2.00	2.00	1.00
BUDGET UNIT TOTAL	22.00	22.00	21.00	22.00	22.00	1.00
TB PROGRAM - 415000						
H01 PUBLIC HEALTH NURSE II OR	-	-	-	-	-	
H02 PUBLIC HEALTH NURSE I OR	-	-	-	-	-	
H05 REGISTERED NURSE II OR	-	-	-	-	-	
H06 REGISTERED NURSE I	-	-	-	-	-	
H49 LICENSED VOCATIONAL NURSE II OR	1.00	1.00	-	-	-	
H48 LICENSED VOCATIONAL NURSE I	-	-	-	-	-	
BUDGET UNIT TOTAL	1.00	1.00	-	-	-	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
PUBLIC HEALTH SERVICES - 416000						
C08 OFFICE ASSISTANT III	-	-	2.00	2.00	2.00	-
C09 OFFICE ASSISTANT II	-	-	6.00	8.00	8.00	1.00
OR						
C10 OFFICE ASSISTANT I	-	-	-	-	-	-
C48 CHILDREN MED SERVICES WORKER	-	-	2.00	2.00	2.00	-
C97 MEDICAL BILLING CLERK II	-	-	-	-	-	-
OR						
C98 MEDICAL BILLING CLERK I	-	-	-	-	-	-
D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH	-	-	3.00	4.00	4.00	1.00
D130 FAMILY NURSE PRACTITIONER/PHYSICIAN'S ASSISTANT	-	-	-	-	-	-
D101 NURSING DIVISION MANAGER	-	-	1.00	1.00	1.00	-
D13 SUPV. PUBLIC HEALTH NURSE	-	-	3.00	3.00	3.00	-
E27 FISCAL SPECIALIST II	-	-	1.00	1.00	1.00	-
OR						
E31 FISCAL SPECIALIST I	-	-	1.00	1.00	1.00	-
H38 OCCUPATIONAL THERAPIST	-	-	0.60	0.60	0.60	-
H40 PHYSICAL THERAPIST	-	-	1.00	1.00	1.00	-
H01 PUBLIC HEALTH NURSE II	-	-	3.00	3.00	3.00	-
OR						
H02 PUBLIC HEALTH NURSE I	-	-	7.00	10.00	10.00	3.00
OR						
H05 REGISTERED NURSE II	-	-	1.00	1.00	1.00	-
OR						
H06 REGISTERED NURSE I	-	-	2.00	2.00	2.00	-
H15 HEALTH EDUCATION SPECIALIST	-	-	5.00	7.00	7.00	2.00
H31 MEDICAL ASSISTANT II	-	-	2.00	2.00	2.00	-
OR						
H36 MEDICAL ASSISTANT I	-	-	-	-	-	-
H48 LICENSED VOCATIONAL NURSE II	-	-	2.00	3.00	3.00	1.00
OR						
H49 LICENSED VOCATIONAL NURSE I	-	-	-	2.00	2.00	2.00
B55 PREVENTION COORDINATOR	-	-	-	-	-	-
D96 PROGRAM SPECIALIST	-	-	1.00	1.00	1.00	-
I01 COMMUNITY HEALTH ASSISTANT I	-	-	2.00	2.00	2.00	-
B90 BUSINESS APPLICATIONS SPECIALIST	-	-	2.00	2.00	2.00	-
D58 PUBLIC HEALTH LAB DIRECTOR	-	-	1.00	1.00	1.00	-
H22 MICROBIOLOGIST	-	-	2.00	2.00	2.00	-
OR						
H25 CLINICAL LAB TECHNOLOGIST	-	-	-	-	-	-
I11 LABORATORY ASSISTANT III	-	-	1.00	1.00	1.00	-
OR						
I10 LABORATORY TECHNICIAN II	-	-	-	-	-	-
OR						
I03 LABORATORY TECHNICIAN I	-	-	-	-	-	-
P90 PUBLIC HEALTH EMERG. PLANNER	-	-	2.00	2.00	2.00	-
P13 SOCIAL SERVICE WORKER II	-	-	1.00	1.00	1.00	-
OR						
P14 SOCIAL SERVICE WORKER I	-	-	-	-	-	-
P57 FAMILY RESOURCE TECHNICIAN	-	-	5.00	8.00	8.00	1.00
P62 SUPERVISING FAMILY RESOURCE TECHNICIAN	-	-	1.00	1.00	1.00	-
H39 EPIDEMIOLOGIST	-	-	1.00	1.00	1.00	-
BUDGET UNIT TOTAL	0.00	0.00	61.60	75.60	75.60	11.00
PUBLIC HEALTH EMERGENCY PREPAREDNESS - 417400						
P90 PUBLIC HEALTH EMERG. PLANNER	2.00	2.00	-	-	-	-
BUDGET UNIT TOTAL	2.00	2.00	-	-	-	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>AIDS PROGRAM - 418500</u>						
H49 LICENSED VOCATIONAL NURSE II OR	-	-	-	-	-	-
H48 LICENSED VOCATIONAL NURSE I	-	-	-	-	-	-
P12 SOCIAL SERVICE WORKER III OR	-	-	-	-	-	-
P13 SOCIAL SERVICE WORKER II OR	1.00	1.00	-	-	-	-
P14 SOCIAL SERVICE WORKER I	-	-	-	-	-	-
BUDGET UNIT TOTAL	1.00	1.00	-	-	-	-
<u>CHILD HEALTH & DISABILITY - 419000</u>						
C08 OFFICE ASSISTANT III	-	-	-	-	-	-
D13 SUPV. PUBLIC HEALTH NURSE	1.00	1.00	-	-	-	-
H01 PUBLIC HEALTH NURSE II OR	1.00	1.00	-	-	-	-
H02 PUBLIC HEALTH NURSE I OR	3.00	3.00	-	-	-	-
H05 REGISTERED NURSE II OR	-	-	-	-	-	-
H06 REGSITERED NURSE I	-	-	-	-	-	-
I07 CHILD HEALTH COUNSELOR	0.80	0.80	-	-	-	-
BUDGET UNIT TOTAL	5.80	5.80	-	-	-	-
<u>CALIFORNIA CHILDRENS SERVICES - 419500</u>						
C09 OFFICE ASSISTANT II OR	3.00	3.00	-	-	-	-
C10 OFFICE ASSISTANT I	-	-	-	-	-	-
C48 CHILDREN MED SERVICES WORKER	2.00	2.00	-	-	-	-
H01 PUBLIC HEALTH NURSE II OR	2.00	2.00	-	-	-	-
H02 PUBLIC HEALTH NURSE I OR	1.00	1.00	-	-	-	-
H05 REGISTERED NURSE II OR	-	-	-	-	-	-
H06 REGISTERED NURSE I	-	-	-	-	-	-
H38 OCCUPATIONAL THERAPIST	0.60	0.60	-	-	-	-
H40 PHYSICAL THERAPIST	1.00	1.00	-	-	-	-
BUDGET UNIT TOTAL	9.60	9.60	-	-	-	-
<u>HEALTH GRANTS - 419600</u>						
D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH	1.00	1.00	-	-	-	-
H01 PUBLIC HEALTH NURSE II OR	-	-	-	-	-	-
H02 PUBLIC HEALTH NURSE I OR	-	-	-	-	-	-
H05 REGISTERED NURSE II OR	1.00	1.00	-	-	-	-
H06 REGISTERED NURSE I	-	-	-	-	-	-
H49 LICENSED VOCATIONAL NURSE II OR	1.00	1.00	-	-	-	-
H48 LICENSED VOCATIONAL NURSE I	1.00	1.00	-	-	-	-
P57 FAMILY RESOURCE TECHNICIAN	5.00	8.00	-	-	-	-
P62 SUPERVISING FAMILY RESOURCE TECHNICIAN	1.00	2.00	-	-	-	-
H15 HEALTH EDUCATION SPECIALIST	4.00	4.00	-	-	-	-
BUDGET UNIT TOTAL	14.00	18.00	-	-	-	-
<u>MARGOLIN-CPSP - 419700</u>						
H01 PUBLIC HEALTH NURSE II OR	1.00	1.00	-	-	-	-
H02 PUBLIC HEALTH NURSE I OR	1.00	1.00	-	-	-	-
H05 REGISTERED NURSE II OR	-	-	-	-	-	-
H06 REGISTERED NURSE I	-	-	-	-	-	-
D13 SUPV. PUBLIC HEALTH NURSE	1.00	1.00	-	-	-	-
BUDGET UNIT TOTAL	3.00	3.00	-	-	-	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>CHILDREN AND FAMILIES COMMISSION - 432300</u>						
D56 FIRST 5 PROGRAM MANAGER	1.00	1.00	1.00	1.00	1.00	
E47 FIRST 5 RESOURCE SPECIALIST	-	-	-	-	-	
C09 OFFICE ASSISTANT II OR	-	-	-	-	-	
C10 OFFICE ASSISTANT I	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	2.00	2.00	2.00	2.00	2.00	-
DEPARTMENT TOTAL:	125.40	132.40	116.60	131.60	131.60	12.00
<u>BEHAVIORAL HEALTH - AOD PROGRAM ADMINISTRATION - 422100</u>						
B55 PREVENTION COORDINATOR	1.00	1.00	-	1.00	1.00	
B90 BUSINESS APPLICATIONS SPECIALIST	1.00	1.00	1.00	1.00	1.00	
C09 OFFICE ASSISTANT II OR	2.00	2.00	2.00	2.00	2.00	
C10 OFFICE ASSISTANT I	-	-	-	-	-	
D96 PROGRAM SPECIALIST	1.00	1.00	1.00	-	-	
D117 CLINICAL PROGRAM MANAGER OR	-	-	-	-	-	
D141 QUALITY ASSURANCE MANAGER	1.00	1.00	1.00	1.00	1.00	
D117 CLINICAL PROGRAM MANAGER OR	-	-	-	-	-	
D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH	1.00	1.00	1.00	1.00	1.00	
E86 QUALITY ASSURANCE SPECIALIST	2.00	2.00	2.00	2.00	2.00	
P93 LICENSED MENTAL HEALTH CLINICIAN	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	10.00	10.00	9.00	9.00	9.00	-
<u>BEHAVIORAL HEALTH - MENTAL HEALTH SERVICES ACT - 422200</u>						
B55 PREVENTION COORDINATOR	2.00	2.00	2.00	2.00	3.00	
C09 OFFICE ASSISTANT II OR	2.00	2.00	3.00	3.00	3.00	
C10 OFFICE ASSISTANT I	-	-	-	-	-	
D96 PROGRAM SPECIALIST	-	-	2.00	1.00	1.00	
D117 CLINICAL PROGRAM MANAGER OR	1.00	1.00	1.00	1.00	1.00	
D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH	4.00	4.00	4.00	4.00	4.00	
E67 COMMUNITY OUTREACH SPECIALIST	1.00	1.00	1.00	1.00	1.00	
E86 QUALITY ASSURANCE SPECIALIST	1.00	1.00	-	-	-	
P49 BEHAVIORAL HEALTH SUPERVISOR	3.00	3.00	2.00	2.00	2.00	
P58 PSYCHIATRIC TECHNICIAN II OR	2.00	2.00	2.00	2.00	2.00	
P59 PSYCHIATRIC TECHNICIAN I	-	-	-	-	-	
P73 PEER SUPPORT SPECIALIST	2.00	2.00	2.00	2.00	2.00	
P77 BEHAVIORAL HEALTH SERVICES ASSISTANT II OR	2.00	2.00	2.00	2.00	2.00	
P78 BEHAVIORAL HEALTH SERVICES ASSISTANT I	-	-	-	-	-	
P86 RECOVERY SUPPORT COORDINATOR III	1.00	1.00	-	-	-	
P87 RECOVERY SUPPORT COORDINATOR II OR	2.00	1.00	1.00	2.00	2.00	
P88 RECOVERY SUPPORT COORDINATOR I	1.00	2.00	2.00	1.00	1.00	
P93 LICENSED MENTAL HEALTH CLINICIAN OR	2.00	2.00	2.00	2.00	2.00	
P92 UNLICENSED MENTAL HEALTH CLINICIAN	-	-	-	-	-	
BUDGET UNIT TOTAL	26.00	26.00	26.00	25.00	26.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
BEHAVIORAL HEALTH ADMINISTRATION - 422500						
A47 BEHAVIORAL HEALTH DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00
B55 PREVENTION COORDINATOR	-	-	-	-	-	1.00
B90 BUSINESS APPLICATIONS SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00
C04 ACCOUNT CLERK III	1.00	1.00	1.00	1.00	1.00	1.00
C05 ACCOUNT CLERK III OR	1.00	1.00	1.00	1.00	1.00	1.00
C06 ACCOUNT CLERK I	-	-	-	-	-	-
C09 OFFICE ASSISTANT II OR	3.00	3.00	3.00	3.00	3.00	3.00
C10 OFFICE ASSISTANT I	-	-	-	-	-	-
C97 MEDICAL BILLING CLERK II OR	-	-	-	-	-	-
C98 MEDICAL BILLING CLERK I	1.00	1.00	1.00	1.00	1.00	1.00
D96 PROGRAM SPECIALIST	4.00	4.00	5.00	4.00	4.00	4.00
NEW ASSISTANT DIRECTOR	-	-	-	-	-	1.00
D117 CLINICAL PROGRAM MANAGER OR	-	-	-	-	-	-
D111 PROGRAM MANAGER, BEHAVIORAL OR PUBLIC HEALTH	1.00	1.00	1.00	1.00	1.00	1.00
D124 FISCAL ANALYST III	1.00	1.00	1.00	1.00	1.00	1.00
D02 FISCAL ANALYST II OR	1.00	1.00	1.00	1.00	1.00	1.00
D17 FISCAL ANALYST I	1.00	1.00	1.00	1.00	1.00	1.00
D125 DEPUTY DIRECTOR-BEHAVIORAL HEALTH	2.00	2.00	2.00	2.00	2.00	2.00
D102 DIVISION MANAGERS	-	-	2.00	-	-	-
NEW COMPLIANCE OFFICER	-	-	1.00	1.00	1.00	1.00
D117 CLINICAL PROGRAM MANAGER OR	-	-	1.00	1.00	1.00	1.00
D141 QUALITY ASSURANCE MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
E03 ACCOUNTING TECHNICIAN	3.00	3.00	3.00	3.00	3.00	3.00
E27 FISCAL SPECIALIST II OR	1.00	1.00	2.00	2.00	2.00	2.00
E31 FISCAL SPECIALIST I	1.00	1.00	1.00	1.00	1.00	1.00
E68 QUALITY ASSURANCE SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00
P49 BH UNIT SUPERVISOR	-	-	-	-	-	-
P86 RECOVERY SUPPORT COORDINATOR III	-	-	-	-	-	-
P87 RECOVERY SUPPORT COORDINATOR II OR	-	-	-	-	-	-
P88 RECOVERY SUPPORT COORDINATOR I	1.00	1.00	1.00	1.00	1.00	1.00
P93 LICENSED MH CLINICIAN	1.00	1.00	1.00	1.00	1.00	1.00
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00
*Licensed Mental Health Clinician in this unit is not able to be Flexibly allocated						
BUDGET UNIT TOTAL	29.00	29.00	35.00	32.00	34.00	-
DEPARTMENT TOTAL:	65.00	65.00	70.00	66.00	69.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
HUMAN SERVICES - 510000						
A33 HUMAN SERVICES DIRECTOR	1.00	1.00	1.00	1.00	1.00	
D72 ACCOUNTANT-AUDITOR	1.00	1.00	1.00	1.00	1.00	
B02 ACCOUNTANT II	-	-	-	-	-	
OR						
B13 ACCOUNTANT I	-	-	-	-	-	
B68 SYSTEM SUPPORT SPECIALIST	5.00	5.00	5.00	5.00	5.00	
C04 ACCOUNT CLERK III	-	-	-	-	-	
C05 ACCOUNT CLERK II	3.00	3.00	2.00	2.00	2.00	
OR						
C06 ACCOUNT CLERK I	-	-	1.00	1.00	1.00	
C08 OFFICE ASSISTANT III	16.00	16.00	16.00	16.00	16.00	
C09 OFFICE ASSISTANT II	49.00	49.00	51.00	51.00	51.00	
OR						
C10 OFFICE ASSISTANT I	7.00	7.00	5.00	5.00	5.00	
C43 HUMAN SERVICES OFFICE SUPERVISOR	7.00	7.00	8.00	8.00	8.00	
C53 INVESTIGATIVE ASSISTANT	2.00	2.00	2.00	2.00	2.00	
C101 STAFF SUPPORT SPECIALIST II	-	-	2.00	2.00	2.00	
OR						
C100 STAFF SUPPORT SPECIALIST I	3.00	3.00	1.00	1.00	1.00	
D140 STAFF SUPPORT MANAGER	1.00	1.00	1.00	1.00	1.00	
D02 FISCAL ANALYST II	3.00	3.00	6.00	6.00	6.00	
OR						
D17 FISCAL ANALYST I	4.00	4.00	1.00	1.00	1.00	
D16 DEPUTY DIRECTOR HUMAN SERVICES	5.00	5.00	5.00	5.00	5.00	
D54 SOCIAL SERVICES PROGRAM MANAGER	4.00	4.00	4.00	4.00	4.00	
D65 PROGRAM MANAGER, HUMAN SERVICES	9.00	9.00	9.00	9.00	9.00	
D96 PROGRAM SPECIALIST	13.00	13.00	13.00	13.00	13.00	
D122 SUPERVISING WELFARE FRAUD INV.	1.00	1.00	1.00	1.00	1.00	
D136 ASSISTANT DIRECTOR HUMAN SERVICES	-	-	-	-	-	
E03 ACCOUNTING TECHNICIAN	6.00	6.00	6.00	6.00	6.00	
E27 FISCAL SPECIALIST II	4.00	4.00	1.00	1.00	1.00	
OR						
E31 FISCAL SPECIALIST I	-	-	3.00	3.00	3.00	
M30 SECURITY OFFICER	2.00	2.00	3.00	3.00	3.00	
P06 SOCIAL SERVICE SUPERVISOR	3.00	3.00	3.00	3.00	3.00	
P08 EMPLOY & TRAINING WORKER II	32.00	32.00	34.00	34.00	34.00	
OR						
P07 EMPLOY & TRAINING WORKER I	11.00	11.00	5.00	5.00	5.00	
P09 EMPLOY & TRAINING WORKER III	7.00	7.00	7.00	7.00	7.00	
HUMAN SERVICES - 510000 (CONT'D)						
P12 SOCIAL SERVICE WORKER III	17.00	17.00	12.00	12.00	12.00	
OR						
P13 SOCIAL SERVICE WORKER II	2.00	2.00	5.00	5.00	5.00	
OR						
P14 SOCIAL SERVICE WORKER I	3.00	3.00	5.00	5.00	5.00	
P15 EMPLOY & TRAINING SUPV	8.00	8.00	7.00	7.00	7.00	
P17 ELIGIBILITY WORKER II	110.00	110.00	88.00	88.00	88.00	
OR						
P16 ELIGIBILITY WORKER I	-	-	22.00	22.00	22.00	
P28 ELIGIBILITY SUPERVISOR	16.00	16.00	16.00	16.00	16.00	
P32 ELIGIBILITY WORKER III	24.00	24.00	24.00	24.00	24.00	
P33 WELFARE FRAUD INVESTIGATOR III	1.00	1.00	1.00	1.00	1.00	
P37 WELFARE FRAUD INVESTIGATOR II	2.00	2.00	2.00	2.00	2.00	
OR						
P38 WELFARE FRAUD INVESTIGATOR I	-	-	-	-	-	
OR						
P60 WELFARE FRAUD INVESTIGATOR TRAINEE	-	-	-	-	-	
P50 WORK CREW SUPERVISOR	-	-	-	-	-	
P52 SENIOR SOCIAL SERVICE WORKER	-	-	-	-	-	
P75 SOCIAL SERVICES ASSISTANT II	12.00	12.00	10.00	10.00	10.00	
OR						
P76 SOCIAL SERVICES ASSISTANT I	5.00	5.00	7.00	7.00	7.00	
P80 SOCIAL SERVICE SUPERVISOR - CPS	15.00	15.00	16.00	16.00	16.00	
P81 SOCIAL SERVICE PRACTITIONER - CPS	13.00	13.00	25.00	25.00	25.00	
OR						
P82 SOCIAL SERVICE WORKER III - CPS	42.00	42.00	18.00	18.00	18.00	
OR						
P83 SOCIAL SERVICE WORKER II - CPS	8.00	8.00	11.00	11.00	11.00	
OR						
P84 SOCIAL SERVICE WORKER I - CPS	-	-	11.00	11.00	11.00	
P94 CASE REVIEW OFFICER	5.00	5.00	5.00	5.00	5.00	
P95 CASE REVIEW SUPERVISOR	-	-	-	-	-	
Q07 SECRETARY	1.00	1.00	1.00	1.00	1.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	484.00	484.00	484.00	484.00	484.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
JTO PROGRAM ADMIN - 594100						
A43 ECONOMIC AND WORKFORCE DEVELOPMENT DIRECTOR	1.00	1.00	1.00	1.00	1.00	
C09 OFFICE ASSISTANT II	3.00	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	2.00	
D76 ECONOMIC DEVELOPMENT MANAGER	1.00	1.00	1.00	1.00	1.00	
D124 FISCAL ANALYST III	1.00	1.00	1.00	1.00	1.00	
E03 ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	2.00	
E27 FISCAL SPECIALIST II	1.00	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	2.00	
OR						
P16 ELIGIBILITY WORKER I	-	-	-	-	-	
P22 EMPLOYMENT & TRAINING TECHNICIAN II	4.00	4.00	4.00	4.00	4.00	
OR						
P65 EMPLOYMENT & TRAINING TECHNICIAN I	8.00	8.00	8.00	8.00	8.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
D118 DEPUTY DIRECTOR OF ECONOMIC AND WORKFORCE DEVELOPEMEN	-	-	-	-	-	
P63 SENIOR EMPLOYMENT & TRAINING TECHNICIAN	3.00	3.00	3.00	3.00	3.00	
BUDGET UNIT TOTAL	29.00	29.00	29.00	29.00	29.00	-
LIBRARY - 620000						
A38 LIBRARY DIRECTOR	1.00	1.00	1.00	1.00	1.00	
B20 LIBRARIAN II	1.00	1.00	2.00	2.00	2.00	
OR						
B21 LIBRARIAN I	2.00	2.00	1.00	1.00	1.00	
B37 LIBRARY ASSISTANT II	2.00	2.00	3.88	3.88	3.88	
OR						
B36 LIBRARY ASSISTANT I	3.88	3.88	2.00	2.00	2.00	
B38 LIBRARY ASSISTANT III	3.63	3.63	3.63	3.63	3.63	
B61 LIBRARY TECHNOLOGY SPECIALIST II	1.00	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	1.00	
D79 LIBRARY MANAGER	1.00	1.00	1.00	1.00	1.00	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	17.51	17.51	17.51	17.51	17.51	-
AG. EXTENSION SERVICE - 630000						
C09 OFFICE ASSISTANT II	1.00	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	1.00	
BUDGET UNIT TOTAL	2.00	2.00	2.00	2.00	2.00	-
ROADS - 311000						
D60 ROAD SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	
R06 ROAD MAINTENANCE WORKER III	10.00	10.00	10.00	10.00	10.00	
OR						
R05 ROAD MAINTENANCE WORKER II	2.00	2.00	2.00	6.00	6.00	
OR						
R04 ROAD MAINTENANCE WORKER I	5.00	5.00	5.00	1.00	1.00	
R07 ROAD MAINTENANCE WORKER IV	1.00	1.00	1.00	1.00	1.00	
R08 ROADS SUPERVISOR	3.00	3.00	3.00	3.00	3.00	
BUDGET UNIT TOTAL	22.00	22.00	22.00	22.00	22.00	-

POSITION TITLE	Adopted 2023-24	Amended 2023-24	Requested 2024-25	Recommended 2024-25	Adopted 2024-25	Unfunded 2024-25
<u>PARKS & GROUNDS - 925300</u>						
D77 PARKS & GROUNDS SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	
K05 GROUNDSWORKER II	4.00	4.00	5.00	1.00	1.00	
OR						
K06 GROUNDSWORKER I	-	-	-	3.00	3.00	
K13 PARKS CARETAKER	2.00	2.00	2.00	2.00	2.00	
K14 EQUIPMENT & GROUNDSWORKER	1.00	1.00	1.00	1.00	1.00	
K12 PARKS AND GROUNDS SUPERVISOR	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	9.00	9.00	10.00	9.00	9.00	-
<u>FLEET MANAGEMENT - 925600</u>						
D121 FLEET SERVICES SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	
K32 SERVICE WRITER	1.00	1.00	1.00	1.00	1.00	
S02 MASTER MECHANIC	2.00	2.00	2.00	-	-	
OR						
S01 MECHANIC	2.00	2.00	2.00	4.00	4.00	
OR						
S00 APPRENTICE MECHANIC	-	-	-	-	-	
S05 FLEET SERVICE ATTENDANT	1.00	1.00	1.00	1.00	1.00	
S10 EQUIPMENT SERVICEWORKER	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	8.00	8.00	8.00	8.00	8.00	-
<u>BUILDING MAINTENANCE - 925700</u>						
C08 OFFICE ASSISTANT III	1.00	1.00	1.00	1.00	1.00	
D25 BUILDING MAINT SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	
D114 FACILITIES MANAGER	1.00	1.00	1.00	1.00	1.00	
J01 JANITOR SUPERVISOR	3.00	3.00	3.00	3.00	3.00	
J02 JANITOR	20.00	20.00	20.00	20.00	20.00	
OR						
J19 JANITOR TRAINEE	-	-	-	-	-	
J04 SENIOR BUILDING MAINT WORKER	6.00	6.00	6.00	8.00	8.00	
OR						
J05 BUILDING MAINTENANCE WORKER	2.00	2.00	2.00	-	-	
J10 BUILDING OPERATIONS SPECIALIST	4.00	4.00	4.00	3.00	3.00	
OR						
J11 BUILDING OPERATIONS TRAINEE	-	-	-	1.00	1.00	
J17 SENIOR JANITOR	1.00	1.00	1.00	1.00	1.00	
J21 BUILDING MAINTENANCE SUPERVISOR	1.00	1.00	1.00	1.00	1.00	
J03 SUPERVISING BUILDING OPERATIONS SPECIALIST	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	41.00	41.00	41.00	41.00	41.00	-
<u>SURVEYOR - 926100</u>						
D06 CHIEF ENGINEER	1.00	1.00	1.00	1.00	1.00	
E10 ENGINEER III (CIVIL)	2.00	2.00	1.00	2.00	2.00	
OR						
E09 ENGINEER II (CIVIL)	-	-	-	-	-	
OR						
E08 ENGINEER I (CIVIL)	-	-	1.00	-	-	
E18 ENGINEERING TECHNICIAN II	2.00	2.00	2.00	2.00	2.00	
OR						
E17 ENGINEERING TECHNICIAN I	-	-	-	-	-	
BUDGET UNIT TOTAL	5.00	5.00	5.00	5.00	5.00	-
<u>PUBLIC WORKS ADMINISTRATION - 926500</u>						
A31 DIRECTOR OF PUBLIC WORKS	1.00	1.00	1.00	1.00	1.00	
C04 ACCOUNT CLERK III *	1.00	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	1.00	
OR						
D17 FISCAL ANALYST I	-	-	-	-	-	
Q22 EXECUTIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	
BUDGET UNIT TOTAL	4.00	4.00	4.00	4.00	4.00	-
DEPARTMENT TOTAL:	89.00	89.00	90.00	89.00	89.00	-
TOTAL ALL BUDGET UNITS	1689.31	1699.31	1734.51	1704.51	1,707.51	12.00

* No more than 1.00 FTE allocated to Account Clerk III



GLOSSARY OF BUDGET TERMS

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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.