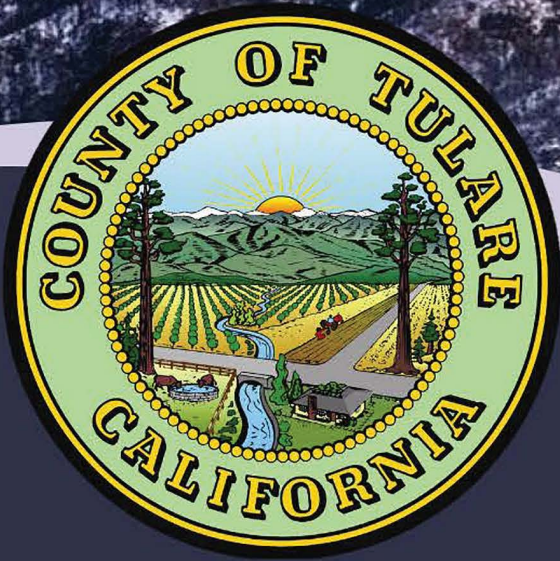


FISCAL YEAR
2023/24



COUNTY OF TULARE
ADOPTED BUDGET

Cover: Jordan Peak from Blue Ridge, Springville Ca

Photographer: Anthony Hargus is a seasoned photographer from Porterville, CA. For 17 years, he has focused on landscape photography and has a passion for capturing the natural beauty of the mountain surroundings of his hometown. His real estate photography is recognized nationwide for showcasing properties in their best light. Combining technical precision with artistic sensibility, Hargus continues to create stunning imagery that leaves a lasting impression on his viewers, solidifying his position as an accomplished local photographer.



COUNTY OF TULARE

ADOPTED BUDGET FY 2023/24

BOARD OF SUPERVISORS



Larry Micari, Vice Chair
District 1 Supervisor



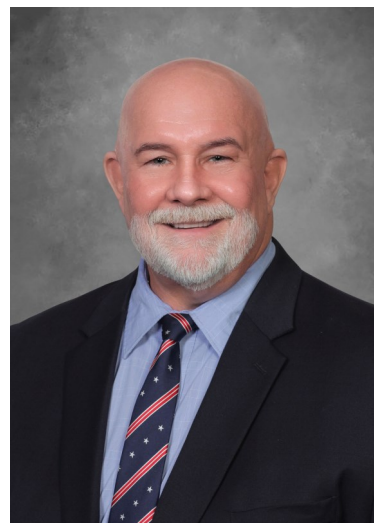
Pete Vander Poel
District 2 Supervisor



Amy Shuklian
District 3 Supervisor



Eddie Valero
District 4 Supervisor



Dennis Townsend, Chair
District 5 Supervisor

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COUNTY OF TULARE

MISSION, VISION STATEMENTS AND CORE VALUES

MISSION STATEMENT

To provide the residents of Tulare County with quality services to improve and sustain the region's safety, economic well-being, and quality of life.

VISION STATEMENT

A county government that has earned the trust, respect, and support of its residents through collaboration, fair, and effective service.

CORE VALUES

The County of Tulare is committed to a collaborative and team-oriented approach to service that is anchored in our shared values of:

- Accountability
- Can-do Attitude
- Commitment
- Compassion
- Fairness
- Innovation
- Professionalism
- Respect
- Respect for Diversity
- Responsiveness

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COUNTY OF TULARE

DEPARTMENT LISTING FY 2023/24

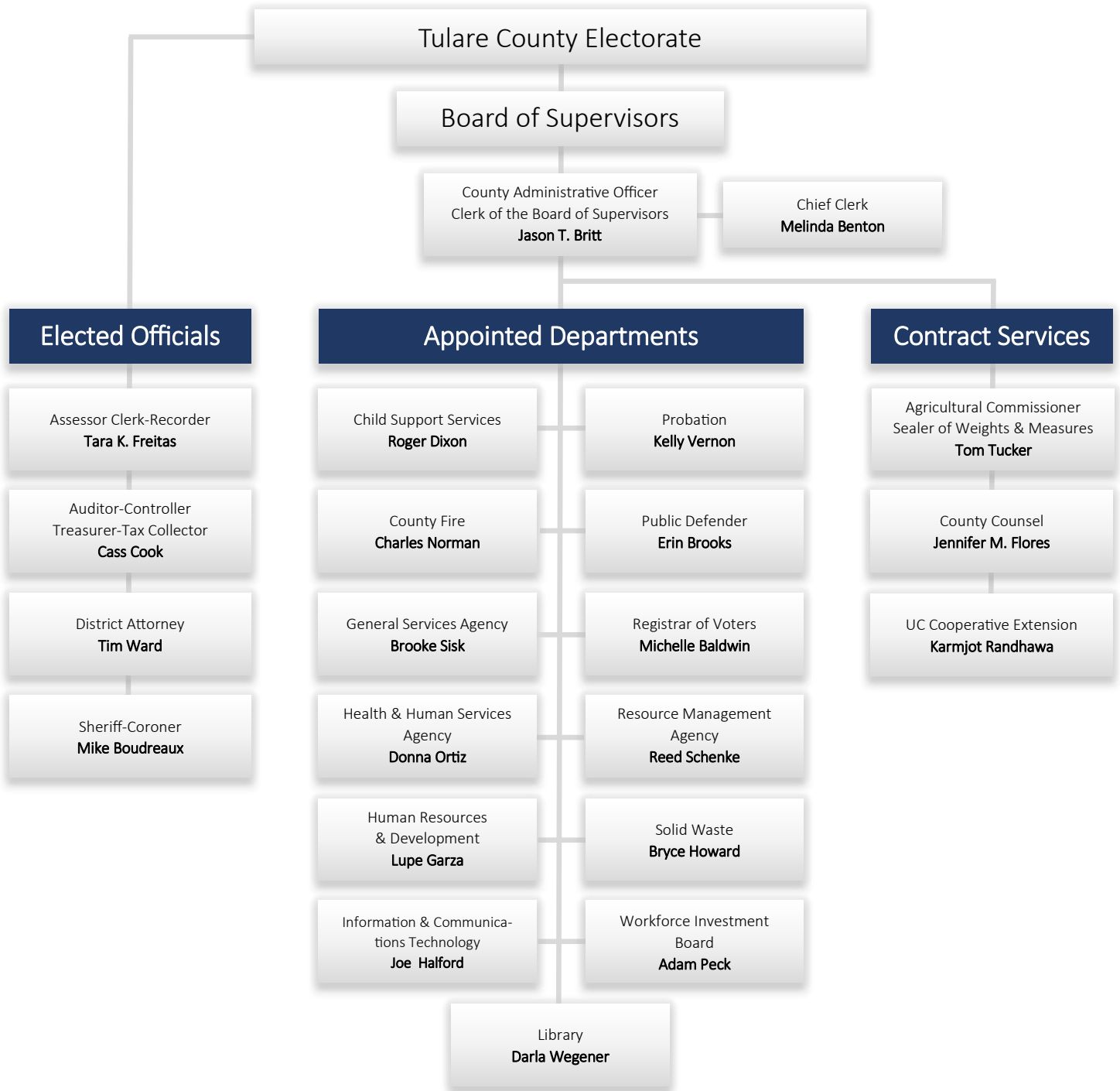
AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS AND MEASURES	TOM TUCKER	684-3350
ASSESSOR/CLERK-RECORDER	TARA K. FREITAS	636-5100
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR	CASS COOK	636-5200
BOARD OF SUPERVISORS	CHAIR DENNIS TOWNSEND	636-5000
CHILD SUPPORT SERVICES	ROGER DIXON	713-5700
COUNTY ADMINISTRATIVE OFFICE	JASON T. BRITT	636-5005
COUNTY COUNSEL	JENNIFER M. FLORES	636-4950
DISTRICT ATTORNEY	TIM WARD	636-5494
COUNTY FIRE	CHARLES NORMAN	802-9800
GENERAL SERVICES AGENCY	BROOKE SISK	205-1100
HEALTH AND HUMAN SERVICES AGENCY	DONNA ORTIZ	624-8000
HUMAN RESOURCES AND DEVELOPMENT	LUPE GARZA	636-4900
INFORMATION AND COMMUNICATIONS TECHNOLOGY	JOE HALFORD	622-7100
LIBRARY	DARLA WEGENER	713-2700
PROBATION	KELLY VERNON	713-2750
PUBLIC DEFENDER	ERIN BROOKS	636-4500
REGISTRAR OF VOTERS	MICHELLE BALDWIN	624-7300
RESOURCE MANAGEMENT AGENCY	REED SCHENKE	624-7000
SHERIFF-CORONER	MIKE BOUDREAUX	802-9400
SOLID WASTE	BRYCE HOWARD	624-7195
UC COOPERATIVE EXTENSION	KARMJOT RANDHAWA	684-3300
WORKFORCE INVESTMENT BOARD	ADAM PECK	713-5200

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COUNTY OF TULARE

ORGANIZATIONAL CHART FY 2023/24



The organization chart is a visual depiction of the way work is distributed within the County of Tulare. It is also meant to be a tool to help our working relationship with the residents of Tulare County to create channels of communication in order to better accomplish our goals and objectives.

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County of Tulare Strategic Business Plan

In 2006, Tulare County adopted its first Strategic Business Plan (Plan). Essentially, this Plan reflects the vision of our County Board of Supervisors, our management, and the independently elected County officials. It represents the County's commitment to continuous improvement, innovation, and a can-do culture with which to better serve our fellow residents. The Plan sets forth the County's mission, the values by which it will be guided, and the goals we intend to achieve.

The Plan comprises four Strategic Initiatives and Goals: Safety and Security; Economic Well-Being; Quality of Life; and Organizational Performance.

In achieving the initiatives and goals of the Plan, we believe our employees are the County's most valued asset. Our commitment to the employees is to provide the best work environment and tools so that they may excel at their jobs, and thus, be able to deliver more efficient and effective services to the public.

In the larger sense, Tulare County's Vision for organizational performance is to:

- Provide quality public service measured by specific indications of our operational performance;
- Develop a skilled, solution-driven workforce whose contributions are valued and whose ideas are solicited, implemented, and rewarded resulting in an environment of continuous improvement;
- Acquire state-of-the-art technology with which to provide quality and timely information for the delivery of services directly to the public;
- Integrate information management systems where possible to organize the County's operations in a more efficient and productive manner;
- Conduct County business and operations in an open, transparent manner; and
- Provide stability of County operations through periods of economic fluctuations and changing priorities and service demands.

In this regard, the County is committed to finding innovative ways to collaborate internally and with our County's cities, schools, community organizations, business community, and the many other stakeholders to ensure coordination, pursue goals, solve problems, share information, and leverage resources. Our commitment is to act with our community for the benefit of the community. For reference, the current County's Strategic Business Plan is summarized in the following table:

THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN SUMMARY

MISSION: To provide the residents of Tulare County with quality services in order to improve and sustain the region's safety, economic well-being, and quality of life

VISION: To earn the trust, respect, and support of the residents of Tulare County through collaboration and fair and effective service

VALUES: Respect, Innovation, Responsiveness, Fairness, Commitment, Accountability, Can-do Attitude, Compassion, Respect for Diversity, Professionalism

County of Tulare Strategic Business Plan

STRATEGIC INITIATIVES			
<p>Safety and Security <i>Provide for the safety and security of the public</i></p> <ul style="list-style-type: none"> Promote personal responsibility for public safety Protect business and individuals from white collar crime Promote crime prevention by addressing contributors to crime including substance abuse, domestic violence, mental health issues, truancy, illiteracy, and gang activity Effectively and fairly investigate, arrest, prosecute, and punish individuals who engage in criminal behaviors Plan and provide coordinated emergency preparedness, response, recovery, and mitigation capabilities for both natural and man-made disasters Improve and maintain adequate transportation infrastructure Provide adequate facilities for protection of the public Collaborate with school districts, cities, and community-based nonprofit organizations to promote early intervention for youth involved in gang activities Promote County-wide loss prevention and workplace safety Provide an adequate and safe water supply 	<p>Economic Well-Being <i>Promote economic development opportunities, effective growth management, and a quality standard of living</i></p> <ul style="list-style-type: none"> Attract and retain a diverse business community in all regions of the County Encourage growth consistent with the County General Plan Collaborate in developing and sustaining a well-qualified labor pool Promote and provide a business-friendly, can-do service ethic Continue to protect the County's agriculture-based economy Expand enterprise and redevelopment zones Collaborate with the Economic Development Corporation for unincorporated County business development commensurate to the County's contribution to the organization Promote tourist opportunities and services stressing Tulare County's historical heritage and proximity to the High Sierra and National Parks Promote locating a four-year college or university in Tulare County Promote vocational training 	<p>Quality of Life <i>Promote public health and welfare educational opportunities, natural resource management, and continued improvement of environmental quality</i></p> <ul style="list-style-type: none"> Encourage innovative provision of quality supportive services for at-risk adults, youth, and children in the state and federally mandated dependency system that enables and supports success Link eligible needy children to no-cost or low-cost healthcare coverage Promote specific programs to raise literacy Countywide Encourage quality education opportunities for all County residents Promote youth-oriented activities in small communities Eliminate minority inequities through cultural education Provide greater recreational and cultural opportunities Promote a litter-free Tulare County Attract and retain a broad range of health and mental health service providers 	<p>Organizational Performance <i>Continuously improve organizational effectiveness and fiscal stability</i></p> <ul style="list-style-type: none"> Provide the public with accessible high-quality information services that are timely and responsive Provide for the stability of County operations through periods of economic fluctuations and changing priorities and service demands Provide a qualified, productive, and competitively compensated County workforce Provide for effective communication, collaboration, and decision-making at, and between, all levels of the organization Provide state-of-the-art technology and infrastructure to support better service delivery Provide for the objective evaluation and measurement of County program performance Promote an organization that continuously demonstrates the value of its employees in fulfilling the County mission Continually evaluate the organizational structure to improve service delivery

In December 2016, the Board approved an update to the Strategic Business Plan. The theme of the approved amendments was to enhance the County's Strategic Management System, to coordinate closely with the Board of Supervisors, and to direct the County's Economic Development Strategy.

In this context, "Strategic Management" can be described as an organizational performance framework using a business model in which there is a proactive focus on a meaningful delivery of customer service, on a timelier basis, within budget, with a higher degree of quality, and with an emphasis on the project management method of implementation, reporting and measurement of results.

The key elements of Strategic Management are stated as follows:

- Organizational Mission and Goals;
- Proactive Thinking;
- Retain, Create, Increase, and Capture Value Through a Business Model;
- Use Best Management Practices to Improve Customer Service;
- Team-Based and Cross-Functional Collaboration;
- Project Management Method of Operational Implementation;
- Vetting, Monitoring and Progress Reporting;
- Delivery of Timely, Cost-Effective and Measurable Results;
- Organizational Development and Employee Empowerment;
- Focus on Continuous Learning, Improvement and Achievement;
- Emphasis on Prudent Fiscal Management; and
- Evaluation of Plans, Programs and Projects.

Applied here, the CAO's Strategic Management framework is based on a "Business Model" that defines and markets Tulare County's Mission as being "Open for Business" by the following activities:

- Proactively managing for public results with a customer-service focus;
- Expeditiously and effectively delivering public results within a collaborative, cross-functional, team-based, and continuously improving organization;
- Measuring actual performance with accountability by retaining, creating, increasing, and capturing "public value" through a Business Model; and, most importantly,
- Regularly reporting to the Board of Supervisors -- as the publically elected governing body of Tulare County -- for guidance and direction with respect to both strategic and operational activities.

Within this management framework, and in keeping with Tulare County's Strategic Business Plan and management system, performance in terms of a "Business Model" can be described by achieving the goals of Enhancing Public Safety and Security, Promoting Economic Well-Being, Improving Quality of Life and Strengthening Organizational Performance for the purpose of producing "Public Value."

More specifically, "Public Value" can be measured by the following:

- Completing capital project construction with a current focus on criminal justice projects, space planning implementation; and building maintenance and repairs designed to improve public service and enhance safety to the public and employees.
- Completing infrastructure construction such as roads, transit, water, wastewater, flood control, and park projects; and
- Promoting economic development opportunities by preparing the conditions under which jobs are created, income is increased, and increase in durable real estate and business value.

County of Tulare Strategic Business Plan

In connection with the Economic Development Strategy, Tulare County can help to spur economic development by creating the conditions under which there can be an increase in jobs, increase in income, and increase in durable real estate and business value.

With this background in mind, the Economic Development Strategy can be outlined as follows:

- (1) Businesses should be retained, expanded, created, and recruited;
- (2) Planning projects and building permits should be processed efficiently and creatively with a “can do” approach;
- (3) Infrastructure projects should be planned, funded, constructed and operated as rapidly as possible;
- (4) A target marketing plan should be established and executed focusing on business development, tourism and film activities;
- (5) Business counselling, job training and community outreach should be emphasized;
- (6) Intergovernmental economic development opportunities should be maximized where feasible and appropriate; and
- (7) Explore creative ways in which a public-private development partnership can generate increased streams of revenue such as, for example, property taxes, sales taxes, transient occupancy taxes, and project revenue sharing.

In March 2018, the Board of Supervisors approved a revised update to the Strategic Management Plan in that the Board stated that although it may not be feasible for every agency or department within county government to pursue a Business Model by generating new or expanded revenue, every agency or department should operate prudently within a framework of “budgetary sustainability” when proposing the addition of structural (i.e., ongoing) expenses or proposing substantial one-time costs; that is, expenditure growth at the budgetary level should be reasonably affordable over time and financially feasible.

Board of Supervisors



Larry Micari

Vice Chair, District One

Population: 94,025

Communities Served: Exeter, Farmersville, Lemon Cove, Lindcove, Lindsay, Poplar-Cotton Center, Strathmore, Visalia (part), & Woodville

Term Ending: 1/6/25



Pete Vander Poel

Supervisor, District Two

Population: 94,025

Communities Served: Allensworth, Alpaugh, Earlimart, Pixley, Tipton, Tulare, & Waukena

Term Ending: 1/6/25



Amy Shuklian

Supervisor, District Three

Population: 95,473

Community Served: Visalia (part)

Term Ending: 1/6/25



Eddie Valero

Supervisor, District Four

Population: 95,503

Communities Served: Badger, Cutler, Dinuba, Goshen, Ivanhoe, Orosi, Three Rivers, Traver, Visalia (part), & Woodlake

Term Ending: 1/4/27



Dennis Townsend

Chair, District Five

Population: 92,366

Communities Served: Camp Nelson, Ducor, Kennedy Meadows, Porterville, Posey, Richgrove, Springville, & Terra Bella

Term Ending: 1/4/27

Government Organization & Function

In 1852, the State Legislature created the General Law County of Tulare and established the City of Visalia as its county seat.

The function of the County is to provide services as requested by residents through laws enacted at the federal, state, and local level and through the election process.

The County is divided into five Supervisorial Districts based on population, as required by state statute, and members of the Board of Supervisors are elected from each District to serve staggered four-year terms. The Board is vested by the State with legislative authority, the responsibility to set county policy and provide for the health and well-being of its residents.

The county government consists of 22 departments responsible for all county services (see **Department Listing**). The offices of Assessor/Clerk-Recorder, Auditor-Controller/Treasurer-Tax Collector, District Attorney, and Sheriff-Coroner are elected positions.

History

When California became a state, the government divided California into counties. One of the largest of these was named Mariposa County and it covered the entirety of the middle of the state. In 1852, Mariposa County was divided and the southern part was named Tulare County. Later, Tulare County was again divided, thereby creating Fresno, Kern, Kings, and Inyo counties.

The county is named for Tulare Lake, once the largest freshwater lake west of the Great Lakes. Drained for agricultural development, the site is now in Kings County, which was created in 1893 from the western portion of the formerly larger Tulare County.

The name Tulare is derived from the giant sedge plant called tule (too-lee), *schoenoplectus acutus*, in the plant family Cyperaceae, native to freshwater marshes that once lined the shores of Tulare Lake. These native grasses are ecologically important as they help buffer against weather forces and help reduce erosion along with allowing for the propagation of other plant species.

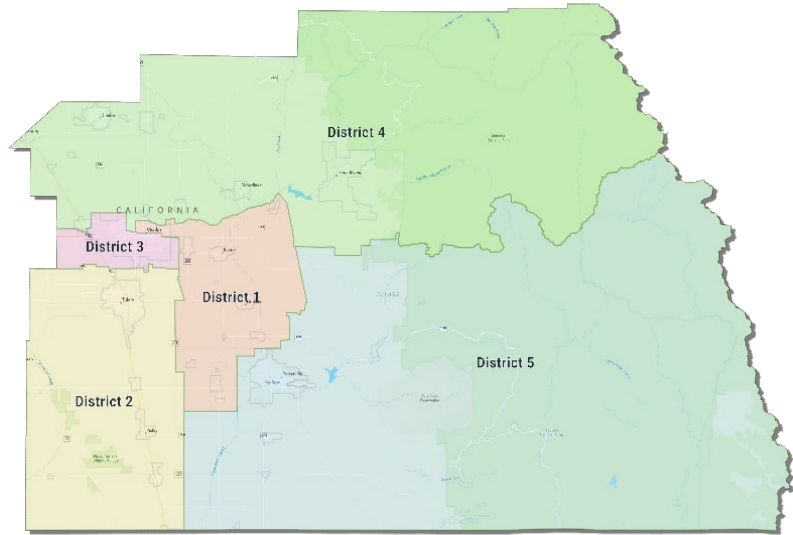
There were many marsh areas in Tulare County before land speculators drained Tulare Lake in the 20th century and settlers began cultivating the land. For the first time in many decades, Tulare Lake is reappearing due to historic March 2023 storms.

County Statistical Profile

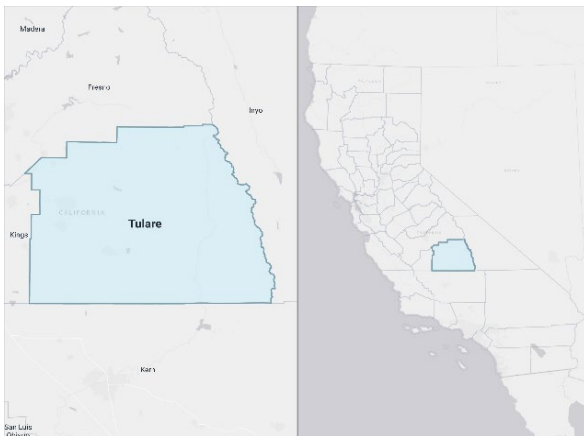
Geography

The County is located in the southern region of California's San Joaquin Valley between San Francisco and Los Angeles, a 2.5-hour drive from California's Central Coast, and a short distance from Sequoia and Kings Canyon National Parks, Sequoia National Monument and Forests, and Inyo National Forest. State Highways 99 and 198 provide convenient access to these destinations.

The County's central California location, family-oriented lifestyle, and affordable housing contribute to its growing population and business community. And its diverse geography offers County residents opportunities for all-season outdoor recreation include hiking, water and snow skiing, fishing, and boating.



Tulare County Supervisorial District Map, courtesy of TCiCT GIS



County of Tulare Map, courtesy of TCiCT GIS

Mountain peaks of the Sierra Nevada Range rise to more than 14,000 feet in the eastern half of the County, which is comprised primarily of public lands within the Sequoia National Park, National Forest, Mineral King, Golden Trout, and Domelands Wilderness areas. Meanwhile, the extensively cultivated and fertile valley floor in the western half has enabled the County to become the leading producer of agricultural commodities in the United States. In addition to substantial agricultural packing and shipping operations, light and medium manufacturing plants are becoming an important contributor to the County's economy.

In addition to its unincorporated communities, the County serves eight cities: Dinuba, Exeter, Farmersville, Lindsay, Porterville, Tulare, Visalia, and Woodlake. According to the State of California Department of Finance, the largest city in the County of Tulare is

Visalia with a population of 143,031 compared to the total unincorporated population of 133,779.

Benchmark Counties

The economic and demographic characteristics of a county govern the relationship between available resources and community needs. The tax base primarily determines the availability of county revenue, while other factors affect demands for services such as public safety, health, and social services.

As such, regular evaluation of local economic and demographic characteristics allows county management to gauge the County's economic health and ability to deliver services to residents. One aspect of this evaluation includes comparing Tulare County characteristics to other "Benchmark Counties" with similar geographic environments and population sizes.

Benchmark Counties are considered similar when the total population is between 250,000 and 750,000 residents, and are suburban to rural environments, with no large metropolitan city having a population of more than 300,000 residents. The eleven Benchmark Counties that meet the criteria are included in the comparisons of populations and economic factors. The counties are ranked in Table 1 by highest percentage of population growth over the last decade.

Table 1. Total Population Change in Benchmark Counties

CA Rank	County	1/1/2013	1/1/2023	2013 - 2023	%
3	Placer	363,837	410,305	46,468	12.8%
8	Merced	264,365	285,337	20,972	7.9%
11	Solano	419,493	443,749	24,256	5.8%
19	Tulare	455,525	475,064	19,539	4.3%
21	Stanislaus	525,886	545,939	20,053	3.8%
28	Santa Barbara	433,078	440,557	7,479	1.7%
30	San Luis Obispo	273,882	278,348	4,466	1.6%
35	Monterey	425,968	430,368	4,400	1.0%
44	San Mateo	747,550	737,644	-9,906	-1.3%
47	Marin	258,133	252,959	-5,174	-2.0%
49	Santa Cruz	269,463	262,051	-7,412	-2.8%
51	Sonoma	493,122	478,174	-14,948	-3.0%

Population

California is the most populous state in the country, with over 38.9 million persons as of January 1, 2023. California represents 11.7% of the nation's 334 million persons, or one out of every eight persons, and the population of Tulare County represents 1.2% of the State.

The population base of the County is profiled in terms of age, education, labor skills, income levels, and how these factors change over time. Changes in population affect the demand for housing and related market values which in turn affect property tax revenues.

The County's population over a 10-year period indicates steady and constant growth. As shown in Table 2, the total county population has increased 4.29% since 2013. Growth has primarily occurred in the cities of Visalia, Tulare, Porterville, and Dinuba, with small declines in the cities of Exeter, Farmersville, and Lindsay. Notably, over the past 10 years, the unincorporated area of the County has experienced an 8.06% decrease in population.

Table 2. Tulare County Population Change by City

City	1/1/2013	1/1/2023	2013 - 2023	%
Total Unincorporated	145,507	133,779	-11,728	-8.06%
Total Incorporated	310,018	341,285	31,267	10.09%
Dinuba	23,226	25,469	2,243	9.66%
Exeter	10,599	10,184	-415	-3.92%
Farmersville	10,984	10,151	-833	-7.58%
Lindsay	12,479	12,474	-5	-0.04%
Porterville	55,469	62,588	7,119	12.83%
Tulare	61,203	69,677	8,474	13.85%
Visalia	128,481	143,031	14,550	11.32%
Woodlake	7,577	7,711	134	1.77%
Total County	455,525	475,064	19,539	4.29%

County Statistical Profile

As shown in Figures 1 and 2, the County of Tulare maintains a low population density, with 98 persons per square mile of land. The majority (71.8%) of county residents are concentrated within the eight cities. When compared to the Benchmark Counties, Tulare County is the second least densely populated county, outranked only by San Luis Obispo County, with 84 persons per square mile. The other Benchmark Counties population density ranges from 131 to 1,644, with an average of 403 persons per square mile.

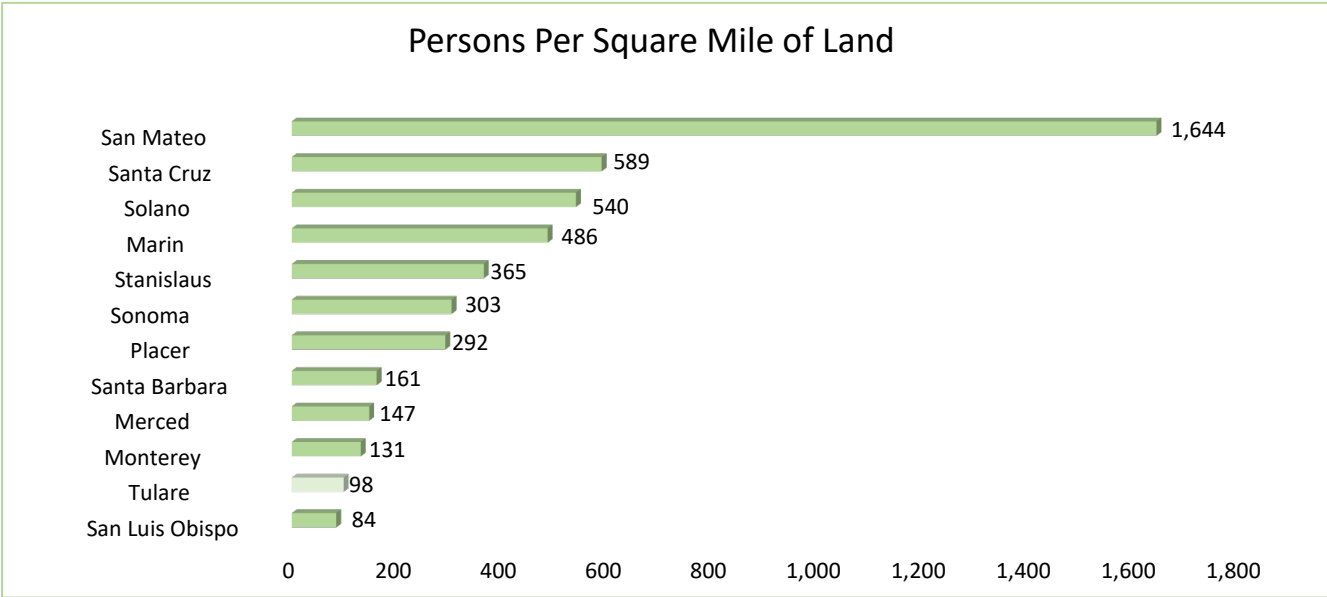


Figure 1– Persons per Square Mile

The County’s General Plan, which directs growth toward its cities, has resulted in the urban concentration of the population. The unique mixture of a sizeable urban population and a large rural/agricultural economic base creates many challenges for county government. These include:

- Balancing the continued urban growth pressures with the need to preserve the economic agricultural land base and open spaces.
- Coordinating transitions and expansions of infrastructure from the growing urban areas to the rural areas (i.e., reliever routes, upgraded feeder streets and roads, and flood control).
- Addressing issues in the transition zones between urban and agricultural areas (i.e., land and pesticide use, odors, and vermin).
- Acquiring sufficient water to supply the needs of the large agricultural community as well as the rapidly increasing urban population.
- Resolving the conflict between a large urban driven need for health, public assistance, and law and justice services, with the limited ability of county government to control, influence, or fund initiatives in urban environments that create long-term improvements.

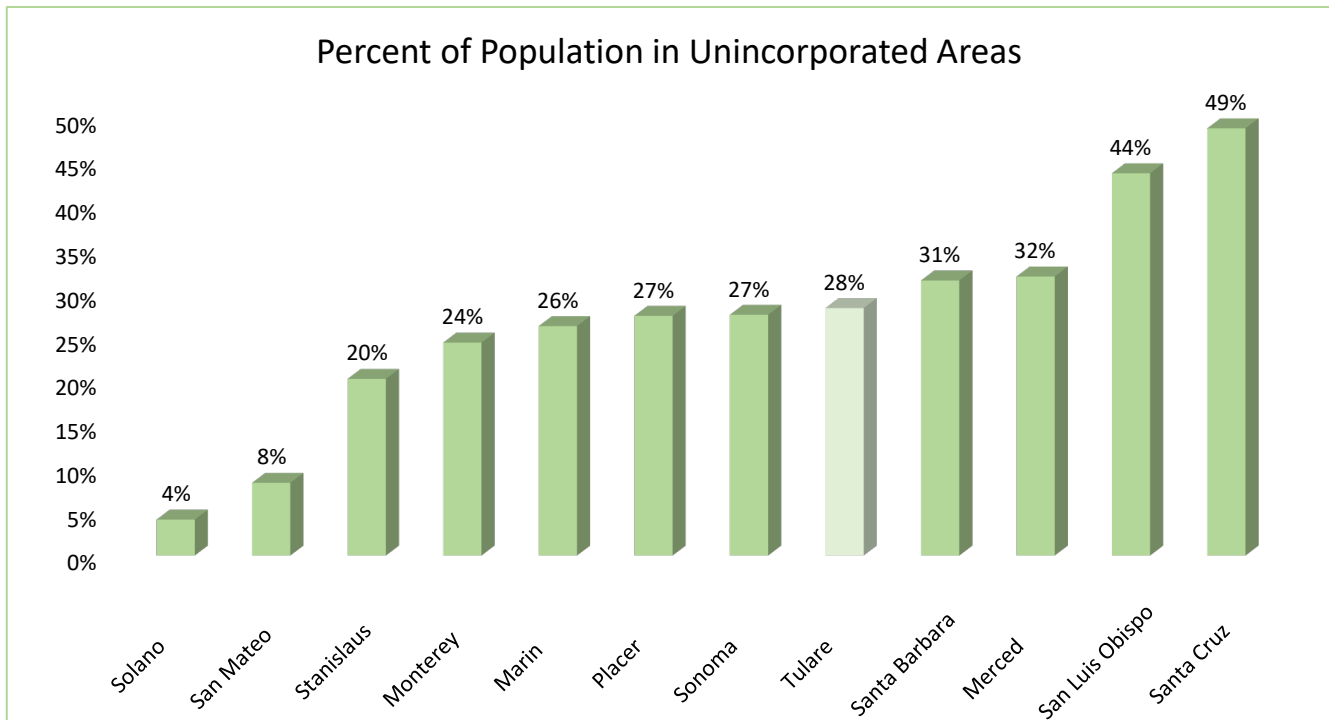


Figure 2 – Percent of Population in Unincorporated Areas

Population Living in Poverty

The U.S. Census Bureau's poverty data (Figure 3) shows that in 2021, 19.8% of the County's population is living at or below poverty level, a decrease of 5.9% since the 2011 survey. In terms of population numbers, there has been a 21,649 decrease in the number of individuals living in poverty in the County in the last 10 years. The State poverty rate for 2021 is 12.3% and reflects a 4.3% decrease from 2011. The State has reduced its poverty population numbers by 1,377,628 when compared to the 2011 survey.

The U.S. Census Bureau's statistics on poverty provide an important measure of the country's economic well-being and are often used to assess need or eligibility for public assistance. The County's above-average poverty level places a greater strain on public assistance resources including increased demands for low-income housing, food stamps, discounted rates for water and sewer services, healthcare services, and assistance with vital services such as utilities and assistance.

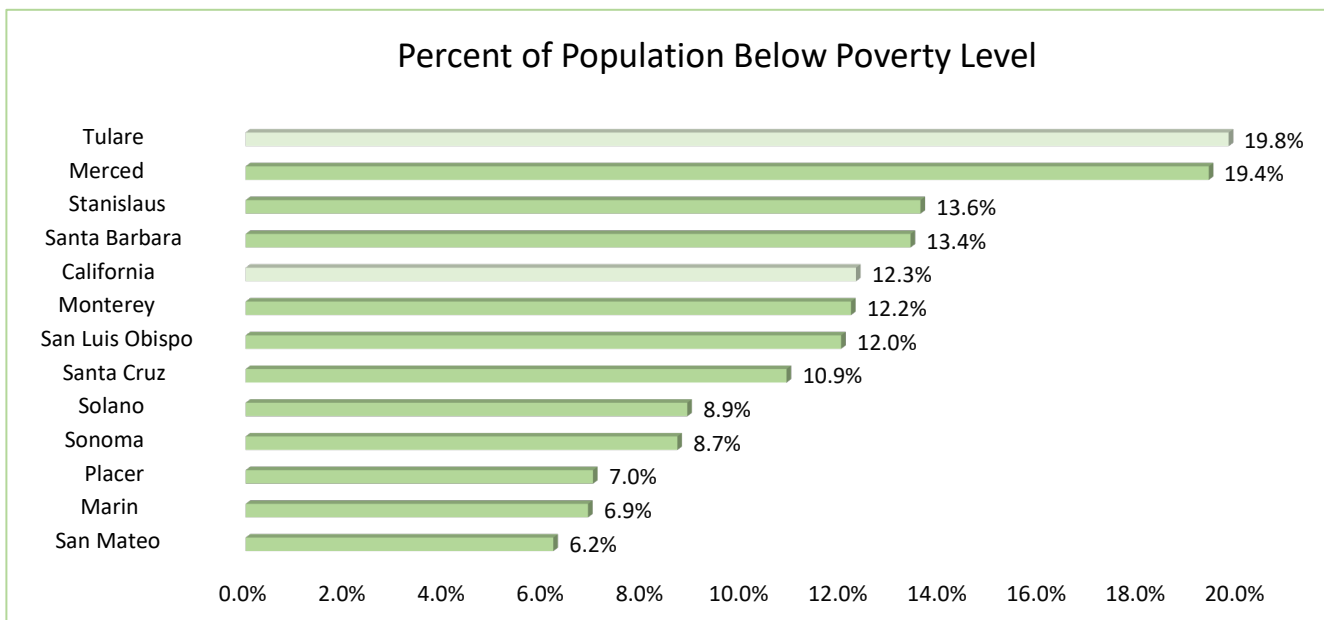


Figure 3 - Percent of Population Below Poverty Level

County Statistical Profile

Major Private Sector Employers

County government, local municipalities, and education are the largest employers within the County. Additionally, several private sector entities operate in the County. Figure 4 shows the number of people employed by the top private sector employers.



Figure 4 –Top Private Sector Employers

Employment and Economic Growth

The County unemployment rate experienced an unprecedented spike in 2020 because of the COVID-19 pandemic. However, since the initial spike in 2020, rates decreased for the next two years and unemployment in the County was at its lowest level in decades. The 2023 County unemployment rate is estimated to be 10.3% and the State average is estimated to be 4.7% (Figure 5).

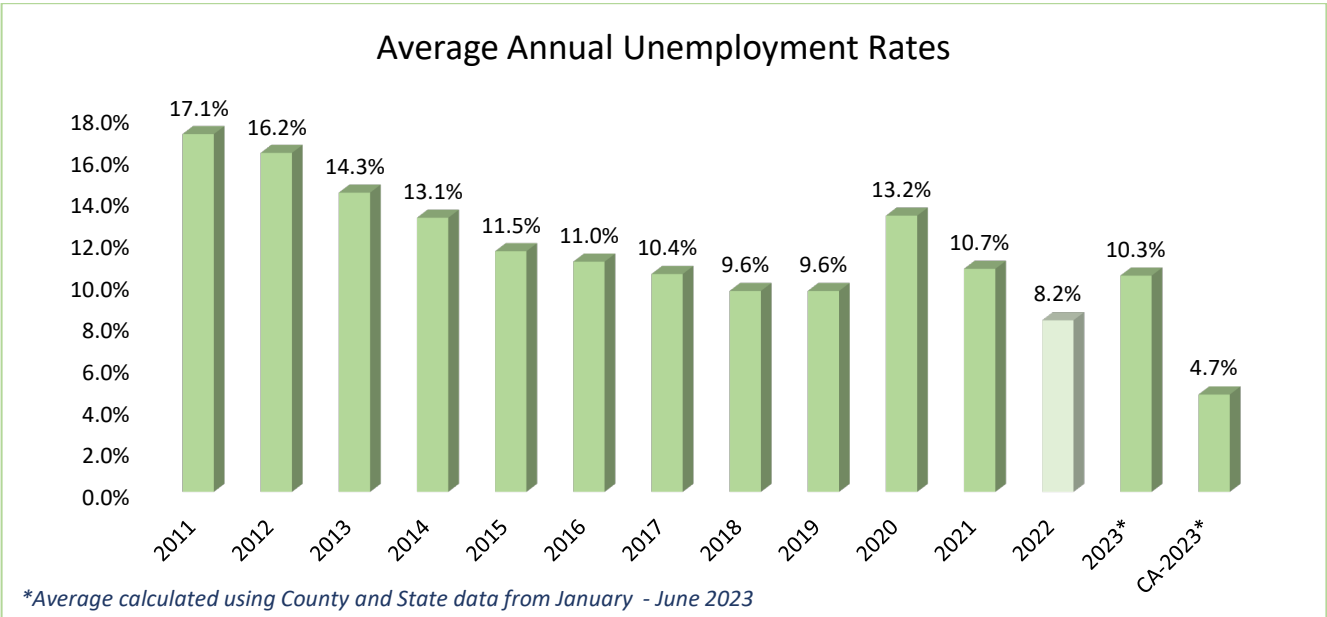


Figure 5 - Average Annual Unemployment Rates

As shown in Figure 6, Tulare County's 2022 average wage per job was \$48,807. The 2022 average wage per job grew 2.68% when compared to 2021 yet remained the lowest amongst the eleven Benchmark Counties.



Figure 6 – Annual Average Wage Per Job

Figure 7 represents the distribution of the 175,800 civilian jobs in the Visalia and Porterville area for 2022, an increase of 9,900 jobs when compared to 2021. The industries with the greatest increase between 2021 and 2022 by overall annual growth were: Farming with 1,700 jobs; Leisure and Hospitality with 1,600 jobs; and Trade, Transportation, and utilities with 1,400 jobs.

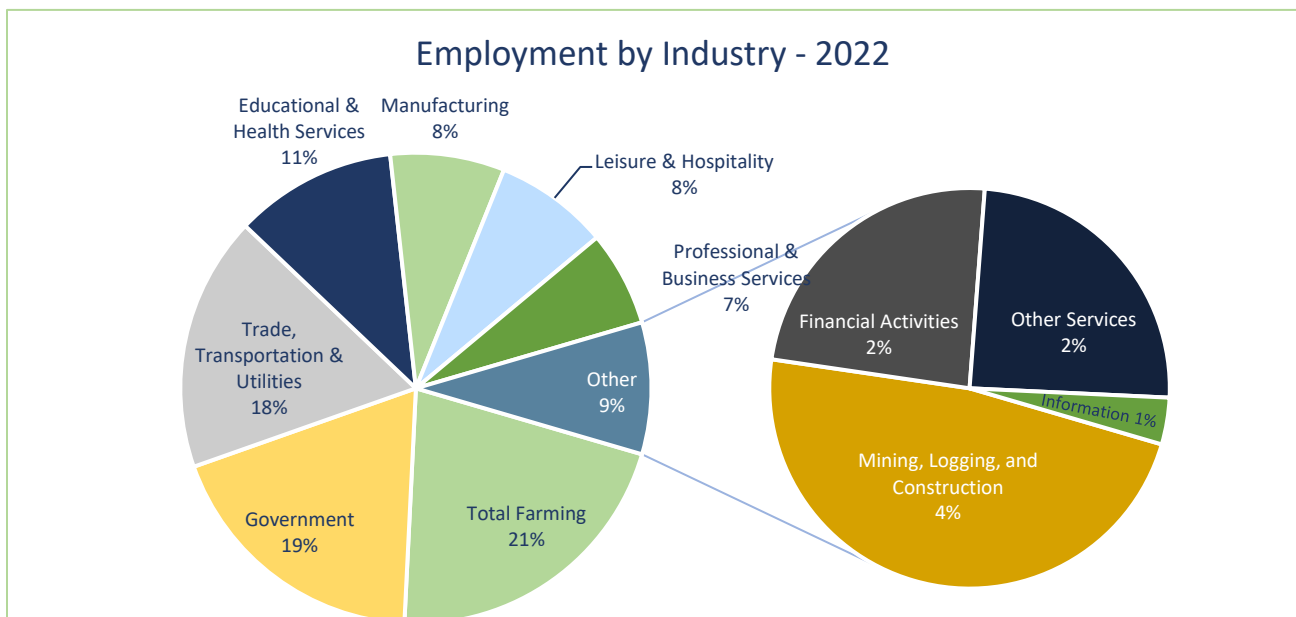


Figure 7 – Annual Average Employment by Industry

Gross Agricultural Crop Value

Agricultural commodities continue to be a mainstay of the County’s economy with a 2021 total gross production value of \$8.09 billion (Figure 8) and 1,598,885 acres in production. The value of agricultural crops for 2021 represents a decrease of \$949 million over 2020 production values. And total acres in production have decreased by 70,233 acres compared to 2020.

The County’s agricultural products are diversified and include more than 150 different commodities including livestock, milk, fruits, nuts, vegetables, grains, seed, and nursery stock. Milk continues to be the leading commodity in the County, with a gross value of \$1.94 billion, an increase of \$76.35 million or 4% compared to the prior year. It is the diversity of commodities that has helped to mitigate conditions related to pests and adequate water supplies, which negatively impact certain crops.

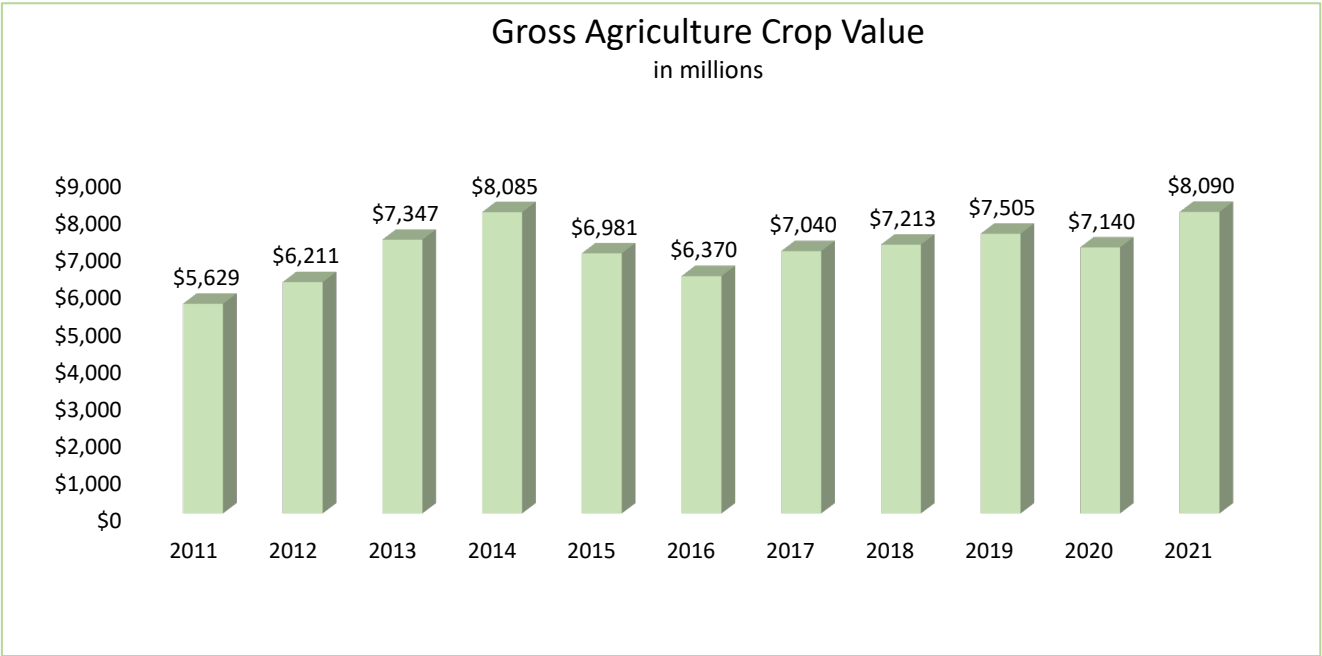


Figure 8 – Gross Annual Crop Value

County Assessed Values and Growth

Property tax revenue comprises a large portion of the County’s discretionary funds; and over 70% of discretionary monies is used to support public safety departments such as the Sheriff, District Attorney, Public Defender, Fire, and Probation.

Figure 9 illustrates the 10-year growth in assessed property values in the County of Tulare. Property taxes are a major source of local governmental revenues and are determined by assessed values of real and personal property. The property tax rate in California is 1% of assessed value.

The Preliminary Net Assessment Roll for Fiscal Year 2023/24 calculates property values in Tulare County at \$47.6 billion as of June 2023. This figure represents the net value of property and does not account for homeowner exemptions. The net assessed value increased by \$3 billion or 6.74% over the prior year’s value of \$44.6 billion. The increase is consistent with increases over the prior three fiscal years. The principal ten property taxpayers in the County are listed in Table 3.

The growth in net assessed value starting in 2014 is attributable to the economic recovery from the 2010 recession. Growth has continued through this past fiscal year. However, future property values remain uncertain due to various economic and environmental factors, including the impacts of the March 2023 Storms on agricultural property and the degree to which these impacts are mitigated by residential and commercial growth. Recent inflation in the housing market has resulted in a sustained increases in real property sales prices over the past two years.

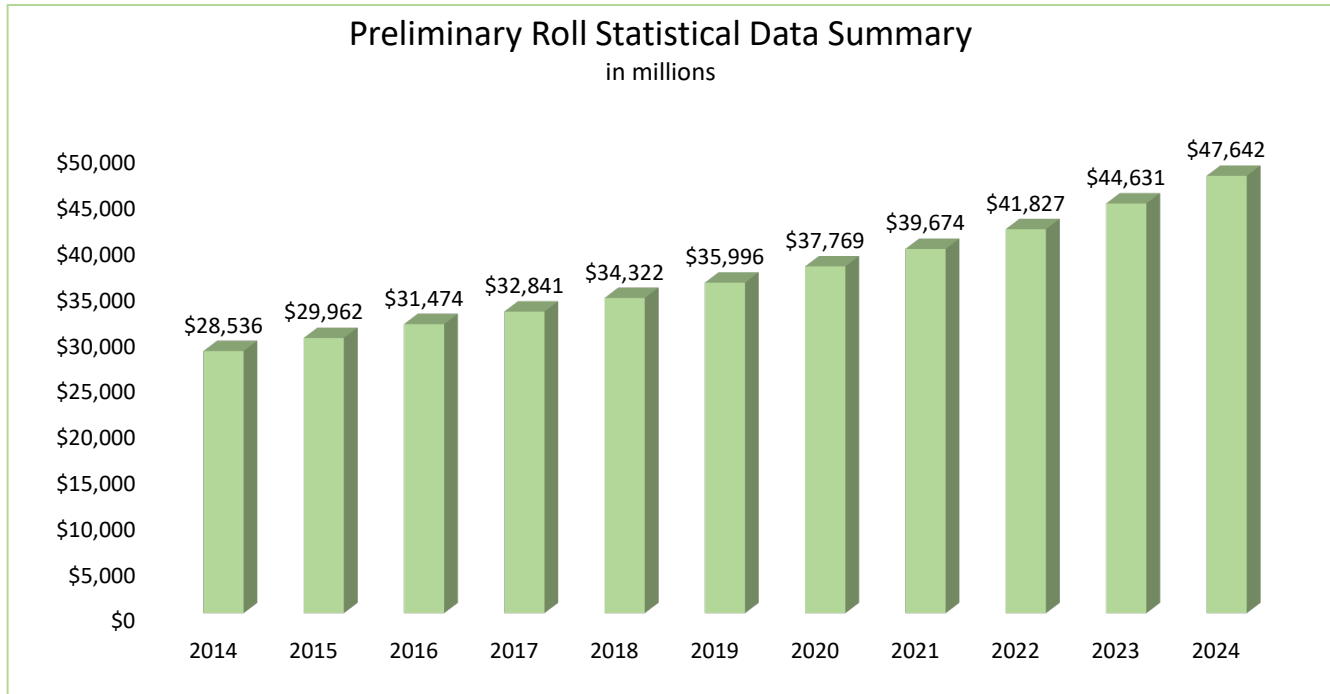


Figure 9 – Preliminary Roll Statistical Data Summary

Table 3. Top Ten Principal Property Taxpayers

Rank	Taxpayer	Taxable Assessed Value	% of AV
1	Southern California Edison Company	\$ 1,422,849,960	3.14%
2	Southern California Gas Company	270,316,568	0.60%
3	California Dairies/Milk Producers	253,477,333	0.56%
4	Saputo Cheese USA Inc	232,862,489	0.51%
5	Wal-Mart Stores/ Retail Trust	211,089,360	0.47%
6	Land O' Lakes	167,412,029	0.37%
7	Setton Pistachio	164,919,964	0.36%
8	Ventura Coastal	143,498,953	0.32%
9	3315 Kelsey LLC	128,223,960	0.28%
10	Pacific Gas Electric Company	103,741,711	0.23%
Total Top Ten Principal Property Taxpayers		3,098,392,327	6.83%
Total Taxable Assessed Value		\$ 45,385,010,155	100%

County Statistical Profile

Figure References:

Figure 1 - Persons Per Square Mile

State of California Department of Finance, (2021, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2010-2020, with 2010 Census Benchmark.*

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

State of California Department of Finance, (2023, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2021-2022, with 2020 Census Benchmark.*

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

U.S. Census Bureau. *Quick Facts, Geography, Land area in square miles, 2020.* Table ID D110220.

<https://www.census.gov/quickfacts/fact/table/US/PST045221>

Figure 2 - Percent of Population in Unincorporated Areas

State of California Department of Finance, (2023, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2021-2022, with 2020 Census Benchmark.*

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

Figure 3 - Percent of Population Below Poverty Level

U.S. Census Bureau. *Poverty Status in The Past 12 Months, American Community Survey 5-Year Estimates.* Table ID S1701.

<https://data.census.gov/cedsci/>

Figure 4 - Top Private Sector Employers

Workforce Investment Board of Tulare County (2023, July) *Business Table-Businesses for All Industries In Tulare County, CA.*

Figure 5 - Average Annual Unemployment Rates

State of California, Employment Development Department (2023, July). *Unemployment Rate and Labor Force Data for California Areas Detailed. Counties.* Data Not Seasonally Adjusted.

<https://www.labormarketinfo.edd.ca.gov/data/unemployment-and-labor-force.html>

Figure 6 - Annual Average Wage Per Job

U.S. Bureau of Labor Statistics (2022, September). *Quarterly Census of Employment and Wages.*

https://data.bls.gov/cew/apps/table_maker/v4/table_maker.htm#type=2&st=06&year=2021&qtr=A&own=0&ind=10&supp=0

Figure 7 - Annual Average Employment by Industry

State of California, Employment Development Department (2023, April). *Industry Employment & Labor Force by Annual Average.*

<https://www.labormarketinfo.edd.ca.gov/data/employment-by-industry.html>

Figure 8-Gross Agriculture Crop Value

Tulare County Agricultural Commissioner/Sealer (2022, September). *Tulare County Crop and Livestock Report 2021.*

<https://agcomm.co.tulare.ca.us/pest-exclusion-standardization/crop-reports1/crop-reports-2021-2030/>

Figure 9 – Preliminary Roll Statistical Data Summary

Tulare County Assessor Clerk/Recorder (2023, June). *2023/24 Preliminary Roll Statistical Data Summary.*

<https://tularecounty.ca.gov/assessor/news-and-information/property-data/delivered-roll-values/statistical-data-summary3/>

Table References:

Table 1 - Total Population Change

State of California Department of Finance, (2023, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2010-2020, with 2010 Census Benchmark.*

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

State of California Department of Finance, (2023, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2020-2023, with 2020 Census Benchmark.*

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

Table 2 - Total Population by City

State of California Department of Finance, (2023, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2010-2020, with 2010 Census Benchmark.*

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

State of California Department of Finance, (2023, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2020-2023, with 2020 Census Benchmark.*

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

Table 3 - Top Ten Principal Property Taxpayers

Tulare County Auditor Controller-Treasurer-Tax Collector (2023 July). *Principal Taxpayers Fiscal Year 2023.*

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**BEFORE THE
TERRA BELLA SEWER MAINTENANCE
DISTRICT
COUNTY OF TULARE, STATE OF CALIFORNIA**

**IN THE MATTER OF FY 2023/24
FINAL BUDGET HEARINGS**

)
) **Resolution No. TBS 2023-03**

UPON MOTION OF SUPERVISOR SHUKLIAN, SECONDED BY SUPERVISOR VALERO THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 19, 2023, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS MICARI, VANDER POEL, SHUKLIAN, VALERO AND TOWNSEND
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE



ATTEST: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY:

Deputy Clerk

* * * * *

1. Conducted a Public Hearing on the Fiscal Year 2023/24 Recommended Budget and adopt the Fiscal Year 2023/24 Final Budget for the Terra Bella Sewer Maintenance District as modified during the hearings; and
2. Authorized the Auditor-Controller to make necessary minor adjustments to bring the Fiscal Year 2023/24 Budget into final balance.

CAO
9.19.2023
KB

**BEFORE THE
TULARE COUNTY FLOOD CONTROL DISTRICT
COUNTY OF TULARE, STATE OF CALIFORNIA**

**IN THE MATTER OF FY 2023/24
FINAL BUDGET HEARINGS**

)
) **Resolution No. FC 2023-02**

UPON MOTION OF SUPERVISOR MICARI, SECONDED BY SUPERVISOR VALERO, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 19, 2023, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS MICARI, VANDER POEL, SHUKLIAN, VALERO AND TOWNSEND
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE



ATTEST: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY:


Deputy Clerk

* * * * *

1. Conducted a Public Hearing on the Fiscal Year 2023/24 Recommended Budget and adopt the Fiscal Year 2023/24 Final Budget for the Tulare County Flood Control District as modified during the hearings; and
2. Authorized the Auditor-Controller to make necessary minor adjustments to bring the Fiscal Year 2023/24 Budget into final balance.

CAO
9.19.2023
KB

BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF Fiscal Year 2023/24
Final Budget Hearings

)
) Resolution No. 2023-0863
)
)
)

UPON MOTION OF SUPERVISOR VANDER POEL, SECONDED BY
SUPERVISOR MICARI, THE FOLLOWING WAS ADOPTED BY THE BOARD
OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 19, 2023,
BY THE FOLLOWING VOTE:

AYES: SUPERVISORS MICARI, VANDER POEL, SHUKLIAN, VALERO AND
TOWNSEND

NOES:
ABSTAIN:
ABSENT:



ATTEST: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: 
Deputy Clerk

* * * * *

1. Conducted a Public Hearing on the Fiscal Year 2023/24 Recommended Budget and adopt the Fiscal Year 2023/24 Final Budgets for all funds and activities as modified during the hearings for the Enterprise and Assessment District Funds, County Service Areas #1 and #2, Special Districts, Internal Service Funds, Operating Funds, and the General Fund;
2. Amended the Personnel Class Specifications, Class Designations, Compensation Changes, and Salary Band Adjustments subject to meet and confer;
3. Amended the Position Allocation List reflecting adds, deletes, amends, and reclassifications subject to meet and confer;
4. Approved salary increases due to a combination of cost-of-living, compaction, equity adjustments and/or merit increases as listed below for the following county elected officials, pursuant to Tulare County Ordinance No. 3558, effective

at the adoption of the Final Budget for Fiscal Year 2023/24, per Ordinance Code section 1-07-1060(d): County Assessor/Clerk-Recorder, 7%; Auditor-Controller/Treasurer-Tax Collector, 7%; District Attorney, 7%; and Sheriff-Coroner, 12%;

5. Approved the salary increases listed in the attached personnel resolution (Attachment E) due to a combination of compaction, equity adjustments and/or merit increases effective the first pay period after adoption of the Final Budget for Fiscal Year 2023/24;
6. Approved a 4% cost-of-living adjustment for the Board of Supervisors, pursuant to the Tulare County Ordinance No. 3558, effective sixty (60) days after the adoption of the Final Budget for Fiscal Year 2023/24, per Ordinance Code section 1-07-1060(d);
7. Approved the Capital Asset Purchase List; and
8. Authorized the Auditor-Controller to make necessary minor adjustments to bring the Fiscal Year 2023/24 Budget into final balance.

CAO
9.19.2023
KB

BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF NEW OR AMENDED)
CLASS SPECIFICATIONS, AND CLASS)
DESIGNATIONS)

Resolution No. 2023-0864

Upon Motion of Supervisor Vander Poel, seconded by Supervisor Micari, the following was adopted by the Board of Supervisors, at an official meeting held September 19, 2023 by the following vote:

AYES: SUPERVISORS MICARI, VANDER POEL, SHUKLIAN, VALERO AND
TOWNSEND

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE



Attest: Jason T. Britt
County Administrative Officer/
Clerk, Board of Supervisors

By: 
Deputy Clerk

* * * * *

Adopted the following new or amended class specifications and class designations effective September 24, 2023:

Administrative Specialist I-RMA, Item No.097210, Salary Grade: 728 (\$92,858 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods. ^^

Administrative Specialist IIRMA, Item No.097220, Salary Grade: 709 (\$102,143 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods. ^^

Animal Care Technician, Item No.021740, Salary Grade: 932 (\$43,591 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods.

Animal Control Officer I, Item No.077010, Salary Grade: 987 (\$48,034 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods. ^

Auditor-Appraiser I, Item No.005210, Salary Grade: 614 (\$75,795 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 26 pay periods. ^

CAO Analyst I, Item No.080310, Salary Grade: 467 (\$109,355 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods. ^^

CAO Analyst II, Item No.080320, Salary Grade: 469 (\$124,561 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods. ^^

CAO Analyst III, Item No.080330, Salary Grade: 474 (\$137,018 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods. ^^

CAO Analyst, Prncpl, Item No.080340, Salary Grade: 481 (\$150,720 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods. ^^

Chief Investigator-Pub Def, Item No.074300, Salary Grade: 978 (\$130,458 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods.

Civil Office Assistant, Item No.058520, Salary Grade: 385 (\$46,378 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods. ^

Civil Office Assistant -B, Item No.058521, Salary Grade: 386 (\$48,697 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods. ^

Civil Office Assistant Lead, Item No.058530, Salary Grade: 387 (\$51,010 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods. ^

Civil Office Assistant Lead B, Item No.058531, Salary Grade: 388 (\$53,560 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods. ^

Civil Office Assistant Supv, Item No.058400, Salary Grade: 485 (\$57,307 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.

Collector-Tax Programs Supv, Item No.047350, Salary Grade: 601 (\$79,237 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Concrete FinisherMaintWrkr II, Item No.012320, Salary Grade: 327 (\$49,991 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 26 pay periods. ^

Concrete FinisherMaintWrkr III, Item No.012330, Salary Grade: 852 (\$54,986 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 26 pay periods. ^

Concrete FinisherMaintWrkr IV, Item No.012340, Salary Grade: 329 (\$60,136 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 26 pay periods.

Construction & Maint Wkr II, Item No.011720, Salary Grade: 327 (\$49,991 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 26 pay periods. ^

Construction & Maint Wkr IV, Item No.011940, Salary Grade: 329 (\$60,136 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods.

County Financial Technicn I, Item No.074810, Salary Grade: 720 (\$44,492 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods. ^

County Financial Technicn II, Item No.074820, Salary Grade: 723 (\$49,038 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods. ^

County Financial Technicn III, Item No.074830, Salary Grade: 643 (\$56,843 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods. ^

County Financial Technicn Supv, Item No.074807, Salary Grade: 369 (\$62,533 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

DA Investigative Sgt, Item No.025600, Salary Grade: 904 (\$96,750 annual Step 5), Bargaining Unit 22, Competitive Service, Probation Period: 13 pay periods.

DA Investigative Sgt-B, Item No.025601, Salary Grade: 695 (\$101,590 annual Step 5), Bargaining Unit 22, Competitive Service, Probation Period: 13 pay periods.

DA Welfare Investigative Sgt, Item No.049800, Salary Grade: 888 (\$86,920 annual Step 5), Bargaining Unit 22, Competitive Service, Probation Period: 13 pay periods.

DA Welfare Investigative Sgt-B, Item No.049801, Salary Grade: 684 (\$91,270 annual Step 5), Bargaining Unit 22, Competitive Service, Probation Period: 13 pay periods.

Deputy Ag Commissioner/Sealer, Item No.014500, Salary Grade: 422 (\$96,528 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods.

Deputy Clerk Senior - BOS, Item No.014840, Salary Grade: 490 (\$80,353 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.

Environmental Health Scientist, Item No.021400, Salary Grade: 691 (\$70,445 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 26 pay periods.

EH Emergency Response SupAsst, Item No.092202, Salary Grade: 154 (\$44,816 annual Step 5), Bargaining Unit 00, Non-Competitive Service, Probation Period: None.

Farm Crew Supervisor, Item No.022207, Salary Grade: 465 (\$56,372 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Farm Manager, Item No.022300, Salary Grade: 483 (\$93,309 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods.

Health Services Manager, Item No.099700, Salary Grade: 775 (\$109,355 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 26 pay periods.

HHS Dpty County Health Officer, Item No.073322, Salary Grade: 707 (\$306,781 annual Step 5), Bargaining Unit 19, At-Will, Probation Period: None.

IT System&Procedures Anlyst 3, Item No.099030, Salary Grade: 764 (\$104,326 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods.

IT Systems and Procedure An II, Item No.099020, Salary Grade: 227 (\$86,762 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods. ^

IT Systems and Procedures An I, Item No.099010, Salary Grade: 287 (\$78,568 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods. ^

Laundry Technician, Item No.058600, Salary Grade: 832 (\$44,394 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods.

Legal Office Assistant-Supv, Item No.046500, Salary Grade: 835 (\$57,307 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Nutrition Assistant, Item No.032920, Salary Grade: 140 (\$43,790 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 26 pay periods. ^

Office Assistant, Item No.033330, Salary Grade: 822 (\$43,704 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods. ^

Peer Support Specialist I, Item No.007620, Salary Grade: 354 (\$44,466 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods. ^^

Peer Support Specialist II, Item No.007630, Salary Grade: 358 (\$51,732 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods. ^^

PHEP Assistant, Item No.095950, Salary Grade: 450 (\$54,422 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods.

Principal Investment Officer, Item No.027700 Salary Grade: 405 (\$90,659 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Prob Correctional Officer I, Item No.023410, Salary Grade: 848 (\$56,218 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 26 pay periods. ^

Public Defender Case Manager, Item No.037660, Salary Grade: 294 (\$59,623 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods.

Public Defender Intervwr I, Item No.037610, Salary Grade: 371 (\$50,679 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods. ^

Public Defender Intervwr II, Item No.037720, Salary Grade: 372 (\$55,988 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods. ^

Right of Way Agent I, Item No.040410, Salary Grade: 650 (\$65,016 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 26 pay periods. ^^

Right of Way Agent II, Item No.040420, Salary Grade: 882 (\$71,814 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods. ^^

Right of Way Agent III, Item No.040430, Salary Grade: 972 (\$92,007 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods. ^^

Right of Way Agent IV, Item No.040440, Salary Grade: 616 (\$103,951 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Self Sufficiency Resrce Spec, Item No.041300, Salary Grade: 926 (\$59,785 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods.

Sheriff's Fiscal Manager, Item No.041390, Salary Grade: 407 (\$132,339 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: None.

Social Worker-Adult Services, Item No.074600, Salary Grade: 207 (\$70,791 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 pay periods.

Substance Use Disorder Coun-Cert, Item No.001520, Salary Grade: 380 (\$58,045 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods. ^

Substance Use Disorder Coun - Reg, Item No.001510, Salary Grade: 182 (\$55,232 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods. ^

Substance Use Disorder Supv, Item No.071600, Salary Grade: 221 (\$79,741 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods.

Tax Collections Supervisor, Item No.047300, Salary Grade: 601 (\$79,237 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Traffic Control Worker II, Item No.043620, Salary Grade: 327 (\$49,991 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 26 pay periods. ^^

Traffic Control Worker III, Item No.043700, Salary Grade: 856 (\$55,072 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods. ^^

Traffic Control Worker IV, Item No.043640, Salary Grade: 384 (\$60,579 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods.

Training Officer I, Item No.048010, Salary Grade: 883 (\$71,146 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods. ^

WIC Breastfeed Peer Cslr, Item No.072710, Salary Grade: 138 (\$43,591 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

WIC Breastfeed Peer Cslr Supv, Item No.072707, Salary Grade: 381 (\$58,045 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Compensation Changes

Explanation: Amend Salary Bands, maximum range increase for salary band B01 adding 8% and maximum range increase for salary bands B02, B03, B04, B05, B06 adding 3%. Current incumbents in these salary band/range will remain at their current salary unless amended elsewhere by separate action.

Action	Funded Pay PP	Salary Band	Current Range		Percentage Amount to Max Annual	New Range	
			Annual Minimum	Annual Maximum		Annual Minimum	Annual Maximum
Amend	22	B01	\$173,879	- \$260,781	8%	\$173,879	- \$281,643.48
Amend	20	B02	\$135,239	- \$202,860	3%	\$135,239	- \$208,946.13
Amend	20	B03	\$125,791	- \$188,370	3%	\$125,791	- \$194,021.10
Amend	20	B04	\$111,092	- \$166,634	3%	\$111,092	- \$171,633.23
Amend	20	B05	\$101,429	- \$152,145	3%	\$101,429	- \$156,709.06
Amend	20	B06	\$96,598	- \$144,898	3%	\$96,598	- \$149,244.94

^ Amended Classifications belonging to a flexibly allocated job class series:

Animal Control Officer I/II/III

Auditor-Appraiser I

Civil Office Assistant /Lead

Concrete Finisher Maintenance Worker II/III

^ Amended Classifications belonging to a flexibly allocated job class series continued:

Construction & Maintenance Worker II/III

County Financial Technician I/II/III

IT Systems and Procedures Analyst I/II

Nutrition Assistant/Lead

Office Assistant / Lead

Probation Correctional Officer I/II/III

Public Defender Interviewer I/II

Substance Use Disorder Counselor Reg/Cert

Training Officer I/II

^^ Newly added to a flexibly allocated job class series:

Administrative Specialist RMA I/II

Deputy Clerk I/II/III/Senior-Board of Supervisors

CAO Analyst I/II/III/Principal

Peer Support Specialist I/II

Right of Way Agent I/II/III

Traffic Control Worker II/III

CAO
9.19.2023
KB

BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF AMENDING THE
POSITION ALLOCATION LISTING

) Resolution No. 2023-0865
)

UPON MOTION OF SUPERVISOR VANDER POEL, SECONDED BY
SUPERVISOR MICARI, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 19,
2023, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS MICARI, VANDER POEL, SHUKLIAN, VALERO AND
TOWNSEND
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE



ATTEST: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY:


Deputy Clerk

* * * * *

The Board of Supervisors does hereby amend the Position Allocation Listing to add, delete, amend, reclassify, or grant salary increases or changes to the following positions per the attached Budget document and effective with the Pay Periods shown on the spreadsheet:

Funded Pay Period	Effective Date	Pay Period No.
16	11/19/23	25
17	11/5/23	24
20	9/24/23	21
21	9/19/23	20
26	7/2/23	15

CAO
9.19.2023
KB

Fiscal Year 2023/24 Recommended Budget Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title	New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost Dist. No.
Assessor/Clerk-Recorder										
Add	17	000640	Administrative Secretary	-	1.00	1.00	421	025100	025	- 1025
Delete	17	033333	Office Assistant-K	-	1.00	1.00	661	10796	025100	025 - 1025
Auditor-Controller/Treasurer-Tax Collector										
Add	17	047300	Tax Collections Supervisor	-	1.00	1.00	601	030400	030	- 3000
Amend	17	074820	County Financial Technicn II	074830 County Financial Technicn III	1.00	1.00	643	05766	030100	030 - 2510
Amend	17	074820	County Financial Technicn II	074830 County Financial Technicn III	1.00	1.00	643	07688	030100	030 - 2510
Amend	17	074820	County Financial Technicn II	074830 County Financial Technicn III	1.00	1.00	643	05767	030100	030 - 2510
Amend	17	074820	County Financial Technicn II	074830 County Financial Technicn III	1.00	1.00	643	05772	030100	030 - 2510
Amend	17	074820	County Financial Technicn II	074830 County Financial Technicn III	1.00	1.00	643	06241	030100	030 - 2510
ReClassify	17	000230	Accountant III	027700 Principal Investment Officer	1.00	1.00	405	10468	030300	030 - 2800
ReClassify	17	074830	County Financial Technicn III	074807 County Financial Tech Sup	1.00	1.00	369	07903	030100	030 - 2510
ReClassify	17	074830	County Financial Technicn III	074807 County Financial Tech Sup	1.00	1.00	369	07902	030100	030 - 2510
Purchasing										
Delete	26	081620	Procurement Specialist II	-	1.00	1.00	093	10463	032215	032 - 2150
Delete	26	081620	Procurement Specialist II	-	1.00	1.00	093	10464	032215	032 - 2150
Delete	26	081630	Procurement Specialist III	-	1.00	1.00	094	10465	032215	032 - 2150
Delete	26	081600	Procurement Specialist, Supv	-	1.00	1.00	092	10466	032215	032 - 2150
Delete	26	000920	Procurement Technician	-	1.00	1.00	095	10460	032215	032 - 2150
Delete	26	000920	Procurement Technician	-	1.00	1.00	095	10461	032215	032 - 2150
Delete	26	000920	Procurement Technician	-	1.00	1.00	095	10462	032215	032 - 2150
Delete	26	051000	Purchasing Manager	-	1.00	1.00	806	04536	032215	032 - 2150
Delete	26	028500	Surplus Store Clerk	-	1.00	1.00	350	09062	032216	032 - 2160
Delete	26	028507	Surplus Store Supervisor	-	1.00	1.00	362	10905	032216	032 - 2160
Grounds Services										
Add	17	033800	Parks & Grounds Worker	-	1.00	1.00	828	087244	066	- 1110
Add	17	033800	Parks & Grounds Worker	-	1.00	1.00	828	087244	066	- 1110
Add	17	033800	Parks & Grounds Worker	-	1.00	1.00	828	087244	066	- 1110
Delete	26	033800	Parks & Grounds Worker	-	1.00	1.00	828	10477	087244	066 - 1110
Custodial Services										
Add	17	013820	Custodial Worker	-	1.00	1.00	809	087245	068	- 3020
Property Management										
Add	26	000300	Administrative Aide	-	1.00	1.00	180	087230	073	- 7300
Add	26	076502	Property Manager	-	1.00	1.00	806	073000	073	- 7300
Add	26	076530	Property Specialist III	-	1.00	1.00	972	087230	073	- 7300
Add	26	076530	Property Specialist III	-	1.00	1.00	972	087230	073	- 7300
County Counsel										
Amend	17	004852	Attorney, Civil V-N	004852 Attorney, Civil V-N	1.00	1.00*	098	07778	080000	080 - 2150
Amend	17	058531	Civil Office Assistant Lead B	058530 Civil Office Assistant Lead	1.00	1.00	665	07155	080000	080 - 2200
Amend	17	058531	Civil Office Assistant Lead B	058530 Civil Office Assistant Lead	1.00	1.00	665	08496	080000	080 - 2200
Amend	17	058531	Civil Office Assistant Lead B	058530 Civil Office Assistant Lead	1.00	1.00	665	09726	080000	080 - 2200
Amend	17	074934	Paralegal III K B	074933 Paralegal III K	1.00	1.00	980	05796	080000	080 - 2150
County Administrative Office										
Amend	17	085100	Administrative Analyst, Senior	080330 CAO Analyst III	1.00	1.00	474	10584	085000	085 - 3000
Amend	17	085100	Administrative Analyst, Senior	080330 CAO Analyst III	1.00	1.00	474	06392	085000	085 - 3000
ReClassify	17	085100	Administrative Analyst, Senior	080330 CAO Analyst III	1.00	1.00	474	07963	085000	085 - 3000
ReClassify	17	085100	Administrative Analyst, Senior	080330 CAO Analyst III	1.00	1.00	474	10183	085000	085 - 3000
ReClassify	17	080600	Budget Technician	001830 Analyst-Staff Services III	1.00	1.00	706	10247	085000	085 - 3000
ReClassify	17	085102	Administrative Analyst, Principal	080340 CAO Analyst, Principal	1.00	1.00	481	10586	085000	085 - 3000
General Services										
Add	26	033800	Parks & Grounds Worker	-	1.00	1.00	828	087000	087	- 1140
Add	26	081620	Procurement Specialist II	-	1.00	1.00	093	087215	087	- 2150
Add	26	081620	Procurement Specialist II	-	1.00	1.00	093	087215	087	- 2150
Add	26	081630	Procurement Specialist III	-	1.00	1.00	094	087215	087	- 2150
Add	26	081600	Procurement Specialist, Supv	-	1.00	1.00	092	087215	087	- 2150
Add	26	000920	Procurement Technician	-	1.00	1.00	095	087215	087	- 2150
Add	26	000920	Procurement Technician	-	1.00	1.00	095	087215	087	- 2150
Add	26	000920	Procurement Technician	-	1.00	1.00	095	087215	087	- 2150
Add	26	051000	Purchasing Manager	-	1.00	1.00	806	087215	087	- 2150
Add	26	028500	Surplus Store Clerk	-	1.00	1.00	350	087216	087	- 2160
Add	26	028507	Surplus Store Supervisor	-	1.00	1.00	362	087216	087	- 2160
Amend	17	000651	Department Secretary B	000650 Department Secretary	1.00	1.00	423	10389	087200	087 - 1100
Delete	26	000300	Administrative Aide	-	1.00	1.00	180	09994	087230	087 - 7300
Delete	26	076502	Property Manager	-	1.00	1.00	806	05916	087230	087 - 7300
Delete	26	076530	Property Specialist III	-	1.00	1.00	972	09866	087230	087 - 7300
Delete	26	076530	Property Specialist III	-	1.00	1.00	972	05915	087230	087 - 7300
Information Technology										
Add	17	041530	Account Clerk Senior	-	1.00	1.00	542	090000	090	- 2900
Add	17	000720	Administrative Svs Officer II	-	1.00	1.00	777	090000	090	- 2900
Add	17	096502	IT Manager	-	1.00	1.00	251	090000	090	- 2919
Add	17	096930	IT Network Administrator III	-	1.00	1.00	318	090000	090	- 2930
Add	17	075622	IT Programmer Analyst II	-	1.00	1.00	772	090000	090	- 2920
Add	17	099030	IT System&Procdures Anlyst 3	-	1.00	1.00	764	090000	090	- 2906
Delete	26	098020	IT Document Specialist II	-	1.00	1.00	308	08861	090000	090 - 2922
Delete	26	009720	IT Network Technician II	-	1.00	1.00	306	05508	090000	090 - 2908
Delete	26	013530	IT Project Manager III	-	1.00	1.00	251	08731	090000	090 - 2904
Delete	26	098500	IT Senior Systems Programmer	-	1.00	1.00	772	08742	090000	090 - 2924
Delete	26	011420	IT Sys Application Trainer II	-	1.00	1.00	996	09301	090000	090 - 2921
ReClassify	17	000630	Secretary III	000650 Department Secretary	1.00	1.00	423	09824	090000	090 - 2900

Fiscal Year 2023/24 Recommended Budget Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title	New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost Dist. No.
District Attorney										
ReClassify	17	025000	Investigator-District Atty,Sup	025000 District Attorney - Investigative Sergeant	1.00	1.00	445	10047	100101	100 - 3200
ReClassify	17	025000	Investigator-District Atty,Sup	025000 District Attorney - Investigative Sergeant	1.00	1.00	445	10048	100101	100 - 3200
ReClassify	17	025000	Investigator-District Atty,Sup	025000 District Attorney - Investigative Sergeant	1.00	1.00	445	10860	100101	100 - 3200
ReClassify	17	025000	Investigator-District Atty,Sup	025000 District Attorney - Investigative Sergeant	1.00	1.00	445	10366	100101	100 - 3200
ReClassify	17	047000	Investigator-Welfare, Supv	047000 District Attorney - Welfare Investigative Sergeant	1.00	1.00	445	00487	100101	100 - 3180
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	07794	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	07987	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	08617	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	07795	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	07820	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	08619	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	09360	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	07802	100101	100 - 3200
Delete	26	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355	07793	100101	100 - 3200
Delete	26	045500	Attorney-Supv	-	1.00	1.00	277	07797	100101	100 - 3160
Health and Human Services Agency										
Add	17	000720	Administrative Svs Officer II	-	1.00	1.00	777		142208	142 - 1142
Add	17	000650	Department Secretary	-	1.00	1.00	423		142400	142 - 4010
Add	17	095950	PHEP Assistant	-	1.00	1.00	450		142300	142 - 6100
Amend	17	020720	Environmental Health Spec II	021400 Environmental Health Scientist	1.00	1.00	691	00885	142314	142 - 6011
Amend	17	020720	Environmental Health Spec II	021400 Environmental Health Scientist	1.00	1.00	691	09331	142314	142 - 6011
Amend	17	024000	Health Aide	072710 WIC Brstfing Peer Cnslr	1.00	1.00	138	01187	142310	142 - 6028
Amend	17	024300	Health Program Assistant	072710 WIC Brstfing Peer Cnslr	1.00	1.00	138	00964	142310	142 - 6028
Amend	17	042420	Medical Office Assistant	072710 WIC Brstfing Peer Cnslr	1.00	1.00	138	10398	142301	142 - 6028
Amend	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	10864	142502	142 - 3322
Amend	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	10865	142502	142 - 3322
Amend	17	007630	Peer Support Specialist Lead	007630 Peer Support Specialist II	1.00	1.00	358	09971	142502	142 - 3426
Amend	17	015820	Registered Dietitian	072707 WIC Brstfing Peer Cnslr Supv	1.00	1.00	381	03936	142310	142 - 6028
Amend	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05724	142502	142 - 6078
Amend	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	10548	142502	142 - 6078
Amend	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	10552	142502	142 - 6067
Delete	26	075610	Contact Tracer	-	1.00	1.00	376	10669	142300	142 - 6121
Delete	26	033330	Office Assistant	-	1.00	1.00	822	07379	142300	142 - 6023
ReClassify	17	074920	Paralegal II	028300 Legal Secretary III	1.00	1.00	423	08957	142409	142 - 4020
ReClassify	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	09973	142502	142 - 3426
ReClassify	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	09974	142502	142 - 3335
ReClassify	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	09975	142506	142 - 3324
ReClassify	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	09972	142502	142 - 3331
ReClassify	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	09977	142502	142 - 3426
ReClassify	17	007630	Peer Support Specialist Lead	007630 Peer Support Specialist II	1.00	1.00	358	09976	142502	142 - 3426
ReClassify	17	007620	Peer Support Specialist	007630 Peer Support Specialist II	1.00	1.00	358	09978	142509	142 - 3383
ReClassify	17	071600	Prevention Program Supervisor	071600 Substance Use Disorder Sup	1.00	1.00	221	07119	142511	142 - 6078
ReClassify	17	071600	Prevention Program Supervisor	071600 Substance Use Disorder Sup	1.00	1.00	221	08313	142327	142 - 6079
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	10549	142327	142 - 6078
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	08685	142327	142 - 6078
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	10550	142327	142 - 6078
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05636	142327	142 - 6078
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05003	142327	142 - 6079
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05654	142403	142 - 6079
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	03656	142327	142 - 6078
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	10551	142403	142 - 6079
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	06447	142410	142 - 6041
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05638	142327	142 - 6070
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	08684	142327	142 - 6041
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05288	142327	142 - 3327
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05653	142327	142 - 3327
ReClassify	17	001520	Alcohol & Drug Specialist II	001520 Substance Use Dsrdr Cnslr - Cert	1.00	1.00	380	05637	142327	142 - 6078
Library										
Add	17	028730	Librarian III	-	1.00	1.00	208		145214	145 - 2100
Amend	17	001820	Analyst-Staff Services II	001830 Analyst-Staff Services III	1.00	1.00	706	06951	145214	145 - 2100
Amend	17	091510	Library Svs Specialist I	091520 Library Svs Specialist II	1.00	1.00	196	07231	145214	145 - 2800
Human Resources and Development										
Add	17	093120	Human Resources Specialist II	-	1.00	1.00	732		200000	200 - 3000
Add	17	033400	Human Resources Supervisor	-	1.00	1.00	928		200000	200 - 3000
Add	17	033400	Human Resources Supervisor	-	1.00	1.00	928		200000	200 - 2150
Amend	17	000233	Accountant III-K	001833 Analyst-Staff Services III K	1.00	1.00	706	07487	200000	200 - 3000
Amend	17	093120	Human Resources Specialist II	093130 Human Resources Specialist III	1.00	1.00	893	07207	200000	200 - 2150
Amend	17	033334	Office Assistant K-B	033343 Office Assistant Lead-K	1.00	1.00	280	07390	200000	200 - 2150
ReClassify	17	001910	Analyst-Human Resources I	001920 Analyst-Human Resources II	1.00	1.00	226	08126	200000	200 - 2150
ReClassify	17	001910	Analyst-Human Resources I	001920 Analyst-Human Resources II	1.00	1.00	226	10588	200000	200 - 2150
ReClassify	17	082810	Human Resources Technician I	082820 Human Resources Technician II	1.00	1.00	732	05690	200000	200 - 2150
ReClassify	17	033333	Office Assistant-K	033343 Office Assistant Lead-K	1.00	1.00	280	10406	200000	200 - 2150
ReClassify	17	033333	Office Assistant-K	033343 Office Assistant Lead-K	1.00	1.00	280	07389	200000	200 - 2150
Public Defender										
Add	17	045502	Attorney-Supv-N	-	1.00	1.00	277		210000	210 - 1210
Add	17	042300	Investigator-Pub Def-Senior	-	1.00	1.00	629		210000	210 - 1210
Add	17	074920	Paralegal II	-	1.00	1.00	730		210000	210 - 1210
Add	17	074920	Paralegal II	-	1.00	1.00	730		210000	210 - 1210

Fiscal Year 2023/24 Recommended Budget
Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title	New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost Dist. No.
Add	17	074920	Paralegal II	-	1.00	1.00	730	210000	210	- 1210
Add	17	037660	Public Defender Case Manager	-	1.00	1.00	294	210000	210	- 1210
Add	17	001880	Social Worker-Public Defender	-	1.00	1.00	505	210000	210	- 1210
Delete	26	001880	Social Worker-Public Defender	-	1.00	1.00	505	09384	210000	210 - 1210
Transit Fund										
Delete	17	041500	Account Clerk	-	1.00	1.00	153	09783	230131	220 - 2100
Delete	26	030002	Transit Manager	-	1.00	1.00	692	10368	220000	220 - 2100
Delete	26	011500	Transit Technician	-	1.00	1.00	430	09795	220000	220 - 2100
Road Fund										
Add	17	097210	Admin Spec I - RMA	-	1.00	1.00	728	230523	225	- 2380
Add	17	062720	Analyst-Geographic Info Sys II	-	1.00	1.00	660	230521	225	- 2390
Add	17	092740	Land Surveyor IV	-	1.00	1.00	642	230521	225	- 2390
Amend	17	011720	Construction & Maint Wkr II	043620 Traffic Control Worker II	1.00	1.00	327	08330	225000	225 - 2360
Amend	17	011830	Construction & Maint Wkr III	043700 Traffic Control Worker III	1.00	1.00	856	08331	225000	225 - 2360
Amend	17	024520	Heavy Equipment Mechanic II	024630 Heavy Equipment Mechanic III	1.00	1.00	430	02526	230540	225 - 2330
Amend	17	024520	Heavy Equipment Mechanic II	024630 Heavy Equipment Mechanic III	1.00	1.00	430	02515	230540	225 - 2330
Amend	17	076520	Property Specialist II	040420 Right of Way Agent II	1.00	1.00	882	10472	230523	225 - 2380
Amend	17	076530	Property Specialist III	040430 Right of Way Agent III	1.00	1.00	972	10414	230523	225 - 2380
Amend	17	043500	Traffic Control Supervisor	043640 Traffic Control Worker IV	1.00	1.00	384	10877	230531	225 - 2360
Amend	17	043700	Traffic Control Worker Lead	043700 Traffic Control Worker III	1.00	1.00	856	10777	230531	225 - 2360
Amend	17	043700	Traffic Control Worker Lead	043700 Traffic Control Worker III	1.00	1.00	856	10778	230531	225 - 2360
Amend	17	043700	Traffic Control Worker Lead	043700 Traffic Control Worker III	1.00	1.00	856	02609	230531	225 - 2360
ReClassify	17	076510	Property Specialist I	040410 Right of Way Agent I	1.00	1.00	650	10472	230523	225 - 2380
ReClassify	17	043620	Traffic Control Worker	043620 Traffic Control Worker II	1.00	1.00	327	02613	230531	225 - 2360
ReClassify	17	043620	Traffic Control Worker	043620 Traffic Control Worker II	1.00	1.00	327	02612	230531	225 - 2360
ReClassify	17	043620	Traffic Control Worker	043620 Traffic Control Worker II	1.00	1.00	327	02611	230531	225 - 2360
ReClassify	17	043620	Traffic Control Worker	043620 Traffic Control Worker II	1.00	1.00	327	09801	230531	225 - 2360
ReClassify	17	043620	Traffic Control Worker	043620 Traffic Control Worker II	1.00	1.00	327	10778	230531	225 - 2360
ReClassify	17	043620	Traffic Control Worker	043620 Traffic Control Worker II	1.00	1.00	327	02609	230531	225 - 2360
ReClassify	17	043620	Traffic Control Worker	043620 Traffic Control Worker II	1.00	1.00	327	10777	230531	225 - 2360
ReClassify	17	043700	Traffic Control Worker Lead	043700 Traffic Control Worker III	1.00	1.00	856	02610	230531	225 - 2360
ReClassify	17	043700	Traffic Control Worker Lead	043700 Traffic Control Worker III	1.00	1.00	856	09353	230531	225 - 2360
Resource Management Agency										
Add	17	041500	Account Clerk	-	1.00	1.00	153	230131	230	- 8100
Add	17	000230	Accountant III	-	1.00	1.00	776	230130	230	- 8100
Add	17	006430	Building/Code Comp Insp III	-	1.00	1.00	214	230440	230	- 5120
Add	17	006430	Building/Code Comp Insp III	-	1.00	1.00	214	230440	230	- 5120
Add	17	006430	Building/Code Comp Insp III	-	1.00	1.00	214	230440	230	- 5122
Add	17	000630	Secretary III	-	1.00	1.00	668	230440	230	- 5120
Sheriff-Coroner										
Add	17	023400	Communications Manager	-	1.00	1.00	775	240103	240	- 2125
Add	17	015320	Sheriff's Deputy II	-	1.00	1.00	202	240128	240	- 2152
Amend	17	022200	Farm Crew Leader	022207 Farm Crew Supervisor	1.00	1.00	465	10791	240215	240 - 2900
Delete	26	025900	Jail Services Manager	-	1.00	1.00	434	03006	240211	240 - 2507
Delete	26	033340	Office Assistant Lead	-	1.00	1.00	276	07923	240103	240 - 2125
Delete	26	088800	Sheriff's Correctional Deputy	-	1.05	1.05	874	02851	240203	240 - 2153
Delete	26	088800	Sheriff's Correctional Deputy	-	1.05	1.05	874	03842	240204	240 - 2446
ReClassify	17	000230	Accountant III	000730 Administrative Svs Officer III	1.00	1.00	248	04494	240104	240 - 2116
ReClassify	17	026100	Fiscal Manager	041390 Sheriff's Fiscal Manager	1.00	1.00	407	03564	240104	240 - 2116
County Fire										
Add	17	041700	Fire Apparatus Engineer	-	1.40	1.40	626	245000	245	- 2300
Add	17	041700	Fire Apparatus Engineer	-	1.40	1.40	626	245000	245	- 2300
Add	17	041700	Fire Apparatus Engineer	-	1.40	1.40	626	245000	245	- 2300
Rural Crime Prevention										
Delete	26	015320	Sheriff's Deputy II	-	1.00	1.00	202	03744	240128	265 - 2101

*Amend position 07778 allocation from 0.65 to 1.0 FTE

Personnel Resolution, Amendments to the Position Allocation List

Compensation Changes

Action	Funded Pay Periods	Job Code	Class Title	Percentage Amount	No. of Pos	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Salary Increase	17	002600	Assist Agriculture Com/Sealer	5.00	1	1.00	B06	04362	000015	015 - 2151
Salary Increase	17	015900	Assistant Sheriff	6.00	2	2.00	B02	10372,10030	000240	240 - 2115
Salary Increase	17	058530	Civil Office Assistant Lead	5.40	4	4.00	665	07515,06046,05348,06046,05701	000080	080 - 2150
Salary Increase	17	058531	Civil Office Assistant Lead B	5.40	4	4.00	983	07155,08496,08496,09726,10583	000080	080 - 2200
Salary Increase	17	058400	Civil Office Assistant Supervisor	2.00	2	2.00	485	07984,07985	000080	080 - 2250
Salary Increase	17	014500	Deputy Ag Commissioner Sealer	3.00	4	4.00	422	10636,00010,00011,00012	000015	015 - 2105
Salary Increase	17	062302	Div Mgr HHS Child Welfare Svs	5.20	1	1.00	B05	08503	000142	142 - 4020
Salary Increase	17	061002	Div Mgr HHS Fiscal Operations	5.20	1	1.00	B05	10635	000142	142 - 1142
Salary Increase	17	016802	Div Mgr HHS-Self Sufficiency	5.20	1	1.00	B05	09311	000142	142 - 4032
Salary Increase	17	022300	Farm Manager	5.00	1	1.00	694	03003	000240	240 - 2900
Salary Increase	17	046500	Legal Office Assistant Supervisor	2.00	4	4.00	835	05264,05265,06765,00589	000100	100 - 3200
Salary Increase	17	046500	Legal Office Assistant Supervisor	2.00	1	1.00	835	05814	000101	101 - 2200
Salary Increase	17	037610	Public Defender Interviewer I	5.00	5	5.00	371	01816,01819,01817,08710,07899	000210	210 - 1210
Salary Increase	17	037720	Public Defender Interviewer II	5.00	1	1.00	372	01815	000210	210 - 1210
Salary Increase	17	048402	Undersheriff	8.00	1	1.00	B02	06925	000240	240 - 2115

Following County Elected Officers to receive equity increase to align compensation with like job classes in comparable counties, compaction with next level, performance merit, and cost of living adjustment consistent with the Tulare County Ordinance No. 3558.

Action	Funded Pay Periods	Job Code	Class Title	Percentage Amount	No. of Pos	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Salary Increase	21	012402	Auditor-Control/Treas-Tax Coll	7%	1	1.00	B02	00176	000030	030 - 2510
Salary Increase	21	012302	County Assessor/Clerk-Recorder	7%	1	1.00	B02	00104	000025	025 - 1025
Salary Increase	21	016402	District Attorney	7%	1	1.00	B01	00416	000100	100 - 3200
Salary Increase	21	043402	Sheriff-Coroner	12%	1	1.00	B01	03099	000240	240 - 2125

The following positions to receive salary increases due to a combination of compaction, equity adjustments and/or merit increases effective the first pay period after adoption of the Final Budget for Fiscal Year 2023/24

Action	Funded Pay Periods	Job Code	Class Title	Percentage Amount	No. of Pos	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Salary Increase	20	001002	Agricultural Commissioner/Sealer	3%	1	1.00	B02	00007	015-000	015 - 2151
Salary Increase	20	080502	Assistant County Administrative Officer*	8%	1	1.00	B02	10545	085-000	085 - 3000
Salary Increase	20	007902	Chief Probation Officer	3%	1	1.00	B01	01550	205-101	205 - 1100
Salary Increase	20	078602	Child Support Services Director	3%	1	1.00	B02	06486	101-200	101 - 2200
Salary Increase	20	012502	County Administrative Officer	5%	1	1.00	B01	00400	085-000	085 - 3000
Salary Increase	20	012202	County Counsel	14%	1	1.00	B01	00365	080-000	080 - 2000
Salary Increase	20	012602	County Librarian	4%	1	1.00	B02	01263	145-214	145 - 1011
Salary Increase	20	089702	Fire Chief	6%	1	1.00	B02	08111	245-000	245 - 2100
Salary Increase	20	088122	General Services Agency Director	4%	1	1.00	B04	10450	087-200	087 - 1100
Salary Increase	20	023702	Health & Human Services Agency Director	3%	1	1.00	B01	03294	142-101	142 - 1142
Salary Increase	20	060400	Human Resources Director	10%	1	1.00	B02	05289	200-000	200 - 2150
Salary Increase	20	037502	Public Defender	8%	1	1.00	B01	01781	210-000	210 - 1210
Salary Increase	20	059202	Registrar of Voters	8%	1	1.00	B03	10339	088-000	088 - 2250
Salary Increase	20	039802	Resource Management Agency Director	6%	1	1.00	B01	03749	230-110	230 - 8100
Salary Increase	20	001502	Solid Waste Director	3%	1	1.00	B04	09852	235-610	235 - 2000
Salary Increase	20	096702	TCICT Director	3%	1	1.00	B03	08727	090-000	090 - 2900

Explanation:

Compensation changes are based upon an equity review and to align compensation with like job classes in comparable counties, to address compaction issues within levels, and a performance merit increase.

*Compensation changes for the Assistant County Administrative Officer requires Board of Supervisors approval pursuant to Government Code 3511.

Board of Supervisors to receive a 4% cost of living increase consistent with the Tulare County Ordinance No. 3558.

Action	Funded Pay Periods	Job Code	Class Title	Percentage Amount	No. of Pos	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Salary Increase	16	044802	Supervisor, BOS-District #1	4%	1	1.00	F19	00001	010000	010 - 1010
Salary Increase	16	044902	Supervisor, BOS-District #2	4%	1	1.00	F19	00002	010000	010 - 1010
Salary Increase	16	045002	Supervisor, BOS-District #3	4%	1	1.00	F19	00003	010000	010 - 1010
Salary Increase	16	045102	Supervisor, BOS-District #4	4%	1	1.00	F19	00004	010000	010 - 1010
Salary Increase	16	045202	Supervisor, BOS-District #5	4%	1	1.00	F19	00005	010000	010 - 1010



Source: Tulare County Human Resources and Development – Wall Mural

Employee Total Compensation

The County of Tulare offers a wide range of salaries and benefits to its employees. The salaries and benefits reflect the County's commitment to invest in employees who are the most valuable asset in the delivery of efficient and effective public services. The Human Resources and Development Department (HRD) administers a comprehensive employee compensation and benefits program with the goal of meeting the diverse and changing needs of the county employees. Accordingly, these salaries and benefits implement the County's Strategic Business Plan through the Quality of Life and Organizational Performance Initiatives for its employees.

Tulare County Benefits for FY 2023/24

Tulare County provides employees a wide range of benefits described in the section entitled: Tulare County Benefits Defined. The benefits available to the County's employees vary based on bargaining unit. The Total Employee Compensation for Fiscal Year 2023/24 is budgeted at \$472 million. Additional County Contributions are estimated at \$42.1 million. Provided below are tables representing Total Employee Compensation and Additional County Contributions for County Employees.

Table 1 shows the appropriations for Total Employee Compensation for three fiscal years, namely, FY 2021/22 through 2023/24.

TABLE 1

Total Employee Compensation

	FY 2021/22	FY 2022/23	FY 2023/24
Appropriations	Actuals	Actuals***	Recommended
Employee Salaries	256,607,850	282,294,438	361,774,385
Health Benefits	36,397,365	36,776,389	45,138,392
Retirement	36,926,044	41,001,325	57,589,065
Other Pay*	13,396,572**	7,866,213	7,473,287
Total Employee Compensation	343,327,831	367,938,365	471,975,129

*Other Pay includes pay types such as, car allowance, career development pay, bilingual pay, and premium pay.

**FY 2021/22 Actuals for Other Pay includes one-time \$1,500 premium pay.

*** FY 2022/23 Actuals as of 8/4/2023.

Total Employee Compensation goes beyond salary (see Table 1). Health Benefits, Retirement, and Other Pay represent additional items of employee compensation providing a broader and transparent picture of the total monetary value that is authorized each fiscal year through the Tulare County Board of Supervisors at the time the budget is adopted in September.

Table 2 on the following page identifies in detail Additional County Contributions for Employee Sick Leave, Life Insurance, Long Term Disability, Defined Contributions (County Match), Wellness Program, Employee Assistance Program, Tuition Reimbursement, Unemployment Insurance, Virtual On-Demand Primary Care, and Workers' Compensation.

Employee Total Compensation

TABLE 2
Additional County Contributions

	FY 2021/22	FY 2022/23**	FY 2023/24 Estimated
Employee Sick Leave*	\$12,184,146	\$11,970,944	\$12,569,491
Life Insurance	69,773	89,492	93,967
Long Term Disability	200,190	236,695	248,530
Defined Contributions (County Match)	1,523,256	1,534,718	1,600,000
Wellness Program	-	-	70,000
Employee Assistance Program	89,010	89,813	94,304
Tuition Reimbursement	3,985	2,151	12,700
Unemployment Insurance	395,855	558,947	857,657
Virtual On-Demand Primary Care	36,660	-	-
Workers Compensation	15,790,015	16,306,055	26,580,552
Total	\$30,292,890	\$30,788,815	\$42,127,201

*Employee Sick Leave is represented in the employee salaries amount. (See Table 1)

** FY 2022/23 as of 6/30/2023

Tulare County Bargaining Units

Tulare County has eight Bargaining Units plus six units characterized as Unrepresented Employees. Essentially, a Bargaining Unit is a grouping of similar job classifications. Members of a unit may elect to be represented by a union or association.

These unions and associations represent employees for the purposes of expressing the employment needs of the unit's membership, negotiating for salaries, benefits, other pay, working conditions, and other employment matters.

Table 3 reflects Tulare County's Bargaining Units (as of July 1, 2023) and the total number of employees represented in these units:

TABLE 3
Bargaining Units

Bargaining Unit Names	Total Enrolled
SEIU - Service Employees International Union (Units 01, 02, 03, 04, 06, and 07)	2,705
GLAW - Government Lawyers Association of Workers (Unit 08)	79
TCPA - Tulare County Probation Association (Unit 12)	173
TCDSA - Tulare County Deputy Sheriff's Association (Units 13 and 15)	446
PLEMA - Professional Law Enforcement Association (Unit 14)	28
PATCOP - Professional Association of Tulare County Physicians (Unit 16)	5
DACIATC - District Attorney Criminal Investigators Association Tulare County (Unit 22)	39
TCPFA - Tulare County Professional Firefighters Association (Unit 23)	98
Unrepresented Employees (Units 09, 10, 11, 19, 20, and 21)	749

Tulare County Benefits

Benefit Amount – This is a financial contribution the County provides to employees on a pre-tax basis to help offset a portion of the health insurance premiums. Benefit amounts vary by bargaining unit and salary grade.

Cash-in-Lieu of Benefits – Employees may elect to waive enrollment in the County’s health insurance coverage. Employees who elect to waive enrollment may receive a cash payment in the amount of \$1,000 per year, paid bi-weekly as taxable income.

Defined Contributions – The County of Tulare offers a 457 Deferred Compensation Plan (DCP) and a 457 Roth Plan as an available employee benefit available. The County of Tulare has contracted with Empower Retirement Services to provide administrative services for the DCP.

The DCP allows eligible employees to supplement any existing retirement and pension benefits by saving and investing before-tax dollars through a voluntary contribution. Contributions and any employees’ earnings are tax-deferred until money is withdrawn.

Employee Assistance Program – The County of Tulare has contracted with Anthem Blue Cross to provide the Employee Assistance Program (EAP). The EAP is a confidential service designed to help employees and their families identify, assess, and resolve issues that may be affecting their personal life and/or job performance.

The EAP is available to the employee and/or anyone in the employee’s immediate family who is living in the employee’s home. The cost of the services is covered by the County of Tulare. The EAP also offers wellness education seminars and financial counseling which are designed to target specific problems or issues.

Employee Discounts – HRD has worked to obtain discounts on services, products, and entertainment, for our County employees. These incentives and opportunities for services or products are at reduced, or lower costs, and is a benefit to create economic wellness for our employees and their families and to help support local and regional businesses.

Down payment Assistance Program – Employees of the County of Tulare are eligible to apply for Down Payment Assistance, up to 5.5% to help purchase or refinance a home anywhere in California. The program is very flexible, with eligible mortgage loans including FHA, VA, USDA, and Conventional mortgages.

Flexible Spending Accounts – A Flexible Spending Account (FSA) allows an employee to set aside a certain amount of their paycheck into an account – before paying income taxes. During the year employees have access to this account for reimbursement of expenses, such as healthcare and dependent daycare. This is a voluntary benefit offered by the County.

Health Insurance – This benefit is administered and maintained by HRD. This benefit includes Medical, Dental, Vision, and Prescription. Tulare County offers several different levels of insurance plans to best fit employee needs.

Holiday Leave – Tulare County observes 12 paid holidays per year. The County added a new holiday, June 19th also known as “Juneteenth” (Resolution No. 2021-0738).

Life Insurance & Disability – The County of Tulare provides all benefit eligible employees with Basic Life Insurance and Accidental Death and Dismemberment coverage - the policy will pay double the policy’s value in the event that the insured dies as a result of an accident. Long term disability is available to employees based on their bargaining unit. The disability benefit is provided at no cost to County employees based on their bargaining unit.

Personal Holiday – One Personal Holiday is available annually to regular and probationary employees. The Personal Holiday is valued at eight hours paid.

Retirement – The Tulare County Employees Retirement System is a group plan administered by the Tulare County Retirement Association and the Retirement Board of Directors pursuant to state law, namely, the County Employees' Retirement Act of 1937. If the employee works forty (40) hours or more per pay period, then the employee automatically becomes a member of the Retirement System at the time of employment. Both the employee and the County will contribute to retirement each pay period.

Sick Leave – Full-time Employees accumulate sick leave at the rate of 12 days per year. Part-time employees are covered by Health and Wellness Act hours for sick leave. Sick leave credits can be accrued with no cap limit.

Tuition Reimbursement – The Tuition Reimbursement Program is intended for employees, who in their off-duty hours, attend educational or training courses which benefit both themselves and the County of Tulare. The program reimburses for the first \$350 of covered expenses in a fiscal year.

Vacation – As a general rule, for each one hour of service other than overtime, employees can earn and accumulate vacation leave with pay in accordance with the Vacation Leave Schedule described in Table 4 below.

Employee Total Compensation

TABLE 4
Vacation Accrual

Years of Continuous Service*	Pay Periods of Continuous Service	Earning Rate Per Hour	Earning Rate Hours Per Pay Period	Earning Rate Weeks Per Year for FLSA covered employees**
0 – 3	1 - 78	.03846	3.077	2
3 – 7	79 - 182	.05769	4.615	3
7 – 11	183-286	.07692	6.154	4
Over 11	More than 286	.09615	7.692	5

* Day one of Year (4), employee (EE) begins to accrue 3 weeks of vacation. Day one of Year (8), EE begins to accrue 4 weeks of vacation. Day one of Year (12), EE begins to accrue 5 weeks of vacation.

**FLSA exempt employees accrue an additional 5 days of vacation per year.

Virtual On-Demand Primary Care – 98point6 is available to all eligible enrolled County of Tulare employees, retirees, and special districts. Physicians deliver on-demand primary care—diagnoses, treatments, medical consults, prescriptions and labs—via secure, in-app messaging. There is no cost to PPO plan participants, and only \$5 for those with a High Deductible Health Plan.

Voluntary Products – Tulare County partners with an insurance broker/consultant to offer voluntary benefits through payroll deduction on a pre- and post-tax basis. These voluntary benefits are 100% employee paid.

Wellness Programs – The County of Tulare promotes physical activity and healthy lifestyle choices and offers a wide array of programs and activities. Employees can learn ways to develop and incorporate healthful choices into their lifestyle through education and activity, resulting in healthier employees, improved morale, reduced absenteeism, and healthcare savings.

Annually, HRD sponsors a Health and Wellness Fair at which time vendors from the Employee Discount Program, and representatives from the medical, dental, vision, prescription, and voluntary plans provide information on wellness and healthcare.

Activities held throughout the year include: Free flu shots, onsite mammography screening, PINK Tuesday promoting Breast Cancer Awareness Month, health risk screenings, Movember Challenge promoting Men's Health Awareness, biometric screenings, and walking challenges.

Training Programs – The County of Tulare is dedicated to the professional and personal development of its workforce. The Human Resources & Development Department has created and integrated an extensive curriculum of classes designed to enhance individual or group capabilities through a web-based system, Relias. Available through Relias are hundreds of training courses offered to employees across a multitude of topics including Safety, Professionalism, Diversity, Critical Thinking, Project Management, Communication, Employee Wellness, and more. The County also offers a variety of leadership trainings including Supervisory Academy, and programs through the National Association of Counties (NACo) and the California State Association of Counties (CSAC).

Loans-at-Work Program – The County partners with BMG Money for the Loans at Work program, a service that offers emergency unsecured loans with fixed repayments over terms up to 24 months to qualifying employees. The loan application process is done online between the borrower/employee and BMG with average approval time completed in 24-48 hours. Repayment is managed through automatic payroll deductions.

Retirement Contributions

To address the current unfunded liability issue, the Board of Supervisors established the Strategic Financing Plan Ad Hoc Committee in 2017. During the course of several months of discussion, the Board established a Section 115 Trust for pension stabilization and funded the trust in the amount of \$3 million, as of June 30, 2023, the 115 Trust has a balance of \$7,258,074. Debt issuance in the amount of \$251 million for Pension Obligation Bonds was approved by the Board of Supervisors in April 2018, as of June 30, 2023, POB debt balance is \$201 million.

Table 5 below reflects actual and estimated Retirement Contributions provided by the Employer and Employee through the period 2022 through 2042. It should be noted that Table 5 represents the estimated contributions based on assumptions as of the actuary's valuation date and are subject to change by the Tulare County Retirement Board.

TABLE 5
Retirement Contributions

Valuation Year	Employer Normal Cost Contribution	Employer UAL Amortization Contribution	Total Employer Contributions	Employer Rate (%)	Employee Contribution	Employee Rate (%)
2022	\$ 27,282,809	\$ 21,089,040	\$ 48,371,849	16.0%	\$ 27,364,603	9.1%
2023	28,059,191	23,842,201	51,901,392	16.7%	28,170,463	9.1%
2024	28,895,613	27,221,884	56,117,497	17.5%	29,002,122	9.1%
2025	29,758,036	30,138,543	59,896,579	18.2%	29,862,321	9.1%
2026	30,648,569	32,196,703	62,845,272	18.5%	30,749,090	9.1%
2027	31,566,246	34,294,298	65,860,544	18.8%	31,664,252	9.1%
2028	32,512,595	36,673,350	69,185,945	19.2%	32,608,958	9.1%
2029	33,488,626	38,442,523	71,931,149	19.4%	33,581,367	9.0%
2030	34,493,406	40,146,733	74,640,138	19.5%	34,584,783	9.0%
2031	35,529,422	42,941,853	78,471,275	19.9%	35,616,809	9.0%
2032	36,595,465	45,332,143	81,927,607	20.2%	36,678,693	9.0%
2033	37,692,661	46,777,781	84,470,442	20.2%	37,773,906	9.0%
2034	38,823,666	20,623,665	59,447,331	13.8%	38,900,671	9.0%
2035	39,987,576	13,921,158	53,908,733	12.2%	40,061,682	9.0%
2036	41,186,565	30,794,746	71,981,310	15.8%	41,255,027	9.0%
2037	42,419,806	29,766,478	72,186,285	15.4%	42,482,002	9.0%
2038	43,688,536	28,845,369	72,533,905	15.0%	43,745,388	9.0%
2039	44,994,921	20,684,182	65,679,103	13.2%	45,046,208	9.0%
2040	46,339,974	20,791,201	67,131,175	13.1%	46,386,259	9.0%
2041	47,725,344	19,498,943	67,224,287	12.7%	47,764,277	9.0%
2042	49,150,614	16,147,724	65,298,338	12.0%	49,182,651	9.0%

*Table 5 represents the estimated retirement contributions based on actuarial valuation assumptions and are subject to change per the Tulare County Employees Retirement Association.

Employee Total Compensation

Pension Obligation Bond

Table 6 below reflects Tulare County's debt schedule payments through the period ending 2019 through 2037 as a result of issuing a \$251 million Pension Obligation Bond (POB).

As a note, FY 2023/24 POB Debt Service charges are \$19.8 million. Of this amount, the General Fund will pay \$7.7 million and \$10.6 million will be addressed by subvented agencies and departments. Outside funds account for about \$1.5 million.

TABLE 6
POB Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service
06/30/2019	\$9,105,000.00	2.691%	\$9,268,153.72	\$18,373,153.72
06/30/2020	9,240,000.00	2.893%	9,685,149.16	18,925,149.16
06/30/2021	10,075,000.00	3.056%	9,417,835.96	19,492,835.96
06/30/2022	10,720,000.00	3.198%	9,109,943.96	19,829,943.96
06/30/2023	11,060,000.00	3.348%	8,767,118.36	19,827,118.36
06/30/2024	11,435,000.00	3.560%	8,396,829.56	19,831,829.56
06/30/2025	11,840,000.00	3.710%	7,989,743.56	19,829,743.56
06/30/2026	12,280,000.00	3.859%	7,550,479.56	19,830,479.56
06/30/2027	12,755,000.00	3.959%	7,076,594.36	19,831,594.36
06/30/2028	13,260,000.00	4.009%	6,571,623.90	19,831,623.90
06/30/2029	13,790,000.00	4.109%	6,040,030.50	19,830,030.50
06/30/2030	14,355,000.00	4.159%	5,473,399.40	19,828,399.40
06/30/2031	14,955,000.00	4.259%	4,876,374.96	19,831,374.96
06/30/2032	15,590,000.00	4.309%	4,239,441.50	19,829,441.50
06/30/2033	16,260,000.00	4.309%	3,567,668.40	19,827,668.40
06/30/2034	16,965,000.00	4.445%	2,867,025.00	19,832,025.00
06/30/2035	17,715,000.00	4.445%	2,112,930.76	19,827,930.76
06/30/2036	16,750,000.00	4.445%	1,325,499.00	18,075,499.00
06/30/2037	13,070,000.00	4.445%	580,961.50	13,650,961.50
	\$251,220,000.00		\$114,916,803.12	\$366,136,803.12

Sub Fund and Fund Balance Summary

Governmental Funds, Fiduciary Funds, and Strategic Reserve Summary

This section provides a summary of governmental fund balance classifications, fiduciary funds (i.e., third-party trust funds), and the Strategic Reserve of the County of Tulare (the County).

I. Governmental Fund Balance Classifications

- A. *Nonspendable*: Amounts that are not in spendable form (i.e., prepaid items) or amounts legally or contractually required to be maintained intact.
- B. *Restricted*: Amounts restricted (confined) by external parties (i.e., proceeds from granting agencies and laws/regulations of other governmental entities).
- C. *Committed*: Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the County's highest level of decision-making authority (i.e., Board of Supervisors). Committed amounts cannot be used for any other purpose unless the County's Board removes or changes the specified use by taking the same type of action it employed to previously commit those funds (e.g., resolution adopted by the Board). The formal action must occur prior to the end of the reporting period.
- D. *Assigned*: Amounts constrained by the County's intent to be used for specific purposes. Intent should be expressed by either the Board or by a body or an official to which the Board has delegated the authority. The Board, by board resolution, delegates the authority to assign fund balances to the County Administrative Office.
- E. *Unassigned*: Resources that are in spendable form and neither restricted, committed, nor assigned.

Table 1 below provides a summary of the County's General Fund balance for Fiscal Years 2018/19 through 2022/23.

TABLE 1
General Fund Balance Summary
Fiscal Years 2018/19 through 2022/23

Fund Balance Classification	Fiscal Year				
	2023 ⁽¹⁾	2022	2021	2020	2019
Nonspendable	\$ 10,004,000	\$ 7,757,000	\$ 11,767,000	\$ 12,034,000	\$ 13,543,000
Restricted	157,686,626	134,431,000	114,579,000	102,448,000	84,545,000
Committed	62,662,000	61,805,000	58,984,000	57,962,000	57,394,000
Assigned	85,695,000	61,340,000	50,213,000	41,119,000	37,631,000
Unassigned	64,627,434	49,633,000	50,146,000	42,977,000	42,267,000
Total Fund Balance	\$ 380,675,061	\$ 314,966,000	\$ 285,689,000	\$ 256,540,000	\$ 235,380,000

(1) Amounts as of 8/7/23

Sub Fund and Fund Balance Summary

II. Fiduciary Funds

Fiduciary funds account for resources held by the County in a trustee capacity or as an agent on behalf of an outside or third party. The resources cannot be used to support the County's own programs.

Table 2 below provides a summary of the County's governmental and fiduciary cash balances as of June 30, 2023.

TABLE 2

Governmental and Fiduciary Funds Summary

Cash Balance as of June 30, 2023

Agency/Department/Office	Governmental				Fiduciary
	Restricted	Committed	Assigned	Unassigned	
Agricultural Commissioner	\$ 37,838	\$ -	\$ -	\$ -	\$ 42,239
Assessor/Clerk-Recorder	12,269,643	142,258	-	(179)	10,625,043
Auditor-Controller/Treasurer-Tax Collector	3,223,541	-	1,846,414	61,192	3,784,265
Child Support Services	3,023,894	-	-	-	-
County Administrative Office	-	8,196,984	83,217,044	-	-
District Attorney	5,229,679	-	-	212,421	3,317,748
General Services Agency	207	4,512,327	25,019,695	-	-
Health and Human Services Agency	78,048,200	9,018,944	-	-	566,431
Human Resources and Development	-	-	-	-	5,833,903
Library	12,692	-	-	-	-
Probation	93,725,645	-	43	-	1,111,836
Public Defender	3,584,615	-	-	-	44,775
Tulare County Employee Retirement Association	-	-	-	-	7,386,225
Resource Management Agency	2,146,758	496,768	531,454	278,726	688,790
Sheriff-Coroner	15,402,117	1,489,675	-	-	88,034
Tulare County Association of Government	233,016	-	-	-	12,095,414
Information and Communications Technology	-	3,004,198	-	-	-
Law Library	-	-	-	-	842,611
Total	\$ 216,937,846	\$ 26,861,154	\$ 110,614,649	\$ 552,160	\$ 46,427,315

III. Strategic Reserve

The County's Strategic Reserve is comprised of Committed fund balance and is considered a stabilization arrangement. The Board strives to commit an amount equivalent to no less than 8% (approximately 30 days working capital) of the most recent audited General Fund operating revenues. The purpose of this reserve is to:

- A. Provide resources to make up for temporarily decreased revenues that result from State or Federal budget actions;
- B. Provide temporary resources in the event of an economic downturn;
- C. Provide resources in the event of a disaster or emergency declared by the Board of Supervisors, the state, or the federal government, for disaster costs or costs associated with emergencies;
- D. Absorb liability settlements in excess of available resources.

The amount determined will be classified as "committed" from the total amount of available Fund Balance to the Strategic Reserve prior to appropriations for all other funds. This amount shall be committed annually by the Board as part of the recommended budget approval process.

Annual commitment of funds to the Strategic Reserve shall be approved by the Board during the Annual Budget Hearings. In the event funds are to be appropriated to cover essential core functions of the County, the access of funds shall be determined by the Board by a four-fifths vote during the annual Budget Hearings or during action on the Mid-Year Budget Report. If there is a

Sub Fund and Fund Balance Summary

declared local, state, or federal government disaster or emergency, then the Board, by four-fifths vote, may access the strategic reserve at a regularly scheduled Board meeting.

The monies committed to the Strategic Reserve are only to be used for the purposes stated above. If the funding level of the Strategic Reserve falls below the 8% target level, the CAO shall present a plan to be approved by the Board to replenish the Strategic Reserve within twenty-four (24) months thereafter. The Board may choose to extend the timeframe to replenish the Strategic Reserve if the Board finds that it is in the County's best interest to do so.

At the present time, the County has \$36 million in the Strategic Reserve.

The County's estimated total operating revenues for Fiscal Year Ended June 30, 2023 are \$819 million and the total estimated unrestricted fund balance is \$213 million.

TABLE 3

Estimated Fund Balance Summary of the General Fund For the Last Five Fiscal Years

FY 2023 amounts based on the County's financial statements (ACFR) as of 8/7/23
(amounts expressed in thousands)

Fund Balance Classification	General Fund (001)	Other General Fund (Trust Funds, PARS, and TRAN)	2023 Total General Fund	2022 Total General Fund	2021 Total General Fund	2020 Total General Fund	2019 Total General Fund
Nonspendable	\$ 10,004	\$ -	\$ 10,004	\$ 7,757	\$ 11,767	\$ 12,034	\$ 13,543
Restricted	-	157,687	157,687	134,431	114,579	102,448	84,545
Committed	36,000	26,662	62,662	61,805	58,984	57,962	57,394
Assigned	114	85,581	85,695	61,340	50,213	41,119	37,631
Unassigned	64,445	182	64,627	49,633	50,146	42,977	42,267
Total fund balance	\$ 110,563	\$ 270,112	\$ 380,675	\$ 314,966	\$ 285,689	\$ 256,540	\$ 235,380
Annual dollar increase			\$ 65,709	\$ 29,277	\$ 29,149	\$ 21,160	\$ 43,950
Annual percentage increase			20.86%	10.25%	11.36%	8.99%	22.96%

Level of Unrestricted Fund Balance in the General Fund

The GFOA Best Practice recommends maintaining unrestricted fund balance in the General Fund of no less than two months (or no less than 16%) of operating revenues or operating expenditures, which for the County would be \$131,098 (16% of \$819,362 estimated operating revenues) for Fiscal Year 2023. However, the County's estimated level of fund balance in the General Fund for Fiscal Year 2023 is as follows:

Estimated operating revenues	\$ 819,362
Committed fund balance	\$ 62,662
Assigned fund balance	85,695
Unassigned fund balance	64,627
Total unrestricted fund balance	\$ 212,984
% of operating revenues	25.99%

Therefore, the County has a fund balance of \$81,887 in excess of the GFOA Best Practice minimum.

The following pages provide detail as of June 30, 2023 regarding the classifications and cash balance amounts attributed to the County's agencies, departments, and offices by fund number and by department.

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2023

By fund number

Fund	Fund Group	Fund Name	Cash Balance as of 06/30/2023	Classification	Responsible Department
401	Governmental	Sequoia Gateway Impact Fees	\$ 122,347.10	Committed	Resource Management Agency
402	Governmental	Abandoned Vehicle Abatement	\$ 233,016.27	Restricted	Tulare County Association of Governments
403	Governmental	Building Department	\$ 9,630.00	Unassigned	Resource Management Agency
404	Fiduciary	Auditor's Trust Fund	\$ 20,370.40	Held for Others	Auditor-Controller/Treasurer-Tax Collector
405	Fiduciary	Home Owners Tax Exemption Tr	\$ 1,494.38	Held for Others	Auditor-Controller/Treasurer-Tax Collector
406	Fiduciary	Building Seismic	\$ 168,084.71	Held for Others	Resource Management Agency
407	Governmental	Property Tax System Replacement	\$ 8,196,984.00	Committed	County Administrative Office
408	Fiduciary	Automobile Insurance Fraud	\$ -	Held for Others	District Attorney
409	Fiduciary	Workers Comp Fraud	\$ -	Held for Others	District Attorney
410	Governmental	Public Health Emergency Preparedness Advance Fund	\$ -	Restricted	Health and Human Services Agency
411	Governmental	Micrographics, Recorder's Trust and Records Modernization	\$ 11,354,792.00	Restricted	Assessor/Clerk-Recorder
412	Governmental	County Children	\$ 210,890.08	Restricted	Health and Human Services Agency
413	Governmental	Conditional Release Prog-MH	\$ 28,500.97	Restricted	Health and Human Services Agency
414	Fiduciary	Deceased Trust Probate	\$ 173,341.90	Held for Others	Auditor-Controller/Treasurer-Tax Collector
415	Governmental	Domestic Violence Program	\$ 30,415.71	Restricted	Health and Human Services Agency
416	Fiduciary	DNA Identification Fund	\$ 14,185.48	Held for Others	Auditor-Controller/Treasurer-Tax Collector
417	Governmental	AB 818	\$ 442,177.72	Restricted	Assessor/Clerk-Recorder
419	Governmental	Compliance Inspection	\$ 144,476.14	Committed	Resource Management Agency
420	Fiduciary	H&S 12706 Fireworks	\$ 72.53	Held for Others	Auditor-Controller/Treasurer-Tax Collector
421	Fiduciary	Employees Retirement	\$ 7,026,325.89	Held for Others	Tulare County Employee Retirement Association
422	Fiduciary	TCERA Property	\$ 359,899.58	Held for Others	Tulare County Employee Retirement Association
423	Fiduciary	Consumer Fraud	\$ 2,653,581.80	Held for Others	District Attorney
424	Governmental	MHSA Local Prudent Reserve	\$ 5,042,653.98	Restricted	Health and Human Services Agency
425	Governmental	Alcohol & Drug Prior Year Unexpended	\$ 3,227,676.49	Restricted	Health and Human Services Agency
426	Governmental	Public Safety Power Shutoff Resiliency Program	\$ 432.37	Restricted	Health and Human Services Agency
427	Fiduciary	Public Safety Augmentation Fd	\$ -	Held for Others	Temporary Holding Account
428	Fiduciary	Juv Inmate Welfare Benefit Fd	\$ 162,277.62	Held for Others	Probation
429	Fiduciary	Incorp Cities & States Fines	\$ 54,056.74	Held for Others	Auditor-Controller/Treasurer-Tax Collector
430	Governmental	Inmate Welfare Trust	\$ 2,134,679.95	Restricted	Sheriff-Coroner
431	Fiduciary	Railroad Education	\$ 18,371.04	Held for Others	Resource Management Agency
432	Governmental	Harmon Field Clean-Up	\$ 206.66	Restricted	General Services Agency
433	Governmental	Micrographics e-Recording Trust Fund	\$ 142,258.47	Committed	Assessor/Clerk-Recorder
434	Governmental	Aids Education	\$ 109,991.30	Committed	Health and Human Services Agency
435	Governmental	Drug Prevention	\$ 152,242.71	Restricted	Health and Human Services Agency
436	Governmental	Alcohol Prevention	\$ 548,854.35	Restricted	Health and Human Services Agency
437	Fiduciary	Victim Witness Assistance	\$ 622,733.87	Held for Others	District Attorney
438	Governmental	Mental Health Services Act	\$ 59,139,687.25	Restricted	Health and Human Services Agency
439	Fiduciary	Law Library Trust	\$ 842,611.20	Held for Others	Law Library
440	Governmental	Alcohol Trust Statham	\$ 1,143,214.52	Restricted	Health and Human Services Agency
441	Governmental	First Offender Program Fees	\$ 20.46	Restricted	Health and Human Services Agency
442	Governmental	Local Assistance and Tribal Consistency Fund	\$ 90,554.74	Assigned	County Administrative Office
443	Fiduciary	Industrial Hemp Abatement Deposit	\$ 28,200.00	Held for Others	Agricultural Commissioner
444	Governmental	DUI Laboratory	\$ 62,298.49	Restricted	Auditor-Controller/Treasurer-Tax Collector
445	Governmental	Program Income (CDBG)	\$ 160,559.02	Restricted	Resource Management Agency
446	Governmental	Probation Sustaining Fund	\$ 6,515.59	Restricted	Probation
447	Governmental	Library	\$ -	Restricted	Library
448	Governmental	George Stewart Historical Collection	\$ 12,691.86	Restricted	Library
449	Governmental	Off Highway Vehicle (014)	\$ 88,141.07	Restricted	Sheriff-Coroner
450	Fiduciary	Probation Officers Restitution	\$ 928,856.33	Held for Others	Probation
451	Governmental	TC HIDTA Forfeitures State	\$ -	Restricted	Sheriff-Coroner
452	Governmental	TC HIDTA Forfeitures Federal	\$ -	Restricted	Sheriff-Coroner
453	Fiduciary	Probation Officer Miscellaneous	\$ 20,702.18	Held for Others	Probation
454	Fiduciary	Public Defenders Agency Trust Account	\$ 44,775.04	Held for Others	Public Defender
455	Governmental	Substandard Abatement Revolving Fund	\$ 515,040.69	Assigned	Resource Management Agency
456	Governmental	State Asset Forfeitures 15% Trust	\$ 158,194.66	Restricted	Sheriff-Coroner
457	Governmental	Social Security Truncation	\$ 380,655.79	Restricted	Assessor/Clerk-Recorder
458	Governmental	Range Improvement Grazing D#1	\$ 37,838.38	Restricted	Agricultural Commissioner
459	Governmental	Real Property Transfer Tax	\$ (179.30)	Unassigned	Assessor/Clerk-Recorder
460	Fiduciary	Public Works	\$ 472,111.79	Held for Others	Resource Management Agency
461	Governmental	Sheriff Civil Trust Fund	\$ 431,575.20	Restricted	Sheriff-Coroner
462	Governmental	County Prop 69 DNA Finger Printing	\$ 289.24	Restricted	Sheriff-Coroner
463	Governmental	Criminal Justice Facility	\$ 5,003.63	Debt Service	Auditor-Controller/Treasurer-Tax Collector (Sub-fund of Debt Service 024)
464	Fiduciary	Courthouse Temp. Construction	\$ 791.09	Held for Others	Auditor-Controller/Treasurer-Tax Collector*
465	Fiduciary	State Fund	\$ 41,230.00	Held for Others	Auditor-Controller/Treasurer-Tax Collector
466	Governmental	Jail Based Competency Treatment Program	\$ 8,426.36	Restricted	Health and Human Services Agency
467	Fiduciary	State Trust surcharge of Vital Stats & Environmental Health	\$ 179,308.96	Held for Others	Health and Human Services Agency
468	Governmental	Federal Ntf [narcotics asset forfeitures]	\$ 507,352.51	Restricted	Sheriff-Coroner
469	Fiduciary	State Sales Tax	\$ 10,129.59	Held for Others	Auditor-Controller/Treasurer-Tax Collector
470	Fiduciary	Dinuba Courthouse Construction	\$ 62,722.15	Held for Others	Auditor-Controller/Treasurer-Tax Collector*
471	Fiduciary	State Transit Assistance	\$ 4,725,695.85	Held for Others	Tulare County Association of Governments
472	Governmental	Title IV-E	\$ 442,028.48	Restricted	Probation
473	Governmental	Survey Monument Preservation	\$ 189,216.39	Committed	Resource Management Agency
475	Fiduciary	Life & Annuity Program	\$ 0.01	Held for Others	District Attorney
476	Governmental	Public Defense Pilot Program	\$ 229,026.36	Restricted	Public Defender

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2023

By fund number

Fund	Fund Group	Fund Name	Cash Balance as of 06/30/2023	Classification	Responsible Department
477	Governmental	Officers Cash Overage	\$ 61,192.04	Unassigned	Auditor-Controller/Treasurer-Tax Collector
478	Governmental	Standards In Training Ben-Prob	\$ 91,484.21	Restricted	Probation
479	Governmental	Supplemental Law Enforcement Services COPS	\$ 4,313,403.76	Restricted	District Attorney
480	Governmental	Local Enforcement Agency (LEA)	\$ 338,299.98	Restricted	Health and Human Services Agency
481	Governmental	Used Oil Recycling Block Grant	\$ 629,972.45	Restricted	Health and Human Services Agency
482	Governmental	Treasurer's Trust Fund	\$ 22,680.91	Restricted	Auditor-Controller/Treasurer-Tax Collector
483	Fiduciary	Dinuba Transportation Tax	\$ 6,955.38	Held for Others	Tulare County Association of Governments
484	Fiduciary	Exeter Transportation Tax	\$ 51,482.39	Held for Others	Tulare County Association of Governments
485	Fiduciary	Farmersville Transportation Tax	\$ 210,158.40	Held for Others	Tulare County Association of Governments
486	Fiduciary	Lindsay Transportation Tax	\$ 13,756.45	Held for Others	Tulare County Association of Governments
487	Fiduciary	Porterville Transportation Tax	\$ 56,313.24	Held for Others	Tulare County Association of Governments
488	Fiduciary	Tulare Transportation Tax	\$ 3,467,959.10	Held for Others	Tulare County Association of Governments
489	Fiduciary	Visalia Transportation Tax	\$ 163,671.46	Held for Others	Tulare County Association of Governments
490	Fiduciary	Woodlake Transportation Tax	\$ 1,925.85	Held for Others	Tulare County Association of Governments
491	Fiduciary	Tulare County Transport Tax	\$ 3,397,496.09	Held for Others	Tulare County Association of Governments
492	Governmental	PVAE - Private Vehicular Access Easement Trust	\$ 12,456.07	Committed	Resource Management Agency
493	Fiduciary	TC HIDTA Seizures	\$ 88,033.70	Held for Others	Sheriff-Coroner
494	Governmental	Behavioral Health and Homelessness Multi Year Initiatives	\$ 397,793.11	Restricted	Health and Human Services Agency
495	Governmental	Home Program Investment	\$ 1,083,579.71	Restricted	Resource Management Agency
496	Governmental	Grants (All receipts)	\$ 416,314.84	Restricted	Resource Management Agency
497	Governmental	Standards & Training For Corrections	\$ -	Committed	Sheriff-Coroner
498	Fiduciary	IHSS Trust	\$ 78,864.35	Held for Others	Health and Human Services Agency
499	Fiduciary	Treasury - Minor Beneficiary	\$ 12,145.52	Held for Others	Auditor-Controller/Treasurer-Tax Collector
500	Governmental	Asset Forfeiture	\$ 205,972.84	Unassigned	District Attorney
501	Fiduciary	Tax Collectors Deposits in Transit	\$ (1,813,628.41)	Held for Others	Auditor-Controller/Treasurer-Tax Collector
502	Governmental	Sheriff's Automation Fund	\$ 363,710.07	Restricted	Sheriff-Coroner
503	Governmental	Vital and Health Statistic	\$ 92,017.25	Restricted	Assessor/Clerk-Recorder
504	Governmental	Jail Medical Fund	\$ 14,784,497.32	Assigned	County Administrative Office
505	Governmental	Suppl Law Enforce Serv - Jails	\$ 44,500.53	Restricted	Sheriff-Coroner
506	Fiduciary	K/T Area Agency on Aging Assets	\$ 254,694.73	Held for Others	Health and Human Services Agency
507	Fiduciary	SB1473 Surcharge	\$ 27,809.00	Held for Others	Resource Management Agency
508	Governmental	Dairy Inspection Program	\$ 237,693.61	Committed	Health and Human Services Agency
509	Governmental	Youthful Offender Block Grant Fund (SB81)	\$ 35,213,636.78	Restricted	Probation
510	Governmental	Sheriff's Fleet Veh Replacement Trust Fund	\$ 1,000,618.49	Restricted	Sheriff-Coroner
511	Governmental	Environmental Litigation	\$ 363,142.19	Restricted	Health and Human Services Agency
512	Fiduciary	Agricultural Commissioner - CDFA Bait Surcharge	\$ 14,039.00	Held for Others	Agricultural Commissioner
513	Governmental	Child Restraint System Loaner	\$ 94,971.64	Restricted	Health and Human Services Agency
514	Governmental	Vital and Health Statistics Trust Fund	\$ 224,384.61	Restricted	Health and Human Services Agency
515	Governmental	Bioterrorism Preparedness Plan	\$ 1,136.84	Restricted	Health and Human Services Agency
516	Governmental	Federal Forest Reserve	\$ 135,785.02	Restricted	Resource Management Agency
517	Governmental	Equipment and Vehicle Replacement Fund	\$ 8,881,008.90	Assigned	County Administrative Office
518	Fiduciary	Hospital Preparedness Program	\$ 50,657.99	Held for Others	Health and Human Services Agency
519	Fiduciary	Education Rev Augmentation Fd	\$ 45,388.75	Held for Others	Auditor-Controller/Treasurer-Tax Collector
522	Governmental	Future Construction	\$ 25,019,695.33	Assigned	General Services Agency
523	Governmental	Local Community Corrections Fund	\$ 22,272,562.43	Restricted	Probation
524	Governmental	Proposition 99	\$ 72,053.56	Restricted	Health and Human Services Agency
525	Governmental	Juvenile Justice Realignment Block Grant	\$ 8,645,534.18	Restricted	Probation
526	Governmental	Sheriff's Farm Expansion Fund	\$ 511,552.83	Committed	Sheriff-Coroner
527	Governmental	Vehicle Internal Borrowing	\$ 1,846,413.63	Assigned	Auditor-Controller/Treasurer-Tax Collector
528	Governmental	DMV Auto Theft	\$ 623,570.06	Restricted	District Attorney
529	Governmental	Natural Resources Fund	\$ 11,310,000.00	Assigned	County Administrative Office
530	Governmental	Ivanhoe Community Drainage	\$ 30,920.00	Restricted	Resource Management Agency
531	Governmental	Public Guardian Interest	\$ 2,598,388.51	Restricted	Health and Human Services Agency
532	Governmental	Financial System Project Fund	\$ 9,532,900.00	Assigned	County Administrative Office
533	Governmental	Elections Trust Fund	\$ 9,272,089.47	Assigned	County Administrative Office
534	Governmental	Local Law Enforcement Service Acct. (LESA)	\$ 7,462,251.79	Restricted	Sheriff-Coroner
535	Governmental	Seized Narcotic Funds [State dist to 466 or 568]	\$ 1,409,996.48	Restricted	Sheriff-Coroner
536	Governmental	Conflict Defender Fund	\$ 4,000,000.00	Assigned	County Administrative Office
537	Governmental	Fish and Game Fees	\$ 269,095.92	Unassigned	Resource Management Agency
538	Fiduciary	Civil Assessment AB199 amd PC 1214.1	\$ 20,826.16	Held for Others	Auditor-Controller/Treasurer-Tax Collector
539	Governmental	Permanent Local Housing Association	\$ -	Restricted	Resource Management Agency
541	Governmental	AG Mitigation	\$ 28,272.62	Committed	Resource Management Agency
542	Governmental	Children's Wraparound Plan	\$ 3,790,126.69	Restricted	Health and Human Services Agency
543	Governmental	LSPF-Local Safety and Protection Fund	\$ 7,517,645.15	Restricted	Probation
544	Governmental	Sheriff's Local Law Enforcement Grant (K9)	\$ 191.43	Restricted	Sheriff-Coroner
545	Governmental	Special Projects	\$ 6,448.58	Unassigned	District Attorney
546	Governmental	Community Corrections Performance Incentive Fund	\$ 863,305.86	Restricted	Probation
547	Fiduciary	CAA JPA Custodial Fund	\$ 10,105,672.82	Held for Others	Assessor/Clerk-Recorder
548	Fiduciary	DNA Penalty Assessment Ab1806	\$ 170,968.64	Held for Others	Auditor-Controller/Treasurer-Tax Collector
549	Governmental	State Criminal Alien Assistance Program	\$ 978,121.83	Committed	Sheriff-Coroner
550	Governmental	Federal Equitable Sharing	\$ 42.63	Assigned	Probation
551	Governmental	Suppl Law Enf Serv Front Line	\$ 1,315,205.82	Restricted	Sheriff-Coroner
552	Governmental	SLESF Juvenile Justice	\$ 10,926,216.67	Restricted	Probation
553	Governmental	CalHome	\$ 233,796.45	Restricted	Resource Management Agency
554	Governmental	Real Estate Fraud Protection	\$ 292,705.12	Restricted	District Attorney

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2023

By fund number

Fund	Fund Group	Fund Name	Cash Balance as of 06/30/2023	Classification	Responsible Department
555	Fiduciary	Asset Forfeiture NTF	\$ 41,432.34	Held for Others	District Attorney
558	Governmental	Pandemic Influenza Healthcare Preparedness Improvements for States	\$ 4,915.47	Restricted	Health and Human Services Agency
559	Fiduciary	Public Health Emergency Response	\$ 93.61	Held for Others	Health and Human Services Agency
560	Fiduciary	Public Works Permittee Trust Min King Dairy	\$ 2,413.25	Held for Others	Resource Management Agency
561	Governmental	Eminent Domain	\$ 85,803.41	Restricted	Resource Management Agency
562	Fiduciary	Public Health Emergency Response Phase III	\$ 2,811.70	Held for Others	Health and Human Services Agency
563	Governmental	Dairy Cares General Plan Amendment	\$ -	Committed	Resource Management Agency
564	Fiduciary	Emergency Medical Air Transportation Act	\$ 6,441.92	Held for Others	Auditor-Controller/Treasurer-Tax Collector
567	Governmental	Emergency Medical Services	\$ 188,363.93	Committed	Health and Human Services Agency
568	Governmental	Narcotics Task Force State NTF	\$ 485,410.07	Restricted	Sheriff-Coroner
569	Governmental	Neighborhood Stabilization Program (NSP1)	\$ -	Restricted	Resource Management Agency
571	Fiduciary	Insurance Agency Fund	\$ 5,833,903.03	Held for Others	Human Resources and Development
573	Fiduciary	Redemption Reserve Trust Tc/Tr	\$ 1,366,194.91	Held for Others	Auditor-Controller/Treasurer-Tax Collector
574	Fiduciary	PIMS Trust Tc/Tr	\$ 863,724.99	Held for Others	Auditor-Controller/Treasurer-Tax Collector
575	Fiduciary	Tax Collector - Map Clearances	\$ 697,147.90	Held for Others	Auditor-Controller/Treasurer-Tax Collector
576	Governmental	Indigent Defense Fund	\$ 65,609.10	Restricted	Public Defender
578	Fiduciary	Tax Collector Mobile Home Clearances	\$ 20,557.96	Held for Others	Auditor-Controller/Treasurer-Tax Collector
579	Fiduciary	Tax Collector - Bulk Transfers & Bankruptcies	\$ 17,012.68	Held for Others	Auditor-Controller/Treasurer-Tax Collector
580	Proprietary	Energy Management Control (081)	\$ 162,173.37	ISF	General Services Agency (Sub-fund of Utilities 081)
581	Governmental	Child Support ADM/INCENTIVE	\$ 3,023,894.34	Restricted	Child Support Services
582	Fiduciary	Tax Collector - Misc.	\$ 1,999,089.42	Held for Others	Auditor-Controller/Treasurer-Tax Collector
583	Fiduciary	SJVA Investment Fund	\$ 0.79	Held for Others	Auditor-Controller/Treasurer-Tax Collector
585	Governmental	Future Economic Development	\$ 7,962,079.42	Assigned	County Administrative Office
586	Governmental	Step-Up and Community Outreach	\$ 628,982.63	Assigned	County Administrative Office
589	Governmental	Homelessness and Community Activity	\$ 4,207,161.34	Assigned	County Administrative Office
590	Governmental	Local Revenue Fund 2011 (AB118)	\$ 3,138,561.22	Restricted	Auditor-Controller/Treasurer-Tax Collector
591	Governmental	IT Projects - County wide etc.	\$ 3,004,197.69	Committed	Information and Communications Technology
592	Governmental	Litigation and Unallowable Reimbursement Fund	\$ 12,547,769.99	Assigned	County Administrative Office
593	Governmental	Pension Stabilization Trust Fund	\$ -	Assigned	County Administrative Office
594	Governmental	Local Community Corrections Special Growth Fund	\$ 7,746,715.45	Restricted	Probation
595	Governmental	Public Defender General Purpose	\$ 3,289,979.79	Restricted	Public Defender
596	Governmental	Building and Property Improvement	\$ 4,512,327.10	Committed	General Services Agency
597	Governmental	Tobacco Control Proposition 56	\$ -	Restricted	Health and Human Services Agency
598	Fiduciary	SB2 Affordable Housing Fee	\$ 519,370.01	Held for Others	Assessor/Clerk-Recorder
599	Governmental	Blue Cross Sharable Revenue	\$ 8,482,895.00	Committed	Health and Human Services Agency
41A	Governmental	Van Beek Brothers Environmental Impact Review	\$ 16,413.24	Assigned	Resource Management Agency

Grand Total 401,560,301.68

NOTES:

*Trust Fund 464 and 470: 8/6/18 Per CAO included with Auditor's Office fund groups

Governmental Funds: Used to account for activities related to serving the public.

Fiduciary Funds: Used to account for financial resources held for others as trustee.

Proprietary Funds: Used to account for business-type activities.

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2023

By department

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2022	Classification
Agricultural Commissioner/Sealer of Weights & Measures				
443	Fiduciary	Industrial Hemp Abatement Deposit	\$ 28,200.00	Held for Others
512	Fiduciary	Agricultural Commissioner - CDFA Bait Surcharge	\$ 14,039.00	Held for Others
458	Governmental	Range Improvement Grazing D#1	\$ 37,838.38	Restricted
Agricultural Commissioner/Sealer of Weights & Measures Total			80,077.38	
Assessor/Clerk-Recorder				
598	Fiduciary	SB2 Affordable Housing Fee	\$ 519,370.01	Held for Others
547	Fiduciary	CAA JPA Custodial Fund	\$ 10,105,672.82	Held for Others
411	Governmental	Micrographics, Recorder's Trust and Recorders Modernization	\$ 11,354,792.00	Restricted
417	Governmental	AB 818	\$ 442,177.72	Restricted
457	Governmental	Social Security Truncation	\$ 380,655.79	Restricted
503	Governmental	Vital and Health Statistic	\$ 92,017.25	Restricted
433	Governmental	Micrographics e-Recording Trust Fund	\$ 142,258.47	Committed
459	Governmental	Real Property Transfer Tax	\$ (179.30)	Unassigned
Assessor/Clerk-Recorder Total			23,036,764.76	
Auditor-Controller/Treasurer-Tax Collector				
404	Fiduciary	Auditor's Trust Fund	\$ 20,370.40	Held for Others
405	Fiduciary	Home Owners Tax Exemption Tr	\$ 1,494.38	Held for Others
414	Fiduciary	Deceased Trust Probate	\$ 173,341.90	Held for Others
416	Fiduciary	DNA Identification Fund	\$ 14,185.48	Held for Others
420	Fiduciary	H&S 12706 Fireworks	\$ 72.53	Held for Others
429	Fiduciary	Incorp Cities & States Fines	\$ 54,056.74	Held for Others
464	Fiduciary	Courthouse Temp. Construction	\$ 791.09	Held for Others
465	Fiduciary	State Fund	\$ 41,230.00	Held for Others
469	Fiduciary	State Sales Tax	\$ 10,129.59	Held for Others
470	Fiduciary	Dinuba Courthouse Construction	\$ 62,722.15	Held for Others
499	Fiduciary	Treasury - Minor Beneficiary	\$ 12,145.52	Held for Others
501	Fiduciary	Tax Collectors Deposits in Transit	\$ (1,813,628.41)	Held for Others
519	Fiduciary	Education Rev Augmentation Fd	\$ 45,388.75	Held for Others
538	Fiduciary	Civil Assessment AB199 amd PC 1214.1	\$ 20,826.16	Held for Others
548	Fiduciary	DNA Penalty Assessment Ab1806	\$ 170,968.64	Held for Others
564	Fiduciary	Emergency Medical Air Transportation Act	\$ 6,441.92	Held for Others
573	Fiduciary	Redemption Reserve Trust Tc/Tr	\$ 1,366,194.91	Held for Others
574	Fiduciary	PIMS Trust Tc/Tr	\$ 863,724.99	Held for Others
575	Fiduciary	Tax Collector - Map Clearances	\$ 697,147.90	Held for Others
578	Fiduciary	Tax Collector Mobile Home Clearances	\$ 20,557.96	Held for Others
579	Fiduciary	Tax Collector - Bulk Transfers & Bankruptcies	\$ 17,012.68	Held for Others
582	Fiduciary	Tax Collector - Misc.	\$ 1,999,089.42	Held for Others
583	Fiduciary	SJVIA Investment Fund	\$ 0.79	Held for Others
463	Governmental	Criminal Justice Facility	\$ 5,003.63	Debt Service
444	Governmental	DUI Laboratory	\$ 62,298.49	Restricted
482	Governmental	Treasurer's Trust Fund	\$ 22,680.91	Restricted
590	Governmental	Local Revenue Fund 2011 (AB118)	\$ 3,138,561.22	Restricted
527	Governmental	Vehicle Internal Borrowing	\$ 1,846,413.63	Assigned
477	Governmental	Officers Cash Overage	\$ 61,192.04	Unassigned
Auditor-Controller/Treasurer-Tax Collector Total			8,920,415.41	
Child Support Services				
581	Governmental	Child Support ADM/INCENTIVE	\$ 3,023,894.34	Restricted
Child Support Services Total			3,023,894.34	

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2023

By department

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2022	Classification
County Administrative Office				
407	Governmental	Property Tax System Replacement	\$ 8,196,984.00	Committed
442	Governmental	Local Assistance and Tribal Consistency Fund	\$ 90,554.74	Assigned
504	Governmental	Jail Medical Fund	\$ 14,784,497.32	Assigned
517	Governmental	Equipment and Vehicle Replacement Fund	\$ 8,881,008.90	Assigned
529	Governmental	Natural Resources Fund	\$ 11,310,000.00	Assigned
532	Governmental	Financial System Project Fund	\$ 9,532,900.00	Assigned
533	Governmental	Elections Trust Fund	\$ 9,272,089.47	Assigned
536	Governmental	Conflict Defender Fund	\$ 4,000,000.00	Assigned
585	Governmental	Future Economic Development	\$ 7,962,079.42	Assigned
586	Governmental	Step-Up and Community Outreach	\$ 628,982.63	Assigned
589	Governmental	Homelessness and Community Activity	\$ 4,207,161.34	Assigned
592	Governmental	Litigation and Unallowable Reimbursement Fund	\$ 12,547,769.99	Assigned
County Administrative Office Total			91,414,027.81	
District Attorney				
408	Fiduciary	Automobile Insurance Fraud	\$ -	Held for Others
409	Fiduciary	Workers Comp Fraud	\$ -	Held for Others
423	Fiduciary	Consumer Fraud	\$ 2,653,581.80	Held for Others
437	Fiduciary	Victim Witness Assistance	\$ 622,733.87	Held for Others
475	Fiduciary	Life & Annuity Program	\$ 0.01	Held for Others
555	Fiduciary	Asset Forfeiture NTF	\$ 41,432.34	Held for Others
479	Governmental	Supplemental Law Enforcement Services COPS	\$ 4,313,403.76	Restricted
528	Governmental	DMV Auto Theft	\$ 623,570.06	Restricted
554	Governmental	Real Estate Fraud Protection	\$ 292,705.12	Restricted
500	Governmental	Asset Forfeiture	\$ 205,972.84	Unassigned
545	Governmental	Special Projects	\$ 6,448.58	Unassigned
District Attorney Total			8,759,848.38	
General Services Agency				
580	Proprietary	Energy Management Control (081)	\$ 162,173.37	ISF
432	Governmental	Harmon Field Clean-Up	\$ 206.66	Restricted
596	Governmental	Building and Property Improvement	\$ 4,512,327.10	Committed
522	Governmental	Future Construction	\$ 25,019,695.33	Assigned
General Services Agency Total			29,694,402.46	
Health and Human Services Agency				
467	Fiduciary	State Trust surcharge of Vital Stats & Environmental Health	\$ 179,308.96	Held for Others
498	Fiduciary	IHSS Trust	\$ 78,864.35	Held for Others
506	Fiduciary	K/T Area Agency on Aging Assets	\$ 254,694.73	Held for Others
518	Fiduciary	Hospital Preparedness Program	\$ 50,657.99	Held for Others
559	Fiduciary	Public Health Emergency Response	\$ 93.61	Held for Others
562	Fiduciary	Public Health Emergency Response Phase III	\$ 2,811.70	Held for Others
410	Governmental	Public Health Emergency Preparedness Advance Fund	\$ -	Restricted
412	Governmental	County Children	\$ 210,890.08	Restricted
413	Governmental	Conditional Release Prog-MH	\$ 28,500.97	Restricted
415	Governmental	Domestic Violence Program	\$ 30,415.71	Restricted
424	Governmental	MHSA Local Prudent Reserve	\$ 5,042,653.98	Restricted
425	Governmental	Alcohol & Drug Prior Year Unexpended	\$ 3,227,676.49	Restricted
426	Governmental	Public Safety Power Shutoff Resiliency Program	\$ 432.37	Restricted
435	Governmental	Drug Prevention	\$ 152,242.71	Restricted
436	Governmental	Alcohol Prevention	\$ 548,854.35	Restricted
438	Governmental	Mental Health Services Act	\$ 59,139,687.25	Restricted

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2023

By department

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2022	Classification
440	Governmental	Alcohol Trust Statham	\$ 1,143,214.52	Restricted
441	Governmental	First Offender Program Fees	\$ 20.46	Restricted
466	Governmental	Jail Based Competency Treatment Program	\$ 8,426.36	Restricted
480	Governmental	Local Enforcement Agency (LEA)	\$ 338,299.98	Restricted
481	Governmental	Used Oil Recycling Block Grant	\$ 629,972.45	Restricted
494	Governmental	Behavioral Health and Homelessness Multi Year Initiatives	\$ 397,793.11	Restricted
511	Governmental	Environmental Litigation	\$ 363,142.19	Restricted
513	Governmental	Child Restraint System Loaner	\$ 94,971.64	Restricted
514	Governmental	Vital and Health Statistics Trust Fund	\$ 224,384.61	Restricted
515	Governmental	Bioterrorism Preparedness Plan	\$ 1,136.84	Restricted
524	Governmental	Proposition 99	\$ 72,053.56	Restricted
531	Governmental	Public Guardian Interest	\$ 2,598,388.51	Restricted
542	Governmental	Children's Wraparound Plan	\$ 3,790,126.69	Restricted
558	Governmental	Pandemic Influenza Healthcare Preparedness Improvements for States	\$ 4,915.47	Restricted
597	Governmental	Tobacco Control Proposition 56	\$ -	Restricted
434	Governmental	Aids Education	\$ 109,991.30	Committed
508	Governmental	Dairy Inspection Program	\$ 237,693.61	Committed
567	Governmental	Emergency Medical Services	\$ 188,363.93	Committed
599	Governmental	Blue Cross Sharable Revenue	\$ 8,482,895.00	Committed
Health and Human Services Agency Total			87,633,575.48	
Human Resources and Development				
571	Fiduciary	Insurance Agency Fund	\$ 5,833,903.03	Held for Others
Human Resources and Development Total			5,833,903.03	
Information and Communications Technology				
591	Governmental	IT Projects - County wide etc.	\$ 3,004,197.69	Committed
Information and Communications Technology Total			3,004,197.69	
Law Library				
439	Fiduciary	Law Library Trust	\$ 842,611.20	Held for Others
Law Library Total			842,611.20	
Library				
447	Governmental	Library	\$ -	Restricted
448	Governmental	George Stewart Historical Collection	\$ 12,691.86	Restricted
Library Total			12,691.86	
Probation				
428	Fiduciary	Juv Inmate Welfare Benefit Fd	\$ 162,277.62	Held for Others
450	Fiduciary	Probation Officers Restitution	\$ 928,856.33	Held for Others
453	Fiduciary	Probation Officer Miscellaneous	\$ 20,702.18	Held for Others
446	Governmental	Probation Sustaining Fund	\$ 6,515.59	Restricted
472	Governmental	Title IV-E	\$ 442,028.48	Restricted
478	Governmental	Standards In Training Ben-Prob	\$ 91,484.21	Restricted
509	Governmental	Youthful Offender Block Grant Fund (SB81)	\$ 35,213,636.78	Restricted
523	Governmental	Local Community Corrections Fund	\$ 22,272,562.43	Restricted
525	Governmental	Juvenile Justice Realignment Block Grant	\$ 8,645,534.18	Restricted
543	Governmental	LSPF-Local Safety and Protection Fund	\$ 7,517,645.15	Restricted
546	Governmental	Community Corrections Performance Incentive Fund	\$ 863,305.86	Restricted
552	Governmental	SLESF Juvenile Justice	\$ 10,926,216.67	Restricted
594	Governmental	Local Community Corrections Special Growth Fund	\$ 7,746,715.45	Restricted
550	Governmental	Federal Equitable Sharing	\$ 42.63	Assigned
Probation Total			94,837,523.56	

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2023

By department

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2022	Classification
Public Defender				
454	Fiduciary	Public Defenders Agency Trust Account	\$ 44,775.04	Held for Others
476	Governmental	Public Defense Pilot Program	\$ 229,026.36	Restricted
576	Governmental	Indigent Defense Fund	\$ 65,609.10	Restricted
595	Governmental	Public Defender General Purpose	\$ 3,289,979.79	Restricted
Public Defender Total			3,629,390.29	
Resource Management Agency				
406	Fiduciary	Building Seismic	\$ 168,084.71	Held for Others
431	Fiduciary	Railroad Education	\$ 18,371.04	Held for Others
460	Fiduciary	Public Works	\$ 472,111.79	Held for Others
507	Fiduciary	SB1473 Surcharge	\$ 27,809.00	Held for Others
560	Fiduciary	Public Works Permittee Trust Min King Dairy	\$ 2,413.25	Held for Others
445	Governmental	Program Income (CDBG)	\$ 160,559.02	Restricted
495	Governmental	Home Program Investment	\$ 1,083,579.71	Restricted
496	Governmental	Grants (All receipts)	\$ 416,314.84	Restricted
516	Governmental	Federal Forest Reserve	\$ 135,785.02	Restricted
530	Governmental	Ivanhoe Community Drainage	\$ 30,920.00	Restricted
539	Governmental	Permanent Local Housing Association	\$ -	Restricted
553	Governmental	CalHome	\$ 233,796.45	Restricted
561	Governmental	Eminent Domain	\$ 85,803.41	Restricted
569	Governmental	Neighborhood Stabilization Program (NSP1)	\$ -	Restricted
401	Governmental	Sequoia Gateway Impact Fees	\$ 122,347.10	Committed
419	Governmental	Compliance Inspection	\$ 144,476.14	Committed
473	Governmental	Survey Monument Preservation	\$ 189,216.39	Committed
492	Governmental	PVAE - Private Vehicular Access Easement Trust	\$ 12,456.07	Committed
541	Governmental	AG Mitigation	\$ 28,272.62	Committed
563	Governmental	Dairy Cares General Plan Amendment	\$ -	Committed
455	Governmental	Substandard Abatement Revolving Fund	\$ 515,040.69	Assigned
41A	Governmental	Van Beek Brothers Environmental Impact Review	\$ 16,413.24	Assigned
403	Governmental	Building Department	\$ 9,630.00	Unassigned
537	Governmental	Fish and Game Fees	\$ 269,095.92	Unassigned
Resource Management Agency Total			4,142,496.41	
Sheriff-Coroner				
493	Governmental	TC HIDTA Seizures	\$ 88,033.70	Held for Others
430	Governmental	Inmate Welfare Trust	\$ 2,134,679.95	Restricted
449	Governmental	Off Highway Vehicle (014)	\$ 88,141.07	Restricted
451	Governmental	TC HIDTA Forfeitures State	\$ -	Restricted
452	Governmental	TC HIDTA Forfeitures Federal	\$ -	Restricted
456	Governmental	State Asset Forfeitures 15% Trust	\$ 158,194.66	Restricted
461	Governmental	Sheriff Civil Trust Fund	\$ 431,575.20	Restricted
462	Governmental	County Prop 69 DNA Finger Printing	\$ 289.24	Restricted
468	Governmental	Federal Ntf [narcotics asset forfeitures]	\$ 507,352.51	Restricted
502	Governmental	Sheriff's Automation Fund	\$ 363,710.07	Restricted
505	Governmental	Suppl Law Enforce Serv - Jails	\$ 44,500.53	Restricted
510	Governmental	Sheriff's Fleet Veh Replacement Trust Fund	\$ 1,000,618.49	Restricted
534	Governmental	Local Law Enforcement Service Acct. (LESA)	\$ 7,462,251.79	Restricted
535	Governmental	Seized Narcotic Funds [State dist to 466 or 568]	\$ 1,409,996.48	Restricted
544	Governmental	Sheriff's Local Law Enforcement Grant (K9)	\$ 191.43	Restricted
551	Governmental	Suppl Law Enf Serv Front Line	\$ 1,315,205.82	Restricted
568	Governmental	Narcotics Task Force State NTF	\$ 485,410.07	Restricted

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2023

By department

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2022	Classification
497	Governmental	Standards & Training For Corrections	\$ -	Committed
526	Governmental	Sheriff's Farm Expansion Fund	\$ 511,552.83	Committed
549	Governmental	State Criminal Alien Assistance Program	\$ 978,121.83	Committed
Sheriff-Coroner Total			16,979,825.67	
Tulare County Association of Governments				
471	Fiduciary	State Transit Assistance	\$ 4,725,695.85	Held for Others
483	Fiduciary	Dinuba Transportation Tax	\$ 6,955.38	Held for Others
484	Fiduciary	Exeter Transportation Tax	\$ 51,482.39	Held for Others
485	Fiduciary	Farmersville Transportation Tax	\$ 210,158.40	Held for Others
486	Fiduciary	Lindsay Transportation Tax	\$ 13,756.45	Held for Others
487	Fiduciary	Porterville Transportation Tax	\$ 56,313.24	Held for Others
488	Fiduciary	Tulare Transportation Tax	\$ 3,467,959.10	Held for Others
489	Fiduciary	Visalia Transportation Tax	\$ 163,671.46	Held for Others
490	Fiduciary	Woodlake Transportation Tax	\$ 1,925.85	Held for Others
491	Fiduciary	Tulare County Transport Tax	\$ 3,397,496.09	Held for Others
402	Governmental	Abandoned Vehicle Abatement	\$ 233,016.27	Restricted
Tulare County Association of Governments Total			12,328,430.48	
Tulare County Employee Retirement Association				
421	Fiduciary	Employees Retirement	\$ 7,026,325.89	Held for Others
422	Fiduciary	TCERA Property	\$ 359,899.58	Held for Others
Tulare County Employee Retirement Association Total			7,386,225.47	

Grand Total \$ 401,560,301.68

NOTES:

Governmental Funds: Used to account for activities related to serving the public.

Fiduciary Funds: Used to account for financial resources held for others as trustee.

Proprietary Funds: Used to account for business-type activities.

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An important part of the annual budget development cycle is the identification and prioritization of the County's capital expenditures which include capital assets, capital lease arrangements, and capital projects. The capital expenditures must align with and support the Board's countywide strategic business priorities.

Capital Assets

The County policy for capital asset accounting and budgeting conforms to State definitions and regulations as set forth in the manual of Accounting Standards and Procedures for Counties and reflects current values. The policy establishes the basis for financial classification.

The County of Tulare Auditor - Controller's Office issues the capital asset guidelines providing definitions, capital asset categories, and thresholds. Capital assets are assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. Capital assets include land, land improvements, buildings, building improvements, infrastructure, additions, betterments, equipment, vehicles, intangible property, and sensitive assets. To obtain more information regarding Capital Asset definitions refer to the **Budget Glossary**. The Capital Assets are accounted for in the respective department budgets and a comprehensive list is also provided (refer to the **Capital Asset Summary**).

Museum Antique Ag Equipment Building



Capital Lease Purchase Policy

To enter into a capital lease arrangement for the acquisition of a capital asset, a department must complete several steps. First, the department must obtain approval from the Board of Supervisors to purchase the asset. Second, the agreement between the County and the vendor is approved (by the Board of Supervisors, County Counsel, and the Purchasing Agent). Then, the department must establish a corresponding budget within the county financial system. Once the budget is approved and an agreement has been established, the asset may be ordered. Upon delivery of the asset, an accounting entry will be made by journal voucher to record the acquiring of the capital asset and the incurring of the long-term debt.

Capital Projects Funds

County Capital Projects Funds include the Capital Projects Fund, managed by the Capital Projects Division of the General Services Agency, and the Tulare County Information and Communications Technology (TCiCT) Special Projects Fund, managed by the TCiCT Department. In 2009, the Board of Supervisors also established Future Construction Fund 522, into which revenues from the sale of real property is deposited and assigned to future capital improvement projects. Together, these funds are utilized to continuously improve the condition and technological infrastructure of over 100 county buildings, totaling approximately two million square feet of space.

The management of these funds requires regular strategic planning and the coordination of various revenue sources. In accordance with the County Financial Policies, each year the Capital Projects Division assesses and prioritizes facility improvement and construction projects within the County, which are then vetted by the County Administrative Officer and brought before the Board of Supervisors for approval in the form of a five-year Capital Improvement Plan (CIP). Similarly, the ICT Department prepares an annual technology infrastructure improvement plan, which is vetted by the County Administrative Officer and brought to the Board of Supervisors for approval through the annual budget process.

1. Capital Projects Fund

The Capital Projects Fund budget for Fiscal Year (FY) 2023/24 is \$117.8 million, and includes projects not accounted for in other department budgets as well as \$784,672 for undesignated major maintenance, which is used to address improvements and maintenance when no other funding is available. Capital improvement projects administered by other departments are not included in the Capital Projects Fund budget. For example, the \$8 million Woodville Landfill Cell Expansion Project is currently included in the FY 2023/24 Solid Waste budget.

Capital Expenditures

The following table identifies significant planned capital expenditures over a three-million-dollar threshold for FY 2023/24.

Table 1. Significant Capital Expenditures Over \$3 Million

Project Name	Department/Agency	Budget FY 2023/24
8040 W. Doe Ave Purchase	GSA	\$11,229,658
Mental Health Supportive Housing Facility	HHSA	\$10,560,098
Behavioral Health Urgent Care Facility Hillman Campus	HHSA	\$9,156,000
TCSO Training Facility	Sheriff-Coroner	\$8,000,000
Parks Improvements - ARPA	GSA	\$6,544,728
Assessor/Clerk-Recorder Projects	Assessor/Clerk-Recorder	\$6,065,433
Morgue	Sheriff-Coroner	\$5,755,545
Main Jail Demolition	Sheriff-Coroner	\$5,317,088
Goshen Fire Station	Fire	\$4,915,102
Tulare District Office Remodel	HHSA	\$4,830,000
Public Health Lab Expansion	HHSA	\$3,527,422

The following is a summary of key capital improvement projects scheduled for FY 2023/24:

8040 W. Doe Ave Purchase was authorized by the Board of Supervisors on June 6, 2023, for continued County use with additional warehouse space available for lease to other tenants. Tulare County has leased this property for use of office and warehouse space by the Department of Child Support Services (DCSS) and the Health and Human Services Agency (HHSA) continuously since November 1, 1992.

Mental Health Supportive Housing Facility will be located at 347 E. Walnut Ave., Visalia. The property is a 3.02-acre site, with two buildings, 20,000 sq ft and 25,000 sq ft in size that was formerly the Casa Grande Assisted Living Facility. The property is ideal for an Augmented Board and Care Center due to the construction and room type, a commercial kitchen to provide on-site meals, and enough land to support the construction of an outdoor recreation area. Minimal remodeling is anticipated and is currently in scoping phase.

Behavioral Health Urgent Care Facility Hilman Campus will be approximately 7,000 sq ft and include a lobby and receptionist area, a warming room, a conference room, eight private patient rooms, one large room to serve several consumers at the same time, two therapy rooms, restroom, workstations, garden rooms, and a parking lot. The project is currently in the design phase, and construction is estimated to commence in August 2024.

Parks Improvements, funded by ARPA, will enhance outdoor and green space areas for residents and communities to remain active and socially distanced throughout the COVID-19 pandemic and recovery. Proposed improvements include the repair and replacement of arbors, picnic tables, grills, irrigation system, paving, electrical system, water distribution system, water well, and renovate and/or install sports fields in the following county parks: Alpaugh, Bartlett, Cutler, Goshen, Kings River, Ledbetter, Mooney Grove, and Pixley. Projects and repairs will be completed or obligated by December 2024.

Morgue Facility will be built behind the existing morgue and will contain an autopsy suite, histology room with controlled storage, a radiology suite for cat-scan and portable x-ray, staff support facilities, administrative areas including three private offices, and a public lobby with a separate counseling room. The design of this new building was completed in June 2023, and construction is estimated to commence March 2024.

2. ICT Special Projects Fund

The ICT Special Projects Fund budget for FY 2023/24 has dedicated \$7.3 million to the improvement of county technology and technology infrastructure. Projects include the Network Infrastructure Modernization, Unified Logging Platforms, additional storage to support business continuity and disaster recovery, and upgrades to Radio Towers for improved communications.

Capital Assets Summary

Item	Asset Category	Request #	Quantity	Unit Price	Total Cost
General Fund					
Agricultural Commissioner/Sealer of Weights & Measures (001-015)					
Small to Mid-sized Pickup Trucks	Truck	F00026	5	34,000	170,000
Half Ton Pickup Truck	Truck	F00140	1	55,000	55,000
Agricultural Commissioner/Sealer of Weights & Measures Total					\$225,000
Auditor-Controller/Treasurer-Tax Collector (001-030)					
Cummins Single-Pocket Cash Counter	Other	F00141	6	5,000	30,000
Cummins Dual-Pocket Cash Counter	Other	F00198	1	7,500	7,500
Auditor-Controller/Treasurer-Tax Collector Total					\$37,500
UC Cooperative Extension (001-055)					
Half Ton Truck, Extended Cab	Truck	F00192	3	52,000	156,000
UC Cooperative Extension Total					\$156,000
General Services Agency (001-087)					
* John Deere Gator	Other	F00131	1	24,158	24,158
Tractor	Heavy Equipment	F00193	1	80,000	80,000
Tractor	Heavy Equipment	F00194	1	80,000	80,000
Mower	Heavy Equipment	F00195	1	30,000	30,000
General Services Agency Total					\$214,158
District Attorney (001-100)					
* Replacement Vehicle	Sport Utility Vehicle	F00089	1	47,910	47,910
* Replacement Vehicle	Sport Utility Vehicle	F00090	1	47,910	47,910
* Replacement Vehicle	Sport Utility Vehicle	F00092	2	47,910	95,820
Replacement Vehicle	Sport Utility Vehicle	F00207	1	42,000	42,000
Replacement Vehicle	Sport Utility Vehicle	F00208	1	42,000	42,000
Replacement Vehicle	Sport Utility Vehicle	F00209	1	42,000	42,000
Replacement Vehicle	Sport Utility Vehicle	F00210	1	42,000	42,000
District Attorney Total					\$359,640
Health and Human Services Agency (001-142)					
* Pickup Truck	Truck	F00108	1	70,000	70,000
Forklift	Other Vehicles	F00109	1	50,000	50,000
MGIT 320 Culture System	Medical/Lab Equipment	F00110	1	65,000	65,000
Trailer	Trailer	F00111	2	12,500	25,000
BD Max Plus Analyzer	Medical/Lab Equipment	F00112	1	135,000	135,000
Quant Studio Analyzer	Medical/Lab Equipment	F00113	1	142,535	142,535
Quantitative Fit Testing Machine	Medical/Lab Equipment	F00114	1	26,000	26,000
CO2 Incubator	Medical/Lab Equipment	F00115	1	34,275	34,275
Refrigeration Units	Medical/Lab Equipment	F00116	3	7,195	21,585
Generator	Medical/Lab Equipment	F00117	1	200,000	200,000
Mobile Generator	Heavy Equipment	F00118	1	100,000	100,000
Uninterruptible Power Supply	IT Equipment (Hardware or Software)	F00119	2	25,000	50,000
* Sport Utility Vehicle	Sport Utility Vehicle	F00120	2	51,956	103,911
* Van	Vans	F00121	2	81,400	162,800
Cisco Firepower Appliance	Appliances	F00122	1	15,000	15,000
* Van	Vans	F00123	1	85,000	85,000
* Video Conferencing	Communication Equipment	F00124	1	100,000	100,000
Vehicle	Car	F00125	3	55,000	165,000
Vehicle	Car	F00182	1	35,000	35,000
Van	Vans	F00183	1	55,000	55,000
Van	Vans	F00184	1	55,000	55,000
Sport Utility Vehicle or Sedan	Sport Utility Vehicle	F00185	1	45,000	45,000
Sport Utility Vehicle or Sedan	Sport Utility Vehicle	F00187	1	45,000	45,000
Sport Utility Vehicle or Sedan	Sport Utility Vehicle	F00188	1	45,000	45,000
Vehicle	Car	F00189	1	45,000	45,000
Vehicle	Car	F00190	1	45,000	45,000
Vehicle	Car	F00191	1	45,000	45,000
Metal Detector	Security Equipment	F00200	1	10,000	10,000
Health and Human Services Agency Total					\$1,976,106
Probation (001-205)					
Vehicle	Car	F00143	1	55,000	55,000
Vehicle	Car	F00144	1	55,000	55,000
Vehicle	Car	F00145	1	55,000	55,000
Vehicle	Car	F00146	1	55,000	55,000
Vehicle	Car	F00147	1	55,000	55,000
Vehicle	Car	F00148	1	55,000	55,000
Vehicle	Car	F00149	1	55,000	55,000
Vehicle	Car	F00150	1	55,000	55,000
Vehicle	Car	F00151	1	55,000	55,000
Vehicle	Car	F00152	1	55,000	55,000
Vehicle	Car	F00153	1	55,000	55,000
Van	Vans	F00154	1	65,000	65,000
Vehicle	Car	F00155	1	52,758	52,758
* Metal Detector	Security Equipment	F00156	1	13,000	13,000
* Mobile Probation Service Center	Other Vehicles	F00157	1	700,000	700,000
* Vehicle	Car	F00158	10	55,430	554,300
Probation Total					\$1,990,058

*Approved by the Board of Supervisors prior to the publication of this book.

Capital Assets Summary

Item	Asset Category	Request #	Quantity	Unit Price	Total Cost
Resource Management Agency (001-230)					
Context Scanners	Other	F00197	3	20,000	60,000
Resource Management Agency Total					\$60,000
Sheriff-Coroner (001-240)					
Rescue Boat Trailer	Trailer	F00136	1	30,000	30,000
UAV Drone	Public Safety Equipment	F00137	1	15,500	15,500
* RatPak	Public Safety Equipment	F00161	4	11,560	46,240
* Substance ID Sytem	Public Safety Equipment	F00162	1	73,906	73,906
* FLIR Camera	Public Safety Equipment	F00177	1	134,725	134,725
* Live Scan Machine	IT Equipment (Hardware or Software)	F00178	2	34,154	68,308
* Live Scan Equipment	IT Equipment (Hardware or Software)	F00179	1	20,990	20,990
Sheriff-Coroner Total					\$389,669
General Fund Total					\$5,408,131
Other Funds					
Aviation (012-231)					
Navigational Aids	Other	F00056	1	21,402	21,402
Aviation Total					\$21,402
County Fire (013-245)					
* Swift Water Rescue Vehicle	Other Vehicles	F00126	1	350,000	350,000
* Swift Water Rescue Vehicle	Other Vehicles	F00127	1	329,853	329,853
Extrication Equipment	Public Safety Equipment	F00128	3	57,000	171,000
* Handheld Radio	Public Safety Equipment	F00129	8	6,375	51,000
Sport Utility Vehicle	Sport Utility Vehicle	F00130	4	34,650	138,600
Fit Tester	Public Safety Equipment	F00132	1	15,000	15,000
Swift Water Trailer	Trailer	F00133	1	10,000	10,000
* Parade Engine Trailer	Trailer	F00134	1	46,186	46,186
Seatrain Container	Structures	F00135	2	6,000	12,000
Stakeside Truck	Truck	F00138	1	180,000	180,000
F550 Truck	Truck	F00139	1	75,000	75,000
* Hose Rollers	Public Safety Equipment	F00199	1	22,711	22,711
Dispatch PODS	Public Safety Equipment	F00206	3	137,000	411,000
County Fire Total					\$1,812,350
Road Fund (014-225)					
* One-Ton Flat Bed Sign Truck, Dual rear wheel	Truck	F00027	1	75,000	75,000
* Three-Quarter Ton Pickup	Truck	F00029	1	55,000	55,000
* One Ton Truck with Service Bed	Truck	F00030	1	130,000	130,000
* Three-Quarter Ton Pickup	Truck	F00031	1	55,000	55,000
* Three-Quarter Ton Pickup	Truck	F00032	1	55,000	55,000
* Three-Quarter Ton Pickup	Truck	F00033	1	55,000	55,000
* All-Wheel Drive Motor Grader	Heavy Equipment	F00034	1	380,000	380,000
* One-Ton Flat Bed Sign Truck, Dual rear wheel	Truck	F00035	1	75,000	75,000
* Three-Quarter Ton Pickup	Truck	F00036	1	55,000	55,000
* One-Ton Flat Bed Sign Truck, Dual rear wheel	Truck	F00037	1	75,000	75,000
* Three-Quarter Ton Pickup	Truck	F00038	1	55,000	55,000
* Backhoe	Heavy Equipment	F00040	1	140,000	140,000
* Nine-Cubic-Yard Dump Truck	Heavy Equipment	F00041	1	170,000	170,000
* Skip Loader Tractor, 4x4	Heavy Equipment	F00042	1	165,000	165,000
* Nine-Cubic-Yard Dump Truck	Heavy Equipment	F00043	1	170,000	170,000
* Three-Quarter Ton Pickup	Truck	F00044	1	55,000	55,000
* Nine-Cubic-Yard Dump Truck	Heavy Equipment	F00045	1	170,000	170,000
* Three-Quarter Ton Pickup	Truck	F00046	1	55,000	55,000
* Snowplow Attachment	Other	F00047	1	30,000	30,000
* Two Axle Dump Truck, 4x4	Heavy Equipment	F00048	1	230,000	230,000
* Half Ton Pickup	Truck	F00053	1	37,000	37,000
* Three-Quarter Ton Extended Cab Pickup, 4x4	Truck	F00054	1	65,000	65,000
* One-Ton Truck, 4x4	Truck	F00055	1	128,000	128,000
26,000 GVWR Truck	Heavy Equipment	F00064	1	250,000	250,000
Skip Loader Tractor, 4x4	Heavy Equipment	F00066	1	190,000	190,000
Road Material Mixer	Heavy Equipment	F00067	1	800,000	800,000
Three-Quarter Ton Pickup	Truck	F00068	1	55,000	55,000
One-Ton Truck with Service Bed	Truck	F00069	1	135,000	135,000
Three-Quarter Ton Pickup with Utility Bed	Truck	F00070	1	85,000	85,000
One-Ton Truck, Dual rear wheel	Truck	F00071	1	55,000	55,000
Three-Quarter Ton Pickup with Utility Bed	Truck	F00072	1	85,000	85,000
Three-Quarter Ton Pickup	Truck	F00073	1	55,000	55,000
Motor Grader	Heavy Equipment	F00074	1	370,000	370,000
Portable Woodchipper	Heavy Equipment	F00075	1	60,000	60,000
Three-Quarter Ton Service Pickup	Truck	F00076	1	60,000	60,000
Wheel Loader	Heavy Equipment	F00077	1	430,000	430,000
Half-Ton Pickup	Truck	F00078	1	40,000	40,000
Half-Ton Pickup	Truck	F00079	1	40,000	40,000
Humboldt Moisture Density Gauge	Other	F00106	1	10,000	10,000
Large Commercial Ice Machine	Appliances	F00196	1	18,000	18,000
Road Fund Total					\$5,218,000
Child Support Services (016-101)					
Mail Machine	Other	F00010	1	10,000	10,000
Child Support Services Total					\$10,000

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Capital Assets Summary

Item	Asset Category	Request #	Quantity	Unit Price	Total Cost
Information and Communications Technology Special Projects (035-090)					
Main Jail Decommission - Phase II	Project	F00002	1	244,000	244,000
Badge Reader Modernization	IT Equipment (Hardware or Software)	F00016	1	87,000	87,000
Microwave Redundancy Modernization	IT Equipment (Hardware or Software)	F00017	1	29,000	29,000
Unified Computing System Modernization	IT Equipment (Hardware or Software)	F00018	1	675,000	675,000
Compute Storage Backup Modernization	IT Equipment (Hardware or Software)	F00019	1	300,000	300,000
Unified Logging Modernization	IT Equipment (Hardware or Software)	F00020	1	293,320	293,320
Network Infrastructure Modernization	IT Equipment (Hardware or Software)	F00021	1	300,000	300,000
Firewall Modernization	IT Equipment (Hardware or Software)	F00023	1	55,000	55,000
Endpoint Modernization	IT Equipment (Hardware or Software)	F00024	1	282,000	282,000
* Tulare Fire Station Radio Tower	Project	F00065	1	187,479	187,479
* ARPA Radio Towers	Project	F00163	1	3,018,191	3,018,191
* ARPA Radio Communications Equipment	Project	F00164	1	607,090	607,090
* Main Jail Data Center Decommission	IT Equipment (Hardware or Software)	F00201	1	31,359	31,359
* Civic Center Fiber Upgrade	IT Equipment (Hardware or Software)	F00202	1	44,079	44,079
* Networks Enhancement Project	IT Equipment (Hardware or Software)	F00203	1	19,460	19,460
* Badge Access & Wiring Closet Upgrades	IT Equipment (Hardware or Software)	F00204	1	18,507	18,507
Information and Communications Technology Special Projects Total					\$6,191,485
Transit (040-220)					
* CNG Bus	Bus	F00172	1	270,603	270,603
* CNG Bus	Bus	F00173	1	270,603	270,603
* CNG Bus	Bus	F00174	1	270,603	270,603
* CNG Bus	Bus	F00175	1	270,603	270,603
* Large CNG Bus	Bus	F00181	1	693,408	693,408
Transit Total					\$1,775,820
Solid Waste (045-235)					
* Woodville Landfill Expansion	Project	F00004	1	8,000,000	8,000,000
Dozer	Heavy Equipment	F00005	1	750,000	750,000
* PG Firebox	Heavy Equipment	F00006	1	175,000	175,000
* Roll-off Bin Truck	Heavy Equipment	F00007	1	500,000	500,000
Haul Truck	Heavy Equipment	F00008	1	800,000	800,000
Large Water Truck	Heavy Equipment	F00009	1	750,000	750,000
* Pickup Tuck, 4X4	Truck	F00169	1	55,000	55,000
* Pickup Tuck, 4X4	Truck	F00170	1	55,000	55,000
* Pickup Tuck, 4X4	Truck	F00171	1	55,000	55,000
* Grinder	Heavy Equipment	F00186	1	1,200,000	1,200,000
Solid Waste Total					\$12,340,000
Grounds (066-066)					
Trailer	Trailer	F00012	1	35,000	35,000
Truck	Truck	F00013	1	65,000	65,000
Mower	Heavy Equipment	F00086	1	35,000	35,000
Grounds Total					\$135,000
Facilities (067-067)					
Truck	Truck	F00014	1	75,000	75,000
* Scissor Lift	Heavy Equipment	F00015	1	60,000	60,000
Facilities Total					\$135,000
Custodial Services (068-068)					
Auto Scrubbers	Other	F00011	2	20,000	40,000
Custodial Total					\$40,000
Information and Communications Technology (071-090)					
ServiceNow Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00057	1	225,000	225,000
Cargo Van	Other Vehicles	F00058	1	50,000	50,000
AllSight Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00060	1	84,000	84,000
Microsoft 365 Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00062	1	2,048,418	2,048,418
SmartNet/Flex Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00080	1	543,000	543,000
VmWare Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00081	1	847,000	847,000
Security Operations Center Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00082	1	451,000	451,000
MailMeter Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00083	1	160,000	160,000
ProofPoint M365 Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00084	1	200,000	200,000
Cloud Access Security Broker Enterprise Software Bundle	IT Equipment (Hardware or Software)	F00085	1	270,000	270,000
Information and Communications Technology Total					\$4,878,418
Communications (074-074)					
Microwave Links Equipment	IT Equipment (Hardware or Software)	F00003	1	80,000	80,000
* Stokes Mountain Repeater	Project	F00165	1	32,403	32,403
* Radio Modulation and Signal Analyzer	Project	F00166	1	44,718	44,718
Communications Total					\$157,121
Total Other Funds					\$32,714,596
Total All Funds					\$38,122,727

*Approved by the Board of Supervisors prior to the publication of this book.

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
General Fund						
001	010	Board Of Supervisors	2,060,219	2,060,219	6,003	6,003
001	012	Miscellaneous Administration	40,032,992	40,032,992	2,757,560	2,757,560
001	015	Agricultural Commissioner/Sealer of Weights and Measures	10,906,060	10,906,060	8,845,042	8,845,042
001	025	Assessor/Clerk-Recorder	12,681,385	12,681,385	5,484,051	5,484,051
001	030	Auditor-Controller/Treasurer-Tax Collector	7,434,847	7,434,847	4,473,664	4,473,664
001	031	General Revenues	-	-	221,761,072	221,761,072
001	032	Purchasing	-	-	-	-
001	050	Contingency	5,000,000	5,000,000	-	-
001	055	Cooperative Extension	1,266,347	1,266,347	33,265	33,265
001	080	County Counsel	6,690,988	6,690,988	4,483,406	4,483,406
001	085	County Administration	1,604,554	1,604,554	463,270	463,270
001	087	General Services Agency	10,593,029	10,593,029	5,808,100	5,808,100
001	088	Registrar of Voters	5,085,037	5,085,037	2,956,920	2,956,920
001	091	Central Telephone Services	555,366	555,366	555,366	555,366
001	095	Capital Acquisitions	4,717,254	4,717,254	4,717,254	4,717,254
001	100	District Attorney	32,758,633	32,758,633	5,730,365	5,730,365
001	142	Health and Human Services Agency	727,851,575	727,851,575	710,836,745	710,836,745
001	200	Human Resources and Development	1,783,819	1,783,819	990,635	990,635
001	205	Probation	69,865,855	69,865,855	45,768,270	45,768,270
001	210	Public Defender	16,895,128	16,895,128	1,781,847	1,781,847
001	230	Resource Management Agency	40,846,851	40,846,851	37,995,555	37,995,555
001	240	Sheriff-Coroner	167,642,455	167,642,455	39,759,194	39,759,194
001	260	Citizens' Option for Public Safety (COPS)	1,151,849	1,151,849	958,194	958,194
001	265	Rural Crime Prevention	805,001	805,001	805,001	805,001
001	280	Juvenile Justice Crime Prevention Act	2,215,943	2,215,943	2,215,943	2,215,943
001	810	Miscellaneous Criminal Justice	9,105,649	9,105,649	7,210,762	7,210,762
001	FBL	General Fund Subtotal	1,179,550,836	1,179,550,836	1,116,397,484	1,116,397,484
		Fund Balance		-	68,153,352	68,153,352
		Increase of Reserves	5,000,000	5,000,000		-
		General Fund Total	1,184,550,836	1,184,550,836	1,184,550,836	1,184,550,836
Operating Funds						
004	142	Indigent Health Care	1,050,000	1,050,000	1,050,000	1,050,000
004	FBL	Fund Balance	-	-	-	-
		Indigent Health Care Fund Total	1,050,000	1,050,000	1,050,000	1,050,000
010	145	Library	10,052,190	10,052,190	8,120,495	8,120,495
		Increase to Fund Balance	662,345	662,345		-
010	FBL	Fund Balance		-	2,594,040	2,594,040
		Library Fund Total	10,714,535	10,714,535	10,714,535	10,714,535
011	015	Fish and Wildlife	2,480	2,480	-	-
011	FBL	Fund Balance		-	2,480	2,480
		Fish and Wildlife Fund Total	2,480	2,480	2,480	2,480
012	231	Aviation	289,134	289,134	288,931	288,931
012	FBL	Fund Balance	-	-	203	203
		Aviation Fund Total	289,134	289,134	289,134	289,134
013	245	County Fire	32,266,443	32,266,443	34,456,740	34,456,740
		Increase to Fund Balance	2,190,297	2,190,297		-
013	FBL	Fund Balance		-		-
		County Fire Fund Total	34,456,740	34,456,740	34,456,740	34,456,740
014	225	Road Fund	131,642,664	131,642,664	84,917,739	84,917,739
014	FBL	Fund Balance		-	46,724,925	46,724,925
		Road Fund Total	131,642,664	131,642,664	131,642,664	131,642,664
015	120	Workforce Investment Board	18,495,138	18,495,138	18,495,138	18,495,138
015	FBL	Fund Balance		-	-	-
		Workforce Investment Board Fund Total	18,495,138	18,495,138	18,495,138	18,495,138
016	101	Child Support Services	16,790,662	16,790,662	16,790,662	16,790,662
016	FBL	Fund Balance		-	-	-
		Child Support Services Fund Total	16,790,662	16,790,662	16,790,662	16,790,662
017	017	Mental Health Realignment	23,138,854	23,138,854	20,779,788	20,779,788
		Increase to Fund Balance	12,510,328	12,510,328		-
017	FBL	Fund Balance		-	14,869,394	14,869,394
		Mental Health Realignment Fund Total	35,649,182	35,649,182	35,649,182	35,649,182
018	018	Health Realignment	17,935,376	17,935,376	11,543,919	11,543,919
		Decrease to Fund Balance		-	4,548,730	4,548,730
018	FBL	Fund Balance		-	1,842,727	1,842,727

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
		Health Realignment Fund Total	17,935,376	17,935,376	17,935,376	17,935,376
019	019	Social Services Realignment	142,126,604	142,126,604	130,254,135	130,254,135
		Decrease to Fund Balance	-	-	1,111,950	1,111,950
019	FBL	Fund Balance	-	-	10,760,519	10,760,519
		Social Services Realignment Fund Total	142,126,604	142,126,604	142,126,604	142,126,604
020	020	Tobacco Settlement	6,305,200	6,305,200	6,305,200	6,305,200
020	FBL	Fund Balance	-	-	-	-
		Tobacco Settlement Fund Total	6,305,200	6,305,200	6,305,200	6,305,200
022	022	Pension Obligation Bond	19,834,830	19,834,830	19,834,830	19,834,830
022	FBL	Fund Balance	-	-	-	-
		Pension Obligation Bond Fund Total	19,834,830	19,834,830	19,834,830	19,834,830
024	024	Building Debt Service	2,408,137	2,408,137	6,930,366	6,930,366
		Increase to Fund Balance	4,522,229	4,522,229	-	-
024	FBL	Fund Balance	-	-	-	-
		Building Debt Fund Total	6,930,366	6,930,366	6,930,366	6,930,366
030	086	Capital Projects	117,768,823	117,768,823	68,174,339	68,174,339
		Decrease to Fund Balance	-	-	267,682	267,682
030	FBL	Fund Balance	-	-	49,326,802	49,326,802
		Capital Projects Fund Total	117,768,823	117,768,823	117,768,823	117,768,823
035	090	ICT Special Projects	7,303,706	7,303,706	3,425,212	3,425,212
035	FBL	Fund Balance	-	-	3,878,494	3,878,494
		ICT Special Projects Fund Total	7,303,706	7,303,706	7,303,706	7,303,706
050	230	Community Development Block Grants	595,348	595,348	595,348	595,348
050	FBL	Fund Balance	-	-	-	-
		Community Development Block Grants Fund Total	595,348	595,348	595,348	595,348
051	230	HOME Program Fund	1,017,726	1,017,726	1,017,723	1,017,723
051	FBL	Fund Balance	-	-	3	3
		HOME Program Fund Total	1,017,726	1,017,726	1,017,726	1,017,726
RA6	RA6	Housing Successor Agency	358,443	358,443	31,500	31,500
RA6	FBL	Fund Balance	-	-	326,943	326,943
		Housing Successor Fund Total	358,443	358,443	358,443	358,443
		Operating Funds Total	569,266,957	569,266,957	569,266,957	569,266,957
		Governmental Funds (includes General Fund) Total	1,753,817,793	1,753,817,793	1,753,817,793	1,753,817,793
County Service Areas						
C15	C15	Lemon Cove Water	54,490	54,490	478	478
C15	NP	Net Position	-	-	54,012	54,012
		Lemon Cove Fund Total	54,490	54,490	54,490	54,490
Z01	Z01	TC CSA#1 ZOB El Rancho	75,308	75,308	21,332	21,332
Z01	NP	Net Position	-	-	(75,594)	(75,594)
		TC CSA#1 ZOB El Rancho Fund Total	75,308	75,308	(54,262)	(54,262)
Z10	Z10	TC CSA#1 ZOB Delft Colony	128,850	128,850	66,557	66,557
Z10	NP	Net Position	-	-	22,580	22,580
		TC CSA#1 ZOB Delft Colony Fund Total	128,850	128,850	89,137	89,137
Z11	Z11	TC CSA#1 ZOB Delft Colony Water	99,411	99,411	57,772	57,772
Z11	NP	Net Position	-	-	30,618	30,618
		TC CSA#1 ZOB Delft Colony Water Fund Total	99,411	99,411	88,390	88,390
Z50	Z50	TC CSA#1 ZOB Seville	157,446	157,446	75,078	75,078
Z50	NP	Net Position	-	-	(103,099)	(103,099)
		TC CSA#1 ZOB Seville Fund Total	157,446	157,446	(28,021)	(28,021)
Z60	Z60	TC CSA#1 ZOB Tonyville	98,135	98,135	55,319	55,319
Z60	NP	Net Position	-	-	(110,185)	(110,185)
		TC CSA#1 ZOB Tonyville Fund Total	98,135	98,135	(54,866)	(54,866)
Z70	Z70	TC CSA#1 ZOB Tooleville	136,840	136,840	58,231	58,231
Z70	NP	Net Position	-	-	(262,646)	(262,646)
		TC CSA#1 ZOB Tooleville Fund Total	136,840	136,840	(204,415)	(204,415)
Z80	Z80	TC CSA#1 ZOB Traver	179,492	179,492	145,758	145,758
Z80	NP	Net Position	-	-	(40,074)	(40,074)
		TC CSA#1 ZOB Traver Fund Total	179,492	179,492	105,684	105,684

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
Z90	Z90	TC CSA#1 ZOB Yettem	143,587	143,587	78,115	78,115
Z90	NP	Net Position		-	(23,130)	(23,130)
		TC CSA#1 ZOB Yettem Fund Total	143,587	143,587	54,985	54,985
Z91	Z91	TC CSA#1 ZOB Yettem Water	15,892	15,892	-	-
Z91	NP	Net Position		-	15,892	15,892
		TC CSA#1 ZOB Yettem Water Fund Total	15,892	15,892	15,892	15,892
Z95	Z95	TC CSA#2 Wells Tract Water	72,218	72,218	22,925	22,925
Z95	NP	Net Position		-	(110,184)	(110,184)
		TC CSA#2 Wells Tract Water Fund Total	72,218	72,218	(87,259)	(87,259)
Z96	Z96	TC CSA#2 Wells Tract Sewer	141,048	141,048	46,838	46,838
Z96	NP	Net Position		-	(435,458)	(435,458)
		TC CSA#2 Wells Tract Sewer Fund Total	141,048	141,048	(388,620)	(388,620)
		County Service Area Total	1,302,717	1,302,717	(408,865)	(408,865)
Enterprise and Assessment Districts Funds						
040	220	Transit	7,811,293	7,811,293	2,503,174	2,503,174
040	NP	Net Position		-	5,308,119	5,308,119
		Transit Fund Total	7,811,293	7,811,293	7,811,293	7,811,293
045	235	Solid Waste	38,235,804	38,235,804	20,119,762	20,119,762
045	NP	Net Position		-	14,362,926	14,362,926
		Solid Waste Fund Total	38,235,804	38,235,804	34,482,688	34,482,688
761	761	Terra Bella Sewer Maintenance District	1,131,450	1,131,450	205,236	205,236
761	NP	Net Position		-	926,214	926,214
		Terra Bella Fund Total	1,131,450	1,131,450	1,131,450	1,131,450
L01	L01	92-01 Orosi Landscape	49,956	49,956	9,414	9,414
L01	NP	Net Position		-	40,542	40,542
		92-01 Orosi Landscape Fund Total	49,956	49,956	49,956	49,956
L05	L05	95-720 Orosi Storm	20,820	20,820	2,069	2,069
L05	NP	Net Position		-	18,751	18,751
		95-720 Orosi Storm Fund Total	20,820	20,820	20,820	20,820
L10	L10	95-722 Orosi Storm	39,696	39,696	2,623	2,623
L10	NP	Net Position		-	37,073	37,073
		95-722 Orosi Storm Fund Total	39,696	39,696	39,696	39,696
L16	L16	02-01 Erlmrt Lndscp	102,533	102,533	10,677	10,677
L16	NP	Net Position		-	91,856	91,856
		02-01 Earlimart Fund Total	102,533	102,533	102,533	102,533
L60	L60	02-748 Tipton Storm	42,678	42,678	3,233	3,233
L60	NP	Net Position		-	39,445	39,445
		02-748 Tipton Storm Fund Total	42,678	42,678	42,678	42,678
L65	L65	02-746 Erlmrt Storm	62,317	62,317	4,221	4,221
L65	NP	Net Position		-	58,096	58,096
		02-746 Earlimart Storm Fund Total	62,317	62,317	62,317	62,317
L70	L70	05-764 Cutler Drainage Distr	48,232	48,232	3,856	3,856
L70	NP	Net Position		-	44,376	44,376
		05-764 Cutler Drainage Distr Fund Total	48,232	48,232	48,232	48,232
L75	L75	04-752 Teviston Storm	10,968	10,968	1,194	1,194
L75	NP	Net Position		-	9,774	9,774
		04-752 Teviston Storm Fund Total	10,968	10,968	10,968	10,968
L80	L80	04-744 Erlmrt Storm	57,157	57,157	3,939	3,939
L80	NP	Net Position		-	53,218	53,218
		04-744 Earlimart Storm Fund Total	57,157	57,157	57,157	57,157
L85	L85	04-754 Orosi Storm	75,791	75,791	4,873	4,873
L85	NP	Net Position		-	70,918	70,918
		04-754 Orosi Storm Fund Total	75,791	75,791	75,791	75,791
L86	L86	07-79 Visalia Storm Drain	160,201	160,201	12,395	12,395
L86	NP	Net Position		-	147,806	147,806
		07-79 Visalia Storm Fund Total	160,201	160,201	160,201	160,201

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
L87	L87	07-767 Visalia Storm Drain	62,702	62,702	5,780	5,780
L87	NP	Net Position		-	56,922	56,922
		07-767 Visalia Storm Fund Total	62,702	62,702	62,702	62,702
L88	L88	13-792 Visalia	85,516	85,516	9,564	9,564
L88	NP	Net Position		-	75,952	75,952
		13-792 Visalia Fund Total	85,516	85,516	85,516	85,516
L89	L89	14-830-TRAVER Storm Drain	25,480	25,480	3,623	3,623
L89	NP	Net Position		-	21,857	21,857
		14-830 Traver Fund Total	25,480	25,480	25,480	25,480
L90	L90	14-792 Visalia	80,138	80,138	11,354	11,354
L90	NP	Net Position		-	68,784	68,784
		14-792 Visalia Fund Total	80,138	80,138	80,138	80,138
L91	L91	16-767-VISALIA	34,288	34,288	4,127	4,127
L91	NP	Net Position		-	30,161	30,161
		16-767 Visalia Fund Total	34,288	34,288	34,288	34,288
L92	L92	18-789 Goshen	5,598	5,598	1,630	1,630
L92	NP	Net Position		-	3,968	3,968
		18-789 Goshen Fund Total	5,598	5,598	5,598	5,598
L93	L93	19-17-003-Orosi	5,539	5,539	1,605	1,605
L93	NP	Net Position		-	3,934	3,934
		19-17-003 Orosi Fund Total	5,539	5,539	5,539	5,539
L94	L94	20-770 Pixley	5,153	5,153	2,019	2,019
L94	NP	Net Position		-	3,134	3,134
		20-770 Pixley Fund Total	5,153	5,153	5,153	5,153
L95	L95	19-789 Goshen Storm Drain	5,406	5,406	2,000	2,000
L95	NP	Net Position		-	3,406	3,406
		19-789 Goshen Storm Drain Fund Total	5,406	5,406	5,406	5,406
L96	L96	20-19-003 Goshen Storm Drain	3,755	3,755	2,263	2,263
L96	NP	Net Position		-	1,492	1,492
		20-19-003 Goshen Storm Drain Fund Total	3,755	3,755	3,755	3,755
M03	M03	05-773 Strathmore Road Distr	2,255	2,255	66	66
M03	NP	Net Position		-	2,189	2,189
		05-773 Strathmore Road Dist Fund Total	2,255	2,255	2,255	2,255
M04	M04	06-781 Porterville Road Distr	41,817	41,817	700	700
M04	NP	Net Position		-	41,117	41,117
		06-781 Porterville Road Distr Fund Total	41,817	41,817	41,817	41,817
M06	M06	06-772R Visalia	101,521	101,521	7,986	7,986
M06	NP	Net Position		-	93,535	93,535
		06-772R Visalia Fund Total	101,521	101,521	101,521	101,521
M86	M86	07-792R Visalia Road Maint	198,125	198,125	3,511	3,511
M86	NP	Net Position		-	194,614	194,614
		07-792R Visalia Road Maint Fund Total	198,125	198,125	198,125	198,125
M87	M87	07-767R Visalia Road Maint	35,713	35,713	3,511	3,511
M87	NP	Net Position		-	32,202	32,202
		07-767R Visalia Road Maint Fund Total	35,713	35,713	35,713	35,713
M88	M88	09-804R Goshen Road Maint	39,742	39,742	4,567	4,567
M88	NP	Net Position		-	35,175	35,175
		09-804R Goshen Road Maint Fund Total	39,742	39,742	39,742	39,742
M89	M89	12-804R Goshen	19,398	19,398	2,432	2,432
M89	NP	Net Position		-	16,966	16,966
		12-804R Goshen Fund Total	19,398	19,398	19,398	19,398
M90	M90	13-792R Visalia	200,410	200,410	22,218	22,218
M90	NP	Net Position		-	178,192	178,192
		13-792R Visalia Fund Total	200,410	200,410	200,410	200,410
M91	M91	14-792R Visalia	140,660	140,660	22,853	22,853
M91	NP	Net Position		-	117,807	117,807
		14-792R Visalia Fund Total	140,660	140,660	140,660	140,660

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
M92	M92	16-767R VISALIA	31,939	31,939	6,868	6,868
M92	NP	Net Position		-	25,071	25,071
		16-767R Visalia Fund Total	31,939	31,939	31,939	31,939
M93	M93	18-789R VISALIA	15,138	15,138	4,030	4,030
M93	NP	Net Position		-	11,108	11,108
		18-789R Visalia Fund Total	15,138	15,138	15,138	15,138
M94	M94	19-17-003R Orosi	13,138	13,138	3,498	3,498
M94	NP	Net Position		-	9,640	9,640
		19-17-003R Orosi Fund Total	13,138	13,138	13,138	13,138
M95	M95	20-770R Pixley	7,725	7,725	2,871	2,871
M95	NP	Net Position		-	4,854	4,854
		20-770R Pixley Fund Total	7,725	7,725	7,725	7,725
M96	M96	19-789R-Goshen Road	6,960	6,960	2,477	2,477
M96	NP	Net Position		-	4,483	4,483
		19-789R Goshen Road Fund Total	6,960	6,960	6,960	6,960
M97	M97	20-20-002R-Porterville Street	5,700	5,700	2,041	2,041
M97	NP	Net Position		-	3,659	3,659
		20-20-002R Porterville Street Fund Total	5,700	5,700	5,700	5,700
M98	M98	20-19-003R Goshen Street Maintenance	10,718	10,718	6,127	6,127
M98	NP	Net Position		-	4,591	4,591
		20-19-003R Goshen Street Maintenance Fund Total	10,718	10,718	10,718	10,718
Enterprise Funds and Assessment Districts Total			49,033,430	49,033,430	45,280,314	45,280,314
Internal Service Funds						
061	035	Risk Management	26,580,552	26,580,552	20,569,332	20,569,332
061	NP	Net Position		-	24,696,439	24,696,439
		Workers' Compensation Fund Total	26,580,552	26,580,552	45,265,771	45,265,771
062	035	Risk Management	48,999,238	48,999,238	55,375,694	55,375,694
062	NP	Net Position		-	3,338,271	3,338,271
		General Liability Insurance Fund Total	48,999,238	48,999,238	58,713,965	58,713,965
063	035	Risk Management	1,328,935	1,328,935	1,928,935	1,928,935
063	NP	Net Position		-	1,000,930	1,000,930
		Property Insurance Fund Total	1,328,935	1,328,935	2,929,865	2,929,865
064	035	Risk Management	1,095,581	1,095,581	1,060,000	1,060,000
064	NP	Net Position		-	1,197,395	1,197,395
		Malpractice Insurance Fund Total	1,095,581	1,095,581	2,257,395	2,257,395
066	066	Grounds Services	1,266,594	1,266,594	1,283,200	1,283,200
066	NP	Net Position		-	-	-
		Grounds Services Fund Total	1,266,594	1,266,594	1,283,200	1,283,200
067	067	Facilities	12,599,467	12,599,467	11,829,381	11,829,381
067	NP	Net Position		-	-	-
		Facilities Fund Total	12,599,467	12,599,467	11,829,381	11,829,381
068	068	Custodial Services	5,842,168	5,842,168	5,594,878	5,594,878
068	NP	Net Position		-	-	-
		Custodial Services Fund Total	5,842,168	5,842,168	5,594,878	5,594,878
070	070	Fleet Services	8,600,151	8,600,151	8,046,946	8,046,946
070	NP	Net Position		-	-	-
		Fleet Services Fund Total	8,600,151	8,600,151	8,046,946	8,046,946
071	090	Information & Communications Technology	38,007,527	38,007,527	35,357,555	35,357,555
071	NP	Net Position		-	967,100	967,100
		Information & Communications Technology Fund Total	38,007,527	38,007,527	36,324,655	36,324,655
073	073	Property Management	622,764	622,764	643,149	643,149
073	NP	Net Position		-	-	-
		Property Management Fund Total	622,764	622,764	643,149	643,149
074	074	Communications	2,112,518	2,112,518	2,112,518	2,112,518
074	NP	Net Position		-	-	-
		Communications Fund Total	2,112,518	2,112,518	2,112,518	2,112,518
076	076	Mail Services	2,177,973	2,177,973	1,568,243	1,568,243

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
076	NP	Net Position		-	-	-
		Mail Services Fund Total	2,177,973	2,177,973	1,568,243	1,568,243
077	077	Copier Services	647,189	647,189	650,813	650,813
077	NP	Net Position		-	-	-
		Copier Services Fund Total	647,189	647,189	650,813	650,813
079	079	Print Services	2,187,826	2,187,826	1,769,984	1,769,984
079	NP	Net Position		-	-	-
		Print Services Fund Total	2,187,826	2,187,826	1,769,984	1,769,984
081	081	Utilities	12,915,791	12,915,791	13,242,700	13,242,700
081	NP	Net Position		-	-	-
		Utilities Fund Total	12,915,791	12,915,791	13,242,700	13,242,700
		Internal Service Funds Total	164,984,274	164,984,274	192,233,463	192,233,463
Special Districts						
771	771	Flood Control District	7,784,166	7,784,166	1,434,670	1,434,670
771	FBL	Fund Balance		-	6,349,496	6,349,496
		Tulare Co. Flood Control Dist Fund Total	7,784,166	7,784,166	7,784,166	7,784,166
		Special Districts Funds Total	7,784,166	7,784,166	7,784,166	7,784,166
Ending Totals						
		Total of All Funds	1,976,922,380	1,976,922,380	1,998,706,871	1,998,706,871
		Less Internal Service Funds	164,984,274	164,984,274	192,233,463	192,233,463
		Net Total of All Funds	1,811,938,106	1,811,938,106	1,806,473,408	1,806,473,408

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STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE ALL FUNDS SUMMARY FISCAL YEAR 2023-24				SCHEDULE 1	
FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2023	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
GOVERNMENTAL FUNDS							
GENERAL FUND	\$68,153,352	\$-	\$1,116,397,484	\$1,184,550,836	\$1,179,550,836	\$5,000,000	\$1,184,550,836
SPECIAL REVENUE FUNDS	\$77,121,234	\$5,660,680	\$334,647,318	\$417,429,232	\$402,066,262	\$15,362,970	\$417,429,232
CAPITAL PROJECTS FUNDS	\$53,205,296	\$267,682	\$71,599,551	\$125,072,529	\$125,072,529	\$-	\$125,072,529
DEBT SERVICE FUNDS	\$-	\$-	\$26,765,196	\$26,765,196	\$22,242,967	\$4,522,229	\$26,765,196
TOTAL GOVERNMENTAL FUNDS	\$198,479,882	\$5,928,362	\$1,549,409,549	\$1,753,817,793	\$1,728,932,594	\$24,885,199	\$1,753,817,793
OTHER FUNDS							
INTERNAL SERVICE FUNDS	\$-	\$8,469,954	\$161,033,328	\$169,503,282	\$159,638,735	\$9,864,547	\$169,503,282
ENTERPRISE FUNDS	\$-	\$12,565,537	\$23,654,790	\$36,220,327	\$36,220,327	\$-	\$36,220,327
SPECIAL DISTRICT FUNDS	\$6,349,496	\$-	\$1,434,670	\$7,784,166	\$7,784,166	\$-	\$7,784,166
TOTAL OTHER FUNDS	\$6,349,496	\$21,035,491	\$186,122,788	\$213,507,775	\$203,643,228	\$9,864,547	\$213,507,775
TOTAL ALL FUNDS	\$204,829,378	\$26,963,853	\$1,735,532,337	\$1,967,325,568	\$1,932,575,822	\$34,749,746	\$1,967,325,568

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE GOVERNMENTAL FUNDS SUMMARY FISCAL YEAR 2023-24				SCHEDULE 2	
	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
FUND NAME	FUND BALANCE AVAILABLE JUNE 30, 2023	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
GENERAL FUND							
GENERAL FUND	\$68,153,352	\$-	\$1,116,397,484	\$1,184,550,836	\$1,179,550,836	\$5,000,000	\$1,184,550,836
TOTAL GENERAL FUND	\$68,153,352	\$-	\$1,116,397,484	\$1,184,550,836	\$1,179,550,836	\$5,000,000	\$1,184,550,836
SPECIAL REVENUE FUNDS							
AVIATION	\$203	\$-	\$288,931	\$289,134	\$289,134	\$-	\$289,134
CHILD SUPPORT SERVICES	\$-	\$-	\$16,790,662	\$16,790,662	\$16,790,662	\$-	\$16,790,662
COMMUNITY DEVELOPMENT BLOCK G	\$-	\$-	\$595,348	\$595,348	\$595,348	\$-	\$595,348
FISH AND WILDLIFE	\$2,480	\$-	\$-	\$2,480	\$2,480	\$-	\$2,480
HOME PROGRAM FUND	\$3	\$-	\$1,017,723	\$1,017,726	\$1,017,726	\$-	\$1,017,726
HOUSING SUCCESSOR	\$326,943	\$-	\$31,500	\$358,443	\$358,443	\$-	\$358,443
INDIGENT HEALTHCARE AB75	\$-	\$-	\$1,050,000	\$1,050,000	\$1,050,000	\$-	\$1,050,000
LIBRARY FUND	\$2,594,040	\$-	\$8,120,495	\$10,714,535	\$10,052,190	\$662,345	\$10,714,535
REALIGNMENT - HEALTH	\$1,842,727	\$4,548,730	\$11,543,919	\$17,935,376	\$17,935,376	\$-	\$17,935,376
REALIGNMENT - MENTAL HEALTH	\$14,869,394	\$-	\$20,779,788	\$35,649,182	\$23,138,854	\$12,510,328	\$35,649,182
REALIGNMENT - SOCIAL SERVICES	\$10,760,519	\$1,111,950	\$130,254,135	\$142,126,604	\$142,126,604	\$-	\$142,126,604
ROAD FUND	\$46,724,925	\$-	\$84,917,739	\$131,642,664	\$131,642,664	\$-	\$131,642,664
STRUCTURAL FIRE FUND	\$-	\$-	\$34,456,740	\$34,456,740	\$32,266,443	\$2,190,297	\$34,456,740
TC WORKFORCE INVESTMENT BOARD	\$-	\$-	\$18,495,138	\$18,495,138	\$18,495,138	\$-	\$18,495,138
TOBACCO SETTLEMENT REVENUE FN	\$-	\$-	\$6,305,200	\$6,305,200	\$6,305,200	\$-	\$6,305,200
TOTAL SPECIAL REVENUE FUNDS	\$77,121,234	\$5,660,680	\$334,647,318	\$417,429,232	\$402,066,262	\$15,362,970	\$417,429,232
CAPITAL PROJECTS FUNDS							
CAPITAL PROJECTS/MAJOR MAINT.	\$49,326,802	\$267,682	\$68,174,339	\$117,768,823	\$117,768,823	\$-	\$117,768,823
TCICT PROJECTS	\$3,878,494	\$-	\$3,425,212	\$7,303,706	\$7,303,706	\$-	\$7,303,706
TOTAL CAPITAL PROJECTS FUNDS	\$53,205,296	\$267,682	\$71,599,551	\$125,072,529	\$125,072,529	\$-	\$125,072,529
DEBT SERVICE FUNDS							
BUILDING LOANS	\$-	\$-	\$6,930,366	\$6,930,366	\$2,408,137	\$4,522,229	\$6,930,366

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE GOVERNMENTAL FUNDS SUMMARY FISCAL YEAR 2023-24				SCHEDULE 2	
	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
FUND NAME	FUND BALANCE AVAILABLE JUNE 30, 2023	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
PENSION OBLIGATION BOND	\$-	\$-	\$19,834,830	\$19,834,830	\$19,834,830	\$-	\$19,834,830
TOTAL DEBT SERVICE FUNDS	\$-	\$-	\$26,765,196	\$26,765,196	\$22,242,967	\$4,522,229	\$26,765,196
TOTAL GOVERNMENTAL FUNDS	\$198,479,882	\$5,928,362	\$1,549,409,549	\$1,753,817,793	\$1,728,932,594	\$24,885,199	\$1,753,817,793

Appropriations Limit \$5,728,784,234

Appropriations Subject To Limit \$515,590,581

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE FUND BALANCE - GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 3 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>
FUND NAME	TOTAL FUND BALANCE JUNE 30, 2023	LESS: OBLIGATED FUND BALANCES			FUND BALANCE AVAILABLE JUNE 30, 2023
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED	
1	2	3	4	5	6
GENERAL FUND					
GENERAL FUND	\$104,153,352	\$-	\$36,000,000	\$-	\$68,153,352
TOTAL GENERAL FUND	\$104,153,352	\$-	\$36,000,000	\$-	\$68,153,352
SPECIAL REVENUE FUNDS					
AVIATION	\$203	\$-	\$-	\$-	\$203
FISH AND WILDLIFE	\$2,480	\$-	\$-	\$-	\$2,480
HOME PROGRAM FUND	\$3	\$-	\$-	\$-	\$3
HOUSING SUCCESSOR	\$326,943	\$-	\$-	\$-	\$326,943
LIBRARY FUND	\$6,937,108	\$-	\$4,343,068	\$-	\$2,594,040
REALIGNMENT-HEALTH	\$21,440,528	\$-	\$19,597,801	\$-	\$1,842,727
REALIGNMENT-MENTAL HEALTH	\$43,983,872	\$-	\$29,114,478	\$-	\$14,869,394
REALIGNMENT-SOCIAL SERVICES	\$75,365,969	\$-	\$64,605,450	\$-	\$10,760,519
ROAD FUND	\$46,724,925	\$-	\$-	\$-	\$46,724,925
STRUCTURAL FIRE FUND	\$7,267,792	\$-	\$-	\$7,267,792	\$-
TOTAL SPECIAL REVENUE FUNDS	\$202,049,823	\$-	\$117,660,797	\$7,267,792	\$77,121,234
CAPITAL PROJECTS FUNDS					
CAPITAL PROJECTS/MAJOR MAINT.	\$49,594,484	\$-	\$267,682	\$-	\$49,326,802
TCICT PROJECTS	\$3,878,494	\$-	\$-	\$-	\$3,878,494
TOTAL CAPITAL PROJECTS FUNDS	\$53,472,978	\$-	\$267,682	\$-	\$53,205,296
DEBT SERVICE FUNDS					
BUILDING LOANS	\$23,923,568	\$-	\$-	\$23,923,568	\$-
PENSION OBLIGATION BOND	\$2,773	\$-	\$-	\$2,773	\$-
TOTAL DEBT SERVICE FUNDS	\$23,926,341	\$-	\$-	\$23,926,341	\$-
TOTAL GOVERNMENTAL FUNDS	\$383,602,494	\$-	\$153,928,479	\$31,194,133	\$198,479,882

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 4
FUND NAME AND FUND BALANCE DESCRIPTIONS	OBLIGATED FUND BALANCES JUNE 30, 2023	DECREASES OR CANCELLATIONS		INCREASES OR NEW OBLIGATED FUND BALANCES		TOTAL OBLIGATED FUND BALANCES FOR THE BUDGET YEAR
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	6	7
GENERAL FUND						
General Fund						
Strategic Reserve	\$36,000,000	\$-	\$-	\$5,000,000	\$5,000,000	\$41,000,000
TOTAL GENERAL FUND	\$36,000,000	\$-	\$-	\$5,000,000	\$5,000,000	\$41,000,000
SPECIAL REVENUE FUNDS						
Aviation						
--	\$-	\$-	\$-	\$-	\$-	\$-
Child Support Services						
--	\$-	\$-	\$-	\$-	\$-	\$-
Community Development Block Grant Fund						
--	\$-	\$-	\$-	\$-	\$-	\$-
Fish and Wildlife						
--	\$-	\$-	\$-	\$-	\$-	\$-
Home Program Fund						
--	\$-	\$-	\$-	\$-	\$-	\$-
Housing Successor						
--	\$-	\$-	\$-	\$-	\$-	\$-
Indigent Healthcare Ab75						
--	\$-	\$-	\$-	\$-	\$-	\$-
Library Fund						
Restricted - Education Programs	\$4,343,068	\$-	\$-	\$662,345	\$662,345	\$5,005,413
Realignment-Health						
Restricted - Health Care Programs	\$19,597,801	\$4,548,730	\$4,548,730	\$-	\$-	\$15,049,071
Realignment-Mental Health						
Restricted - Mental Health Care Programs	\$29,114,478	\$-	\$-	\$12,510,328	\$12,510,328	\$41,624,806
Realignment-Social Services						
Restricted - Social Services Programs	\$64,605,450	\$1,111,950	\$1,111,950	\$-	\$-	\$63,493,500
Road Fund						
--	\$-	\$-	\$-	\$-	\$-	\$-
Structural Fire Fund						
Assigned-Structural Fire	\$7,267,792	\$-	\$-	\$2,190,297	\$2,190,297	\$9,458,089
TC Workforce Investment Board						
--	\$-	\$-	\$-	\$-	\$-	\$-
Tobacco Settlement Revenue Fnd						
--	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL SPECIAL REVENUE FUNDS	\$124,928,589	\$5,660,680	\$5,660,680	\$15,362,970	\$15,362,970	\$134,630,879
CAPITAL PROJECTS FUNDS						
Capital Projects/Major Maint.						
Committed - Capital Projects	\$267,682	\$267,682	\$267,682	\$-	\$-	\$-
TCiCT Projects						
Committed - ICT Special Projects	\$-	\$-	\$-	\$-	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 4
FUND NAME AND FUND BALANCE DESCRIPTIONS	OBLIGATED FUND BALANCES JUNE 30, 2023	DECREASES OR CANCELLATIONS		INCREASES OR NEW OBLIGATED FUND BALANCES		TOTAL OBLIGATED FUND BALANCES FOR THE BUDGET YEAR
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	6	7
TOTAL CAPITAL PROJECTS FUNDS	\$267,682	\$267,682	\$267,682	\$-	\$-	\$-
DEBT SERVICE FUNDS						
Building Loans						
Assigned - Debt Service	\$23,923,568	\$-	\$-	\$4,522,229	\$4,522,229	\$28,445,797
Pension Obligation Bond						
Assigned -Debt Service	\$2,773	\$-	\$-	\$-	\$-	\$2,773
TOTAL DEBT SERVICE FUNDS	\$23,926,341	\$-	\$-	\$4,522,229	\$4,522,229	\$28,448,570
TOTAL GOVERNMENTAL FUNDS	\$185,122,612	\$5,928,362	\$5,928,362	\$24,885,199	\$24,885,199	\$204,079,449

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 5
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DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5

SUMMARIZATION BY SOURCE

TAXES	\$216,374,637	\$223,229,438	\$206,664,262	\$206,664,262
LIC.,PERMITS & FRANCHISE	\$12,950,272	\$16,428,882	\$12,792,311	\$12,792,311
FINES,FORFEIT.,PENALTIES	\$5,595,154	\$5,976,250	\$5,622,887	\$5,622,887
REV. FROM USE OF MONEY & PROP	\$6,322,404	\$12,529,764	\$13,320,147	\$13,320,147
INTERGOVERNMENTAL REVENUE	\$611,601,210	\$678,843,587	\$758,056,215	\$758,056,215
CHARGES FOR CURRENT SERV	\$76,465,874	\$86,205,734	\$115,515,085	\$115,515,085
MISCELLANEOUS REVENUE	\$10,476,024	\$10,773,548	\$16,341,190	\$16,341,190
OTHER FINANCING SOURCES	\$267,857,493	\$294,570,311	\$418,102,000	\$418,102,000
COWCAP	\$2,248,219	\$2,374,959	\$2,995,452	\$2,995,452
TOTAL SUMMARIZATION BY SOURCE	\$1,209,891,287	\$1,330,932,473	\$1,549,409,549	\$1,549,409,549

SUMMARIZATION BY FUND

GENERAL FUND	\$864,121,181	\$966,165,803	\$1,116,397,484	\$1,116,397,484
AVIATION	\$53,159	\$52,980	\$288,931	\$288,931
CHILD SUPPORT SERVICES	\$13,238,336	\$13,952,503	\$16,790,662	\$16,790,662
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$1,574,903	\$2,353,255	\$595,348	\$595,348
FISH AND WILDLIFE	\$2,099	\$1,535	\$-	\$-
HOME PROGRAM FUND	\$11,166	\$-	\$1,017,723	\$1,017,723
HOUSING SUCCESSOR	\$51,737	\$58,827	\$31,500	\$31,500
INDIGENT HEALTHCARE AB75	\$661,168	\$636,069	\$1,050,000	\$1,050,000
LIBRARY FUND	\$6,207,205	\$7,911,192	\$8,120,495	\$8,120,495
REALIGNMENT-HEALTH	\$11,143,788	\$11,718,118	\$11,543,919	\$11,543,919
REALIGNMENT-MENTAL HEALTH	\$18,998,308	\$21,276,379	\$20,779,788	\$20,779,788
REALIGNMENT-SOCIAL SERVICES	\$117,062,507	\$120,572,122	\$130,254,135	\$130,254,135
ROAD FUND	\$61,519,565	\$60,182,830	\$84,917,739	\$84,917,739
STRUCTURAL FIRE FUND	\$33,288,915	\$36,620,978	\$34,456,740	\$34,456,740
TC WORKFORCE INVESTMENT BOARD	\$15,087,668	\$14,591,202	\$18,495,138	\$18,495,138
TOBACCO SETTLEMENT REVENUE FND	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
CAPITAL PROJECTS/MAJOR MAINT.	\$27,229,698	\$36,644,954	\$68,174,339	\$68,174,339
TCICT PROJECTS	\$7,031,212	\$6,694,206	\$3,425,212	\$3,425,212
BUILDING LOANS	\$7,687,510	\$7,061,011	\$6,930,366	\$6,930,366
PENSION OBLIGATION BOND	\$19,833,801	\$19,823,018	\$19,834,830	\$19,834,830
TOTAL SUMMARIZATION BY FUND	\$1,209,891,287	\$1,330,932,473	\$1,549,409,549	\$1,549,409,549

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

GENERAL FUND

GENERAL FUND

PROPERTY TAXES

TAXES

PROPERTY TAXES-CURRENT SECURED	\$60,043,622	\$63,606,371	\$57,315,257	\$57,315,257
PROPERTY TAX-CURRENT UNSECURED	\$3,927,614	\$4,343,034	\$3,373,103	\$3,373,103
PROPERTY TAXES-PRIOR SECURED	\$1,073,708	\$1,021,498	\$1,129,624	\$1,129,624
PROPERTY TAXES-PRIOR UNSECURED	\$47,436	\$35,951	\$37,612	\$37,612
PROPERTY TAX IN-LIEU OF VLF	\$67,647,139	\$72,294,047	\$64,247,554	\$64,247,554
SUPPL PROP TAX-CURRENT SECURED	\$1,075,690	\$1,351,037	\$1,178,892	\$1,178,892
SUPPL PROPERTY TAXES-PRIOR	\$290,745	\$285,671	\$273,946	\$273,946
WILLIAMSON ACT LOCAL (AB 1265)	\$4,784,580	\$4,982,656	\$4,454,965	\$4,454,965
RESIDUAL DIST	\$3,623,754	\$4,249,448	\$3,585,922	\$3,585,922
PASS THROUGH - FACILITIES PORTION	\$6,571,786	\$7,226,021	\$6,202,996	\$6,202,996
AVAILABLE OTHER ASSETS - H&S 34188	\$-	\$-	\$1	\$1
PROCEEDS FROM SALE OF ASSETS - H&S 34188	\$-	\$-	\$22,934	\$22,934
RDA PASS THRU	\$3,575,477	\$3,501,707	\$2,808,529	\$2,808,529

TOTAL TAXES	\$152,661,551	\$162,897,441	\$144,631,335	\$144,631,335
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TOTAL PROPERTY TAXES	\$152,661,551	\$162,897,441	\$144,631,335	\$144,631,335
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OTHER TAXES

TAXES

SALES & USE TAXES	\$19,678,531	\$19,323,595	\$16,232,539	\$16,232,539
OTHER TAXES	\$-	\$-	\$1	\$1
TRANSIENT LODGING-ROOM OCCUP	\$3,068,993	\$3,623,752	\$2,435,601	\$2,435,601
PROPERTY TRANSFER TAX	\$2,938,765	\$2,229,073	\$2,184,933	\$2,184,933
TIMBER YIELD	\$4,959	\$6,968	\$1,479	\$1,479
AIRCRAFT	\$226,651	\$264,794	\$212,437	\$212,437
ADJUSTMENT OF PARTNERSHIP PROG	\$962,000	\$962,000	\$962,000	\$962,000

TOTAL TAXES	\$26,879,899	\$26,410,182	\$22,028,990	\$22,028,990
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TOTAL OTHER TAXES	\$26,879,899	\$26,410,182	\$22,028,990	\$22,028,990
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LICENSES, PERMITS & FRANCHISES

LIC., PERMITS & FRANCHISE

ANIMAL LICENSES	\$54,863	\$41,556	\$75,000	\$75,000
REGISTRATION FEES	\$458,477	\$449,337	\$493,860	\$493,860
BUSINESS LICENSES	\$2,636,562	\$3,048,492	\$3,836,550	\$3,836,550
CONSTRUCTION PERMITS	\$4,031,790	\$5,041,091	\$3,375,000	\$3,375,000
DAIRY COMPLIANCE INVEST FEES	\$22,150	\$21,750	\$20,000	\$20,000
AG PRESERVE APPLICATION FEES	\$36,250	\$30,350	\$20,000	\$20,000
FRANCHISES	\$5,247,449	\$6,251,050	\$4,450,556	\$4,450,556

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

OTHER LICENSES & PERMITS	\$334,803	\$416,582	\$401,844	\$401,844
AUTOMATION SURCHARGE	\$55,774	\$55,103	\$35,000	\$35,000
E.E. HOUSING PERMITS	\$57,424	\$55,097	\$55,000	\$55,000
REINSPECTION FEES	\$-	\$-	\$1,000	\$1,000
HOUSING CERTIFICATE OF NON-OP	\$900	\$200	\$1,500	\$1,500
HOUSING VERIFICATION OF US CIT	\$26	\$39	\$-	\$-
NOTICE OF APPEAL FEES-LIMITED	\$-	\$-	\$1	\$1
TOTAL LIC.,PERMITS & FRANCHISE	\$12,936,468	\$15,410,647	\$12,765,311	\$12,765,311

TOTAL LICENSES,PERMITS & FRANCHISES	\$12,936,468	\$15,410,647	\$12,765,311	\$12,765,311
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VEHICLE CODE FINES

FINES,FORFEIT.,PENALTIES				
RED LIGHT VIOLATIONS	\$10,272	\$8,652	\$8,500	\$8,500
PROOF OF INSURANCE VIOLATIONS	\$40,519	\$41,364	\$40,000	\$40,000
PARKING FINES	\$21,788	\$35,812	\$49,000	\$49,000
TOTAL FINES,FORFEIT.,PENALTIES	\$72,579	\$85,828	\$97,500	\$97,500

TOTAL VEHICLE CODE FINES	\$72,579	\$85,828	\$97,500	\$97,500
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OTHER COURT FINES

FINES,FORFEIT.,PENALTIES				
OTHER COURT FINES	\$52,192	\$46,548	\$55,567	\$55,567
AUTO WARRANT SYS (FTA/FTP)	\$542	\$(8)	\$100	\$100
BICYCLE HELMET VIOLATIONS	\$149	\$77	\$200	\$200
STATE PENALTY ASSESSMENT	\$567,697	\$545,783	\$530,000	\$530,000
CRIME PREVENTION FINES	\$88	\$142	\$125	\$125
OFF-HIGHWAY VEHICLE FINES	\$362	\$405	\$400	\$400
GENERAL BASE FINE DISTRIBUTION	\$358,671	\$337,537	\$348,500	\$348,500
BASE FINE DISTRIBUTION-REALIGN	\$867,450	\$863,614	\$850,000	\$850,000
TRAFFIC SCHOOL FEES #24	\$229,748	\$220,295	\$225,000	\$225,000
TOTAL FINES,FORFEIT.,PENALTIES	\$2,076,899	\$2,014,393	\$2,009,892	\$2,009,892

TOTAL OTHER COURT FINES	\$2,076,899	\$2,014,393	\$2,009,892	\$2,009,892
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FORFEITURES & PENALTIES

FINES,FORFEIT.,PENALTIES				
ADMINISTRATIVE FINES	\$52,202	\$46,607	\$50,000	\$50,000
PENALTY ON DELINQUENT TAXES	\$2,182,271	\$2,868,105	\$2,116,114	\$2,116,114
COST OF PREPARING DELINQ TAXES	\$144,693	\$148,810	\$130,000	\$130,000
B&P 4337 PHARMACY PROH & OFF	\$-	\$4	\$-	\$-
PENALTY & ASSESSMENTS	\$128,111	\$73,600	\$54,252	\$54,252
BAIL ENHANCEMENT	\$66,311	\$52,335	\$60,909	\$60,909
CONTROLLED SUBSTANCE VIOLATION	\$46	\$58	\$100	\$100
ADMIN FINES: MEDICAL MARIJUANA	\$226,251	\$69,668	\$125,000	\$125,000

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <div style="display: inline-block; border: 1px solid black; padding: 2px;">ESTIMATED <input type="checkbox"/></div> <div style="display: inline-block; border: 1px solid black; padding: 2px;">X</div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

TOTAL FINES, FORFEIT., PENALTIES	\$2,799,885	\$3,259,187	\$2,536,375	\$2,536,375
TOTAL FORFEITURES & PENALTIES	\$2,799,885	\$3,259,187	\$2,536,375	\$2,536,375

FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP				
INTEREST	\$4,176,708	\$9,653,753	\$4,965,901	\$4,965,901
FACILITY RENT	\$1,213,250	\$1,014,017	\$1,759,955	\$1,759,955
BANK EARNINGS ALLOWANCE	\$-	\$101,919	\$72,000	\$72,000
TOTAL REV. FROM USE OF MONEY & PROP	\$5,389,958	\$10,769,689	\$6,797,856	\$6,797,856
TOTAL FROM USE OF MONEY & PROPERTY	\$5,389,958	\$10,769,689	\$6,797,856	\$6,797,856

STATE AID

INTERGOVERNMENTAL REVENUE				
STATE MOTOR VEHICLE-SUPPLEMENT	\$466,037	\$406,961	\$294,556	\$294,556
STATE OTHER-IN LIEU TAX	\$5,424	\$5,581	\$5,500	\$5,500
STATE-PUBLIC ASSISTANCE ADMIN	\$56,216,966	\$58,222,007	\$77,484,645	\$77,484,645
STATE AID FOR CHILDREN	\$4,081,223	\$17,307,181	\$19,098,537	\$19,098,537
STATE AID VLF REALIGNMENT	\$13,041,037	\$11,352,560	\$12,558,774	\$12,558,774
STATE-MENTAL HEALTH	\$27,000	\$35,000	\$129,000	\$129,000
AID FOR TUBERCULOSIS CONTROL	\$71,082	\$65,969	\$47,286	\$47,286
STATE HEALTH PROGRAMS-OTHER	\$2,534,569	\$2,558,492	\$3,613,395	\$3,613,395
STATE HEALTH PROGRAM-AB75	\$191,146	\$333,415	\$-	\$-
STATE-AGRICULTURE	\$5,627,228	\$6,172,481	\$5,944,708	\$5,944,708
STATE-WEIGHTS & MEASURES	\$17,583	\$17,634	\$17,424	\$17,424
STATE AID FOR CORRECTION 84/85	\$301,667	\$-	\$-	\$-
AID FOR TRNG POST	\$76,817	\$145,925	\$130,000	\$130,000
STATE-DISASTER RELIEF	\$89,487	\$134	\$1	\$1
STATE-OES REIMBURSEMENT	\$-	\$-	\$50,000	\$50,000
STATE-VETERANS AFFAIRS	\$145,166	\$205,925	\$175,223	\$175,223
ST-HOMEOWNERS PROP TAX RELIEF	\$408,834	\$393,264	\$423,323	\$423,323
STATE- OTHER	\$25,635,406	\$47,353,572	\$61,523,215	\$61,523,215
OTHER STATE GRANTS	\$5,348,205	\$19,697,455	\$52,671,041	\$52,671,041
OTHER STATE CONTRACTS	\$29,763	\$-	\$227,951	\$227,951
STATE REALIGNMENT 2011	\$74,669,575	\$79,363,019	\$77,904,509	\$77,904,509
STATE AID FOR SB90	\$514,880	\$332,046	\$390,545	\$390,545
PROP 172 PUB SAFETY FUND	\$62,864,109	\$59,184,706	\$41,495,550	\$41,495,550
VICTIM WITNESS RESTITUTION	\$-	\$-	\$1	\$1
TOTAL INTERGOVERNMENTAL REVENUE	\$252,363,204	\$303,153,327	\$354,185,184	\$354,185,184
TOTAL STATE AID	\$252,363,204	\$303,153,327	\$354,185,184	\$354,185,184

FEDERAL AID

INTERGOVERNMENTAL REVENUE				
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STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

FED-PUBLIC ASSISTANCE ADMINIST	\$41,093,970	\$44,483,785	\$74,142,287	\$74,142,287
FED-PUB-ASSISTANCE-CHILDREN	\$44,322,293	\$52,650,990	\$29,049,124	\$29,049,124
FED-WIC	\$4,062,742	\$4,932,795	\$6,118,500	\$6,118,500
FED ALCOHOL & DRUG PROGRAMS	\$2,859,170	\$1,441,216	\$2,280,015	\$2,280,015
FED-HEALTH ADMINISTRATION	\$2,925,363	\$1,982,138	\$825,623	\$825,623
FED-DISASTER RELIEF	\$3,000	\$220,173	\$9	\$9
FED-USDA	\$-	\$-	\$4,500,000	\$4,500,000
FED-IN LIEU TAXES	\$3,781,855	\$4,011,610	\$3,670,221	\$3,670,221
FED-OTHER	\$2,556,386	\$1,181,111	\$625,660	\$625,660
OTHER FEDERAL GRANTS	\$22,388,745	\$16,948,599	\$24,017,839	\$24,017,839
OTHER FEDERAL CONTRACTS	\$809,837	\$243,940	\$984,072	\$984,072
FED-HOMELAND SECURITY	\$237,425	\$357,679	\$1,673,805	\$1,673,805
FED-BIOTERRORISM PREPAREDNESS	\$901,241	\$963,696	\$1,066,729	\$1,066,729
FOOD & NUTRITION SERVICES	\$45,150	\$160,371	\$155,000	\$155,000
FEMA GRANTS	\$237,496	\$798,533	\$-	\$-
CDBG-REHAB PROGRAM INCOME	\$13,300	\$3,533	\$37,000	\$37,000
CAL HOME	\$250,000	\$(675)	\$2,000	\$2,000
HOME REHAB PROGRAM INCOME	\$12,691	\$300,800	\$570,935	\$570,935
FEDERAL CARES FUNDING	\$3,231,019	\$1,551,820	\$643,604	\$643,604
ARPA	\$15,130,393	\$14,069,428	\$11,091,960	\$11,091,960
TOTAL INTERGOVERNMENTAL REVENUE	\$144,862,076	\$146,301,542	\$161,454,383	\$161,454,383

TOTAL FEDERAL AID	\$144,862,076	\$146,301,542	\$161,454,383	\$161,454,383
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OTHER GOVERNMENTAL AID

INTERGOVERNMENTAL REVENUE				
ADMIN FEE	\$40,939	\$30,708	\$29,280	\$29,280
OTHER-IN LIEU TAXES	\$21,806	\$21,693	\$21,639	\$21,639
OTHER GOV. AGENCIES	\$473,428	\$948,176	\$900,245	\$900,245
TOTAL INTERGOVERNMENTAL REVENUE	\$536,173	\$1,000,577	\$951,164	\$951,164

TOTAL OTHER GOVERNMENTAL AID	\$536,173	\$1,000,577	\$951,164	\$951,164
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CHARGES FOR CURRENT SERVICES

CHARGES FOR CURRENT SERV				
ASSESSMENTS & TAX COLLECT FEES	\$386,251	\$363,189	\$374,605	\$374,605
HR&D ADMIN FEES	\$102,501	\$47,599	\$106,431	\$106,431
DEFERRED COMP ADMIN	\$96,596	\$92,504	\$111,542	\$111,542
PROP TAX ADM-SB2557	\$2,360,530	\$2,780,037	\$2,129,977	\$2,129,977
AUDITING & ACCOUNTING FEES	\$10,411	\$11,209	\$10,000	\$10,000
BOND PROCESSING FEES	\$28,739	\$29,232	\$30,000	\$30,000
ELECTION SERVICES	\$226,481	\$613,830	\$25,000	\$25,000
FILING FEES	\$13,330	\$16,252	\$16,000	\$16,000
LEGAL SERVICES	\$115,978	\$145,846	\$115,001	\$115,001

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		REG FEES - APPOINTED COUNSEL	\$2,817	\$-	\$1	\$1
		COMPLIANCE REP/MONITORING FEES	\$4,810	\$6,087	\$-	\$-
		PLANNING & ENGINEERING SERV	\$993,570	\$1,381,334	\$1,351,098	\$1,351,098
		AGRICULTURAL SERVICES	\$1,752,660	\$1,710,092	\$2,100,675	\$2,100,675
		CIVIL PROCESS SERVICES	\$123,556	\$157,110	\$135,000	\$135,000
		INSTALLMENT ACCOUNT FEES	\$3,035	\$-	\$-	\$-
		ACCOUNTS RECEIVABLE FEE	\$120	\$-	\$-	\$-
		CITATION PROCESSING FEES	\$5,649	\$(191)	\$-	\$-
		ADMINISTRATIVE SCREENING	\$746	\$(21)	\$-	\$-
		DOMESTIC VIOLENCE-RESTRAINING	\$8,356	\$-	\$1	\$1
		TRAFFIC SCHOOL FEES	\$286,417	\$260,049	\$270,000	\$270,000
		TRAFFIC SCHOOL REALIGNMENT FEE	\$990,596	\$900,140	\$925,000	\$925,000
		VEHICLE REPOSSESSION FEES	\$3,910	\$5,935	\$6,000	\$6,000
		TOWING FEE CHARGE	\$81,150	\$70,460	\$65,000	\$65,000
		ESTATE FEES	\$21,463	\$106,350	\$35,635	\$35,635
		HUMANE SERVICES	\$64,897	\$89,131	\$100,000	\$100,000
		BOOKING FEES	\$198	\$(83)	\$-	\$-
		OUTSIDE CONTRACTS	\$40,884	\$20,026	\$-	\$-
		WEEKENDER ADMINISTRATION FEES	\$4,660	\$1,220	\$1	\$1
		RETURN TO CUSTODY	\$174,026	\$92,190	\$62,000	\$62,000
		PROOF OF CORRECTION	\$26,951	\$25,797	\$25,000	\$25,000
		SWAP FEES	\$253	\$-	\$-	\$-
		FINGERPRINT FEES	\$176,001	\$175,723	\$160,000	\$160,000
		DISPATCH SERVICE	\$373,461	\$424,738	\$427,742	\$427,742
		RESEARCH FEES	\$1,970	\$9,149	\$2,965	\$2,965
		TAX ESTIMATES FEE	\$8,431	\$10,268	\$8,880	\$8,880
		DMV-AUTO THEFT ASSESSMENT FEES	\$247,957	\$100,257	\$304,249	\$304,249
		RECORDING FEES	\$2,821,925	\$2,050,593	\$2,014,604	\$2,014,604
		BIRTHS, DEATHS & MARRIAGE CERT	\$224,884	\$237,915	\$197,800	\$197,800
		HEALTH FEES	\$14,233	\$16,209	\$36,716	\$36,716
		HEALTH FEES - MEDI-CAL	\$35,782,535	\$43,691,626	\$66,795,728	\$66,795,728
		MEDI-CAL-BLUE CROSS/MNGD CARE	\$3,985,646	\$4,512,022	\$6,144,524	\$6,144,524
		MEDI-CAL-HEALTHNET/MNGD CARE	\$65,247	\$94,746	\$200,000	\$200,000
		CAPITATION - KEY MEDICAL	\$25,168	\$80,271	\$148,965	\$148,965
		HEALTH FEES - MEDICARE	\$639,368	\$793,096	\$803,989	\$803,989
		HEALTH FEES - PRIVATE PAY	\$105,065	\$71,981	\$229,447	\$229,447
		HEALTH FEES - PATIENT INSUR	\$397,742	\$449,170	\$520,000	\$520,000
		MENTAL HEALTH SERVICES	\$202	\$-	\$-	\$-
		CALIF CHILDREN SERVICES	\$1,342,867	\$1,281,260	\$1,047,439	\$1,047,439
		LIBRARY SERVICES	\$171,170	\$201,040	\$186,445	\$186,445
		CHGS FOR SERV-WATER & SEWER	\$318,895	\$-	\$1,364,617	\$1,364,617
		MUSEUM ENTRANCE FEES	\$10,446	\$10,979	\$10,000	\$10,000
		CAMPING FEES	\$49,235	\$29,605	\$116,028	\$116,028
		PARK ENTRANCE FEES	\$100,476	\$95,361	\$75,000	\$75,000
		RESERVATION FEES	\$51,056	\$48,823	\$25,000	\$25,000
		OTHER SERVICES	\$959,046	\$1,014,565	\$1,014,548	\$1,014,548

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

KTAAA ADMIN	\$1,067,814	\$1,301,453	\$1,734,360	\$1,734,360
SERVICES OF THE TREASURER	\$1,665,121	\$1,474,051	\$1,555,550	\$1,555,550
BILLED SVCS TO COURT	\$946,556	\$1,313,435	\$988,727	\$988,727
BURIAL SERVICE FEE	\$(19)	\$-	\$3,000	\$3,000
LOCAL GOV PERSONNEL SERVICES	\$27,111	\$26,909	\$32,000	\$32,000
SOLAR REVENUE	\$192,750	\$250,000	\$250,000	\$250,000
SPAY AND NEUTER CLINIC	\$85,779	\$79,012	\$300,000	\$300,000
BILLED PHONE REVENUE	\$185,774	\$119,121	\$177,155	\$177,155
ADMIN CHARGED	\$1,947,227	\$2,267,265	\$2,892,564	\$2,892,564
CO COUNSEL CHARGES	\$765,871	\$828,674	\$750,000	\$750,000
SERVICES TO OTHER DEPTS	\$618,025	\$647,532	\$900,720	\$900,720
COST PLAN RECOVERED	\$2,231,653	\$2,132,938	\$1,253,912	\$1,253,912
SERVICES TO RISK MANAGEMENT	\$2,333,887	\$2,670,534	\$2,996,509	\$2,996,509
GSA-COURIER	\$7,282	\$7,672	\$8,863	\$8,863
PROPERTY MANAGEMENT	\$42,066	\$52,641	\$-	\$-

TOTAL CHARGES FOR CURRENT SERV	\$67,921,464	\$77,495,958	\$103,672,013	\$103,672,013
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TOTAL CHARGES FOR CURRENT SERVICES	\$67,921,464	\$77,495,958	\$103,672,013	\$103,672,013
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INTERFUND REVENUE

CHARGES FOR CURRENT SERV

I/F REV-BILLED PHONE REVENUE	\$244,625	\$206,461	\$329,544	\$329,544
I/F REV-ADMIN CHARGED	\$2,433,710	\$2,634,186	\$3,233,642	\$3,233,642
I/F REV-COUNTY COUNSEL CHARGES	\$2,307	\$136,714	\$8,000	\$8,000
INTERFUND REV-SERV TO OTH DEPT	\$417,976	\$826,658	\$715,447	\$715,447
I/F REV-COURIER	\$65,605	\$68,961	\$79,856	\$79,856
I/F REV-PROPERTY MANAGEMENT	\$24,872	\$32,179	\$-	\$-
I/F REV SHERIFF ENGRAVING SHOP	\$3,984	\$3,940	\$6,000	\$6,000

TOTAL CHARGES FOR CURRENT SERV	\$3,193,079	\$3,909,099	\$4,372,489	\$4,372,489
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TOTAL INTERFUND REVENUE	\$3,193,079	\$3,909,099	\$4,372,489	\$4,372,489
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MISCELLANEOUS REVENUE

MISCELLANEOUS REVENUE

WELFARE REPAYMENTS	\$640,151	\$771,761	\$175,002	\$175,002
FOOD STAMP REPAYMENTS	\$(242,137)	\$369,016	\$3	\$3
WELFARE REPAYMENTS & REFUNDS	\$8,247	\$30,495	\$-	\$-
RESTITUTION PAYMENTS	\$2,109	\$352	\$500	\$500
DA RESTITUTION	\$698	\$450	\$1,001	\$1,001
VENDOR REBATES	\$1,043,961	\$815,706	\$1,235,002	\$1,235,002
ASSET FORFEITURES	\$5,877	\$1,442	\$79,000	\$79,000
OTHER SALES-TAXABLE	\$228,337	\$188,647	\$190,001	\$190,001
OTHER SALES-TAXABLE (VIS 8.50)	\$63,257	\$75,047	\$117,500	\$117,500
OTHER SALES-TAXABLE (PVL 9.25)	\$40,213	\$27,403	\$37,000	\$37,000
OTHER SALES-NON TAXABLE	\$57,078	\$56,944	\$59,391	\$59,391
LESS CONSIGNMENT SALES	\$-	\$(1,050)	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		OTHER REVENUE-PRIOR YEAR	\$2,256,967	\$1,591,692	\$10	\$10
		PRIOR YEAR ADJUSTMENTS	\$(24,489)	\$-	\$3	\$3
		VEHICLE USE REIMBURSEMENT	\$-	\$158	\$1,200	\$1,200
		PUBLIC ADM REIMBURSEMENTS	\$20,875	\$64,719	\$65,000	\$65,000
		RECOVERED BAD DEBTS	\$11,879	\$1,262	\$1,000	\$1,000
		OTHER REVENUE	\$627,334	\$800,271	\$1,540,709	\$1,540,709
		PROGRAM REPAYMENTS	\$1,278,934	\$1,301,708	\$892,263	\$892,263
		INSURANCE PROCEEDS/RECOVERIES	\$123,809	\$79,922	\$35,006	\$35,006
		WORKER'S COMP REIMBURSEMENT	\$-	\$-	\$2	\$2
		OTH REV 10% REBATE VICTIM REST	\$68,369	\$62,544	\$100,000	\$100,000
		OUTLAWED WARRANTS	\$129,761	\$38,243	\$10,989	\$10,989
		CONFERENCE REGISTRATIONS	\$-	\$-	\$1	\$1
		OTHER REVENUE-CASH OVERAGE	\$51	\$15	\$1	\$1
		PRIVATE GRANTS/DONATIONS	\$441,184	\$95,296	\$132,320	\$132,320
		NSF CHECKS	\$(2,391)	\$110	\$2	\$2
		PRIOR A/P ACCRUALS ADJUSTMENT	\$3,340,218	\$2,868,825	\$5	\$5
		TOTAL MISCELLANEOUS REVENUE	\$10,120,292	\$9,240,978	\$4,672,911	\$4,672,911
		TOTAL MISCELLANEOUS REVENUE	\$10,120,292	\$9,240,978	\$4,672,911	\$4,672,911
		MISCELLANEOUS REVENUE OTHER				
		OTHER FINANCING SOURCES				
		LITIGATION PROCEEDS	\$25,903	\$-	\$1	\$1
		TOTAL OTHER FINANCING SOURCES	\$25,903	\$-	\$1	\$1
		TOTAL MISCELLANEOUS REVENUE OTHER	\$25,903	\$-	\$1	\$1
		OTHER FINANCING SOURCES				
		OTHER FINANCING SOURCES				
		SALE OF FIXED ASSETS-NON TAX	\$251,836	\$223,910	\$230,053	\$230,053
		OPERATING TRANSFERS-IN	\$16,251,558	\$11,771,849	\$17,380,190	\$17,380,190
		TRANSFER IN 1991 REALIGNMENT	\$120,431,847	\$143,694,547	\$183,290,834	\$183,290,834
		O/T-IN:VEH ACQUISITION 08/09	\$1,650,881	\$448,872	\$3,922,995	\$3,922,995
		OPERATING TRANSFERS-IN HHSA TRUST FUNDS	\$1,637	\$2,080	\$70,000	\$70,000
		O/T-IN: LICENSES & PERMITS	\$1,100,001	\$1,342,434	\$1,675,712	\$1,675,712
		O/T IN: FINES & PENALTIES	\$477,483	\$697,235	\$1,085,839	\$1,085,839
		O/T IN: INTERGOVT. - STATE	\$37,578,680	\$42,110,930	\$80,640,485	\$80,640,485
		O/T IN: INTERGOVT. - FEDERAL	\$30,248	\$45,002	\$145,773	\$145,773
		O/T IN: CHARGES FOR SERVICES	\$248,428	\$295,585	\$1,343,126	\$1,343,126
		O/T IN: MISCELLANEOUS REV.	\$2,010,933	\$1,209,552	\$3,441,611	\$3,441,611
		TOTAL OTHER FINANCING SOURCES	\$180,033,532	\$201,841,996	\$293,226,618	\$293,226,618
		TOTAL OTHER FINANCING SOURCES	\$180,033,532	\$201,841,996	\$293,226,618	\$293,226,618
		OPERATING REVENUES				

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

CHARGES FOR CURRENT SERV

RECYCLING REVENUE	\$-	\$-	\$1	\$1
WELLNESS INCENTIVE FUNDING	\$-	\$-	\$9	\$9

TOTAL CHARGES FOR CURRENT SERV	\$-	\$-	\$10	\$10
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TOTAL OPERATING REVENUES	\$-	\$-	\$10	\$10
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COWCAP

COWCAP

INTERFUND REV - COST PLAN CHARGES	\$2,248,219	\$2,374,959	\$2,995,452	\$2,995,452
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TOTAL COWCAP	\$2,248,219	\$2,374,959	\$2,995,452	\$2,995,452
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TOTAL COWCAP	\$2,248,219	\$2,374,959	\$2,995,452	\$2,995,452
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TOTAL GENERAL FUND FINANCING SOURCES	\$864,121,181	\$966,165,803	\$1,116,397,484	\$1,116,397,484
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TOTAL GENERAL FUND FINANCING SOURCES	\$864,121,181	\$966,165,803	\$1,116,397,484	\$1,116,397,484
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SPECIAL REVENUE FUNDS

INDIGENT HEALTHCARE AB75

VEHICLE CODE FINES

FINES,FORFEIT.,PENALTIES

VEHICLE CODE FINES	\$193,178	\$176,040	\$268,364	\$268,364
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TOTAL FINES,FORFEIT.,PENALTIES	\$193,178	\$176,040	\$268,364	\$268,364
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TOTAL VEHICLE CODE FINES	\$193,178	\$176,040	\$268,364	\$268,364
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FORFEITURES & PENALTIES

FINES,FORFEIT.,PENALTIES

COUNTY PENALTY ASSESSMENT	\$450,514	\$439,267	\$710,756	\$710,756
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TOTAL FINES,FORFEIT.,PENALTIES	\$450,514	\$439,267	\$710,756	\$710,756
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TOTAL FORFEITURES & PENALTIES	\$450,514	\$439,267	\$710,756	\$710,756
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FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP

INTEREST	\$3,810	\$8,207	\$42,000	\$42,000
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TOTAL REV. FROM USE OF MONEY & PROP	\$3,810	\$8,207	\$42,000	\$42,000
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TOTAL FROM USE OF MONEY & PROPERTY	\$3,810	\$8,207	\$42,000	\$42,000
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MISCELLANEOUS REVENUE

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

MISCELLANEOUS REVENUE

PROGRAM REPAYMENTS	\$13,666	\$12,555	\$28,880	\$28,880
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TOTAL MISCELLANEOUS REVENUE	\$13,666	\$12,555	\$28,880	\$28,880
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TOTAL MISCELLANEOUS REVENUE	\$13,666	\$12,555	\$28,880	\$28,880
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TOTAL INDIGENT HEALTHCARE AB75 FINANCING SOURCES	\$661,168	\$636,069	\$1,050,000	\$1,050,000
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LIBRARY FUND

PROPERTY TAXES

TAXES

PROPERTY TAXES-CURRENT SECURED	\$4,590,475	\$4,885,506	\$5,113,137	\$5,113,137
PROPERTY TAX-CURRENT UNSECURED	\$311,897	\$345,740	\$345,000	\$345,000
PROPERTY TAXES-PRIOR SECURED	\$84,998	\$81,118	\$78,000	\$78,000
PROPERTY TAXES-PRIOR UNSECURED	\$3,755	\$2,855	\$3,250	\$3,250
SUPPL PROP TAX-CURRENT SECURED	\$77,233	\$97,213	\$80,000	\$80,000
SUPPL PROPERTY TAXES-PRIOR	\$20,811	\$20,487	\$20,000	\$20,000
RESIDUAL DIST	\$250,790	\$287,476	\$260,000	\$260,000
PASS THROUGH - FACILITIES PORTION	\$310,539	\$352,806	\$350,000	\$350,000
PROCEEDS FROM SALE OF ASSETS - H&S 34188	\$-	\$-	\$1	\$1

TOTAL TAXES	\$5,650,498	\$6,073,201	\$6,249,388	\$6,249,388
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TOTAL PROPERTY TAXES	\$5,650,498	\$6,073,201	\$6,249,388	\$6,249,388
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OTHER TAXES

TAXES

TIMBER YIELD	\$184	\$258	\$100	\$100
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TOTAL TAXES	\$184	\$258	\$100	\$100
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TOTAL OTHER TAXES	\$184	\$258	\$100	\$100
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FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP

INTEREST	\$55,959	\$132,215	\$75,000	\$75,000
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TOTAL REV. FROM USE OF MONEY & PROP	\$55,959	\$132,215	\$75,000	\$75,000
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TOTAL FROM USE OF MONEY & PROPERTY	\$55,959	\$132,215	\$75,000	\$75,000
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STATE AID

INTERGOVERNMENTAL REVENUE

ST-HOMEOWNERS PROP TAX RELIEF	\$32,423	\$31,275	\$27,000	\$27,000
STATE- OTHER	\$-	\$1,173,124	\$1,173,124	\$1,173,124
OTHER STATE GRANTS	\$184,588	\$203,436	\$189,178	\$189,178

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <div style="display: inline-block; border: 1px solid black; padding: 2px;">ESTIMATED <input type="checkbox"/></div> <div style="display: inline-block; border: 1px solid black; padding: 2px;">X</div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

TOTAL INTERGOVERNMENTAL REVENUE	\$217,011	\$1,407,835	\$1,389,302	\$1,389,302
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TOTAL STATE AID	\$217,011	\$1,407,835	\$1,389,302	\$1,389,302
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FEDERAL AID

INTERGOVERNMENTAL REVENUE

FEDERAL CARES FUNDING	\$-	\$-	\$1	\$1
ARPA	\$80,728	\$149,917	\$250,001	\$250,001

TOTAL INTERGOVERNMENTAL REVENUE	\$80,728	\$149,917	\$250,002	\$250,002
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TOTAL FEDERAL AID	\$80,728	\$149,917	\$250,002	\$250,002
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OTHER GOVERNMENTAL AID

INTERGOVERNMENTAL REVENUE

OTHER GOV. AGENCIES	\$-	\$-	\$1	\$1
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TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$-	\$1	\$1
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TOTAL OTHER GOVERNMENTAL AID	\$-	\$-	\$1	\$1
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CHARGES FOR CURRENT SERVICES

CHARGES FOR CURRENT SERV

LIBRARY SERVICES	\$14,599	\$13,196	\$25,000	\$25,000
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TOTAL CHARGES FOR CURRENT SERV	\$14,599	\$13,196	\$25,000	\$25,000
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TOTAL CHARGES FOR CURRENT SERVICES	\$14,599	\$13,196	\$25,000	\$25,000
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INTERFUND REVENUE

CHARGES FOR CURRENT SERV

INTERFUND REV-SERV TO OTH DEPT	\$88,916	\$73,174	\$75,001	\$75,001
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TOTAL CHARGES FOR CURRENT SERV	\$88,916	\$73,174	\$75,001	\$75,001
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TOTAL INTERFUND REVENUE	\$88,916	\$73,174	\$75,001	\$75,001
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MISCELLANEOUS REVENUE

MISCELLANEOUS REVENUE

OTHER SALES-TAXABLE	\$896	\$1,498	\$2,000	\$2,000
OTHER SALES-TAXABLE (VIS 8.50)	\$3,485	\$4,784	\$6,000	\$6,000
OTHER SALES-TAXABLE (FAR 8.50)	\$232	\$231	\$300	\$300
OTHER SALES-TAXABLE (DIN 8.50)	\$934	\$792	\$1,000	\$1,000
OTHER REVENUE	\$315	\$28,947	\$100	\$100
OUTLAWED WARRANTS	\$226	\$332	\$100	\$100
PRIVATE GRANTS/DONATIONS	\$80,331	\$22,017	\$40,000	\$40,000
OTHER SALES-TAXABLE (WDLKE 8.75)	\$70	\$171	\$150	\$150
OTHER SALES-TAXABLE (EXE 8.75)	\$720	\$1,250	\$750	\$750

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL MISCELLANEOUS REVENUE			\$87,209	\$60,022	\$50,400	\$50,400
TOTAL MISCELLANEOUS REVENUE			\$87,209	\$60,022	\$50,400	\$50,400
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
SALE OF FIXED ASSETS-NON TAX			\$-	\$-	\$1	\$1
OPERATING TRANSFERS-IN			\$11,026	\$-	\$5,000	\$5,000
TOTAL OTHER FINANCING SOURCES			\$11,026	\$-	\$5,001	\$5,001
TOTAL OTHER FINANCING SOURCES			\$11,026	\$-	\$5,001	\$5,001
OPERATING REVENUES						
CHARGES FOR CURRENT SERV						
WELLNESS INCENTIVE FUNDING			\$-	\$-	\$100	\$100
OTHER SALES-TAXABLE (8.75)			\$1,075	\$1,374	\$1,200	\$1,200
TOTAL CHARGES FOR CURRENT SERV			\$1,075	\$1,374	\$1,300	\$1,300
TOTAL OPERATING REVENUES			\$1,075	\$1,374	\$1,300	\$1,300
TOTAL LIBRARY FUND FINANCING SOURCES			\$6,207,205	\$7,911,192	\$8,120,495	\$8,120,495
FISH AND WILDLIFE						
FORFEITURES & PENALTIES						
FINES, FORFEIT., PENALTIES						
FISH & GAME PENALTY ASSESSMENT			\$812	\$603	\$-	\$-
FISH & GAME PRESERVATION FINES			\$1,287	\$932	\$-	\$-
TOTAL FINES, FORFEIT., PENALTIES			\$2,099	\$1,535	\$-	\$-
TOTAL FORFEITURES & PENALTIES			\$2,099	\$1,535	\$-	\$-
TOTAL FISH AND WILDLIFE FINANCING SOURCES			\$2,099	\$1,535	\$-	\$-
AVIATION						
FROM USE OF MONEY & PROPERTY						
REV. FROM USE OF MONEY & PROP						
FACILITY RENT			\$18,436	\$19,296	\$20,280	\$20,280
TOTAL REV. FROM USE OF MONEY & PROP			\$18,436	\$19,296	\$20,280	\$20,280
TOTAL FROM USE OF MONEY & PROPERTY			\$18,436	\$19,296	\$20,280	\$20,280
STATE AID						
INTERGOVERNMENTAL REVENUE						

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		STATE-AVIATION	\$10,000	\$10,000	\$10,000	\$10,000
		OTHER STATE GRANTS	\$1,177	\$-	\$9,000	\$9,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$11,177	\$10,000	\$19,000	\$19,000
		TOTAL STATE AID	\$11,177	\$10,000	\$19,000	\$19,000
		FEDERAL AID				
		INTERGOVERNMENTAL REVENUE				
		OTHER FEDERAL GRANTS	\$-	\$-	\$180,000	\$180,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$-	\$180,000	\$180,000
		TOTAL FEDERAL AID	\$-	\$-	\$180,000	\$180,000
		OTHER FINANCING SOURCES				
		OTHER FINANCING SOURCES				
		OPERATING TRANSFERS-IN	\$23,546	\$23,684	\$69,651	\$69,651
		TOTAL OTHER FINANCING SOURCES	\$23,546	\$23,684	\$69,651	\$69,651
		TOTAL OTHER FINANCING SOURCES	\$23,546	\$23,684	\$69,651	\$69,651
		TOTAL AVIATION FINANCING SOURCES	\$53,159	\$52,980	\$288,931	\$288,931
		STRUCTURAL FIRE FUND				
		PROPERTY TAXES				
		TAXES				
		PROPERTY TAXES-CURRENT SECURED	\$9,237,326	\$9,690,432	\$9,869,663	\$9,869,663
		PROPERTY TAX-CURRENT UNSECURED	\$626,523	\$684,042	\$681,000	\$681,000
		PROPERTY TAXES-PRIOR SECURED	\$172,539	\$162,947	\$170,000	\$170,000
		PROPERTY TAXES-PRIOR UNSECURED	\$7,623	\$5,735	\$6,000	\$6,000
		SUPPL PROP TAX-CURRENT SECURED	\$146,188	\$182,584	\$150,000	\$150,000
		SUPPL PROPERTY TAXES-PRIOR	\$39,969	\$39,042	\$32,000	\$32,000
		RESIDUAL DIST	\$359,646	\$420,605	\$421,000	\$421,000
		PASS THROUGH - FACILITIES PORTION	\$177,423	\$218,785	\$219,000	\$219,000
		PROCEEDS FROM SALE OF ASSETS - H&S 34188	\$-	\$-	\$2,300	\$2,300
		TOTAL TAXES	\$10,767,237	\$11,404,172	\$11,550,963	\$11,550,963
		TOTAL PROPERTY TAXES	\$10,767,237	\$11,404,172	\$11,550,963	\$11,550,963
		OTHER TAXES				
		TAXES				
		TIMBER YIELD	\$127	\$178	\$150	\$150
		TOTAL TAXES	\$127	\$178	\$150	\$150

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

TOTAL OTHER TAXES	\$127	\$178	\$150	\$150
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LICENSES, PERMITS & FRANCHISES

LIC., PERMITS & FRANCHISE				
OTHER LICENSES & PERMITS	\$11,404	\$15,435	\$15,000	\$15,000
TOTAL LIC., PERMITS & FRANCHISE	\$11,404	\$15,435	\$15,000	\$15,000
TOTAL LICENSES, PERMITS & FRANCHISES	\$11,404	\$15,435	\$15,000	\$15,000

FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP				
INTEREST	\$92,117	\$169,863	\$130,000	\$130,000
TOTAL REV. FROM USE OF MONEY & PROP	\$92,117	\$169,863	\$130,000	\$130,000
TOTAL FROM USE OF MONEY & PROPERTY	\$92,117	\$169,863	\$130,000	\$130,000

STATE AID

INTERGOVERNMENTAL REVENUE				
STATE-OES REIMBURSEMENT	\$5,485,323	\$2,524,984	\$2,000,000	\$2,000,000
ST-HOMEOWNERS PROP TAX RELIEF	\$65,090	\$61,844	\$60,000	\$60,000
OTHER STATE GRANTS	\$66,953	\$168,108	\$407,363	\$407,363
TOTAL INTERGOVERNMENTAL REVENUE	\$5,617,366	\$2,754,936	\$2,467,363	\$2,467,363
TOTAL STATE AID	\$5,617,366	\$2,754,936	\$2,467,363	\$2,467,363

FEDERAL AID

INTERGOVERNMENTAL REVENUE				
FED-DISASTER RELIEF	\$-	\$3,705,689	\$4,000,000	\$4,000,000
ARPA	\$6,891,246	\$6,713,394	\$-	\$-
TOTAL INTERGOVERNMENTAL REVENUE	\$6,891,246	\$10,419,083	\$4,000,000	\$4,000,000
TOTAL FEDERAL AID	\$6,891,246	\$10,419,083	\$4,000,000	\$4,000,000

OTHER GOVERNMENTAL AID

INTERGOVERNMENTAL REVENUE				
OTH-GOV AGY INDIAN GAMING GRNT	\$98,000	\$73,500	\$-	\$-
TOTAL INTERGOVERNMENTAL REVENUE	\$98,000	\$73,500	\$-	\$-
TOTAL OTHER GOVERNMENTAL AID	\$98,000	\$73,500	\$-	\$-

CHARGES FOR CURRENT SERVICES

CHARGES FOR CURRENT SERV

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> X	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		PLANNING & ENGINEERING SERV	\$437,263	\$476,435	\$460,000	\$460,000
		DISPATCH SERVICE	\$28,277	\$29,364	\$30,000	\$30,000
		SUPPRESSION COST REIMBURSEMENT	\$194,074	\$411,222	\$499,000	\$499,000
		OTHER SERVICES	\$637,762	\$18,150	\$19,000	\$19,000
		SERVICES TO OTHER DEPTS	\$-	\$-	\$210,257	\$210,257
		TOTAL CHARGES FOR CURRENT SERV	\$1,297,376	\$935,171	\$1,218,257	\$1,218,257
		TOTAL CHARGES FOR CURRENT SERVICES	\$1,297,376	\$935,171	\$1,218,257	\$1,218,257
INTERFUND REVENUE						
		CHARGES FOR CURRENT SERV				
		INTERFUND REV-SERV TO OTH DEPT	\$12,644	\$12,113	\$7,000	\$7,000
		TOTAL CHARGES FOR CURRENT SERV	\$12,644	\$12,113	\$7,000	\$7,000
		TOTAL INTERFUND REVENUE	\$12,644	\$12,113	\$7,000	\$7,000
MISCELLANEOUS REVENUE						
		MISCELLANEOUS REVENUE				
		PRIOR YEAR ADJUSTMENTS	\$(34,357)	\$-	\$-	\$-
		INSURANCE PROCEEDS/RECOVERIES	\$(92,493)	\$9,984	\$1	\$1
		OUTLAWED WARRANTS	\$373	\$193	\$3	\$3
		TOTAL MISCELLANEOUS REVENUE	\$(126,477)	\$10,177	\$4	\$4
		TOTAL MISCELLANEOUS REVENUE	\$(126,477)	\$10,177	\$4	\$4
OTHER FINANCING SOURCES						
		OTHER FINANCING SOURCES				
		OPERATING TRANSFERS-IN	\$503,000	\$1,325,000	\$-	\$-
		O/T-IN:FIRE	\$8,124,875	\$9,501,350	\$15,068,003	\$15,068,003
		TOTAL OTHER FINANCING SOURCES	\$8,627,875	\$10,826,350	\$15,068,003	\$15,068,003
		TOTAL OTHER FINANCING SOURCES	\$8,627,875	\$10,826,350	\$15,068,003	\$15,068,003
TOTAL STRUCTURAL FIRE FUND FINANCING SOURCES			\$33,288,915	\$36,620,978	\$34,456,740	\$34,456,740
ROAD FUND						
PROPERTY TAXES						
		TAXES				
		PROCEEDS FROM MEASURE R LOCAL	\$9,123,115	\$7,524,946	\$8,713,756	\$8,713,756
		TOTAL TAXES	\$9,123,115	\$7,524,946	\$8,713,756	\$8,713,756
		TOTAL PROPERTY TAXES	\$9,123,115	\$7,524,946	\$8,713,756	\$8,713,756
OTHER TAXES						

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

TAXES

MEASURE R SALES TAX PROCEEDS	\$3,546,475	\$2,061,315	\$9,489,580	\$9,489,580
LTF-ART 8 STREETS & ROADS	\$7,745,551	\$6,857,745	\$4,000,000	\$4,000,000

TOTAL TAXES	\$11,292,026	\$8,919,060	\$13,489,580	\$13,489,580
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TOTAL OTHER TAXES	\$11,292,026	\$8,919,060	\$13,489,580	\$13,489,580
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LICENSES, PERMITS & FRANCHISES

LIC., PERMITS & FRANCHISE

CONSTRUCTION PERMITS	\$-	\$-	\$12,000	\$12,000
ROAD PRIVILEGES & PERMITS	\$2,400	\$1,002,800	\$-	\$-

TOTAL LIC., PERMITS & FRANCHISE	\$2,400	\$1,002,800	\$12,000	\$12,000
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TOTAL LICENSES, PERMITS & FRANCHISES	\$2,400	\$1,002,800	\$12,000	\$12,000
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FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP

INTEREST	\$392,650	\$985,221	\$350,000	\$350,000
FACILITY RENT	\$1,300	\$900	\$500	\$500

TOTAL REV. FROM USE OF MONEY & PROP	\$393,950	\$986,121	\$350,500	\$350,500
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TOTAL FROM USE OF MONEY & PROPERTY	\$393,950	\$986,121	\$350,500	\$350,500
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STATE AID

INTERGOVERNMENTAL REVENUE

STATE-HIGHWAY USER TAX-2104A	\$3,983,484	\$4,447,344	\$4,941,867	\$4,941,867
STATE-HIGHWAY USER TAX-2103A	\$5,053,956	\$5,422,803	\$6,343,870	\$6,343,870
STATE-HIGHWAY USER TAX-2105	\$3,213,425	\$3,576,390	\$3,959,734	\$3,959,734
STATE-HIGHWAY USER TAX-2106A	\$591,500	\$657,384	\$776,106	\$776,106
STATE OTHER-IN LIEU TAX	\$2,359	\$2,131	\$1,500	\$1,500
STATE-DISASTER RELIEF	\$5,952	\$-	\$75,001	\$75,001
RD EXCHANGE FUNDS	\$987,784	\$987,784	\$987,784	\$987,784
OTHER STATE GRANTS	\$-	\$798	\$-	\$-
STATE-HIGHWAY PROJECTS	\$231,170	\$461,007	\$4,258,300	\$4,258,300
HUTA SB1 RMRA	\$13,703,274	\$14,978,890	\$16,593,369	\$16,593,369
RTPA/RSTP	\$1,203,051	\$1,467,573	\$870,000	\$870,000

TOTAL INTERGOVERNMENTAL REVENUE	\$28,975,955	\$32,002,104	\$38,807,531	\$38,807,531
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TOTAL STATE AID	\$28,975,955	\$32,002,104	\$38,807,531	\$38,807,531
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FEDERAL AID

INTERGOVERNMENTAL REVENUE

FED-DISASTER RELIEF	\$3,986	\$-	\$1	\$1
FED-FOREST RESERVE REVENUE	\$196,984	\$214,707	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		FED-OTHER	\$3,719	\$15,605	\$4,000	\$4,000
		FED-HIGHWAY PROJECTS	\$7,682,115	\$5,438,071	\$10,517,720	\$10,517,720
		ARPA	\$235,637	\$-	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$8,122,441	\$5,668,383	\$10,521,721	\$10,521,721
		TOTAL FEDERAL AID	\$8,122,441	\$5,668,383	\$10,521,721	\$10,521,721
CHARGES FOR CURRENT SERVICES						
		CHARGES FOR CURRENT SERV				
		PLANNING & ENGINEERING SERV	\$197,045	\$237,747	\$85,000	\$85,000
		ROAD & STREET SERVICES	\$233,113	\$532,185	\$100,000	\$100,000
		DESIGN SERVICES	\$-	\$-	\$10,000	\$10,000
		SERVICES TO OTHER DEPTS	\$133,989	\$74,396	\$211,100	\$211,100
		ROAD YARD BILLING (INCL FUEL)	\$1,079,589	\$879,446	\$1,124,331	\$1,124,331
		I/F-RD YD BILLING (INCL FUEL)	\$1,709,352	\$1,671,299	\$2,242,416	\$2,242,416
		TOTAL CHARGES FOR CURRENT SERV	\$3,353,088	\$3,395,073	\$3,772,847	\$3,772,847
		TOTAL CHARGES FOR CURRENT SERVICES	\$3,353,088	\$3,395,073	\$3,772,847	\$3,772,847
MISCELLANEOUS REVENUE						
		MISCELLANEOUS REVENUE				
		OTHER REVENUE	\$17,503	\$458,332	\$9,228,456	\$9,228,456
		INSURANCE PROCEEDS/RECOVERIES	\$41,141	\$10,251	\$6	\$6
		OUTLAWED WARRANTS	\$12,701	\$(3,546)	\$7	\$7
		PRIOR A/P ACCRUALS ADJUSTMENT	\$121,598	\$177,688	\$9	\$9
		TOTAL MISCELLANEOUS REVENUE	\$192,943	\$642,725	\$9,228,478	\$9,228,478
		TOTAL MISCELLANEOUS REVENUE	\$192,943	\$642,725	\$9,228,478	\$9,228,478
OTHER FINANCING SOURCES						
		OTHER FINANCING SOURCES				
		SALE OF FIXED ASSETS-NON TAX	\$31,361	\$1,645	\$7	\$7
		OPERATING TRANSFERS-IN	\$32,286	\$39,973	\$21,313	\$21,313
		TOTAL OTHER FINANCING SOURCES	\$63,647	\$41,618	\$21,320	\$21,320
		TOTAL OTHER FINANCING SOURCES	\$63,647	\$41,618	\$21,320	\$21,320
OPERATING REVENUES						
		CHARGES FOR CURRENT SERV				
		RECYCLING REVENUE	\$-	\$-	\$6	\$6
		TOTAL CHARGES FOR CURRENT SERV	\$-	\$-	\$6	\$6
		TOTAL OPERATING REVENUES	\$-	\$-	\$6	\$6

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

TOTAL ROAD FUND FINANCING SOURCES	\$61,519,565	\$60,182,830	\$84,917,739	\$84,917,739
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TC WORKFORCE INVESTMENT BOARD

FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP

INTEREST	\$4,459	\$7,276	\$7,319	\$7,319
FACILITY RENT	\$262,392	\$275,994	\$200,018	\$200,018
OVERHEAD - WIOA MOU REQUIREMENT	\$72,805	\$91,054	\$5,665,674	\$5,665,674
TOTAL REV. FROM USE OF MONEY & PROP	\$339,656	\$374,324	\$5,873,011	\$5,873,011

TOTAL FROM USE OF MONEY & PROPERTY	\$339,656	\$374,324	\$5,873,011	\$5,873,011
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STATE AID

INTERGOVERNMENTAL REVENUE

OTHER STATE GRANTS	\$580,437	\$14,520	\$-	\$-
TOTAL INTERGOVERNMENTAL REVENUE	\$580,437	\$14,520	\$-	\$-

TOTAL STATE AID	\$580,437	\$14,520	\$-	\$-
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FEDERAL AID

INTERGOVERNMENTAL REVENUE

WIOA REVENUE	\$12,019,429	\$12,035,511	\$7,754,758	\$7,754,758
ARPA	\$32,222	\$-	\$-	\$-
TOTAL INTERGOVERNMENTAL REVENUE	\$12,051,651	\$12,035,511	\$7,754,758	\$7,754,758

TOTAL FEDERAL AID	\$12,051,651	\$12,035,511	\$7,754,758	\$7,754,758
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CHARGES FOR CURRENT SERVICES

CHARGES FOR CURRENT SERV

CHARGES FOR CURRENT SERVICES	\$583,633	\$370,576	\$2,371,162	\$2,371,162
TOTAL CHARGES FOR CURRENT SERV	\$583,633	\$370,576	\$2,371,162	\$2,371,162

TOTAL CHARGES FOR CURRENT SERVICES	\$583,633	\$370,576	\$2,371,162	\$2,371,162
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MISCELLANEOUS REVENUE

MISCELLANEOUS REVENUE

OTHER REVENUE	\$-	\$-	\$1	\$1
OUTLAWED WARRANTS	\$24,458	\$322	\$4	\$4
CONFERENCE REGISTRATIONS	\$-	\$41,663	\$11,901	\$11,901
WIB 3RD PARTY REIMBURSEMENT	\$10,080	\$120	\$500	\$500
TOTAL MISCELLANEOUS REVENUE	\$34,538	\$42,105	\$12,406	\$12,406

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		TOTAL MISCELLANEOUS REVENUE	\$34,538	\$42,105	\$12,406	\$12,406
		OTHER FINANCING SOURCES				
		OTHER FINANCING SOURCES				
		OPERATING TRANSFERS-IN	\$1,497,753	\$1,754,166	\$2,483,801	\$2,483,801
		TOTAL OTHER FINANCING SOURCES	\$1,497,753	\$1,754,166	\$2,483,801	\$2,483,801
		TOTAL OTHER FINANCING SOURCES	\$1,497,753	\$1,754,166	\$2,483,801	\$2,483,801
		TOTAL TC WORKFORCE INVESTMENT BOARD FINANCING SOURCES	\$15,087,668	\$14,591,202	\$18,495,138	\$18,495,138
		CHILD SUPPORT SERVICES				
		FROM USE OF MONEY & PROPERTY				
		REV. FROM USE OF MONEY & PROP				
		INTEREST	\$26,095	\$64,015	\$29,000	\$29,000
		TOTAL REV. FROM USE OF MONEY & PROP	\$26,095	\$64,015	\$29,000	\$29,000
		TOTAL FROM USE OF MONEY & PROPERTY	\$26,095	\$64,015	\$29,000	\$29,000
		STATE AID				
		INTERGOVERNMENTAL REVENUE				
		STATE- CHILD SUPPORT ADMIN	\$4,782,442	\$4,923,330	\$5,068,329	\$5,068,329
		TOTAL INTERGOVERNMENTAL REVENUE	\$4,782,442	\$4,923,330	\$5,068,329	\$5,068,329
		TOTAL STATE AID	\$4,782,442	\$4,923,330	\$5,068,329	\$5,068,329
		FEDERAL AID				
		INTERGOVERNMENTAL REVENUE				
		FED-CHILD SUPP ENFRMNT INCENT	\$8,218,764	\$8,963,116	\$11,050,273	\$11,050,273
		ARPA	\$192,564	\$-	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$8,411,328	\$8,963,116	\$11,050,273	\$11,050,273
		TOTAL FEDERAL AID	\$8,411,328	\$8,963,116	\$11,050,273	\$11,050,273
		OTHER GOVERNMENTAL AID				
		INTERGOVERNMENTAL REVENUE				
		ADMIN FEE	\$-	\$-	\$1	\$1
		TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$-	\$1	\$1
		TOTAL OTHER GOVERNMENTAL AID	\$-	\$-	\$1	\$1
		MISCELLANEOUS REVENUE				

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 6
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FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

MISCELLANEOUS REVENUE

WELFARE REPAYMENTS & REFUNDS	\$(1)	\$-	\$624,235	\$624,235
OTHER REVENUE	\$449	\$33	\$12,315	\$12,315
OUTLAWED WARRANTS	\$209	\$237	\$500	\$500
PRIOR A/P ACCRUALS ADJUSTMENT	\$-	\$-	\$1	\$1
TOTAL MISCELLANEOUS REVENUE	\$657	\$270	\$637,051	\$637,051

TOTAL MISCELLANEOUS REVENUE	\$657	\$270	\$637,051	\$637,051
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OTHER FINANCING SOURCES

OTHER FINANCING SOURCES

SB1085 LEAVE REIMBURSEMENT	\$-	\$-	\$1	\$1
SALE OF TAXABLE FIXED ASSETS	\$-	\$-	\$1	\$1
SALE OF FIXED ASSETS-NON TAX	\$4,375	\$-	\$1	\$1
OPERATING TRANSFERS-IN	\$13,439	\$1,772	\$6,001	\$6,001
O/T IN: MISCELLANEOUS REV.	\$-	\$-	\$4	\$4
TOTAL OTHER FINANCING SOURCES	\$17,814	\$1,772	\$6,008	\$6,008

TOTAL OTHER FINANCING SOURCES	\$17,814	\$1,772	\$6,008	\$6,008
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TOTAL CHILD SUPPORT SERVICES FINANCING SOURCES	\$13,238,336	\$13,952,503	\$16,790,662	\$16,790,662
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REALIGNMENT-MENTAL HEALTH

STATE AID

INTERGOVERNMENTAL REVENUE

STATE AID VLF REALIGNMENT	\$-	\$494,608	\$-	\$-
ST AID MNTL HLTH REALIGNMENT	\$16,839,698	\$20,087,919	\$19,591,328	\$19,591,328
TOTAL INTERGOVERNMENTAL REVENUE	\$16,839,698	\$20,582,527	\$19,591,328	\$19,591,328

TOTAL STATE AID	\$16,839,698	\$20,582,527	\$19,591,328	\$19,591,328
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OTHER FINANCING SOURCES

OTHER FINANCING SOURCES

TRANSFER IN 1991 REALIGNMENT	\$2,158,610	\$693,852	\$1,188,460	\$1,188,460
TOTAL OTHER FINANCING SOURCES	\$2,158,610	\$693,852	\$1,188,460	\$1,188,460

TOTAL OTHER FINANCING SOURCES	\$2,158,610	\$693,852	\$1,188,460	\$1,188,460
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TOTAL REALIGNMENT-MENTAL HEALTH FINANCING SOURCES	\$18,998,308	\$21,276,379	\$20,779,788	\$20,779,788
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REALIGNMENT-HEALTH

STATE AID

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
INTERGOVERNMENTAL REVENUE						
		STATE AID HEALTH REALIGNMENT	\$552,859	\$914,102	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$552,859	\$914,102	\$-	\$-
		TOTAL STATE AID	\$552,859	\$914,102	\$-	\$-
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		TRANSFER IN 1991 REALIGNMENT	\$10,590,929	\$10,804,016	\$11,543,919	\$11,543,919
		TOTAL OTHER FINANCING SOURCES	\$10,590,929	\$10,804,016	\$11,543,919	\$11,543,919
		TOTAL OTHER FINANCING SOURCES	\$10,590,929	\$10,804,016	\$11,543,919	\$11,543,919
TOTAL REALIGNMENT-HEALTH FINANCING SOURCES			\$11,143,788	\$11,718,118	\$11,543,919	\$11,543,919
REALIGNMENT-SOCIAL SERVICES						
STATE AID						
INTERGOVERNMENTAL REVENUE						
		ST PUB ASST PROG REALIGNMENT	\$115,192,341	\$118,839,139	\$128,546,133	\$128,546,133
		TOTAL INTERGOVERNMENTAL REVENUE	\$115,192,341	\$118,839,139	\$128,546,133	\$128,546,133
		TOTAL STATE AID	\$115,192,341	\$118,839,139	\$128,546,133	\$128,546,133
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		O/T-IN:HEALTH TRANSFER	\$187,145	\$-	\$-	\$-
		TRANSFER IN 1991 REALIGNMENT	\$1,683,021	\$1,732,983	\$1,708,002	\$1,708,002
		TOTAL OTHER FINANCING SOURCES	\$1,870,166	\$1,732,983	\$1,708,002	\$1,708,002
		TOTAL OTHER FINANCING SOURCES	\$1,870,166	\$1,732,983	\$1,708,002	\$1,708,002
TOTAL REALIGNMENT-SOCIAL SERVICES FINANCING SOURCES			\$117,062,507	\$120,572,122	\$130,254,135	\$130,254,135
TOBACCO SETTLEMENT REVENUE FND						
MISCELLANEOUS REVENUE OTHER						
OTHER FINANCING SOURCES						
		TOBACCO SETTLEMENT PROCEEDS	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
		TOTAL OTHER FINANCING SOURCES	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
		TOTAL MISCELLANEOUS REVENUE OTHER	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL TOBACCO SETTLEMENT REVENUE FND FINANCING SOURCES			\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
COMMUNITY DEVELOPMENT BLOCK GR						
FEDERAL AID						
INTERGOVERNMENTAL REVENUE						
		COMMUNITY DEVELOP BLOCK GRANT	\$1,386,662	\$1,356,939	\$503,348	\$503,348
		CDBG-REHAB PROGRAM INCOME	\$177,488	\$406,042	\$92,000	\$92,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$1,564,150	\$1,762,981	\$595,348	\$595,348
		TOTAL FEDERAL AID	\$1,564,150	\$1,762,981	\$595,348	\$595,348
MISCELLANEOUS REVENUE						
MISCELLANEOUS REVENUE						
		PRIOR A/P ACCRUALS ADJUSTMENT	\$10,753	\$590,274	\$-	\$-
		TOTAL MISCELLANEOUS REVENUE	\$10,753	\$590,274	\$-	\$-
		TOTAL MISCELLANEOUS REVENUE	\$10,753	\$590,274	\$-	\$-
TOTAL COMMUNITY DEVELOPMENT BLOCK GR FINANCING SOURCES			\$1,574,903	\$2,353,255	\$595,348	\$595,348
HOME PROGRAM FUND						
FEDERAL AID						
INTERGOVERNMENTAL REVENUE						
		HOME GRANT	\$11,166	\$-	\$288,834	\$288,834
		CAL HOME	\$-	\$-	\$228,889	\$228,889
		HOME REHAB PROGRAM INCOME	\$-	\$-	\$500,000	\$500,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$11,166	\$-	\$1,017,723	\$1,017,723
		TOTAL FEDERAL AID	\$11,166	\$-	\$1,017,723	\$1,017,723
TOTAL HOME PROGRAM FUND FINANCING SOURCES			\$11,166	\$-	\$1,017,723	\$1,017,723
HOUSING SUCCESSOR						
FROM USE OF MONEY & PROPERTY						
REV. FROM USE OF MONEY & PROP						
		INTEREST	\$2,423	\$6,034	\$2,500	\$2,500
		TOTAL REV. FROM USE OF MONEY & PROP	\$2,423	\$6,034	\$2,500	\$2,500
		TOTAL FROM USE OF MONEY & PROPERTY	\$2,423	\$6,034	\$2,500	\$2,500

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
MISCELLANEOUS REVENUE						
		MISCELLANEOUS REVENUE				
		PROGRAM REPAYMENTS	\$49,314	\$32,223	\$29,000	\$29,000
		TOTAL MISCELLANEOUS REVENUE	\$49,314	\$32,223	\$29,000	\$29,000
		TOTAL MISCELLANEOUS REVENUE	\$49,314	\$32,223	\$29,000	\$29,000
OTHER FINANCING SOURCES						
		OTHER FINANCING SOURCES				
		SALE OF FIXED ASSETS-NON TAX	\$-	\$20,570	\$-	\$-
		TOTAL OTHER FINANCING SOURCES	\$-	\$20,570	\$-	\$-
		TOTAL OTHER FINANCING SOURCES	\$-	\$20,570	\$-	\$-
TOTAL HOUSING SUCCESSOR FINANCING SOURCES			\$51,737	\$58,827	\$31,500	\$31,500
TOTAL SPECIAL REVENUE FUNDS FINANCING SOURCES			\$283,987,885	\$294,543,481	\$334,647,318	\$334,647,318
CAPITAL PROJECTS FUNDS						
CAPITAL PROJECTS/MAJOR MAINT.						
STATE AID						
		INTERGOVERNMENTAL REVENUE				
		OTHER STATE GRANTS	\$79,446	\$-	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$79,446	\$-	\$-	\$-
		TOTAL STATE AID	\$79,446	\$-	\$-	\$-
FEDERAL AID						
		INTERGOVERNMENTAL REVENUE				
		ARPA	\$884,989	\$2,731,894	\$9,982,204	\$9,982,204
		TOTAL INTERGOVERNMENTAL REVENUE	\$884,989	\$2,731,894	\$9,982,204	\$9,982,204
		TOTAL FEDERAL AID	\$884,989	\$2,731,894	\$9,982,204	\$9,982,204
MISCELLANEOUS REVENUE						
		MISCELLANEOUS REVENUE				
		OTHER SALES-TAXABLE (VIS 8.50)	\$230	\$137	\$-	\$-
		OTHER REVENUE	\$92,899	\$12,849	\$867,060	\$867,060
		INSURANCE PROCEEDS/RECOVERIES	\$-	\$-	\$500,000	\$500,000
		PRIVATE GRANTS/DONATIONS	\$-	\$135,000	\$315,000	\$315,000
		PRIOR A/P ACCRUALS ADJUSTMENT	\$-	\$(5,767)	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL MISCELLANEOUS REVENUE			\$93,129	\$142,219	\$1,682,060	\$1,682,060
TOTAL MISCELLANEOUS REVENUE			\$93,129	\$142,219	\$1,682,060	\$1,682,060
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		OTHER LONG-TERM DEBT PROCEEDS	\$8,970,537	\$-	\$-	\$-
		OPERATING TRANSFERS-IN	\$5,003,615	\$21,712,083	\$24,885,200	\$24,885,200
		O/T-IN:OTH CAP PROJECTS	\$8,697,982	\$8,658,758	\$28,624,875	\$28,624,875
		O/T-IN:CAP/PROJ	\$-	\$400,000	\$-	\$-
		O/T-IN:PFA	\$3,500,000	\$3,000,000	\$3,000,000	\$3,000,000
		TOTAL OTHER FINANCING SOURCES	\$26,172,134	\$33,770,841	\$56,510,075	\$56,510,075
		TOTAL OTHER FINANCING SOURCES	\$26,172,134	\$33,770,841	\$56,510,075	\$56,510,075
TOTAL CAPITAL PROJECTS/MAJOR MAINT. FINANCING SOURCES			\$27,229,698	\$36,644,954	\$68,174,339	\$68,174,339
TCICT PROJECTS						
FEDERAL AID						
INTERGOVERNMENTAL REVENUE						
		ARPA	\$2,875,326	\$5,135,263	\$224,467	\$224,467
		TOTAL INTERGOVERNMENTAL REVENUE	\$2,875,326	\$5,135,263	\$224,467	\$224,467
		TOTAL FEDERAL AID	\$2,875,326	\$5,135,263	\$224,467	\$224,467
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		OPERATING TRANSFERS-IN	\$4,155,886	\$1,558,943	\$3,200,745	\$3,200,745
		TOTAL OTHER FINANCING SOURCES	\$4,155,886	\$1,558,943	\$3,200,745	\$3,200,745
		TOTAL OTHER FINANCING SOURCES	\$4,155,886	\$1,558,943	\$3,200,745	\$3,200,745
TOTAL TCICT PROJECTS FINANCING SOURCES			\$7,031,212	\$6,694,206	\$3,425,212	\$3,425,212
TOTAL CAPITAL PROJECTS FUNDS FINANCING SOURCES			\$34,260,910	\$43,339,160	\$71,599,551	\$71,599,551
DEBT SERVICE FUNDS						
PENSION OBLIGATION BOND						
MISCELLANEOUS REVENUE OTHER						
OTHER FINANCING SOURCES						
		D.S. RETIREMENT- POB	\$19,833,801	\$19,823,018	\$19,834,830	\$19,834,830

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL OTHER FINANCING SOURCES			\$19,833,801	\$19,823,018	\$19,834,830	\$19,834,830
TOTAL MISCELLANEOUS REVENUE OTHER			\$19,833,801	\$19,823,018	\$19,834,830	\$19,834,830
TOTAL PENSION OBLIGATION BOND FINANCING SOURCES			\$19,833,801	\$19,823,018	\$19,834,830	\$19,834,830
BUILDING LOANS						
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		DEBT SRVC - EQUIPMENT	\$1,806,726	\$1,806,726	\$1,806,727	\$1,806,727
		DEBT SRVC - BUILDING	\$3,566,048	\$3,803,934	\$3,722,229	\$3,722,229
		O/T IN ENERGY LEASE 2022	\$-	\$601,381	\$601,410	\$601,410
		O/T IN:FOR ENERGY CONSERVATION	\$607,629	\$-	\$-	\$-
		O/T IN: FINES & PENALTIES	\$-	\$-	\$800,000	\$800,000
		O/T IN: INTERGOVT. - STATE	\$1,707,107	\$848,970	\$-	\$-
		TOTAL OTHER FINANCING SOURCES	\$7,687,510	\$7,061,011	\$6,930,366	\$6,930,366
		TOTAL OTHER FINANCING SOURCES	\$7,687,510	\$7,061,011	\$6,930,366	\$6,930,366
TOTAL BUILDING LOANS FINANCING SOURCES			\$7,687,510	\$7,061,011	\$6,930,366	\$6,930,366
TOTAL DEBT SERVICE FUNDS FINANCING SOURCES			\$27,521,311	\$26,884,029	\$26,765,196	\$26,765,196
TOTAL ALL FUNDS			\$1,209,891,287	\$1,330,932,473	\$1,549,409,549	\$1,549,409,549

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS FISCAL YEAR 2023-24		SCHEDULE 7
DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
SUMMARIZATION BY FUNCTION				
GENERAL	\$112,907,646	\$134,218,833	\$220,124,397	\$220,124,397
PUBLIC PROTECTION	\$309,450,838	\$321,698,306	\$392,555,631	\$392,555,631
PUBLIC WAYS AND FACILITIES	\$53,471,999	\$70,184,597	\$131,931,798	\$131,931,798
HEALTH AND SANITATION	\$232,943,157	\$277,428,813	\$385,738,044	\$385,738,044
PUBLIC ASSISTANCE	\$399,422,283	\$469,962,431	\$554,537,188	\$554,537,188
EDUCATION	\$6,568,143	\$8,525,272	\$11,545,441	\$11,545,441
RECREATION AND CULTURAL SERVICES	\$3,127,739	\$3,837,201	\$4,462,869	\$4,462,869
RETIREMENT OF LONG TERM DEBT	\$22,138,516	\$22,906,475	\$23,037,226	\$23,037,226
TOTAL FINANCING USES BY FUNCTION	\$1,140,030,321	\$1,308,761,928	\$1,723,932,594	\$1,723,932,594
APPROPRIATIONS FOR CONTINGENCIES				
GENERAL FUND	\$-	\$-	\$5,000,000	\$5,000,000
TOTAL APPROPRIATIONS FOR CONTINGENCIES	\$-	\$-	\$5,000,000	\$5,000,000
SUBTOTAL FINANCING USES	\$1,140,030,321	\$1,308,761,928	\$1,728,932,594	\$1,728,932,594
PROVISIONS FOR OBLIGATED FUND BALANCES				
GENERAL FUND	\$-	\$-	\$5,000,000	\$5,000,000
LIBRARY FUND	\$-	\$-	\$662,345	\$662,345
STRUCTURAL FIRE FUND	\$-	\$-	\$2,190,297	\$2,190,297
REALIGNMENT-MENTAL HEALTH	\$-	\$-	\$12,510,328	\$12,510,328
BUILDING LOANS	\$-	\$-	\$4,522,229	\$4,522,229
TOTAL OBLIGATED FUND BALANCES	\$-	\$-	\$24,885,199	\$24,885,199
TOTAL FINANCING USES	\$1,140,030,321	\$1,308,761,928	\$1,753,817,793	\$1,753,817,793

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 7
DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
SUMMARIZATION BY FUND					
GENERAL FUND	\$846,430,247	\$961,179,910	\$1,184,550,836	\$1,184,550,836	
INDIGENT HEALTHCARE AB75	\$661,167	\$636,070	\$1,050,000	\$1,050,000	
LIBRARY FUND	\$5,374,260	\$7,347,154	\$10,714,535	\$10,714,535	
FISH AND WILDLIFE	\$4,025	\$2,950	\$2,480	\$2,480	
AVIATION	\$53,133	\$52,980	\$289,134	\$289,134	
STRUCTURAL FIRE FUND	\$30,650,958	\$37,856,513	\$34,456,740	\$34,456,740	
ROAD FUND	\$53,418,866	\$70,131,617	\$131,642,664	\$131,642,664	
TC WORKFORCE INVESTMENT BOAR	\$15,087,666	\$14,591,207	\$18,495,138	\$18,495,138	
CHILD SUPPORT SERVICES	\$13,238,335	\$13,952,504	\$16,790,662	\$16,790,662	
REALIGNMENT-MENTAL HEALTH	\$11,256,522	\$10,239,315	\$35,649,182	\$35,649,182	
REALIGNMENT-HEALTH	\$10,556,246	\$15,060,702	\$17,935,376	\$17,935,376	
REALIGNMENT-SOCIAL SERVICES	\$98,806,225	\$118,394,530	\$142,126,604	\$142,126,604	
TOBACCO SETTLEMENT REVENUE FI	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200	
PENSION OBLIGATION BOND	\$19,831,423	\$19,824,123	\$19,834,830	\$19,834,830	
BUILDING LOANS	\$1,806,726	\$2,408,107	\$6,930,366	\$6,930,366	
CAPITAL PROJECTS/MAJOR MAINT.	\$20,088,693	\$26,195,302	\$117,768,823	\$117,768,823	
TCICT PROJECTS	\$6,084,509	\$3,913,431	\$7,303,706	\$7,303,706	
COMMUNITY DEVELOPMENT BLOCK	\$1,574,905	\$2,353,256	\$595,348	\$595,348	
GRANT FUND					
HOME PROGRAM FUND	\$11,166	\$79	\$1,017,726	\$1,017,726	
HOUSING SUCCESSOR	\$7,888	\$6,687	\$358,443	\$358,443	
TOTAL FINANCING USES	\$1,140,030,321	\$1,308,761,928	\$1,753,817,793	\$1,753,817,793	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
GENERAL					
LEGISLATIVE AND ADMINISTRATIVE					
BOARD OF SUPERVISORS	\$4,551,993	\$2,752,966	\$5,983,214	\$5,983,214	
ADMINISTRATIVE OFFICER	\$46,307,566	\$60,126,011	\$47,738,856	\$47,738,856	
TOTAL LEGISLATIVE AND ADMINISTRATIVE	\$50,859,559	\$62,878,977	\$53,722,070	\$53,722,070	
FINANCE					
AUDITOR-CONTROLLER	\$2,837,063	\$7,585,824	\$2,869,646	\$2,869,646	
TREASURER	\$1,699,595	\$1,617,380	\$1,627,553	\$1,627,553	
ASSESSOR	\$10,503,537	\$9,455,581	\$10,075,926	\$10,075,926	
TAX COLLECTOR	\$3,107,815	\$3,279,374	\$3,799,033	\$3,799,033	
PURCHASING AGENT	\$515,575	\$1,063,165	\$1,071,065	\$1,071,065	
TOTAL FINANCE	\$18,663,585	\$23,001,324	\$19,443,223	\$19,443,223	
COUNSEL					
COUNTY COUNSEL	\$5,012,502	\$6,072,659	\$6,690,988	\$6,690,988	
TOTAL COUNSEL	\$5,012,502	\$6,072,659	\$6,690,988	\$6,690,988	
PERSONNEL					
PERSONNEL	\$1,355,788	\$1,548,969	\$1,783,819	\$1,783,819	
TOTAL PERSONNEL	\$1,355,788	\$1,548,969	\$1,783,819	\$1,783,819	
ELECTIONS					
REGISTRAR OF VOTERS	\$4,304,312	\$3,425,260	\$5,085,037	\$5,085,037	
TOTAL ELECTIONS	\$4,304,312	\$3,425,260	\$5,085,037	\$5,085,037	
COMMUNICATIONS					
TELEPHONE AND RADIO SYSTEMS	\$459,609	\$350,209	\$555,366	\$555,366	
MESSANGER AND DELIVERY DEPARTM	\$96,374	\$101,380	\$117,875	\$117,875	
TOTAL COMMUNICATIONS	\$555,983	\$451,589	\$673,241	\$673,241	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
PROPERTY MANAGEMENT					
MAINTENANCE DEPARTMENTS	\$1,172,201	\$1,964,839	\$2,417,100	\$2,417,100	
DEPARTMENTS	\$2,644,734	\$2,682,802	\$2,624,007	\$2,624,007	
TOTAL PROPERTY MANANGEMENT	\$3,816,935	\$4,647,641	\$5,041,107	\$5,041,107	
PLANT ACQUISITION					
PLANT ACQIUSTION	\$24,753,772	\$29,083,962	\$123,901,841	\$123,901,841	
TOTAL PLANT ACQUISITION	\$24,753,772	\$29,083,962	\$123,901,841	\$123,901,841	
OTHER GENERAL					
SURVEYOR AND ENGINEER	\$71,624	\$60,629	\$110,009	\$110,009	
DATA PROCESSING	\$789,569	\$142,176	\$147,674	\$147,674	
CENTRAL SERVICES, STORES	\$2,603,873	\$2,788,531	\$3,386,773	\$3,386,773	
DEFERRED COMP	\$120,144	\$117,116	\$138,615	\$138,615	
TOTAL OTHER GENERAL	\$3,585,210	\$3,108,452	\$3,783,071	\$3,783,071	
TOTAL GENERAL	\$112,907,646	\$134,218,833	\$220,124,397	\$220,124,397	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
PUBLIC PROTECTION					
JUDICIAL					
COURTS	\$8,949,519	\$8,251,767	\$8,417,910	\$8,417,910	
SHERIFF - COURTS	\$8,085,267	\$8,258,993	\$10,156,392	\$10,156,392	
GRAND JURY	\$114,998	\$146,287	\$201,313	\$201,313	
FAMILY SUPPORT - CHILD SUPPORT	\$13,238,335	\$13,952,504	\$16,790,662	\$16,790,662	
LAW LIBRARY	\$214,742	\$273,037	\$251,426	\$251,426	
DISTRICT ATTORNEY - PROSECUTIO	\$27,626,673	\$26,644,262	\$32,727,686	\$32,727,686	
PUBLIC DEFENDER	\$13,596,694	\$15,436,261	\$16,895,128	\$16,895,128	
TOTAL JUDICIAL	\$71,826,228	\$72,963,111	\$85,440,517	\$85,440,517	
POLICE PROTECTION					
SHERIFF	\$73,732,047	\$72,872,569	\$79,106,640	\$79,106,640	
DRUG & ALC ABUSE TESTS	\$185,965	\$253,950	\$235,000	\$235,000	
TOTAL POLICE PROTECTION	\$73,918,012	\$73,126,519	\$79,341,640	\$79,341,640	
DETENTION AND CORRECTION					
ADULT DETENTION	\$65,946,651	\$64,870,247	\$100,823,282	\$100,823,282	
PROBATION	\$34,732,218	\$35,557,301	\$51,192,361	\$51,192,361	
TOTAL DETENTION AND CORRECTION	\$100,678,869	\$100,427,548	\$152,015,643	\$152,015,643	
FIRE PROTECTION					
FIRE DEPARTMENT	\$30,650,958	\$37,856,513	\$32,266,443	\$32,266,443	
TOTAL FIRE PROTECTION	\$30,650,958	\$37,856,513	\$32,266,443	\$32,266,443	
FLOOD CONTROL AND SOIL AND WAT					
CHANNEL CONSTR AND MAINT	\$1,337,090	\$1,379,032	\$1,364,617	\$1,364,617	
TOTAL FLOOD CONTROL AND SOIL AND WAT	\$1,337,090	\$1,379,032	\$1,364,617	\$1,364,617	
PROTECTION INSPECTION					
AGRICULTURAL COMMISSIONER	\$9,326,368	\$9,922,507	\$10,906,060	\$10,906,060	
BUILDING INSPECTOR	\$4,653,464	\$4,970,135	\$6,451,501	\$6,451,501	
TOTAL PROTECTION INSPECTION	\$13,979,832	\$14,892,642	\$17,357,561	\$17,357,561	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OTHER PROTECTION					
COUNTY CLERK	\$557,547	\$583,031		\$750,322	\$750,322
RECORDER	\$896,485	\$1,224,245		\$1,855,137	\$1,855,137
PUBLIC ADMINISTRATOR	\$266,617	\$275,277		\$314,221	\$314,221
EMERGENCY SERVICES, DISASTER R	\$397,545	\$249,023		\$221,051	\$221,051
PUBLIC GUARDIAN	\$9,618,325	\$11,795,799		\$13,275,285	\$13,275,285
ENVIRONMENTAL PROTECTION PROGI	\$112,217	\$64,999		\$230,105	\$230,105
FISH AND GAME PROPAGATION	\$4,025	\$2,950		\$2,480	\$2,480
PLANNING AND ZONING	\$2,803,284	\$4,248,568		\$4,934,352	\$4,934,352
PREDATORY ANIMAL CONTROL	\$2,403,804	\$2,609,049		\$3,186,257	\$3,186,257
TOTAL OTHER PROTECTION	\$17,059,849	\$21,052,941		\$24,769,210	\$24,769,210
TOTAL PUBLIC PROTECTION	\$309,450,838	\$321,698,306		\$392,555,631	\$392,555,631
PUBLIC WAYS AND FACILITIES					
PUBLIC WAYS					
ROADS - PUBLIC WAYS	\$53,418,866	\$70,131,617		\$131,642,664	\$131,642,664
AIRPORTS	\$53,133	\$52,980		\$289,134	\$289,134
TOTAL PUBLIC WAYS	\$53,471,999	\$70,184,597		\$131,931,798	\$131,931,798
TOTAL PUBLIC WAYS AND FACILITIES	\$53,471,999	\$70,184,597		\$131,931,798	\$131,931,798

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
HEALTH AND SANITATION					
HEALTH					
PUBLIC HEALTH OFFICER	\$365,475	\$601,551		\$2,974,610	\$2,974,610
HEALTH DEPARTMENT	\$51,542,381	\$52,849,615		\$66,168,464	\$66,168,464
COMMUNITY MENTAL HEALTH	\$77,046,468	\$92,032,118		\$127,242,833	\$127,242,833
FAMILY PLANNING, FAMILY HEALTH	\$1,267,279	\$1,651,721		\$5,479,230	\$5,479,230
ALCOHOL AND DRUG ABUSE SERVICE	\$15,403,333	\$16,579,787		\$22,757,314	\$22,757,314
ENVIRONMENTAL HEALTH	\$10,345,924	\$21,818,860		\$37,854,232	\$37,854,232
TOTAL HEALTH	\$155,970,860	\$185,533,652		\$262,476,683	\$262,476,683
HOSPITAL CARE					
MEDICAL CARE SERVICES	\$76,825,282	\$91,719,746		\$122,619,711	\$122,619,711
MEDICALLY INDIGENT ADULTS	\$147,015	\$175,415		\$641,650	\$641,650
TOTAL HOSPITAL CARE	\$76,972,297	\$91,895,161		\$123,261,361	\$123,261,361
TOTAL HEALTH AND SANITATION	\$232,943,157	\$277,428,813		\$385,738,044	\$385,738,044

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
PUBLIC ASSISTANCE					
ADMINISTRATION					
ADMINISTRATION - SOCIAL SERVIC	\$196,314,425	\$229,877,782		\$274,988,940	\$274,988,940
TOTAL ADMINISTRATION	\$196,314,425	\$229,877,782		\$274,988,940	\$274,988,940
AID PROGRAMS					
AID PROGRAMS	\$150,668,154	\$173,693,687		\$188,224,374	\$188,224,374
TOTAL AID PROGRAMS	\$150,668,154	\$173,693,687		\$188,224,374	\$188,224,374
GENERAL RELIEF					
AID TO INDIGENTS - GENERAL REL	\$661,167	\$636,070		\$1,050,000	\$1,050,000
TOTAL GENERAL RELIEF	\$661,167	\$636,070		\$1,050,000	\$1,050,000
CARE OF COURT WARDS					
FOSTER CARE	\$33,678,752	\$41,004,441		\$45,229,278	\$45,229,278
TOTAL CARE OF COURT WARDS	\$33,678,752	\$41,004,441		\$45,229,278	\$45,229,278
VETERANS' SERVICES					
VETERANS SERVICES OFFICER	\$402,497	\$430,361		\$529,385	\$529,385
TOTAL VETERANS' SERVICES	\$402,497	\$430,361		\$529,385	\$529,385
OTHER ASSISTANCE					
WIA - VOCATIONAL TRAINING	\$14,690,121	\$14,342,184		\$18,274,087	\$18,274,087
COMMUNITY DEVELOPMENT	\$3,007,167	\$9,977,906		\$26,241,124	\$26,241,124
TOTAL OTHER ASSISTANCE	\$17,697,288	\$24,320,090		\$44,515,211	\$44,515,211
TOTAL PUBLIC ASSISTANCE	\$399,422,283	\$469,962,431		\$554,537,188	\$554,537,188

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
EDUCATION					
LIBRARY SERVICES					
COUNTY LIBRARY	\$5,575,896	\$7,562,176	\$10,279,094	\$10,279,094	
TOTAL LIBRARY SERVICES	\$5,575,896	\$7,562,176	\$10,279,094	\$10,279,094	
AGRICULTURAL EDUCATION					
AGRICULTURAL EXTENSION SERVIC	\$992,247	\$963,096	\$1,266,347	\$1,266,347	
TOTAL AGRICULTURAL EDUCATION	\$992,247	\$963,096	\$1,266,347	\$1,266,347	
TOTAL EDUCATION	\$6,568,143	\$8,525,272	\$11,545,441	\$11,545,441	
RECREATION AND CULTURAL SERVICES					
RECREATION FACILITIES					
PARKS	\$2,681,700	\$3,335,784	\$3,842,960	\$3,842,960	
TOTAL RECREATION FACILITIES	\$2,681,700	\$3,335,784	\$3,842,960	\$3,842,960	
CULTURAL SERVICES					
MUSEUM	\$446,039	\$501,417	\$619,909	\$619,909	
TOTAL CULTURAL SERVICES	\$446,039	\$501,417	\$619,909	\$619,909	
TOTAL RECREATION AND CULTURAL SERVICES	\$3,127,739	\$3,837,201	\$4,462,869	\$4,462,869	
RETIREMENT OF LONG TERM DEBT					
DEBT SERVICES					
RETIREMENT OF LONG TERM DEBT	\$22,138,516	\$22,906,475	\$23,037,226	\$23,037,226	
TOTAL DEBT SERVICES	\$22,138,516	\$22,906,475	\$23,037,226	\$23,037,226	
TOTAL RETIREMENT OF LONG TERM DEBT	\$22,138,516	\$22,906,475	\$23,037,226	\$23,037,226	
GRAND TOTAL FINANCING USES BY FUNCTION	\$1,140,030,321	\$1,308,761,928	\$1,723,932,594	\$1,723,932,594	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NON ENTERPRISE FISCAL YEAR 2023-24					SCHEDULE 12
DISTRICT/AGENCY NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2023	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
SPECIAL DISTRICT FUNDS							
TULARE CO FLOOD CONTROL	\$6,349,496	\$-	\$1,434,670	\$7,784,166	\$7,784,166	\$-	\$7,784,166
TOTAL SPECIAL DISTRICT FUNDS	\$6,349,496	\$-	\$1,434,670	\$7,784,166	\$7,784,166	\$-	\$7,784,166
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES	\$6,349,496	\$-	\$1,434,670	\$7,784,166	\$7,784,166	\$-	\$7,784,166

STATE CONTROLLER		COUNTY OF TULARE			SCHEDULE 13
SCHEDULES		FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE			ACTUAL <input type="checkbox"/>
COUNTY BUDGET ACT		FISCAL YEAR 2023-24			ESTIMATED <input checked="" type="checkbox"/>
DISTRICT/AGENCY NAME	TOTAL FUND BALANCE JUNE 30, 2023	LESS: OBLIGATED FUND BALANCES			FUND BALANCE AVAILABLE JUNE 30, 2023
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED	
1	2	3	4	5	6
SPECIAL DISTRICT FUNDS					
TULARE CO FLOOD CONTROL	\$6,349,496	\$-	\$-	\$-	\$6,349,496
TOTAL SPECIAL DISTRICT FUNDS	\$6,349,496	\$-	\$-	\$-	\$6,349,496
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES	\$6,349,496	\$-	\$-	\$-	\$6,349,496

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE OBLIGATED FUND BALANCES FISCAL YEAR 2023-24				SCHEDULE 14
DISTRICT/AGENCY NAME	OBLIGATED FUND BALANCES JUNE 30, 2023	DECREASES OR CANCELLATIONS		INCREASES OR NEW OBLIGATED FUND BALANCES		TOTAL OBLIGATED FUND BALANCES FOR JUNE 30, 2023
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	6	7
SPECIAL DISTRICT FUNDS						
TULARE CO FLOOD CONTROL	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL SPECIAL DISTRICT FUNDS	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES	\$-	\$-	\$-	\$-	\$-	\$-

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Purpose

Under the California Constitution and state laws, the Board of Supervisors is both the legislative and executive branch of county government.

The Board of Supervisors also serves as the Governing Board of the Flood Control District, In-Home Support Services (IHSS), Public Authority, Public Finance Authority, Public Facilities Corporation, and the Terra Bella Sewer Maintenance District.

The Board enacts ordinances and resolutions, approves contracts, sets policies, adopts annual budgets, sets salaries and compensation, and through the County Administrative Officer, oversees departments' operations.

Core Functions

Adopt rules and regulations necessary for the governance of the Board, the preservation of order, and the transaction of business.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Maximize public and private resources to improve forest health and water resources in Tulare County.

- **Objective 1:** Identify opportunities to support forest health projects and legislation through the Forest Health Task Force. **Results:** This objective was completed. The County supported the Save Our Sequoias Act (SOS Act) brought forth by Representative McCarthy, which would protect, enhance, and restore our Giant Sequoia Groves in Tulare County.
- **Objective 2:** Identify drought impact mitigation projects through the Tulare County Drought Task Force. **Results:** This objective was completed. The County supported several wildfire response and drought resilience acts and proposed legislation to address critical water supply challenges faced by our County's most vulnerable and underserved populations.
- **Objective 3:** Identify opportunities to support water initiatives and legislation. **Results:** This objective was completed. The county responded to water and drought needs through various programs and initiatives and has supported various pieces of legislation centered around drought response and water management.

Economic Well-Being

Goal 1: Ensure economic development opportunities in Tulare County.

- **Objective 1:** Support the Resource Management Agency's Economic Development group as they identify opportunities to attract a diverse business community to Tulare County. **Results:** This objective was completed. County staff works with the Tulare County Economic Development Corporation to respond to business leads from the Governor's Office of Business and Economic Development, meet with potential business prospects, and guide them through the planning and permitting process.
- **Objective 2:** Maximize funding opportunities for local community technological advancement, such as broadband. **Results:** This objective was completed. The County has made several advancements in the pursuit of affordable broadband, such as joining the Golden State Connect Authority to leverage state and federal funding to reduce the digital divide.
- **Objective 3:** Support programs addressing workforce investment and affordable housing for transitional-aged youth. **Results:** This objective was completed. The County has continued its collaboration with the Tulare County Workforce Investment Board to bring about job fairs & information to its residents. Tulare County has also been a part of collaborations with county departments and local municipalities to broaden resources and housing availability to transitional-aged youth.

Quality of Life

Goal 1: Advocate for Tulare County residents to gain affordable housing and employment.

- **Objective 1:** Maximize funding opportunities such as state allocations or federal grants for homelessness. **Results:** This objective was completed. Through the Homeless Task Force, cross-jurisdictional communication and coordination have helped secure multiple funding streams, including Project Room-key; Project Home-key; Community Development Block Grant–CV2 (CDBG-CV2); Homeless Housing, Assistance and Prevention (HHAP); and Encampment Resolution Funding.
- **Objective 2:** Support programs that address workforce training for residents in Tulare County. **Results:** This objective was completed. The county continues to support its workforce through collaboration with the Tulare County Workforce Investment Board.
- **Objective 3:** Identify opportunities to support affordable housing for residents in Tulare County. **Results:** This objective was completed. Cross-jurisdictional communication and coordination with businesses and organizations within the county have helped support the establishment of various affordable housing projects for residents.

Organizational Performance

Goal 1: Enhance the County mission statement and strategic initiatives.

- **Objective 1:** Support the County Administrative Office as they re-evaluate the County's mission and strategic initiatives. **Results:** This objective was partially completed. The County continues to support the re-evaluation of the county's mission and strategic initiative on an ongoing basis.
- **Objective 2:** Continue to be efficient with current resources and good stewards of public funds. **Results:** This objective was completed.
- **Objective 3:** Support opportunities to improve internal and external service delivery. **Results:** This objective was completed. The County has continued its investment in bolstering its internal and external service delivery with investments in digital infrastructure, employee service, and investment in underserved communities.

Other Accomplishments in FY 2022/23

- Approved the County Radio Communications Improvement Plan to provide improved radiocommunication services to all County radio customers, including Public Safety agencies throughout Tulare County.
- Approved the purchase of Human Capital Management software and licensing to upgrade County Human Resources and Development management and payroll processing.
- Approved various upgrades/renovations to County parks, libraries, and county buildings.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Maximize public and private resources to improve forest health and invest in public safety assets.

- **Objective 1:** Continue to support the County's obligations to the master stewardship agreement with the United States Department of Agriculture and the U.S Forest Service.
- **Objective 2:** Continue to provide exemplary public services.

Economic Well-Being

Goal 1: Ensure the economic stability of at-risk industries in Tulare County.

- **Objective 1:** Advocate for funding to repurpose land fallowed in accordance with the Sustainable Groundwater Management Act.
- **Objective 2:** Advocate for solutions to address anticipated increases in healthcare staffing costs and sustainable Medi-Cal reimbursement rates for local hospitals.

Quality of Life

Goal 1: Support department efforts to improve and enhance County infrastructure.

- **Objective 1:** Advocate for action at the state and federal level to appropriate funds and create programs that will incrementally increase Tulare County's Pavement Condition Index.
- **Objective 2:** Review the County's long-term plan for landfills.

Budget Request

The Requested Budget represents an overall decrease of \$292,789 or 12% in expenditures and an overall decrease of \$1,999 or 25% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost decreased \$290,790 or 12% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Employee Benefits will increase by \$109,681 primarily based on filled staff vacancies and cost of living adjustments.
- Other Financing Uses will decrease \$11,253 primarily based on energy lease charges.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease \$398,871 primarily based on changes in the Plan.
- Revenue Projections will decrease \$1,999 primarily based on an estimated decrease in Assessment Appeals Board fee revenue.

Staffing changes reflected in the Requested Budget include the following:

- No Staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT BOARD OF SUPERVISORS FUND: 001 AGENCY: 010

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FEDERAL AID	\$5,037	\$-	\$1	\$1
OTHER GOVERNMENTAL AID	\$6,800	\$5,220	\$6,000	\$6,000
MISCELLANEOUS REVENUE	\$669	\$625	\$2	\$2
OTHER FINANCING SOURCES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$12,506	\$5,845	\$6,003	\$6,003
SALARIES AND EMPLOYEE BENEFITS	\$1,220,477	\$1,303,919	\$1,404,477	\$1,404,477
SERVICE AND SUPPLIES	\$92,657	\$163,384	\$173,528	\$173,528
OTHER CHARGES	\$202,777	\$257,917	\$302,210	\$302,210
OTHER FINANCING USES	\$275,000	\$12,798	\$12,799	\$12,799
COWCAP	\$1,110,201	\$566,076	\$167,205	\$167,205
TOTAL EXPENDITURES/APPROPRIATIONS	\$2,901,112	\$2,304,094	\$2,060,219	\$2,060,219
NET COST	\$2,888,606	\$2,298,249	\$2,054,216	\$2,054,216

Purpose

The Miscellaneous Administration budget accounts for a variety of expenditures and revenues that do not fall within the jurisdiction of any specific department yet affect overall county activities and statutory mandates.

Some examples of the varied expenses budgeted in Miscellaneous Administration are:

- Good Works funding for community service programs throughout the County.
- Kings/Tulare Area Agency on Aging (KTAAA) County matching funds for the senior program, bus token funding for seniors, and other senior citizen services.
- The County Librarian's salary and benefits are required by law to be paid from the General Fund.
- Disaster management appropriation dedicated to the response of countywide emergencies of all kinds.
- Funding for special projects with countywide impacts.
- County contribution in support of the Fire Fund.
- Miscellaneous fees, such as various membership dues for local, regional, and state associations.
- Audit fees for County Single Audit and Comprehensive Annual Financial Report.

Budget Request

The Requested Budget represents an overall decrease of \$12,419,981 or 24% in expenditures and an overall increase of \$1,271,482 or 86% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost decreased \$13,691,463 or 27% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$919,533 primarily based on continued costs related to the 2023 March storms to cover flooding responses.
- Other Charges will increase \$100,611 primarily based on increased cost to County sponsorships.
- Other Financing Uses will decrease \$14,015,520 primarily based on fewer operating transfers out to sub funds.
- Countywide Cost Allocation Plan will increase \$563,905 primarily based on changes in the Plan.
- Revenue Projections will increase \$1,272,482 primarily based on operating transfers in from the Natural Resources sub fund for flood responses.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT MISCELLANEOUS ADMINISTRATION FUND: 001 AGENCY: 012

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$-	\$-	\$1	\$1
FEDERAL AID	\$-	\$-	\$1	\$1
OTHER GOVERNMENTAL AID	\$184,747	\$158,747	\$158,747	\$158,747
CHARGES FOR CURRENT SERVICES	\$780,569	\$731,716	\$(395,182)	\$(395,182)
MISCELLANEOUS REVENUE	\$25,586	\$42,387	\$6	\$6
OTHER FINANCING SOURCES	\$-	\$1,500,000	\$2,000,000	\$2,000,000
COWCAP	\$626,475	\$569,609	\$993,987	\$993,987
TOTAL REVENUE	\$1,617,377	\$3,002,459	\$2,757,560	\$2,757,560
SALARIES AND EMPLOYEE BENEFITS	\$196,579	\$207,816	\$218,290	\$218,290
SERVICE AND SUPPLIES	\$1,015,970	\$7,452,140	\$10,671,271	\$10,671,271
OTHER CHARGES	\$322,535	\$375,160	\$435,598	\$435,598
OTHER FINANCING USES	\$40,537,183	\$53,190,318	\$30,921,536	\$30,921,536
COWCAP	\$(2,628,346)	\$(2,777,608)	\$(2,213,703)	\$(2,213,703)
TOTAL EXPENDITURES/APPROPRIATIONS	\$39,443,921	\$58,447,826	\$40,032,992	\$40,032,992
NET COST	\$37,826,544	\$55,445,367	\$37,275,432	\$37,275,432

Purpose

The offices of the Agricultural Commissioner and Sealer of Weights and Measures are consolidated into a single Department in Tulare County, as is the case in most California counties. The Commissioner/Sealer is licensed by the California Department of Food and Agriculture (CDFA) and appointed by the Board of Supervisors. Statutory duties are defined in the California Food and Agricultural Code, the Business and Professions Code, and the California Code of Regulations. The Department enforces state laws and regulations at the county level, assures compliance, provides education, and takes appropriate enforcement actions. Public outreach, survey, and enforcement relating to all areas of statutory responsibilities are key activities.

The mission of the Agricultural Commissioner is to promote and protect the agricultural community, public health, safety, and welfare of all. The mission of the Sealer of Weights and Measures is to ensure equity in the marketplace for all transactions involving weight, measure, or count.

Core Functions

- Provide rapid pest detection and prompt eradication of harmful pests before they become firmly established.
- Provide enforcement of quarantines and inspections of packages at parcel carrier terminals to prevent the introduction and/or spread of detrimental plant pests and diseases.
- Provide pesticide use enforcement to ensure the safe, legal, and proper use of pesticides.
- Administer the county's Weights and Measures program to ensure equity in the marketplace.
- Certify compliance with plant health standards of importing countries.
- Ensure that consumers are protected in the marketplace.
- Survey for harmful pests and plant diseases.
- Facilitate international and domestic trade of approximately 120 agricultural commodities.
- Assist in the certification and inspection services for the agricultural industry.
- Ensure the accurate and timely submission of pesticide inspection results and enforcement actions.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Identify opportunities to increase the effectiveness of safety trainings.

- **Objective 1:** Restructure the department's catalog of safety and training material to eliminate duplication and to make it more useful. **Results:** This objective was completed.

Quality of Life

Goal 1: Work with stakeholders on the need to start a pilot pesticide notification program.

- **Objective 1:** Hold discussions and various meetings with stakeholders, industry groups, and other affected county departments to determine the scope of the need and the ramifications of creating a program in the County. **Results:** This objective was completed.

Organizational Performance

Goal 1: Collaborate with the Resource Management Agency to determine a new process regarding the scope of work for herbicide applications and the licensing required to perform those activities properly.

- **Objective 1:** Hold a maximum of two meetings to discuss updates to the program, responsibilities, and priorities that will lead to a mutual outcome regarding the herbicide applications needed to control weeds along Tulare County roads. It is anticipated that the outcome will be a mutual understanding and agreement on the scope of work and responsibilities of each department that provides the highest level of organizational performance. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: To increase the security level of employees and equipment at the Tulare Agricultural Building.

- **Objective 1:** Meet with Tulare County General Services Agency and discuss the feasibility of installing security gates and fences at the facility.
- **Objective 2:** Finalize the design, cost development, and time frame of completion.

Quality of Life

Goal 1: Collaborate with a neighboring county to host and establish an annual triple rinsed pesticide container recycling event.

- **Objective 1:** Continue to partner with Kings County to offer a free triple rinsed chemical container recycling event at the Tulare main office for the ag industry.

Organizational Performance

Goal 1: To increase the efficiency of operations throughout the Department that consider both personnel and office procedures and office relocations.

- **Objective 1:** Evaluate the Porterville District Office site to determine its business access and business layout for growers and staff.
- **Objective 2:** Realign the protocols surrounding staff office hours and locations.
- **Objective 3:** Update staff procedures and integrate it into daily operations.

Budget Request

The Requested Budget represents an overall increase of \$211,428 or 2% in expenditures and an overall decrease of \$205,166 or 2% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$416,594 or 25% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$359,751 primarily based on the cost-of-living adjustments.
- Services and Supplies will decrease \$ 433,658 primarily based on the discontinuance of the Legacy Pesticide Event.
- Other Charges will increase \$346,084 primarily based on increased operational cost of the Inter Service Funds budget.
- Other Financing Uses will decrease \$99,999 primarily based on a decrease of Capital Projects budget.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$ 45,250 primarily based on COWCAP changes to the plan.
- Revenue Projections will decrease \$205,166 primarily based on A State funded pesticide disposal event not continuing into the new fiscal year.

Staffing changes reflected in the Requested Budget include the following:

- Adjust salaries for two classifications to account for salary compactions and increased responsibilities:
 - Assistant Agricultural Commissioner 5%
 - Deputy Agricultural Commissioner Sealer 3%

Capital asset requests reflected in the Requested Budget include the following:

- 5 – Small to Mid-sized trucks - \$170,000
- 1 – Full size Truck - \$55,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT AGRICULTURE COMMISSIONER FUND: 001 AGENCY: 015

FUNCTION PUBLIC PROTECTION

ACTIVITY PROTECTION INSPECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES, PERMITS & FRANCHISES	\$458,477	\$449,337	\$493,860	\$493,860
FORFEITURES & PENALTIES	\$100,450	\$73,600	\$54,252	\$54,252
STATE AID	\$5,644,811	\$6,190,115	\$5,962,132	\$5,962,132
FEDERAL AID	\$106,262	\$-	\$-	\$-
OTHER GOVERNMENTAL AID	\$3,626	\$3,226	\$3,580	\$3,580
CHARGES FOR CURRENT SERVICES	\$1,753,860	\$1,710,092	\$2,100,673	\$2,100,673
INTERFUND REVENUE	\$-	\$19,259	\$-	\$-
MISCELLANEOUS REVENUE	\$185,757	\$159,618	\$230,545	\$230,545
OTHER FINANCING SOURCES	\$3,615	\$-	\$-	\$-
TOTAL REVENUE	\$8,256,858	\$8,605,247	\$8,845,042	\$8,845,042
SALARIES AND EMPLOYEE BENEFITS	\$6,237,545	\$6,501,802	\$7,137,604	\$7,137,604
SERVICE AND SUPPLIES	\$511,631	\$1,058,053	\$996,976	\$996,976
OTHER CHARGES	\$1,900,864	\$1,922,366	\$2,357,432	\$2,357,432
CAPITAL ASSETS	\$143,151	\$66,490	\$225,000	\$225,000
OTHER FINANCING USES	\$236,165	\$230,000	\$2	\$2
COWCAP	\$297,012	\$143,796	\$189,046	\$189,046
TOTAL EXPENDITURES/APPROPRIATIONS	\$9,326,368	\$9,922,507	\$10,906,060	\$10,906,060
NET COST	\$1,069,510	\$1,317,260	\$2,061,018	\$2,061,018

Purpose

The services performed by the Assessor/Clerk-Recorder's Office are mandated by the California Constitution and the California Government Code. The mission of the Assessor/Clerk-Recorder's Office is multifaceted and stated separately below in the Assessor Division and Clerk-Recorder Division sections.

Core Functions

- Responsible for real and personal property valuation activities, including Proposition 8 recalculations (decline in value).
- Responsible for timely and accurately processing marriage licenses, fictitious business names, notaries, and environmental filings, as well as handling requests for certified copies of birth, death, and marriage certificates.
- Responsible for timely and accurate recording and indexing of official documents.

Assessor Division

The mission of the Assessor's Office is to accurately determine the taxable value of Tulare County land, improvements, personal property, assessable boats, and aircraft in compliance with state, county, and local laws. This division is responsible for identifying property and its ownership and placing value on all taxable property within the county. The compiled information makes up the annual assessment roll, reported to the State, the County Administrative Office, the Auditor-Controller/Treasurer-Tax Collector, and the public.

- **Assessment Appeals:** Respond to assessment appeals filed by taxpayers contesting property tax assessments. This process involves researching and gathering pertinent data to support the values and computations used by the Assessor's Office and meeting with property owner(s), their representatives, and members of the local Assessment Appeals Board (AAB) in a formal appeal hearing. AAB decisions are applied to secured, unsecured, and/or supplemental tax rolls.
- **Exemptions/Exclusions Program:** Receive, examine, and process applications from taxpayers requesting property tax exemptions/exclusions pursuant to the California Revenue and Taxation Code.
- **Mapping Services:** Maintain a complete set of assessment maps that geographically identify all real property within the county. The California Government Code mandates the creation and maintenance of official assessment maps, each uniquely identifying specific property ownership for valuation and tax purposes, which are used by Assessor staff, other county departments, title companies, surveyors, engineers, and individual property owners. Maintenance of assessment maps requires the creation and amendment of maps to reflect up-to-date information associated with property ownership boundaries and changes. Other critical references to assessment maps are political and jurisdictional boundaries in adherence to Board of Equalization mandates. Mapping Services also provide key information for the development and enhancement of Tulare County's Geographical Information System (GIS).
- **Administration:** Plan, organize, direct, and support the daily operations of the office.

Clerk-Recorder Division

The mission of the Clerk-Recorder's Division is to timely and accurately process the various orders for marriage licenses, fictitious business names, notaries, and environmental filings, as well as handle requests for certified copies of birth, death, and marriage certificates. The mission of the Recorder's Division is to timely and accurately perform the critical public service of ensuring official documents are recorded and indexed.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Value all taxable property in Tulare County to accurately publish the secured and unsecured portions of the local assessment roll and deliver them to the County Auditor.

- **Objective 1:** Value approximately 175,000 property accounts. Of the 175,000 property accounts, review approximately 14,000 Williamson Act assessments and approximately 6,000 Proposition 8 decline-in-value assessments by July 2022. **Results:** This objective was completed. The Department valued 175,299 property accounts, reviewed 5,535 properties under Proposition 8 decline-in-value, and 13,980 Williamson Act properties.
- **Objective 2:** Deliver a complete and accurate assessment roll to the County Auditor by July 2022. **Results:** This objective was completed.

Goal 2: Finalize the implementation of Megabyte Property Tax System (MPTS) to transform and modernize department business practices.

- **Objective 1:** Enhance department processes with utilization of new software by December 2022. **Results:** This objective was completed. Department staff has optimized processes utilizing MPTS.
- **Objective 2:** Expedite the performance of property appraisals through direct enrollment by March 2023. **Results:** This objective was completed. Property transfers that meet certain criteria are now automatically enrolled using this feature.
- **Objective 3:** Link Assessor's electronic documents to MPTS image viewer by June 2023. **Results:** This objective was completed. Existing electronic documents have been linked to the image viewer in addition to all records currently scanned as part of the Assessor's Office scanning project.

Goal 3: Implement a scanning project and transition to a paperless workflow process.

- **Objective 1:** Select a scanning project vendor by September 2022. **Results:** This objective was completed. BMI was selected as the vendor per RFP No. 22-045.
- **Objective 2:** Begin scanning Assessor's main office documents and records comprised of approximately 3 million pages by December 2022. **Results:** This objective was completed. BMI began scanning files in November 2022.
- **Objective 3:** Complete scanning project by June 2023. **Results:** This objective was partially completed. The project is approximately 30% complete with a new projected completion of June 2024.

Goal 4: Leverage technology and resources to improve workflows that better serve taxpayers.

- **Objective 1:** Complete a due diligence search for viable software that can streamline workflow processes between the Recorder's Office and the Assessor's deed processing division by March 2023. **Results:** This objective was completed. Just Appraised was selected as the vendor for this software.
- **Objective 2:** Complete GIS parcel fabric update by June 2023. **Results:** This objective was completed. The Department's CAD/GIS Team worked in conjunction with ProWest to accomplish this objective.
- **Objective 3:** Evaluate current document indexing technology as well as others in the market to determine what best meets the needs of the Clerk-Recorder by June 2023. **Results:** This objective was completed. Tyler Technologies was selected as the vendor and an agreement was approved by the Board on January 31, 2023.

Other Accomplishments in FY 2022/23

- The department took immediate action after the 2023 March Storms to put into effect ways to proactively provide property tax relief to affected property owners. This included public outreach to ensure that those affected were aware of the option to postpone the April property tax installment and that property tax relief was available. This was accomplished through numerous press releases, information posted on the department's website and in the office lobby, as well as presentations at flood relief events in conjunction with other county departments.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Value all taxable property in Tulare County to accurately publish the secured and unsecured portions of the local assessment roll and deliver them to the County Auditor.

- **Objective 1:** Value approximately 175,000 property accounts. Of the 175,000 property accounts, review approximately 14,000 Williamson Act assessments and approximately 5,000 Proposition 8 decline-in-value assessments by July 2023.
- **Objective 2:** Deliver a complete and accurate assessment roll to the County Auditor by July 2023.

Goal 2: Explore and successfully implement new software to maximize organizational effectiveness by leveraging funds collected through our modernization trust fund.

- **Objective 1:** Fully implement Just Appraised software to streamline workflows between the Recorder's Office and Assessor's Office prior to December 2023.
- **Objective 2:** Transition to Tyler Technologies Eagler Recorder software in the Clerk-Recorder's Office to provide more modern and efficient service to the public prior to April 2024.
- **Objective 3:** Explore vendors and associated efficiencies of scanning and indexing vital records, including birth, death, and marriage certificates, in the Clerk-Recorder's Office before May 2024.

Budget Request

The Requested Budget represents an overall decrease of \$3,118,851 or 20% in expenditures and an overall decrease of \$3,929,256 or 42% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$810,405 or 13% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will decrease \$2,884,729 primarily based on the completion of Megabyte one-time implementation costs.
- Other Charges will decrease \$140,649 primarily based on decreased data processing costs.
- Capital Assets will decrease \$194,000 primarily based on no capital asset purchases planned for FY 2023/24.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$77,223 primarily based on changes in the Tulare County Plan.
- Revenue Projections will decrease \$3,929,256 primarily based on decreased Recording Fees, Property Transfer Tax, and Operating Transfer for the Megabyte Property Tax System project.

Staffing changes reflected in the Requested Budget include the following:

- Add 1 FTE position to better meet the needs of the department's administration.
 - 1 Administrative Secretary
- Delete 1 FTE position in the administrative division.
 - 1 Office Assistant - K

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 9
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BUDGET UNIT ASSESSOR FUND: 001 AGENCY: 025

FUNCTION GENERAL

ACTIVITY FINANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER TAXES	\$2,938,765	\$2,229,073	\$2,184,933	\$2,184,933
LICENSES, PERMITS & FRANCHISES	\$66,062	\$66,436	\$61,064	\$61,064
STATE AID	\$5,424	\$5,581	\$5,500	\$5,500
FEDERAL AID	\$124,438	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$2,584,543	\$1,942,864	\$1,925,252	\$1,925,252
INTERFUND REVENUE	\$-	\$-	\$-	\$-
MISCELLANEOUS REVENUE	\$45,874	\$51,063	\$50,566	\$50,566
OTHER FINANCING SOURCES	\$650,431	\$581,100	\$1,256,736	\$1,256,736
OPERATING REVENUES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$6,415,537	\$4,876,117	\$5,484,051	\$5,484,051
SALARIES AND EMPLOYEE BENEFITS	\$7,362,840	\$8,038,364	\$9,485,331	\$9,485,331
SERVICE AND SUPPLIES	\$947,588	\$1,294,294	\$1,201,615	\$1,201,615
OTHER CHARGES	\$1,367,390	\$1,557,048	\$1,706,496	\$1,706,496
CAPITAL ASSETS	\$14,821	\$162,431	\$-	\$-
OTHER FINANCING USES	\$2,000,000	\$-	\$-	\$-
COWCAP	\$264,930	\$210,720	\$287,943	\$287,943
TOTAL EXPENDITURES/APPROPRIATIONS	\$11,957,569	\$11,262,857	\$12,681,385	\$12,681,385
NET COST	\$5,542,032	\$6,386,740	\$7,197,334	\$7,197,334

Purpose

The purpose of the Auditor-Controller/Treasurer-Tax Collector is to maintain the performance of the county's financial integrity and promote public trust by aiding in financial practices, enforcing accounting policies and procedures, conducting internal audits, processing payroll, managing debts and investments, and administering property tax collections.

The Auditor-Controller/Treasurer-Tax Collector duties are performed in accordance with various state Government, Revenue and Taxation, and Health and Safety Code sections. In addition, duties are performed as mandated by county and local jurisdictions.

Core Functions

- Act as the chief custodian and/or investment officer of all county funds, school districts, cities, and some special districts.
- Administer property tax collections and apportionments as mandated by the California Revenue and Taxation Code; state Government Code; state Health and Safety Code; county and city ordinances, resolutions, and agreements.
- Conduct independent internal audits, reviews, evaluations, and analyses to assist county management in improving the efficiency and effectiveness of programs and functions, safeguard county assets, ensure compliance with pertinent policies and procedures and laws and regulations, and meet financial reporting requirements.
- Exercise general supervision of the financial information and accounts of all departments, special districts, and agencies under the control of the Board of Supervisors.
- Provide fiscal services and advice to departments and maintain proper accounting records in accordance with the laws and professional standards with financial integrity and transparency.

Auditor-Controller

Accounting Systems/Welfare

- Distribute cash aid payments to Social Services recipients.
- Manage the Advantage Financial System (AFIN) and process and monitor financial information for departments, agencies, and special districts.
- Maintain the countywide general ledger.

Financial Reporting and Audits

- Establish new and enforce existing accounting policies and procedures.
- Ensure financial reporting is in accordance with county policies, state and federal laws and regulations, and Governmental Accounting Standards Board guidelines.
- Maintain and investigate claims received on the County's Fraud Hotline.
- Monitor budgetary and fiscal activities.
- Monitor debt service accounting for all existing county long-term debt and provide all required financial data during application for new debt.
- Provide accounting training and guidance to all departments.
- Perform internal audits, reviews, evaluations, and special projects as requested by the Tulare County Audit Committee.
- Promote internal controls and respond to inquiries regarding deficiencies and/or effectiveness of county operations.
- Provide projections, history, and analysis of financial information to county management for decision-making purposes.
- Provide technical assistance, cost-benefit analysis, research, and review of county policies and procedures.
- Assist in the preparation and management of the Tulare County Adopted Budget.
- Assist in the preparation of the County's Single Audit.

Payroll

- Provide timely and accurate preparation, distribution, and reporting of payroll to departments and special districts to ensure accuracy and compliance with state and federal reporting requirements, Memoranda of Understanding with labor unions, and pertinent county policies and procedures.

Revenue/Claims

- Audit and pay claims from vendors submitted on payment vouchers.
- Monitor and manage General Revenues.
- Monitor and manage accounts payable and other bookkeeping functions for special districts.
- Prepare the annual report to the state Controller's Office.
- Prepare the countywide Cost Allocation Plan (COWCAP) for the distribution of overhead expenses in accordance with state and federal guidelines.
- Reconcile cash, warrants payable, vouchers payable, and encumbrances.

Treasurer-Tax Collector

Treasurer

- Oversee and manage all monies deposited into the Tulare County Treasury before disbursement and earn a maximum investment return with low risk without sacrificing safety, principal, or liquidity.
- Provide banking and related services to pooled public entities.

Tax Collector

- Bill and collect secured, supplemental, and unsecured property tax assessments.
- Encourage voluntary compliance with the property tax laws of the State of California and the tax ordinances of the County of Tulare.
- Pursue collection of delinquent tax accounts.
- Publish tax delinquency information and conduct tax sale auctions as needed.
- Register, bill and collect transient occupancy tax (TOT) on all short-term rental properties in the unincorporated areas.

Property Tax Accounting

- Administer the Committee to Cancel Property Taxes, as delegated by the Board of Supervisors, to hear and decide claims for cancellation of property taxes and penalties.
- Implement state-mandated changes to the county's property tax information system.
- Levy, allocate and distribute property taxes.
- Publish annual property tax rates.
- Perform special accounting and reporting for the state's dissolution of all 39 Redevelopment Project Areas in the County.
- Reconcile and maintain the County's 15 property tax rolls.
- Report property tax levies, allocations, and distributions to state and local agencies.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Upgrade the County's current financial system – CGI Advantage Financial (AFIN).

- **Objective 1:** Review the County's business processes and use of the current system to identify business process optimizations for use in CGI Advantage 4 by August 2022. **Results:** This objective was completed.
- **Objective 2:** Analyze and configure the CGI Advantage 4 system to align to the County's optimized user business processes by March 2023. **Results:** This objective was completed.
- **Objective 3:** Transition current financial operations to the CGI Advantage Cloud and upgrade to the CGI Advantage 4 platform by June 2023. **Results:** This objective was partially completed. The transition to CGI Advantage Cloud is scheduled for August 2023.

Goal 2: Fully implement the Megabyte Property Tax System (MPTS) and ancillary services.

- **Objective 1:** Go live with MPTS by July 2022. **Results:** This objective was completed.
- **Objective 2:** Integrate the “Bill Pay” service offered by Point & Pay with MPTS by October 2022. **Results:** This objective was completed.
- **Objective 3:** Offer an online Transient Occupancy Tax (TOT) interface for the public—utilizing both Point & Pay and MPTS by January 2023. **Results:** This objective was completed.

Goal 3: Replace the County’s human capital management and payroll system.

- **Objective 1:** Issue a request for proposals by July 2022. **Results:** This objective was completed.
- **Objective 2:** Conduct software demonstrations tailored to the County’s current business processes by November 2022. **Results:** This objective was completed.
- **Objective 3:** Select a vendor, enter contract negotiations, and sign a contract by June 2023. **Results:** This objective was completed.

Goal 4: Remodel the Auditor-Controller/Treasurer-Tax Collector Offices.

- **Objective 1:** Redesign, order, and install new cubicle workstations for several divisions within the Auditor and Tax Collector offices by October 2022. **Results:** This objective was completed.
- **Objective 2:** Complete the construction of the payroll offices in the basement of the Visalia Courthouse by December 2022. **Results:** This objective was completed.
- **Objective 3:** Complete the construction of the Tax Collector windows and various other offices by April 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Performed a countywide Workers’ Compensation and State Disability Insurance audit.
- Contracted with Easy Smart Pay to allow taxpayers a monthly payment option.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Replace the County’s human capital management and payroll system.

- **Objective 1:** Work with the implementation consultant Graviton to review the County’s business processes and use of the current system to plan and design business process optimizations for use in Oracle Cloud by August 2023.
- **Objective 2:** Analyze and configure the Oracle Cloud system to align with the County’s optimized user business processes by April 2024.
- **Objective 3:** Test and deploy the Oracle Cloud human capital management and payroll system.

Goal 2: Integrate the Inovah Cashiering API with Megabyte Systems to enable real-time payment posting and enhance workflow.

- **Objective 1:** With the assistance of Systems Innovator and Megabyte to establish a connection between the data fields in the cashiering system and the property tax system by September 2023.
- **Objective 2:** Test the integration to ensure that all fields are accurately mapped and that all processes are functioning properly.

Goal 3: Provide leadership training for Auditor-Controller/Treasurer-Tax Collector staff.

- **Objective 1:** Register five employees for the National Association of Counties leadership academy.
- **Objective 2:** Register five employees for the County of Tulare Supervisor Academy.
- **Objective 3:** Conduct quarterly in-house leadership training by upper management for all supervisory staff.

Budget Request

The Requested Budget represents an overall decrease of \$1,101,285 or 13% in expenditures and an overall decrease of \$485,850 or 10% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost decreased \$615,435 or 17% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$300,235 primarily based on the cost of living adjustment and proposed staffing changes.
- Services and Supplies will decrease \$551,462 primarily based on a reduction in the operating costs for the Megabyte project.
- Other Charges will decrease \$120,090 primarily based on a reduction in IT data processing charges.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease \$727,468 primarily based on changes in the plan.
- Revenue Projections will decrease \$485,850 primarily based on a reduction in operating transfers-in for the Megabyte project.

Staffing changes reflected in the Requested Budget include the following:

- Amend 5 FTE positions to create more opportunities for advancement and retention.
 - 5 County Financial Technician I/II to County Financial Technician I/II/III
- Add 1 FTE position to the Tax Collector Division.
 - 1 Tax Collections Supervisor
- Reclass 3 FTE positions to better align the duties with the job title and create more opportunities for advancement:
 - 2 County Financial Technician III to County Financial Technician Supervisor
 - 1 Accountant III to Principal Investment Officer

Capital asset requests reflected in the Requested Budget include the following:

- 6 Cummins Single-Pocket Cash Counters - \$30,000
- 1 Cummins Dual-Pocket Cash Counter - \$7,500

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 9
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BUDGET UNIT AUDITOR-CONTROLLER FUND: 001 AGENCY: 030

FUNCTION GENERAL

ACTIVITY FINANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER TAXES	\$-	\$-	\$-	\$-
LICENSES, PERMITS & FRANCHISES	\$8,430	\$9,473	\$8,001	\$8,001
FORFEITURES & PENALTIES	\$144,693	\$148,810	\$130,000	\$130,000
FROM USE OF MONEY & PROPERTY	\$-	\$101,919	\$72,000	\$72,000
STATE AID	\$8,680	\$9,215	\$9,000	\$9,000
FEDERAL AID	\$92,985	\$14,247	\$20,000	\$20,000
OTHER GOVERNMENTAL AID	\$25,402	\$9,319	\$13,000	\$13,000
CHARGES FOR CURRENT SERVICES	\$2,706,171	\$2,533,737	\$2,715,150	\$2,715,150
INTERFUND REVENUE	\$-	\$-	\$1,000	\$1,000
MISCELLANEOUS REVENUE	\$508,026	\$292,916	\$391,004	\$391,004
MISCELLANEOUS REVENUE OTHER	\$25,173	\$-	\$-	\$-
OTHER FINANCING SOURCES	\$484,135	\$579,112	\$627,073	\$627,073
COWCAP	\$459,863	\$436,411	\$487,436	\$487,436
TOTAL REVENUE	\$4,463,558	\$4,135,159	\$4,473,664	\$4,473,664
SALARIES AND EMPLOYEE BENEFITS	\$4,807,019	\$5,109,341	\$5,883,293	\$5,883,293
SERVICE AND SUPPLIES	\$2,151,134	\$2,119,747	\$2,427,992	\$2,427,992
OTHER CHARGES	\$855,767	\$864,363	\$859,012	\$859,012
CAPITAL ASSETS	\$12,461	\$-	\$37,500	\$37,500
OTHER FINANCING USES	\$800,000	\$650,000	\$-	\$-
COWCAP	\$(1,125,008)	\$(1,045,482)	\$(1,772,950)	\$(1,772,950)
TOTAL EXPENDITURES/APPROPRIATIONS	\$7,501,373	\$7,697,969	\$7,434,847	\$7,434,847
NET COST	\$3,037,815	\$3,562,810	\$2,961,183	\$2,961,183

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.

Budget Request

The Requested Budget represents an overall increase of \$14,103,773 or 7% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Revenue Projections will increase \$14,103,773 primarily based on current secured property taxes and local and state sales and use taxes.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT GENERAL COUNTY REVENUES FUND: 001 AGENCY: 031

FUNCTION GENERAL

ACTIVITY FINANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$149,086,074	\$159,395,734	\$141,822,806	\$141,822,806
OTHER TAXES	\$23,941,134	\$24,181,109	\$19,844,057	\$19,844,057
LICENSES, PERMITS & FRANCHISES	\$5,126,627	\$6,134,977	\$4,340,556	\$4,340,556
FORFEITURES & PENALTIES	\$2,182,271	\$2,868,105	\$2,116,114	\$2,116,114
FROM USE OF MONEY & PROPERTY	\$4,179,597	\$9,656,753	\$4,968,901	\$4,968,901
STATE AID	\$63,738,980	\$59,984,931	\$42,213,430	\$42,213,430
FEDERAL AID	\$3,781,855	\$4,011,610	\$3,670,221	\$3,670,221
OTHER GOVERNMENTAL AID	\$21,806	\$21,693	\$21,639	\$21,639
CHARGES FOR CURRENT SERVICES	\$2,930,668	\$3,406,105	\$2,763,345	\$2,763,345
MISCELLANEOUS REVENUE	\$214	\$5,708	\$2	\$2
MISCELLANEOUS REVENUE OTHER	\$730	\$-	\$1	\$1
TOTAL REVENUE	\$254,989,956	\$269,666,725	\$221,761,072	\$221,761,072
NET COST	\$(254,989,956)	\$(269,666,725)	\$(221,761,072)	\$(221,761,072)

Purpose

The Purchasing Division of the General Services Agency is responsible for the procurement and disposition of essential goods and services required for government operations. County departments rely on the expertise of the Division to procure high-quality, low-cost goods and services and dispose of surplus goods efficiently and effectively.

Core Functions

- Procure goods and professional or public works services in compliance with the authority delegated by the Board of Supervisors through Tulare County Ordinance, Part I, Chapter 3, Article 7.
- Dispose of and/or recycle surplus county property in a manner that reduces the contribution of county waste to landfills and generates residual General Fund revenue.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Maintain the Purchasing Customer Service Model to increase the efficiency and effectiveness of procurement services.

- **Objective 1:** Develop a procurement handbook for Purchasing staff to improve proficiency by June 2023. **Results:** This objective was completed.
- **Objective 2:** Conduct an analysis of contracts to develop standardized templates for specific services and providers by June 2023. **Results:** This objective was not completed. This objective was not completed due to the time and research needed and the emergency response activities from the 2023 March Storms.

Goal 2: Improve Purchasing's effectiveness in contracting for county goods and services.

- **Objective 1:** Update County Ordinance to reflect changes to procurement standards under federal law by December 2022. **Results:** This objective was not completed. This objective was not completed due to the time and research needed and the emergency response activities from the 2023 March Storms.
- **Objective 2:** Revise Purchasing templates for contracts, bid documents, and agreements to streamline the creation of contracting records by December 2022. **Results:** This objective was completed.
- **Objective 3:** Provide training for county departments to enhance awareness and knowledge of the federal procurement process by June 2023. **Results:** This objective was not completed. This objective was not completed due to the time and research needed and the emergency response activities from the 2023 March Storms.

Budget Request

As a result, the Net County Cost decreased \$591,851 or 100% when compared with the FY 2022/23 Final Budget as the department will be closed out and absorbed in the General Services Agency's budget.

Staffing changes reflected in the Requested Budget include the following:

- Delete 10 FTE positions.
 - 1 Purchasing Manager
 - 1 Procurement Specialist Supervisor
 - 1 Procurement Specialist III
 - 2 Procurement Specialist II
 - 3 Procurement Technicians
 - 1 Surplus Store Clerk
 - 1 Surplus Store Supervisor

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT PURCHASING FUND: 001 AGENCY: 032

FUNCTION GENERAL

ACTIVITY FINANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FEDERAL AID	\$17,715	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$165,994	\$90,280	\$-	\$-
MISCELLANEOUS REVENUE	\$193,727	\$131,187	\$-	\$-
OTHER FINANCING SOURCES	\$242,715	\$305,789	\$-	\$-
OPERATING REVENUES	\$-	\$-	\$-	\$-
COWCAP	\$184,993	\$12,972	\$-	\$-
TOTAL REVENUE	\$805,144	\$540,228	\$-	\$-
SALARIES AND EMPLOYEE BENEFITS	\$639,890	\$658,007	\$-	\$-
SERVICE AND SUPPLIES	\$51,389	\$45,904	\$-	\$-
OTHER CHARGES	\$273,651	\$296,528	\$-	\$-
CAPITAL ASSETS	\$-	\$8,071	\$-	\$-
OTHER FINANCING USES	\$73,460	\$64,635	\$-	\$-
COWCAP	\$(522,815)	\$(9,980)	\$-	\$-
TOTAL EXPENDITURES/APPROPRIATIONS	\$515,575	\$1,063,165	\$-	\$-
NET COST	\$(289,569)	\$522,937	\$-	\$-

Purpose

This budget is used to protect the County against unforeseen expenditure requirements and failure to realize anticipated revenues. If needed, appropriations from this budget may be transferred to another General Fund budget with the approval of the Board of Supervisors by a four-fifths vote. State law authorizes appropriations for contingencies in an amount not to exceed 15% of the total appropriations from the fund exclusive of the amount of the appropriation for contingencies.

Budget Request

The Requested Budget does not represent any changes in expenditures and revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost remains the same, at \$5,000,000, when compared with the FY 2022/23 Final Budget.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT CONTINGENCY-APPROPRIATION FOR FUND: 001 AGENCY: 050

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER CHARGES	\$-	\$-	\$5,000,000	\$5,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	\$-	\$-	\$5,000,000	\$5,000,000
NET COST	\$-	\$-	\$5,000,000	\$5,000,000

Purpose

The mission of the University of California Division of Agriculture and Natural Resources is to serve California through the creation, development, and application of knowledge in agricultural, natural, and human resources.

University of California Cooperative Extension (UCCE) brings together federal, state, and county governments into a voluntary partnership. Cooperative Extension was established by Congress with the Smith-Lever Act of 1914 and is authorized under the provisions of the State of California Education Code, Section 32330. This joint effort between the University of California (UC), the United States Department of Agriculture (USDA), and Tulare County began in 1918.

UCCE has agriculture, natural resources, 4-H, nutrition, family and consumer sciences staff serving in county offices. In addition, Cooperative Extension specialists are headquartered at UC Berkeley, UC Davis, and UC Riverside, where they conduct research and collaborate in county programs. As a part of the land-grant institutions, UCCE's mandate is dedicated to the welfare, protection, and enhancement of agriculture, natural resources, and people of California.

County Advisors work to strengthen Tulare County's agricultural productivity, competitiveness, and sustainability. Advisors collaborate with campus-based Cooperative Extension specialists and campus scientists to research, adapt, and field-test agricultural improvements or solutions, and promote the use of research findings. Urban horticultural programs help drive stewardship of natural resources while enhancing esthetic beauty.

The 4-H Youth Development program provides meaningful, learn-by-doing educational activities to children in 4-H clubs, and to children participating in school enrichment and after-school programs including an array of exciting activities for today's youth, including rocketry, shooting sports, computer science, and leadership, as well as traditional offerings such as cooking, animal husbandry, and sewing.

The UCCE Community Nutrition and Health, (CNH) division is focused on delivering science-informed approaches to promote healthy lifestyles, health equity, quality of life and wellbeing, and food and nutrition security in the community. Under CNH are two large nutrition education programs focused on teaching low-resourced children, youth, and adults about the importance of good nutrition and regular physical activities, food safety and preparation, and effective food resource management.

Collaborative partnerships with government agencies and cooperative research projects with industry extend the reach of UC advisors. Workshops, field days, public meetings, newsletters, mass media, social media and other communication tools bring information to the community.

Core Functions

- Enhance and ensure safe, secure, competitive, and sustainable agricultural food systems through research and education.
- Increase science literacy in natural resources, agriculture, and nutrition.
- Enhance the health of Californians through nutrition research and education.
- Develop youth leadership through 4-H.
- Staff development and training in the use of new technologies to increase efficiencies and capture savings.

Key Goals and Objectives Results in FY 2022/23

Economic Well-Being

Goal 1: Develop cultural management strategies to improve the economic sustainability of crops.

- **Objective 1:** Continue tree training research on walnut and pistachio orchards for both earlier and increased yield with lower grower costs. **Results:** This objective was completed.
- **Objective 2:** Conduct plant nutrition and pest management research efforts to determine best practices for improving crop health and production. **Results:** This objective was completed.

- **Objective 3:** Develop new and improved extension and outreach activities for local grape producers by June 2023. **Results:** This objective was completed.

Quality of Life

Goal 1: UC CalFresh and Expanded Food Nutrition and Education Programs will impact Tulare County with direct education strategies to promote healthy eating, food resource management, physical activity, and literacy.

- **Objective 1:** Reach 2,600 SNAP-Ed eligible residents with direct education and policy, systems, and environmental strategies to promote healthy eating, food resource management, and physical activity literacy. These activities will be complete by the end of Federal Fiscal Year 2022/23, September 30, 2023. **Results:** This objective was completed.
- **Objective 2:** To work with at least 17 qualifying sites to engage the SNAP-Ed community in program planning and implementation. At least three sites will place sustainability measures in place to ensure changes to support healthy lifestyles and food security. These activities will be completed by the end of Federal Fiscal Year 2022/23, September 30, 2023. **Results:** This objective was completed.
- **Objective 3:** Continue to strengthen school and community partnerships to implement and support obesity prevention interventions at qualifying sites. These activities will be completed by the end of Federal Fiscal Year 2022/23, September 30, 2023. **Results:** This objective was partially completed. To date the program has served 89 adults in the county of which 36 have completed all sessions. The program is on track to meet its goal by the end of the designated Federal Fiscal Year of September 30, 2023.

Goal 2: Advance youth leadership and science literacy in natural resources, agriculture, and nutrition through the 4-H Youth Development Program.

- **Objective 1:** Expand the Tech Changemakers program to include at least three groups of teens teaching workforce development and economic mobility skills to at least 300 adults throughout Tulare County. **Results:** This objective was partially completed. The Tech Changemakers curriculum is being implemented into the Ag Careers Advocates Saputo funded grant through National 4-H. The Grant paid for four youth and two adults to attend the National 4-H Council's Ignite Summit in Washington, DC, in March 2023, and Tech Changemakers funding paid for an additional adult volunteer and one 4-H staff member to attend the Summit. A team of ten 4-H teens and four adult volunteers are currently in the planning stages to deliver Ag Career development skills to teens and adults within the county through Ag Career Fair and/or Ag Career Development event(s) to reach at least 500 teens and adults by the September 1, 2023, grant deliverable deadline.
- **Objective 2:** Develop and provide support for 4-H In-School Clubs within Tulare County to expand the reach of 4-H programming to more diverse audiences. **Results:** This objective was completed.
- **Objective 3:** Expand participation in the Tulare County Office of Education Region VII STEM hub by providing training and guidance for the implementation of the 4-H curriculum and projects in the afterschool programs. **Results:** This objective was partially completed. Participation in the Tulare County Office of Education Region VII STEM hub resulted in a request from outside of the County. Avenal High School After School program to provide their staff with training on the implementation of the Teens as Teachers Cooking Academy. Staff training was provided, and the Cooking Academy supplies were loaned to Avenal High School's Afterschool Program for their use during the Spring Semester.

Goal 3: The Master Gardener Program volunteers will promote and provide education and leadership in garden and landscape practices and water-wise strategies to homeowner clientele throughout Tulare County.

- **Objective 1:** Establish Seed Libraries at multiple locations in the County including the Tulare, Exeter, Woodlake Libraries, and Mooney Grove Park. **Results:** This objective was completed.
- **Objective 2:** The Master Gardener Program will have volunteers in each Seed Library once a month to answer questions, give advice on gardening practices and give away seeds and instructional handouts. **Results:** This objective was completed.
- **Objective 3:** Master Gardeners will conduct multiple workshops at different locations to help the community with gardening matters. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- The Tulare County 4-H Youth Development Program executed several in-person county-level events for members. Activities included an Awards and Recognition Night in January, the 4-H Project Showcase event, including Presentation Day and Fashion Revue in April, County Archery Match, and the Dale Wimp Rifle and Pistol Matches in April. In addition, a statewide Shooting Sports Rifle Leader Training in April was conducted. The year concluded with members participating in the California 4-H State Field Day Presentation Day and Fashion Revue events in May.
- The Master Gardeners participated at the SpringFest Home & Patio Show, World Ag Expo, and four more local events throughout the county during the year.
- A new Master Food Preserver Program was established in the County. Classes were conducted in the first half of FY 2022/23, and the inaugural class graduated on May 27, 2023.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Develop cultural management strategies to improve the economic sustainability of crops.

- **Objective 1:** Conduct research on cultural and pest management practices to enhance the productivity of nut crops in Tulare County.
- **Objective 2:** Conduct plant nutrition and pest management research efforts to determine best practices for improving crop health and production.
- **Objective 3:** Examine the effects of different products and management practices on berry quality in table grapes.

Quality of Life

Goal 1: The Community Nutrition and Health (CNH) advisor will expand the work of these CalFresh and Expanded Food Nutrition and Education (EFNEP) Programs.

- **Objective 1:** CalFresh will reach at least 2,600 low-resourced and CalFresh eligible participants using direct education changes to support nutrition and physical education and food resource management skills in vulnerable and high-risk communities.
- **Objective 2:** EFNEP will reach at least 100 program eligible adults to promote healthier choices and behaviors and use of effective food resource management among low-income families in the county.
- **Objective 3:** The CNH Advisor will reach at least 100 low-resourced individuals and partner with three local organizations through county-based direct and indirect education activities focused on enhancing practices toward healthier families in the communities including parents' health habits and feeding practices at home.

Goal 2: Advance and promote the leadership and science literacy in natural resources, agriculture, horticulture, and nutrition.

- **Objective 1:** Develop and support new and existing 4-H In-school and Afterschool programming.
- **Objective 2:** Establish a new demonstration garden by UCCE Office at the Tulare County Agricultural Building through the Master Gardener Program.
- **Objective 3:** Conduct workshops at schools and public event to demonstrate how to safely preserve food through the Master Food Preservers Program.

Budget Request

The Requested Budget represents an overall increase of \$271,584 or 27% in expenditures and an overall increase of \$3,642 or 12% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$267,942 or 28% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Other Charges will increase \$51,931 primarily based on increased charges from Internal Services Funds and Risk Funds.
- Capital Assets will increase \$156,000 primarily based on the cost to purchase three trucks.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$22,799 primarily based on changes to the Plan.
- Revenue Projections will increase \$3,642 primarily based on increased program charges for the share Master Gardener Program with Kings County.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Capital asset requests reflected in the Requested Budget include the following:

- 3 Half-Ton Truck, Extended Cab - \$156,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT COOPERATIVE EXTENSION FUND: 001 AGENCY: 055

FUNCTION EDUCATION

ACTIVITY AGRICULTURAL EDUCATION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$-	\$-	\$2	\$2
FEDERAL AID	\$13,689	\$-	\$1	\$1
CHARGES FOR CURRENT SERVICES	\$27,111	\$26,909	\$32,002	\$32,002
MISCELLANEOUS REVENUE	\$-	\$250	\$1,260	\$1,260
OTHER FINANCING SOURCES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$40,800	\$27,159	\$33,265	\$33,265
SALARIES AND EMPLOYEE BENEFITS	\$625,897	\$615,520	\$692,151	\$692,151
SERVICE AND SUPPLIES	\$26,461	\$31,426	\$40,546	\$40,546
OTHER CHARGES	\$222,834	\$237,949	\$276,649	\$276,649
CAPITAL ASSETS	\$-	\$-	\$156,000	\$156,000
OTHER FINANCING USES	\$16,823	\$21,241	\$21,242	\$21,242
COWCAP	\$100,232	\$56,960	\$79,759	\$79,759
TOTAL EXPENDITURES/APPROPRIATIONS	\$992,247	\$963,096	\$1,266,347	\$1,266,347
NET COST	\$951,447	\$935,937	\$1,233,082	\$1,233,082

Purpose

The mission of the County Counsel's Office is to provide quality and innovative services to benefit our clients and support the public good. Our vision is to meet the legal and risk management challenges facing the County of Tulare in partnership with our clients.

The County Counsel's Office also includes the Risk Management Division. The Risk Management Division protects the County's physical, fiscal, human, and goodwill assets through the administration of the County's Liability and Workers' Compensation Insurance, and safety programs. Discussion of the Risk Management budget may be found in the insurance funds budget narrative.

Core Functions

- By statute, County Counsel provides legal advice and representation to the County of Tulare through the Board of Supervisors (BOS), elected and appointed county officers, county department heads and staff, county boards and commissions, and other county public officials or agencies regarding all civil legal matters facing the County of Tulare.
- County Counsel is also required by statute, subject to request and payment of attorney's fees and costs, to provide civil legal advice to memorial districts, sanitary districts, and resource conservation districts.
- County Counsel has been available by tradition, upon request and payment of attorney's fees and costs, to provide legal advice to public cemetery districts.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Continue to provide improved legal service in dependency and probate matters by developing protocols and providing relevant training.

- **Objective 1:** Conduct at least one training in the areas of: "Search and Seizure" and "New Cases and Legislation" for Child Welfare staff by June 2023. **Results:** This objective was partially completed. New Cases and Legislation training were completed in February 2023, and Search and Seizure training is scheduled for August 2023.
- **Objective 2:** Conduct at least one training in "Current Issues" for Public Guardian staff by June 2023. **Results:** This objective was not completed. The training was postponed due to staff workloads and scheduling conflicts. The training will be completed by June 2024.
- **Objective 3:** Develop and apply, in collaboration with the Health and Human Services Agency Mental Health Branch and the Court, the legal pleadings and processes for Tulare County's implementation of "CARE Court". **Results:** This objective was not completed. Implementation of the program for Tulare County has been delayed and is expected to be completed in the coming year.

Economic Well-Being

Goal 1: Improve the County fee setting process.

- **Objective 1:** Conduct County fee setting process training for departments by March 2023. **Results:** This objective was completed. Training was held in February 2023.
- **Objective 2:** Partner with requesting departments to provide guidance in reviewing fee structures through 2023. **Results:** This objective was partially completed. This objective is ongoing.

Organizational Performance

Goal 1: Further improve meetings conducted by Tulare County Boards, Committees and Commissions.

- **Objective 1:** Update the Brown Act manual with recent case laws developments by February 2023. **Results:** This objective was completed. Updated in January 2023.
- **Objective 2:** Provide an Agenda Item Preparation training to targeted county personnel to ensure compliance with county policies and regulations by June 2023. **Results:** This objective was partially completed. Training is scheduled for August 2023.
- **Objective 3:** Provide Government 101 training for special districts by June 2023. **Results:** This objective was completed. Training was held in October 2022.

Goal 2: Further improve county administrative appeals and hearing procedures.

- **Objective 1:** Continue to partner with Board Clerk and affected departments in development and implementation of improvements to the county administrative appeals and hearings procedures through June 2023. **Results:** This objective was partially completed. Ordinance amendments are to be introduced at the Board meeting in August 2023.

Other Accomplishments in FY 2022/23

- Successfully litigated two defense verdicts in federal and/or state jury trials resulting in favorable verdicts for the County of Tulare.
- Provided Sexual Harassment Discrimination training to all County Attorneys to meet the new State Bar requirements.
- Collected over \$54,210 for Animal Services citations, Auditor overpayments, Fire Department citations, and the Agricultural Commissioner's office for device registrations and code violations.
- Provided legal research, advice, and counsel to the Registrar of Voters on the legal procedures and practical issues involved in the recount of the Tulare County portion of the November 2022 State Senate District 16 election.
- Filed 266 Child Welfare Services petitions; pursued 12 appeals and 10 appellate writs; appeared daily in the County's Juvenile Court for the protection of abused or neglected children while submitting 68 warrants to remove 129 children from dangerous home environments.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Continue to provide improved legal services in dependency cases by developing protocols and providing relevant training.

- **Objective 1:** Conduct one training on compliance with Indian Child Welfare Act for Child Welfare Services staff.
- **Objective 2:** Conduct two trainings on court report writing for Child Welfare Services staff.
- **Objective 3:** Conduct two trainings on testifying in court for Child Welfare Services staff.

Organizational Performance

Goal 1: Further improve County employees' knowledge in legal proceedings.

- **Objective 1:** Conduct at least one training to assist agency management in identifying and preparing witnesses to testify on behalf of the agency and/or County as Persons Most Knowledgeable for best litigation outcomes.

Goal 2: Further improve understanding of the Employee Discipline Process for all County Departments.

- **Objective 1:** Conduct a Discipline Procedures training to targeted County personnel.
- **Objective 2:** Provide training on writing Notices of Discipline to department human resource representatives.
- **Objective 3:** Provide training on Conducting Disciplinary Investigations to targeted County personnel.

Budget Request

The Requested Budget represents an overall increase of \$591,631 or 10% in expenditures and an overall increase of \$370,533 or 9% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$221,098 or 11% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$567,189 primarily based on cost of living adjustments.
- Other Charges will increase \$114,213 primarily based on increased insurance costs, utilities, and data processing.
- Countywide Cost Allocation Plan will decrease \$121,496 primarily based on changes to the plan.
- Revenue Projections will increase \$370,533 primarily based on increased services to Risk Management and changes in the Countywide Cost Allocation Plan.

Staffing changes reflected in the Requested Budget include the following:

- Amend 5 FTE positions to align with current department needs.
 - 3 Civil Office Assistant Lead B to Civil Office Assistant Lead
 - 1 Paralegal III K B to Paralegal III K
 - 1 Attorney, Civil V-N from .65 FTE to 1.0 FTE
- Adjust salaries for 5 classifications to align salaries equal to the Legal Office Assistant series.
 - Civil Office Assistant Lead B (5.4%)
 - Civil Office Assistant Lead (5.4%)
 - Civil Office Assistant (5.6%)
 - Civil Office Assistant B (5.6%)
 - Civil Office Assistant- Supervisor (2%)

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT COUNTY COUNSEL FUND: 001 AGENCY: 080

FUNCTION GENERAL

ACTIVITY COUNSEL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES, PERMITS & FRANCHISES	\$120,822	\$116,073	\$110,000	\$110,000
FEDERAL AID	\$57,407	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$3,420,293	\$3,909,255	\$4,297,998	\$4,297,998
INTERFUND REVENUE	\$2,307	\$136,714	\$8,000	\$8,000
MISCELLANEOUS REVENUE	\$129	\$989	\$1	\$1
OTHER FINANCING SOURCES	\$39,938	\$-	\$-	\$-
COWCAP	\$57,807	\$59,439	\$67,407	\$67,407
TOTAL REVENUE	\$3,698,703	\$4,222,470	\$4,483,406	\$4,483,406
SALARIES AND EMPLOYEE BENEFITS	\$7,085,842	\$8,137,110	\$8,869,007	\$8,869,007
SERVICE AND SUPPLIES	\$179,203	\$238,635	\$419,441	\$419,441
OTHER CHARGES	\$62,856	\$(36,314)	\$222,890	\$222,890
OTHER FINANCING USES	\$400,486	\$458,845	\$26,763	\$26,763
COWCAP	\$(2,715,885)	\$(2,725,617)	\$(2,847,113)	\$(2,847,113)
TOTAL EXPENDITURES/APPROPRIATIONS	\$5,012,502	\$6,072,659	\$6,690,988	\$6,690,988
NET COST	\$1,313,799	\$1,850,189	\$2,207,582	\$2,207,582

Purpose

In keeping with the guidance, support, and direction of the Board of Supervisors, the County Administrative Officer (CAO) is responsible for the strategic and operational management of the County; serves as the Clerk of the Board of Supervisors; and prepares the annual budget and other plans for the County. In addition, through the coordination of agency and departmental activities, the CAO works to ensure that the County's government operates efficiently, effectively, and equitably.

Core Functions

County Administrative Office

- Oversee all county operations and functions, assuring that Board policies are carried out in the most efficient and cost-effective manner.
- Interpret, recommend, and implement all Board policies.
- Forecast and develop the County's annual budget and Mid-Year Budget Report.
- Review and monitor county budgets, services, and programs.
- Prepare financial analysis to support county operations.
- Oversee preparation of Board of Supervisors meeting agendas and minutes, maintain all official records, and support the Assessment Appeals Board as Clerk of the Board of Supervisors.
- Review, monitor, and prepare recommendations for federal and state legislation.
- Review and provide oversight of countywide position allocations.
- Work collaboratively with the General Services Agency and Capital Projects to set priorities for the Capital Improvement Plan.
- Administer contracts as directed by the Board of Supervisors.
- Review, implement, and monitor Tulare County's adopted Business Plan.

Clerk of the Board

- Prepare, publish, and distribute the Board's agenda.
- Clerk all Board of Supervisors meetings and record legislative actions. Process and maintain all agreements, ordinances, and resolutions resulting from the Board's actions.
- Maintain and update rosters for appointments to boards, commissions, and special districts.
- Provide administrative support to the Assessment Appeals Board relative to the functioning of the assessment appeals process as required by the mandated guidelines of the State Legislature.
- Maintain and update the Tulare County Ordinance Code.
- Maintain copies of the Conflict of Interest – Form 700 Statements for department heads. Prepare annual notifications for the requirement for filing Conflict of Interest Form 700 – Statement of Economic Interests. Conduct the Biennial Code Review (even years), maintain files, and respond to questions related to the Conflict of Interest Disclosure process.
- Receive and process all claims filed against the county.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Support and fund the County's Capital Improvement Plan (CIP) to include public safety projects.

- **Objective 1:** Support projects identified in the County's CIP for law enforcement. **Results:** This objective was completed.
- **Objective 2:** Support projects identified in the County's CIP for Fire. **Results:** This objective was completed.
- **Objective 3:** Provide administrative and funding support for the County's CIP as adopted by the Board of Supervisors. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Finalize the County of Tulare ARPA Recovery Plan to maximize resources to address the negative impacts caused by the Covid-19 pandemic.

- **Objective 1:** Align the Final Recovery Plan with the Final Rule guidelines set forth by the U.S Department of the Treasury. **Results:** This objective was completed.
- **Objective 2:** Establish a process for the annual collection of data and updates for ARPA-funded projects and programs. **Results:** This objective was completed.

Organizational Performance

Goal 1: Undertake a joint review of the County of Tulare Financial Policies with the Auditor-Controller.

- **Objective 1:** Review County of Tulare Financial Policies with the Auditor-Controller/Treasure-Tax Collector's Office for appropriateness, best practices, and comparability with other jurisdictions by June 2023. **Results:** This objective was partially completed. Discussions with the Auditor's Office and the CAO's Office started in April regarding updating and the review of the County's Financial Policies. A scheduled meeting in June of 2023 will outline possible updates and changes, which will be brought back to the Board of Supervisors for approval in FY 2023/24.

Other Accomplishments in FY 2022/23

- Supported Tulare County's Economic Development program and activities.
- Funded the countywide Capital Improvement Plan and projects.
- Transferred one-time funding towards IT infrastructure and special projects.
- Replenished the Election Trust Fund in anticipation of the upcoming elections.
- Funded Fire equipment and vehicles.
- Funded an additional Cost of Living salary increase due to historical inflation for County employees.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Support and fund the County's Capital Improvement Plan (CIP) to include public safety projects.

- **Objective 1:** Support projects identified in the County's CIP for law enforcement.
- **Objective 2:** Support projects identified in the County's CIP for Fire.
- **Objective 3:** Provide administrative and funding support for the County's CIP as adopted by the Board of Supervisors.

Economic Well-Being

Goal 1: Modify and update the County of Tulare ARPA Recovery Plan to maximize and shift resources to address the negative impacts caused by the Covid-19 pandemic.

- **Objective 1:** Prepare and present the annual collection of year-end data and updates for the Tulare ARPA Recovery Plan to the Board of Supervisors.

Organizational Performance

Goal 1: Undertake a joint review of the County of Tulare Financial Policies with the Auditor-Controller.

- **Objective 1:** Review County of Tulare Financial Policies with the Auditor-Controller/Treasure-Tax Collector's Office for appropriateness, best practices, and comparability with other jurisdictions.

Budget Request

The Requested Budget represents an overall increase of \$239,302 or 18% in expenditures and an overall decrease Of \$106,460 or 19% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$345,762 or 43% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$202,195 primarily based on annual cost of living adjustment and department reorganization.
- Other Charges will increase \$45,421 primarily based on increases in Internal Services charges in general liability insurance and utilities.
- Other Financing Uses will increase \$11,254 primarily based on solar energy lease charges.
- Revenue Projections will decrease \$106,460 primarily based on changes to the Countywide Cost Allocation Plan.

Staffing changes reflected in the Requested Budget include the following:

- Amend 2 FTE Positions to better meet the needs of the department.
 - 2 Senior Administrative Analysts to CAO Analyst III
- Reclass 4 FTE Positions to better meet the needs of the department.
 - 2 Senior Administrative Analyst to CAO Analyst III
 - 1 Principal Administrative Analyst to CAO Analyst, Principal
 - 1 Budget Technician to Staff Services Analyst III

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT COUNTY ADMINISTRATIVE FUND: 001 AGENCY: 085

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$(337,689)	\$-	\$-	\$-
FEDERAL AID	\$10,074	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$244,967	\$264,423	\$192,928	\$192,928
MISCELLANEOUS REVENUE	\$258,398	\$186	\$2	\$2
OTHER FINANCING SOURCES	\$14,268	\$-	\$-	\$-
OPERATING REVENUES	\$-	\$-	\$1	\$1
COWCAP	\$82,086	\$305,304	\$270,339	\$270,339
TOTAL REVENUE	\$272,104	\$569,913	\$463,270	\$463,270
SALARIES AND EMPLOYEE BENEFITS	\$2,007,066	\$1,988,308	\$2,269,182	\$2,269,182
SERVICE AND SUPPLIES	\$76,784	\$120,675	\$368,883	\$368,883
OTHER CHARGES	\$185,104	\$235,152	\$314,037	\$314,037
OTHER FINANCING USES	\$268,000	\$311,254	\$11,255	\$11,255
COWCAP	\$(925,651)	\$(1,358,543)	\$(1,358,803)	\$(1,358,803)
TOTAL EXPENDITURES/APPROPRIATIONS	\$1,611,303	\$1,296,846	\$1,604,554	\$1,604,554
NET COST	\$1,339,199	\$726,933	\$1,141,284	\$1,141,284

Purpose

The General Services Agency (GSA) is comprised of several divisions, each of which provides services to the public and other departments. The divisions of GSA include Administration, Courier, Museum, Parks and Recreation, and Property Management. GSA Administration provides support services to several of the County's Internal Service Funds (ISF), including Custodial Services; Grounds Services; Facilities; Fleet Services; Print, Mail, Copier Services; Utilities; and the Capital Projects Division, which allows the provision of reliable, customer-driven services, which produce safe, healthy, and welcoming environments, and enable the efficient and effective delivery of county services to the public.

Core Functions

- The Administration Division pays vendors for services provided, provides financial reports to management, provides personnel support to each division, and performs a variety of analytical functions.
- The Courier Division oversees the delivery of interoffice mail to departments, contracts for services and manages the courier program to ensure effective receipt of mail packages.
- The Museum Division protects, preserves, and promotes a shared understanding of Tulare County's past and its place in the future by providing the community with innovative, diverse, and engaging exhibits and events.
- The Parks and Recreation Division provides recreational opportunities for those who visit Tulare County Parks by ensuring access to playground and outdoor sports activities in a variety of park settings.
- The Property Management Division is responsible for property acquisition, disposition, lease negotiations, and tenant management. This Division was part of 001-087 in FY 2022/23 and progress on goals and objectives is reported below. In FY 2023/24 it has been moved to a separate budget.

Key Goals and Objectives for FY 2022/23

Economic Well-Being

Goal 1: Identify potential uses for currently vacant or underutilized county property.

- **Objective 1:** Identify options for future use of the former Porterville Courthouse by June 2023. **Results:** This objective was completed.
- **Objective 2:** Locate tenants or County departments to fill approximately 25,000 square feet of vacant space at the Tulare/Akers complex by June 2023. **Results:** This objective was partially completed. This objective was partially completed as some new tenants have been found, but there is still vacant space. This objective will be carried into FY 2023/24.
- **Objective 3:** Secure property for the new Sheriff's substation in Porterville by September 2022. **Results:** This objective was completed.

Quality of Life

Goal 1: Create a cell phone audio tour for the Museum.

- **Objective 1:** Select displays for the audio tour by September 2022. **Results:** This objective was completed.
- **Objective 2:** Create content and record audio by March 2023. **Results:** This objective was completed.
- **Objective 3:** Edit, upload audio content, and create a QR code by May 2023. **Results:** This objective was completed.

Goal 2: Continuously improve the appearance of County parks to ensure a welcoming environment for park patrons.

- **Objective 1:** Complete design of Mooney Grove Park Pond Improvement Project by December 2022. **Results:** This objective was not completed. Due to design delays, this objective will be carried into FY 2023/24.
- **Objective 2:** Begin construction of Mooney Grove Park Pond Improvement Project by June 2023. **Results:** This objective was not completed. Due to design delays, this objective will be carried into FY 2023/24.

Organizational Performance

Goal 1: Pursue strategic initiatives to improve Parks Division effectiveness.

- **Objective 1:** Complete the Tulare County Parks Strategic Plan by March 2023 **Results:** This objective was completed.
- **Objective 2:** Develop and launch the Parks Strategic Outreach Plan programming by June 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Completed arbor repairs at Mooney Grove, Woodville, Alpaugh, and Cutler Parks.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Improve Park's engagement with the community.

- **Objective 1:** Conduct outreach for the corporate sponsorship program by December 2023.
- **Objective 2:** Host an annual fundraising event.

Quality of Life

Goal 1: Create specialized museum programming for middle and high school students.

- **Objective 1:** Select the History Content Standards from each grade level 6-12 that are aligned with the Museum collection by November 2023.
- **Objective 2:** Create lesson plans around the History Content Standards that are selected by May 2024.
- **Objective 3:** Distribute lesson plans to local teachers to use in their classrooms and encourage visits to the Museum by June 2024.

Organizational Performance

Goal 1: Improve Purchasing's effectiveness in contracting for County goods and services.

- **Objective 1:** Update County's ordinance to reflect changes to procurement standards under federal law by September 2023.
- **Objective 2:** Provide training for County departments to enhance awareness and knowledge of the federal procurement process by June 2024.

Budget Request

The Requested Budget represents an overall increase of \$2,935,742 or 38% in expenditures and an overall increase of \$1,893,241 or 48% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$1,042,501 or 28% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$692,086 primarily based on adding FTE positions.
- Services and Supplies will increase \$893,357 primarily based on increase in utilities, special departmental expense, training and travel.
- Other Charges will increase \$942,809 primarily based on an increase in property and liability insurance.
- Revenue Projections will increase \$1,893,241 primarily based on an increase in operating transfer-in and administrative revenue.

Staffing changes reflected in the Requested Budget include the following:

- Add 11 FTE positions.
 - 1 Purchasing Manager
 - 1 Procurement Specialist Supervisor
 - 1 Procurement Specialist III
 - 2 Procurement Specialist II
 - 3 Procurement Technicians
 - 1 Surplus Store Supervisor
 - 1 Surplus Store Clerk
 - 1 Parks & Grounds Worker
- Delete 4 FTE positions.
 - 1 Property Manager
 - 2 Property Specialist III
 - 1 Administrative Aide
- Amend 1 FTE position.
 - 1 Department Secretary B to Department Secretary

Capital asset requests reflected in the Requested Budget include the following:

- 2 Tractors \$160,000
- 1 Mower \$30,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 1 John Deere Gator - \$24,158

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT GENERAL SERVICES FUND: 001 AGENCY: 087

FUNCTION GENERAL

ACTIVITY PROPERTY MANAGEMENT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$1,210,250	\$1,011,017	\$1,756,955	\$1,756,955
STATE AID	\$4,687	\$134	\$-	\$-
FEDERAL AID	\$305,261	\$4,322	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$2,098,267	\$2,372,250	\$3,141,441	\$3,141,441
INTERFUND REVENUE	\$90,477	\$101,140	\$79,856	\$79,856
MISCELLANEOUS REVENUE	\$24,107	\$29,406	\$96,200	\$96,200
OTHER FINANCING SOURCES	\$86,820	\$1,343,060	\$669,406	\$669,406
COWCAP	\$-	\$-	\$64,242	\$64,242
TOTAL REVENUE	\$3,819,869	\$4,861,329	\$5,808,100	\$5,808,100
SALARIES AND EMPLOYEE BENEFITS	\$3,561,902	\$3,933,122	\$4,833,310	\$4,833,310
SERVICE AND SUPPLIES	\$1,350,785	\$2,021,935	\$1,821,456	\$1,821,456
OTHER CHARGES	\$1,012,113	\$1,220,901	\$2,212,779	\$2,212,779
CAPITAL ASSETS	\$81,398	\$205,494	\$214,158	\$214,158
OTHER FINANCING USES	\$780,436	\$738,361	\$1,033,424	\$1,033,424
COWCAP	\$212,502	\$446,075	\$477,902	\$477,902
TOTAL EXPENDITURES/APPROPRIATIONS	\$6,999,136	\$8,565,888	\$10,593,029	\$10,593,029
NET COST	\$3,179,267	\$3,704,559	\$4,784,929	\$4,784,929

Purpose

The Registrar of Voters is charged with conducting fair and impartial federal, state, local, and school elections as mandated by the State of California Elections Code, Government Code Section 26802.5, Education Code, Health & Safety Code, Water Code, and the Constitution of the United States.

Core Functions

- Conduct elections, as mandated upon the County of Tulare in accordance with the provisions of the California Elections Code, with the highest degree of accuracy, efficiency, and professionalism.
- Maintain voter registration and update files when someone moves or changes their name or political party.
- Provide ballots to our military servicemen and women and civilian voters all over the world.
- File campaign paperwork and documents after carefully proofing for accuracy from candidates and elected officials.
- File and verify state and local initiatives, referenda, and recall petitions.
- Based on district lines and population, set precincts and polling locations for each election. Find new polling sites as needed and survey for Americans with Disabilities Act Compliance. Recruit and train 300-plus poll workers for each election.
- Count vote by mail and poll ballots. Verify each signature on the vote by mail ballots.
- Conduct canvass after each election and check randomly selected one (1) percent of precincts with hand counts. Verify poll rosters.
- Prepare and certify the Statement of Vote to be approved by the Board of Supervisors.
- Ensure the timely filing of campaign disclosure statements and act as filing officer for 87200 Filers Form 700 - Statements of Economic Interests as required by the Fair Political Practices Commission.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Install four new secure, accessible, and locked exterior ballot drop-off boxes within Tulare County.

- **Objective 1:** Determine which four communities have the greatest need for ballot drop-off boxes by August 2022. **Results:** This objective was partially completed. Two (2) locations out of the four were identified to have the greatest need which included Strathmore and Ivanhoe communities.
- **Objective 2:** Publicly notice the proposed ballot drop-off locations and accept public comments on the proposed locations for at least 10 days by August 2022. **Results:** This objective was completed.
- **Objective 3:** Coordinate with County Facilities for the installation of Ballot Drop-off Boxes at the proposed locations by September 2022. **Results:** This objective was completed.

Organizational Performance

Goal 1: Enhance the Registrar of Voters website with software that will provide Spanish translation for all election materials to comply with federal Spanish language requirements.

- **Objective 1:** Research and identify available vendors by July 2022. **Results:** This objective was not completed. Department was unable to secure a vendor that met all requirements and will continue this goal for FY 2023/24
- **Objective 2:** Contract with a vendor to provide translation services by August 2022. **Results:** This objective was not completed. Department was unable to secure a vendor that met all requirements and will continue this goal for FY 2023/24.
- **Objective 3:** Work with TCICT to install the necessary software by August 2022. **Results:** This objective was not completed. This objective was dependent on completing objectives one and two.

Other Accomplishments in FY 2022/23

- Provided mountain-area poll sites with the same voting experience as other polling locations by providing laptops with internet connectivity with live updated information.

Key Goals and Objectives for FY 2023/24

Quality of Life

Goal 1: Provide an educational Candidate Seminar for the 2024 General Election to all special districts, city council members, school districts, and individuals interested in running for office.

- **Objective 1:** Prepare a Candidate Seminar Flyer that will be posted on the department website, and social media, and mailed out to current incumbents by April 2024.
- **Objective 2:** Collaborate with County Counsel and the Clerk of the Board to create a PowerPoint presentation by May 2024.
- **Objective 3:** Conduct ten (10) separate Candidate Seminars by June 2024.

Organizational Performance

Goal 1: Update, reorganize and streamline the Poll Worker Handbook for the 2024 elections.

- **Objective 1:** Draft and finalize the new step-by-step instructions, for each poll worker position, in a flow chart visual presentation to help poll workers follow instructions and problem solve more quickly under pressure by October 2023.
- **Objective 2:** Print new Poll Worker Handbooks to be used for training by January 2024.

Goal 2: Enhance the Registrar of Voters website with software that will provide Spanish translation for all election materials to comply with federal Spanish language requirements.

- **Objective 1:** Research and identify available vendors by July 2023.
- **Objective 2:** Contract with a vendor to provide translation services by August 2023.
- **Objective 3:** Work with TCICT to install the necessary software.

Budget Request

The Requested Budget represents an overall increase of \$1,132,987 or 29% in expenditures and an overall increase of \$80,722 or 3% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$1,052,265 or 98% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$1,047,499 primarily based on new election equipment.
- Other Charges will increase \$49,029 primarily based on the move from Government Plaza to Tulare/Akers Professional Development
- Other Financing Uses will decrease \$2,088 primarily based on the move from Government Plaza to Tulare/Akers Professional Development.
- Countywide Cost Allocation Plan will increase \$34,958 primarily based on changes in the Plan.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT REGISTRAR OF VOTERS FUND: 001 AGENCY: 088

FUNCTION GENERAL

ACTIVITY ELECTIONS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$35,733	\$96,269	\$50,000	\$50,000
FEDERAL AID	\$1,680,190	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$226,481	\$613,830	\$25,000	\$25,000
MISCELLANEOUS REVENUE	\$13,390	\$12,511	\$11,000	\$11,000
OTHER FINANCING SOURCES	\$1,252,560	\$1,626,800	\$2,870,920	\$2,870,920
TOTAL REVENUE	\$3,208,354	\$2,349,410	\$2,956,920	\$2,956,920
SALARIES AND EMPLOYEE BENEFITS	\$1,038,372	\$1,018,027	\$1,106,039	\$1,106,039
SERVICE AND SUPPLIES	\$2,697,647	\$1,965,383	\$3,360,720	\$3,360,720
OTHER CHARGES	\$448,629	\$361,264	\$504,822	\$504,822
CAPITAL ASSETS	\$24,575	\$-	\$-	\$-
OTHER FINANCING USES	\$-	\$3,132	\$1,044	\$1,044
COWCAP	\$95,089	\$77,454	\$112,412	\$112,412
TOTAL EXPENDITURES/APPROPRIATIONS	\$4,304,312	\$3,425,260	\$5,085,037	\$5,085,037
NET COST	\$1,095,958	\$1,075,850	\$2,128,117	\$2,128,117

Purpose

Tulare County Information and Communications Technology Department (TCiCT) collaborates with private industry to provide the primary means of communication between Tulare County staff and the public.

Core Functions

- Management of relations with telecommunications service providers for voice and data communications to ensure that the County is “Open for Business.”
- Purchase of voice and data communications equipment.
- Create public value through efficient and effective services to county departments relating to the allocation of telephone bills, refund requests, ordering new lines, canceling of unused lines, and other cost savings activities.

Key Goals and Objectives Results in FY 2022/23

Economic Well-Being

Goal 1: Review and maintain accurate telephone billing to ensure consistent charges to the various departments.

- **Objective 1:** Perform a service audit to identify cost-savings countywide by June 2023. **Results:** This objective was completed.
- **Objective 2:** Perform an equipment audit of Voice over Internet Protocol (VoIP) to determine device end-of-life and communicate replacement costs and a funding plan with all departments by June 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Engaged with a third party to document Voice Over Internet Protocol (VoIP) architecture and configurations due to staffing changes.
- Successfully provided emergency telephony services to support First Responder efforts during the 2023 March Storms.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Review and maintain accurate telephone billing to ensure consistent charges to the various departments.

- **Objective 1:** Perform an internal telephony service audit to identify cost savings countywide.
- **Objective 2:** Perform an equipment audit of Voice Over Internet Protocol (VoIP) to determine device end-of-life and communicate replacement costs and a funding plan with all departments.
- **Objective 3:** Review additional telephony analysis options and vendors to identify possible telephony cost savings through enterprise-wide strategic adjustments.

Budget Request

The Requested Budget represents an overall decrease of \$42,709 or less than 7% in expenditures and an overall decrease of \$42,709 or less than 7% in revenues when compared with the FY 2022/23 Final Budget.

County Administrator’s Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT CENTRAL TELEPHONE FUND: 001 AGENCY: 091

FUNCTION GENERAL

ACTIVITY COMMUNICATIONS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
CHARGES FOR CURRENT SERVICES	\$214,985	\$143,749	\$225,822	\$225,822
INTERFUND REVENUE	\$244,625	\$206,461	\$329,544	\$329,544
TOTAL REVENUE	\$459,610	\$350,210	\$555,366	\$555,366
SERVICE AND SUPPLIES	\$1,845,009	\$1,589,093	\$2,380,514	\$2,380,514
OTHER CHARGES	\$(1,385,400)	\$(1,238,884)	\$(1,825,148)	\$(1,825,148)
TOTAL EXPENDITURES/APPROPRIATIONS	\$459,609	\$350,209	\$555,366	\$555,366
NET COST	\$(1)	\$(1)	\$-	\$-

Purpose

The Capital Acquisitions budget is used to record the payment for all capital assets, including buildings, vehicles, and equipment, obtained by the County through capital leases or other long-term financial proceeds.

Budget Request

The Requested Budget represents an overall increase of \$1,859,527 or 65% in expenditures and an overall increase of \$1,859,527 or 65% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Capital Assets will increase \$1,839,513 primarily based on additional vehicles purchased through the use of the Internal Borrowing Program.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$101,719 primarily based on changes in the plan.
- Revenue Projections will increase \$1,859,527 primarily based on payments received for vehicle acquisition.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT CAPITAL ACQUISITIONS FUND: 001 AGENCY: 095

FUNCTION RETIREMENT OF LONG TERM DEBT

ACTIVITY DEBT SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
CHARGES FOR CURRENT SERVICES	\$158,795	\$154,083	\$149,689	\$149,689
MISCELLANEOUS REVENUE	\$-	\$-	\$100,000	\$100,000
OTHER FINANCING SOURCES	\$1,650,881	\$448,872	\$3,922,995	\$3,922,995
COWCAP	\$341,572	\$520,162	\$544,570	\$544,570
TOTAL REVENUE	\$2,151,248	\$1,123,117	\$4,717,254	\$4,717,254
CAPITAL ASSETS	\$1,650,881	\$448,872	\$4,022,995	\$4,022,995
OTHER FINANCING USES	\$3,566,048	\$3,803,934	\$3,722,229	\$3,722,229
COWCAP	\$(3,065,681)	\$(3,129,689)	\$(3,027,970)	\$(3,027,970)
TOTAL EXPENDITURES/APPROPRIATIONS	\$2,151,248	\$1,123,117	\$4,717,254	\$4,717,254
NET COST	\$-	\$-	\$-	\$-

Purpose

The District Attorney is an elected official and is part of the Executive Branch of government. The District Attorney is the public prosecutor and the chief law enforcement officer for the County, prosecuting all criminal cases – adult and juvenile. No one may institute criminal proceedings without the concurrence, approval, or authorization of the District Attorney. The District Attorney also provides advice and assistance to the Grand Jury in its investigation of crime.

Necessary expenses incurred by the District Attorney, in the detection and prosecution of crime, become county charges.

The District Attorney may sponsor, supervise, or participate in any project or program to improve the administration of justice. The jurisdiction of the District Attorney extends to all places and locations within the county, including within the boundaries of incorporated cities. In the enforcement of the law and in the exercise of the powers for which he is elected, the District Attorney acts as both a county officer and a state officer.

The District Attorney is also responsible for the investigation of crime. Such activities are inseparable from the prosecution function. Local police departments and the County Sheriff's Department usually conduct routine investigations. Especially complex, specialized, and sensitive investigations mostly fall to the District Attorney. Examples include police-involved criminal activity, political corruption, and major economic crimes. Grand Jury investigations and post-filing criminal investigations are also the responsibility of the District Attorney.

Core Functions

The core function of the District Attorney's Office is to prosecute crimes and hold offenders accountable for their actions. The District Attorney's Office is divided into three bureaus: Criminal Prosecution – Special, Criminal Prosecution - General, and Investigations.

Bureau of Criminal Prosecutions - Special

The Bureau of Criminal Prosecutions - Special is responsible for the Gang Violence Division, the Crimes Against Children Division, the Financial Crimes Division, the Special Crimes Division, and the Special Operations Division. These cases are handled by the same prosecutor from the time of filing until the case is concluded in court.

The Gang Violence Division handles all cases of gang violence in which the District Attorney has filed the specific enhancement alleging the crime is one involving a criminal street gang. The Crimes Against Children Division handles all cases of child homicide, child molestation, and physical child abuse. The Financial Crimes Division handles white-collar crime, workers' compensation fraud, auto insurance fraud, welfare fraud, and consumer fraud. The Special Crimes Division handles sexual assault, rural crime, domestic violence, auto theft, and elder abuse cases. The Special Operations Division consists of the Case Processing Unit, Information Technology (IT) Unit, and Victim/Witness Center.

- The Case Processing Unit consists of legal office assistants assigned between five separate offices responsible for the processing of all criminal cases.
- The IT Unit oversees the department computers, case management system, servers, and e-mail. The unit staff are the first point of contact in resolving all internal IT issues.
- The Victim/Witness Center provides a full range of comprehensive services to victims of crime in the County.

Bureau of Criminal Prosecutions - General

Cases not handled by a special prosecutor fall within the Bureau of Prosecutions - General. The Visalia Prosecutions Division, the Porterville Prosecutions Division, and the Juvenile Division handle them. This bureau is also responsible for the Special Projects Division, Budget and Fiscal Unit, and the Grant Administration Unit.

The Visalia Prosecutions Division consists of two teams. These teams file all misdemeanor and felony complaints, handle all misdemeanor and preliminary hearing calendars, and prosecute all felony trials not handled by a special prosecutor, all in the Visalia courthouse. The Porterville Prosecutions Division handles all felony and misdemeanor prosecutions in the southern part of the County at the Porterville courthouse. The Juvenile Division handles all juvenile prosecutions. The Special Projects Division consists of the Training and Staff Development Unit, the Human Resources Unit, the Forensic Mental Health Unit, and the Public Administration Unit. The Budget and Fiscal Unit handles an approximately \$32 million budget and payroll services for over 200 employees. The Grant Administration Unit is responsible for the administration of all grant funds. The unit manages over \$3,000,000 in grant funds annually to help offset the cost of investigating and prosecuting criminal cases.

Bureau of Investigations

The Bureau of Investigations is comprised of experienced police professionals with a variety of law enforcement expertise. Supporting the department's mission of quality service to prosecutors and justice for victims of crime is an outstanding cadre of professional staff members comprised of clerical personnel and investigator technicians and assistants.

The department's criminal investigators are responsible for a variety of crime types. The department has a robust Complex Cases Unit, which encompasses public integrity cases, crimes against police officers, and cold case homicides. The Digital Forensics Unit processes hundreds of computers each year in criminal cases. The Crimes Against Persons and Trial Preparation Unit is responsible for human trafficking investigations, sex crimes, child abuse, and child abduction, among other violent crimes.

The department also has an active Rural Crimes unit, protecting our farmers and ranchers from theft. The department has a variety of fraud-related units (real estate, auto insurance, workers' compensation insurance, welfare, and consumer fraud) working diligently to hold criminals responsible for their crimes. Leading these investigations is a management team comprised of forward-thinking supervisors who have both a depth of law enforcement experience and a commitment to continuous improvement.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Implement a FOCUS Program, collaborating with Tulare County Department of Education and local law enforcement.

- **Objective 1:** Coordinate with Stanislaus County Department of Education as a resource to develop program applications that have been proven to be effective and could be used in Tulare County by August 31, 2022. **Results:** This objective was partially completed. The Tulare County District Attorney Victim Witness Bureau has been in contact with the Stanislaus County Department of Education regarding the Focus program and the use of the digital app. The District Attorney I.T. Manager is still working with Stanislaus County's I.T. Department to determine compatibility and hosting issues for the applications that would be exchanged.
- **Objective 2:** Identify community partners and prepare a collaborative agreement for approval by December 31, 2022. **Results:** This objective was not completed. This objective will not be completed until the infrastructure and digital applications are operational. Issues with compatibility and hosting the digital applications will be resolved by June 2023, which will allow this objective to move forward.
- **Objective 3:** Develop the FOCUS smartphone application, with the assistance of Stanislaus County, to program the Department database relevant to Tulare County schools and law enforcement agencies. **Results:** This objective was partially completed. The District Attorney's I.T. Manager continues to coordinate with Stanislaus County's I.T. Department to determine compatibility and hosting issues for the applications that would be exchanged. These issues should be resolved by June 2023.

Quality of Life

Goal 1: Certify instructors and implement a CPR certification course for all District Attorney employees.

- **Objective 1:** Identify and certify four CPR instructors by June 30, 2023. **Results:** This objective was partially completed. Two investigators completed a California POST-certified instructor course for first aid/CPR.
- **Objective 2:** Procure necessary equipment to CPR train employees every two years or as required. **Results:** This objective was completed.
- **Objective 3:** Establish a CPR training program available for all District Attorney employees by June 30, 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Transition sworn personnel to the new handgun weapon system, including modernized optics.

- **Objective 1:** Procure 50 new Sig Sauer P320 handguns, holsters, mountable flashlights, and red dot optics. **Results:** This objective was completed.
- **Objective 2:** Send two investigators to a pistol-mounted optics transition instructor course for the transition from iron sights to red dot optics. **Results:** This objective was completed.
- **Objective 3:** Develop and implement a transition weapon system course for all sworn personnel to deploy the new handguns by June 30, 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- The new Tulare County District Attorney Bureau of Investigations Computer Lab was completed and went live on September 30, 2022. This enhancement to the Department's digital forensic capabilities has allowed investigators to complete over 850 digital device examinations.
- Participated in 37 TV, radio, and podcast interviews; distributed 77 press releases; has the largest Facebook following of any District Attorney's Office in California (21,700+) with 3.25 million Facebook post views.
- Provided services and assistance to 13,420 victims of crime and 7,907 general grant crimes, 1,097 elder/dependent adult abuse victims, 736 victims of violence against men and women, 23 victims of human trafficking, and 3,657 Spanish-speaking victims.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Development of a Forensic Fraud Unit to better serve victims, successfully investigate, and prosecute complex financial crimes, and further support law enforcement partners in the investigation of these labor-intensive, complex investigations.

- **Objective 1:** Partner with local, state, and federal agencies in complex financial investigations to provide better service for, victims in Tulare County.
- **Objective 2:** Establish outreach efforts with community and civic organizations, businesses, and consumers to educate them on the latest trends in financial crimes so they can better protect themselves and make informed choices to prevent victimization.
- **Objective 3:** Investigators assigned to the unit will seek out and complete advanced training and certifications related to complex financial investigations to enhance investigative capabilities and expertise.

Goal 2: Develop a training plan focusing on specialized areas to expand the expertise in the investigator's field and enhance courtroom testimony.

- **Objective 1:** Identify two investigators to complete advanced firearm training to establish credentials and certifications to be recognized as expert witnesses for firearm-related issues in court.
- **Objective 2:** Identify two investigators to complete training courses through the National White Collar Crime Center to become recognized as Certified Economic Crime Forensic Examiners.
- **Objective 3:** Establish one area where investigative staff can expand their expertise to serve as resources for investigations, court purposes, and other law enforcement agencies.

Organizational Performance

Goal 1: Develop and implement a California POST-certified Perishable Skills program to satisfy biennial required training for sworn personnel.

- **Objective 1:** Develop, certify, and implement an Arrest and Control course that will satisfy the Perishable Skills requirement.
- **Objective 2:** Develop, certify, and implement a Firearms course that will satisfy the Perishable Skills requirement.
- **Objective 3:** Develop, certify, and implement a Precision Driving course that will satisfy the Perishable Skills requirements.

Budget Request

The Requested Budget represents an overall increase of \$2,820,474 or 9% in expenditures and an overall increase Of \$398,076 or 7% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$2,422,398 or 10% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$2,067,684 primarily based on the Mid-Year salary increases associated with the Department attorney restructure.
- Services and Supplies will increase \$513,655, primarily based on an increase due to intangible software and license fees.
- Other Charges will increase by \$106,305 primarily based on Workers Comp insurance, Property insurance, General Liability insurance, Data processing, Utilities, Motor pool, Print, and Mail charges.
- Capital Assets will increase by \$68,784, primarily based on a request for replacement vehicles.
- Countywide Cost Allocation Plan (COWCAP) Charges will increase by \$64,047 primarily based on the changes in the Plan.
- Revenue Projections will increase \$398,076 primarily based on an increase in operating transfers from other departments and the state grants.

Staffing changes reflected in the Requested Budget include the following:

- Delete 10 FTE positions to offset Department attorney restructure.
 - 9 Attorney - Senior, DA/PD
 - 1 Attorney - Supervisor
- Reclass 5 FTE positions to align position titles with other Bureau of Investigations agencies.
 - 4 Investigator - District Atty, Sup to District Attorney - Investigative Sergeant
 - 1 Investigator - Welfare, Supv to District Attorney - Welfare Investigative Sergeant
- Adjust Salary to one classification to align salary equal to the Civil Office Assistant Series.
 - Legal Office Assistant Supervisor (2%)

Capital asset requests reflected in the Requested Budget include the following:

- 4 replacement vehicles - \$168,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 4 replacement vehicles - \$191,640

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT DISTRICT ATTORNEY FUND: 001 AGENCY: 100

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER COURT FINES	\$31	\$45	\$501	\$501
STATE AID	\$1,548,400	\$1,439,452	\$1,646,573	\$1,646,573
FEDERAL AID	\$2,216,966	\$1,938,301	\$1,770,026	\$1,770,026
OTHER GOVERNMENTAL AID	\$-	\$-	\$1	\$1
CHARGES FOR CURRENT SERVICES	\$267,558	\$200,341	\$339,883	\$339,883
INTERFUND REVENUE	\$122,303	\$135,771	\$145,876	\$145,876
MISCELLANEOUS REVENUE	\$35,716	\$91,322	\$182,610	\$182,610
OTHER FINANCING SOURCES	\$656,215	\$684,327	\$1,644,895	\$1,644,895
OPERATING REVENUES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$4,847,189	\$4,489,559	\$5,730,365	\$5,730,365
SALARIES AND EMPLOYEE BENEFITS	\$21,251,180	\$21,723,385	\$27,113,813	\$27,113,813
SERVICE AND SUPPLIES	\$3,066,022	\$2,901,608	\$3,496,721	\$3,496,721
OTHER CHARGES	\$1,153,131	\$1,168,078	\$1,155,703	\$1,155,703
CAPITAL ASSETS	\$151,485	\$183,137	\$359,640	\$359,640
OTHER FINANCING USES	\$1,477,192	\$195,443	\$3,805	\$3,805
COWCAP	\$619,447	\$564,904	\$628,951	\$628,951
TOTAL EXPENDITURES/APPROPRIATIONS	\$27,718,457	\$26,736,555	\$32,758,633	\$32,758,633
NET COST	\$22,871,268	\$22,246,996	\$27,028,268	\$27,028,268

Purpose

Broadly speaking, the purpose of the Tulare County Health & Human Services Agency (HHSA) is to provide a wide array of services to enhance Tulare County residents' lives. To quote the Mission Statement, HHSA is "dedicated to protecting and strengthening the well-being of the community through the development of effective policies, practices, and services delivered in a culturally and linguistically competent manner." HHSA is comprised of Administration, Fiscal Operations, Human Services, Mental Health, and Public Health. Together they work collaboratively to improve, promote, and protect the physical and mental health of residents by preventing disease, promoting healthy lifestyles, and encouraging self-sufficiency.

Core Functions

- Supports services and policies that are: collaborative, community-driven, and evidence-based.
- Promotes service delivery that is: culturally competent, respectful, and a model of excellence.
- Supports a work environment that demonstrates diversity, integrity, accountability, teamwork and mutual respect, and staff development and recognition.

Administration provides strategic leadership and broad oversight of the four branches and directs human resources, public information, and community outreach. Tulare County's Office of Emergency Services (OES), which is the County's emergency management agency, also falls under Administration.

In FY21/22, the Integrated Services Division was added under Administration to support the Agency's collaborative efforts across branches and among community partners. Integrated Services will house the Enhanced Care Management team, which is an integral part of the County's effort to align with the California Advancing and Innovating Medi-Cal (CalAIM) initiative. This division will ultimately house whole person care services, homelessness efforts, and criminal justice programs for the Agency. The goal is to improve care coordination, integrate services, facilitate community resource sharing, address social determinants of health, improve health outcomes, and decrease the inappropriate utilization and duplication of services.

The Fiscal Operations Branch provides a broad level of accounting compliance, cash oversight and control, billing, and contract management to the Agency. This branch serves as a strategic partner to all Agency programs, helping to increase accountability, cost reimbursement, and prudent fiscal management through long-term financial forecasting. Together, these services increase funding sustainability and strengthen organizational performance. The branch also provides ancillary services, such as privacy compliance oversight, coordination of responses to Public Records Act requests, and building management services for the 52 county owned or leased HHSA buildings.

Additionally, the Animal Services Division resides under the Fiscal Operations Branch. Animal Services serves the residents of Tulare County by responding timely to animal-related calls and concerns, promoting a healthy animal community in the County through education and outreach, and working to find permanent placements for sheltered animals.

The Human Services Branch delivers a host of services that provide public value to the community, including assistance to elderly and dependent adults through its Aging Services programs, and case management services through its Tulare Work Opportunity and Responsibility to Kids (TulareWORKs) and Child Welfare Services (CWS) Divisions.

CWS is dedicated to protecting abused and neglected children and to strengthening, preserving, and reuniting families in crisis. Aging Services provides services to seniors aged 60 and older, disabled adults, and veterans and their families. Aging Services programs serve historically underserved groups, including low-income and minority seniors, seniors at risk for institutionalization, and seniors living in rural areas.

TulareWORKs provides essential resources and services to children and families experiencing financial hardship, life crises, or barriers to employment. TulareWORKs partners with community organizations to minimize employment barriers, provide job skills training, and facilitate additional support services. In FY 2022/23, TulareWORKs served approximately 56% of the population of Tulare County.

The Adult Protective Services (APS) and Public Guardian divisions also fall within the Human Services Branch; both programs respond to reports of negligence or abuse to elderly or dependent adults and provide appropriate services. In cases where the court finds an individual incapable of self-care, the Public Guardian may assume responsibility for that person's care and finances.

The Mental Health Branch provides services through the Mental Health Plan for Tulare County residents experiencing symptoms of mental illness. The Mental Health Branch offers a full range of specialty mental health services provided by a culturally diverse network of community mental health programs, clinics, psychiatrists, psychologists, therapists, case managers, and peer support specialists. With the adoption of the Mental Health Services Act, enacted in January 2005, services are provided in a manner that is strength-based and consumer-centered and focused on wellness, recovery, and resiliency.

The Alcohol and Other Drug Program delivers treatment, recovery, prevention, and placement services aimed at improving the overall health and well-being of individuals who suffer from substance use and/or abuse. With the implementation of the Drug Medi-Cal Organized Delivery System in July 2019, the program and service delivery now focus on a comprehensive assessment and individualized treatment plan to address the whole person based on the needed level of care. Through a multi-disciplinary approach, these programs and services create a system of care that will help individuals of all ages access needed services.

The Public Health Branch protects and promotes the health status of Tulare County residents through the development and/or implementation of public health and primary care programs, with proactive performance management that analyzes service delivery and health outcomes annually, reporting results to community stakeholders. Services include individual Health, Public Health, and Environmental Health programs. They are provided with the intent of protecting health, preventing disease, and promoting the health and well-being of all persons in Tulare County.

The Tulare County Health Care Centers have clinics located in Visalia and Farmersville and specialize in providing services to underserved communities. The clinics are certified as Federally Qualified Health Center (FQHC) look-alikes and offer primary, specialty, and preventive care services to county residents regardless of their ability to pay. The health care centers utilize the Patient-Centered Medical Home (PCMH) model to improve patient care and health outcomes through increased coordination between specialty providers, primary physicians, health educators, and other key personnel that contribute to whole person care. Environmental Health plays a critical role in protecting public health and safety in a broad range of areas, including foodborne contaminants and environmental hazards.

The Tobacco Control Project also falls within the Public Health Branch. The Tobacco Control Project provides multi-modality efforts throughout the county to reduce health problems associated with tobacco use. The project coordinates with regional and state groups to provide education and information to the public, free smoking cessation classes, and consultation on how facilities can become smoke-free, in addition to working with enforcement agencies to curb tobacco sales to underage youth. The project also receives and processes complaints of violation of Labor Code Section 6404.5 (Smoke-Free Workplace/Bar Law).

Collaboration with other agencies and departments, as well as community-based organizations, is a priority for HHSA, based on its potential for increasing both quantity and quality of services. This has been especially true with the onset of the COVID-19 pandemic. These collaborations include the Public Health Branch activating the Department Operation Center, in cooperation with the other HHSA branches, in response to the COVID-19 pandemic. The Public Health Branch has also been working in partnership with the local hospitals and health care providers to expand emergency response capacity and provide necessary personal protective equipment for health care employees. Additional collaborations include: the Coordinated Care Operations Center was formed to support the social, behavioral health response related to COVID-19 pandemic; the newly formed Community Care Coalition was formed with community partners from health care, behavioral health, and community-based organizations focusing on coordinated efforts to meet the needs of Tulare County residents; the Health Advisory Committee, whose membership includes individuals and organizations from the community, HHSA, and the Board of Supervisors; the Mental Health Court, a collaborative effort that includes the Superior Court, District Attorney, Public Defender, and Probation; the Suicide Prevention Task Force, a collaboration between HHSA and numerous other government entities, community-based organizations, faith groups, and concerned community members throughout Tulare County that focuses on addressing suicide rates in the community and provides tools to suicidal or potentially suicidal persons, as well as to survivors of suicide; the Veterans Advisory Committee; the Animal Services Advisory Committee; and the Task Force on Homelessness, which includes municipal partners, other county departments, and community partners. Working in partnership with community organizations and aligning available resources, HHSA can provide integrated, seamless client service delivery on multiple levels.

Key Goals and Objectives Results in FY 2022/23

Quality of Life

Goal 1: Develop, expand, or improve services that ensure a safe and thriving community.

- **Objective 1:** Animal Services will establish a Doggy Day Out Program, a temporary foster program that allows dogs to leave the shelter and spend quality time with community patrons by June 2023. **Results:** This objective was completed. The new Adventure Paws Program has started with clients being able to take out dogs for the day, spend quality time with them, and learn more about their personalities before they bring the dogs back to the shelter.

- **Objective 2:** Integrated Services will fully implement CalAIM Enhanced Care Management (ECM) services for two Populations of Focus, Homeless and Severe Mental Illness/Substance Use Disorder, by June 2023. **Results:** This objective was completed.
- **Objective 3:** The Public Health Laboratory will improve the capacity to monitor antimicrobial-resistant organisms in the community by implementing a new molecular assay that rapidly detects carbapenemase resistance by June 2023. **Results:** This objective was completed.

Goal 2: Evaluate and improve services to ensure they are provided in a collaborative and community-driven manner.

- **Objective 1:** Child Welfare Services and Tulare County Office of Education's (TCOE) Dream Center have partnered to ensure the success and continued collaboration of serving foster youth and non-minor-dependent youth. CWS will enhance the accessibility of services directly to the youth in collaboration with service providers, creating a true one-stop shop model of services with TCOE by June 2023. **Results:** This objective was completed. The Child Welfare Independent Living Unit (ILP) was relocated to the Dream Center in January 2023 and remains co-located there to better serve the foster youth population. This co-location continues to provide accessibility to streamlined, coordinated services directly to youth in collaboration with other partners.
- **Objective 2:** Public Health Administration will develop a tool to assess its relationships and communication with subcontractors so that a quality improvement project can be coordinated by June 2023. **Results:** This objective was completed.
- **Objective 3:** Behavioral Health has partnered with Recovery Innovations (RI), a global company that is an expert in crisis and recovery. The collaboration will result in the development of a crisis continuum blueprint that will assist the branch with long-term planning, grant funds, and community collaboration opportunities by June 2023. **Results:** This objective was partially completed. The initial phase of this objective has been completed, and the partnership with Recovery Innovations extended to continue the implementation of this objective to completion. Recovery Innovations completed multiple stakeholder groups to inform a comprehensive analysis of specific county strengths and needs related to crisis support systems. Behavioral Health has extended the formal partnership with RI to continue more targeted stakeholder engagement to inform policy and procedure development and implement needed growth of our crisis continuum that aligns with newly released Federal and State guidelines.

Organizational Performance

Goal 1: Increase the value of our services by enhancing quality and strengthening our ability to deliver cost effective programs consistent with the Agency's vision, mission, and values.

- **Objective 1:** To enhance CalFresh program services, TulareWORKs will undergo a Business Process Redesign (BPR) to reduce the number of interactions by resolving a client's needs at the first point of contact and eliminating unnecessary handoffs (both in-person and by phone). By June 2023, 65% of clients will be handled at first interaction, allowing TulareWORKs to expand and enhance the ability to triage clients based on their needs and expand the call centers' scope of services. **Results:** This objective was partially completed. TulareWORKs successfully implemented the new business process redesign on June 6, 2022. This resulted in reorganized staffing units, Call Center queues, and workflows that supported reduced handoffs and increased first-contact resolution outcomes. Initially, this allowed 65% of client program service requests to be processed at the first point of contact. Starting in August 2022, this percentage decreased due to major activities around California Statewide Automated Welfare System (CalSAWS) implementation readiness. The focus shifted to committee work, training, documenting system changes, and preparing staffing for system transition. In February 2023, TulareWORKs went live with CalSAWS, and staff are continuing to learn how to navigate the new system while keeping up with the continuous changes in process adjustments and policy. TulareWORKs is working again to meet the 65% goal of handling client needs with first-contact resolution.
- **Objective 2:** Behavioral Health is participating in the Semi-Statewide Electronic Health Records system project through CalMHSA. Through this partnership, the quality of behavioral health services, including measured outcomes, will improve providers' methods and ease of documentation, thus increasing the time available to treat individuals in need of care. Additionally, the Semi-Statewide EHR Project seeks to create a more integrated, holistic approach to county health information technology collection, storage, and reporting. This approach will lead to the continued integration of substance use disorder services

with mental health services for providing care that addresses all the needs of an individual by June 2023. **Results:** This objective was partially completed. Behavioral Health continues the partnership with CalMHSA on conversion and training activities to implement the new electronic health records system, SmartCare. The scheduled go-live date for implementation of the system is July 1, 2023, at which time all mental health and substance use disorder providers will be live in the new system.

- **Objective 3:** The timely processing of IHSS applications benefits Tulare County's elderly and disabled population. It ensures they can live safely in their own home and continue to thrive in the community. As the IHSS program continues to grow and the number of applications increases, IHSS will focus efforts and resources to ensure applications are processed in a timely manner by June 2023. **Results:** This objective was not completed. This objective was not met due to an unanticipated increase in applications received. It is anticipated this objective to be met by June 2024.

Goal 2: Strengthen partnerships with community providers to maximize effectiveness, funding sustainability and capacity building.

- **Objective 1:** Integrated Services will collaborate with the Sheriff's department to apply for Providing Access and Transforming Health (PATH) funding to support capacity building among providers, plans, counties, and justice agencies and establish re-entry care for justice-involved populations by June 2023. **Results:** This objective was partially completed. Re-entry care for justice-involved populations has been delayed at the state level through the Department of Health Care Services; however, PATH funding application has been submitted. The new anticipated completion date is no later than June 2025.
- **Objective 2:** The Public Health Branch will engage with community partners to advance health equity and focus on the community health assessment and improvement plan by establishing regularly scheduled work groups and subcommittees by June 2023. **Results:** This objective was completed. The branch has completed the engagement of partners to have a community health improvement plan developed and is finalizing the goals and objectives with the support of the subcommittees.
- **Objective 3:** Child Welfare Services will strengthen partnerships with community providers through the Families First Prevention Service Act (FFPSA). It will enhance support services for families to help children remain at home and reduce the use of unnecessary congregate care placements by increasing options for prevention services, increased oversight, and requirements for placements by June 2023. **Results:** This objective was partially completed. Child Welfare Services has secured and will provide three new preventative services programs throughout the Tulare County community in FY 2023/24 in collaboration with Community-Based Organizations. These services heavily focus on the prevention lens and will enhance support for families by providing in-depth education in the home environment. The new programs are evidence based and can be found on the California Evidence Based Clearinghouse. The programs are Family Check-Up, Nurse Family Partnership, & Healthy Families America.

Other Accomplishments in FY 2022/23

- One of the behavioral health components of CalAIM is to improve quality outcomes, reduce health disparities, and drive delivery system transformation and innovation through improvements to behavioral health policies. During FY 2022/23, Behavioral Health was able to implement CalAIM behavioral health documentation redesign to streamline documentation requirements for substance use disorder and specialty mental health services to align more closely with national standards and Standardized Screening & Transition of Care Tools to ensure Medi-Cal beneficiaries receive timely and coordinated care between delivery systems. These efforts required system updates and training for all mental health and substance use disorder providers.
- Tulare County Health Care Centers is part of the Central Valley Health Network Performance Improvement Collaboration. This 28-member collation focuses on improving the performance of health centers on two clinical quality measures: childhood immunization status and colorectal cancer screenings. In 2022, Tulare County Health Care Centers was the highest-performing organization for colorectal screenings out of the 15 active health centers implementing this measure.

Key Goals and Objectives for FY 2023/24

Quality of Life

Goal 1: Evaluate and improve services for individuals who are Homeless / At-Risk of Homelessness.

- **Objective 1:** Increase the total number of Integrated Services access points to homeless services by partnering with community stakeholders to add two additional providers, and through such means as navigation centers, emergency shelters, or consistent events which serve to engage potential clients and bring them into contact with homeless services, within the county.
- **Objective 2:** Expand the Tulare County Behavioral Health housing spectrum with a new augmented board and care facility that will serve individuals with mental health conditions that are experiencing homelessness or at-risk of homelessness. Stable and safe supportive housing is a foundational element for successful engagement in needed health and behavioral health treatment, which promotes both individual and community wellness and safety. Additionally, longitudinal studies have shown that criminal recidivism dramatically decreases when individuals released from incarceration have access to stable and safe housing, especially when coupled with linkage to supportive employment services and other needed resources.
- **Objective 3:** Serve at least 24 individuals at Tulare County Health Care Centers by implementing a program to provide outreach, education, referral, and telehealth services focused toward homeless individuals to make the Tulare County Health Care Centers their health home for ongoing medical care.

Goal 2: Enhance coordinated care across Agency programs and through community partnerships.

- **Objective 1:** In alignment with the CalAIM initiative, the Human Services branch will work internally and directly with our various community partners to enhance opportunities to coordinate services across a complex system of care, including case management and wrap-around services. This will be achieved by cross-training at least 25% of Human Services staff on CalAIM and Integrated Services efforts to support coordinated care, increasing referrals by a minimum of 5%, and increasing attendance at community outreach events by at least 10%.
- **Objective 2:** Integrated Services will design and implement a SharePoint site to provide information to all HHSA branches regarding the current landscape of CalAIM Enhanced Care Management, and Community Supports information to include but not be limited to CalAIM background, Enhanced Care Management & Community Support Providers with contact information, and how to connect individuals to these services.
- **Objective 3:** As part of the Semi-Statewide Electronic Health Record project, Behavioral Health will onboard a Health Information Exchange system to assist with meeting State and Federal interoperability requirements and to facilitate data exchange with participating entities, including Managed Care Plans, to promote coordinated care and improved beneficiary outcomes. Through improved data exchange mechanisms, Behavioral Health seeks to safely access and share beneficiary data for effective treatment, connection to health and social services agencies, and better assess the needs of the community.

Organizational Performance

Goal 1: Ensure financial sustainability for essential services.

- **Objective 1:** Integrated Services will lead an agency-wide committee to track and monitor existing and new funding opportunities to sustain current homeless programs supported by the Agency and find opportunities to expand current homeless services throughout Tulare County.
- **Objective 2:** Behavioral Health continues to implement CalAIM components, including Behavioral Health Payment Reform, which seeks to move counties away from cost-based reimbursement to value-based reimbursement structures that reward better care and quality of life for Medi-Cal beneficiaries. Behavioral Health intends to structure contracts with community providers to promote more efficiency and expand the ability to recruit and retain staff in preparation for future incentivized quality of services based on improved beneficiary outcomes.

Budget Request

The Requested Budget represents an overall increase of \$90,223,837 or 14% in expenditures and an overall increase of \$90,223,837 or 15% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost remains the same when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$15,277,773 primarily based on cost-of-living adjustments, merit increases, increased retirement and benefit costs, and additional personnel to support integrated service delivery.
- Services and Supplies will increase \$57,598,622 primarily based on inflation, which has increased the costs of vendors and suppliers; serving as pass-through on the \$30,000,000 City Serve Youth Housing project; CalAIM Payment Reform changes that impact all Mental Health contracts that bill for Medi-Cal reimbursement, which increased the cost service agreements with the Mental Health Branch; increased costs to Institution for Mental Disease (IMD), hospital, State Managed Care Offsets, and psychiatry services due to greater utilization by high-needs consumers; and a one-time match for a potential Behavioral Health Capital Infrastructure Program (BHCIP) grant.
- Other Charges will increase \$8,294,631 primarily based on increased expenses for services provided by other county departments and increased intra agency program services, including a substantial increase in liability insurance premiums, as well as the impact of inflation on utilities and grounds, among other costs.
- Other Financing will increase \$8,042,426 primarily based on an increase in the claiming adjustments to the Wrap program within CWS.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$932,347 primarily based on changes to the Plan.
- Revenue Projections will increase \$90,223,837 primarily based on increased Medi-Cal reimbursement rates from the State, anticipated increase in State and Federal Funds for Medi-Cal caseload increases, increases in sales tax and vehicle licensing fees leading to increases in 2011 and 1991 realignment baseline calculations.

Staffing changes reflected in the Requested Budget include the following:

- Add 3 FTE positions to address workload issues and organizational changes as a result of taking on additional program oversight.
 - 1 Administrative Services Officer II
 - 1 PHEP Assistant
 - 1 Department Secretary
- Delete 2 FTE vacant positions.
 - 1 Office Assistant
 - 1 Contact Tracer
- Amend 12 FTE positions to align with program needs.
 - 2 Environmental Health Specialist II to Environmental Health Scientist
 - 1 Medical Office Assistant to WIC Breastfeeding Peer Counselor
 - 1 Health Aide to WIC Breastfeeding Peer Counselor
 - 1 Health Program Assistant to WIC Breastfeeding Peer Counselor
 - 1 Registered Dietitian to WIC Breastfeeding Peer Counselor Supervisor
 - 3 Alcohol & Drug Specialist II to Substance Use Disorder Counselor Certified
 - 1 Peer Support Specialist Lead to Peer Support Specialist II
 - 2 Peer Support Specialist to Peer Support Specialist II
- Reclass 24 FTE positions to more accurately reflect actual job duties performed and the needs of the program.
 - 1 Paralegal II to Legal Secretary III
 - 14 Alcohol & Drug Specialist II to Substance Use Disorder Counselor Certified
 - 2 Prevention Program Supervisor to Substance Use Disorder Supervisor
 - 6 Peer Support Specialist to Peer Support Specialist II
 - 1 Peer Support Specialist – Lead to Peer Support Specialist II
- Adjust salaries for 3 FTE positions to account for parity with the same classifications.
 - 1 Division Manager HHS Child Welfare Services 5.2% (only 1 of 2)
 - 1 Division Manager HHS Fiscal Operations 5.2% (only 1 of 2)
 - 1 Division Manager HHS Self Sufficiency 5.2% (only 1 of 3)

Capital asset requests reflected in the Requested Budget include the following:

- 1 MGIT 320 Culture System - \$65,000
- 1 BD Max Plus Analyzer - \$135,000
- 1 Quant Studio Analyzer- \$142,535
- 1 Quantitative Fit Testing Machine - \$26,000
- 1 CO2 Incubator - \$34,275
- 3 Refrigeration Units - \$21,585
- 1 Generator - \$200,000
- 1 Mobile Generator - \$100,000
- 1 Cisco Firepower Server - \$15,000
- 2 UPS Device - \$50,000
- 1 Security Equipment - \$10,000
- 12 Vehicles - \$580,000
- 1 Forklift - \$50,000
- 2 Trailer - \$25,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 6 Vehicles - \$421,711
- 1 Video Conferencing - \$100,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT HEALTH & HUMAN SERVICES FUND: 001 AGENCY: 142

FUNCTION HEALTH AND SANITATION

ACTIVITY HEALTH

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$3,575,477	\$3,501,707	\$2,808,529	\$2,808,529
LICENSES, PERMITS & FRANCHISES	\$3,000,488	\$3,346,793	\$4,233,930	\$4,233,930
OTHER COURT FINES	\$178	\$76	\$260	\$260
STATE AID	\$176,951,583	\$225,467,050	\$288,074,564	\$288,074,564
FEDERAL AID	\$126,804,638	\$132,047,766	\$141,431,759	\$141,431,759
OTHER GOVERNMENTAL AID	\$2,482	\$3,381	\$3,700	\$3,700
CHARGES FOR CURRENT SERVICES	\$44,269,939	\$53,296,853	\$78,804,126	\$78,804,126
INTERFUND REVENUE	\$229,204	\$289,497	\$45,000	\$45,000
MISCELLANEOUS REVENUE	\$8,027,346	\$7,351,851	\$2,934,054	\$2,934,054
OTHER FINANCING SOURCES	\$125,393,951	\$150,715,794	\$192,500,820	\$192,500,820
OPERATING REVENUES	\$-	\$-	\$3	\$3
TOTAL REVENUE	\$488,255,286	\$576,020,768	\$710,836,745	\$710,836,745
SALARIES AND EMPLOYEE BENEFITS	\$144,644,373	\$159,012,442	\$189,874,756	\$189,874,756
SERVICE AND SUPPLIES	\$143,937,278	\$186,826,686	\$265,306,125	\$265,306,125
OTHER CHARGES	\$191,874,630	\$218,618,399	\$239,502,420	\$239,502,420
CAPITAL ASSETS	\$916,219	\$1,509,656	\$1,976,106	\$1,976,106
OTHER FINANCING USES	\$18,888,552	\$22,157,031	\$25,348,401	\$25,348,401
COWCAP	\$5,009,101	\$4,911,420	\$5,843,767	\$5,843,767
TOTAL EXPENDITURES/APPROPRIATIONS	\$505,270,153	\$593,035,634	\$727,851,575	\$727,851,575
NET COST	\$17,014,867	\$17,014,866	\$17,014,830	\$17,014,830

Purpose

The Human Resources and Development Department (HR&D) is responsible for administering the Personnel Rules and Policies adopted by the Board of Supervisors. Additionally, the department provides support to all other departments and employees throughout the organization with a variety of human resources related services.

Core Functions

- **Administration:** Plans, organizes, and directs the operations of the department. Ensures that goals and programs are consistent with the County's Strategic Management Plan. Ensures that the department is responsive to the public, the Board of Supervisors, departments, employees, employee organizations, and applicants. Provides oversight of fiscal processes, budget, and financial transactions/accounting.
- **Talent Acquisition, Compensation, and Classification:** Provides quality candidates for employment consideration through recruitment, testing, and onboarding employees. Maintains and amends Tulare County's Classification and Compensation Plan to reflect changing organizational structures and updates to job functions. Provides policy guidance to department managers and advice on human resource issues to employees and applicants.
- **Employee/Employer Benefits and Wellness:** Administers a comprehensive employee benefits program that meets the diverse and changing needs of employees, their families, retirees, and Special District employees. Communicates benefit programs to participants and provides education on how to be informed consumers with the long-term goal of reducing medical claims and health care premiums.
- **Employee/Employer Training and Development Services:** Provides Supervisory, Leadership, and Management training to employees. Arranges and facilitates specialized training and learning resources for departments and employees. Coordinates Sexual Harassment Prevention Training (AB 1825) with County Counsel.
- **Employee/Employer Relations:** Provides policy support to departments in the areas of labor relations, disciplinary actions, performance management, application of Personnel Rules, and Administrative Regulations. Facilitates meet and confer sessions and contract negotiations in relation to specific Memoranda of Understanding with bargaining units. The unit conducts investigations of alleged discrimination/harassment for departments and employees or coordinates with outside investigators for this service.
- **Employee/Employer Data Services:** Provides oversight and training to departments in maintaining and reporting employment data through the Enterprise Human Resources and Information System (HRIS). Performs, coordinates, maintains data and modifications to the HRIS system. Provides information in response to public information requests. Assists with the onboarding process. Provides policy guidance and advice on human resource related issues.
- **Support Systems:** Supports and assists the operations of the HR&D staff, and oversees records management, serves as the main customer service contact via phone or in-person, and provides general clerical support. Coordinates the Employee Service Award Program and responds to subpoena and record requests.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Revise the recruitment program by June 2023.

- **Objective 1:** Revise the process and procedures and obtain department input. **Results:** This objective was partially completed. Met with departments experiencing critical staffing shortages to review recruiting concerns and to partner with them to develop outreach, advertising, testing, application processing and timeline strategies. Strategies were implemented. HRD will continue to meet with all county departments quarterly to review recruitment strategies and implement appropriate changes.

- **Objective 2:** Conduct training and implement the revised program. **Results:** This objective was completed. HRD provided comprehensive training to department human resources representatives on recruitment processes and procedures, testing and application scoring, eligible and certification lists, reference checking and employee file reviews, LiveScan, New Employee Orientation, and New Hire onboarding and HRIS required forms. Forms were updated in conjunction with the training that are currently in use.
- **Objective 3:** Analyze recruitment data. **Results:** This objective was completed. A review of recruitment activity for the past five years has revealed increased levels of recruitment counts, certification counts and vacancy counts.

Goal 2: Create an Exit Interview Program by June 2023.

- **Objective 1:** Develop a process that includes in-person interviews. **Results:** This objective was completed.
- **Objective 2:** Analyze data and provide feedback to departments. **Results:** This objective was partially completed. Continuing to work with Departments to discuss results and address challenges.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Assist with the implementation of the new Human Capital Management (HMC) and Payroll System

- **Objective 1:** Provide training or guidance to departments for the Human Resources function of the new system.

Organizational Performance

Goal 1: Develop and Implement County Internship Resource Program

- **Objective 1:** Identify existing Department Internship programs. Contact all departments to determine any additional internship opportunities.
- **Objective 2:** Develop resources, best practices, and procedures to assist departments who are interested in having an internship program.
- **Objective 3:** Assist departments with internship opportunity outreach, such as job fairs and schools, and incorporate internship programs into recruitment strategies.

Budget Request

The Requested Budget represents an overall increase of \$115,368 or 7% in expenditures and an overall increase of \$141,179 or 17% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost decreased \$25,811 or 3% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$572,998 primarily based on the cost of living adjustment and proposed additional personnel.
- Other Charges will increase \$101,184 primarily based on increased Risk charges.
- Countywide Cost Allocation Plan (COWCAP) will decrease \$606,403 primarily based on changes to the Plan.
- Revenue Projects will increase \$141,179 primarily based on changes to the COWCAP.

Staffing changes reflected in the Requested Budget include the following:

- Add 3 FTE positions for department restructure.
 - 2 Human Resources Supervisor
 - 1 Human Resources Specialist II
- Amend 3 FTE positions to create more opportunities for advancement.
 - 1 Office Assistant K-B to Office Assistant Lead-K
 - 1 Human Resources Specialist II to Human Resources Specialist III
 - 1 Accountant III-K to Analyst- Staff Services III-K
- Reclass 5 FTE positions to create more opportunities for advancement.
 - 2 Analyst-Human Resources I to Analyst-Human Resources II
 - 2 Office Assistant-K to Office Assistant Lead-K
 - 1 Human Resources Technician I to Human Resources Technician II

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT HUMAN RESOURCES & DEVELOPMENT FUND: 001 AGENCY: 200

FUNCTION GENERAL

ACTIVITY PERSONNEL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FEDERAL AID	\$37,645	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$414,794	\$317,137	\$423,164	\$423,164
MISCELLANEOUS REVENUE	\$395	\$421	\$-	\$-
OTHER FINANCING SOURCES	\$3,615	\$-	\$-	\$-
OPERATING REVENUES	\$-	\$-	\$-	\$-
COWCAP	\$495,423	\$471,062	\$567,471	\$567,471
TOTAL REVENUE	\$951,872	\$788,620	\$990,635	\$990,635
SALARIES AND EMPLOYEE BENEFITS	\$2,469,799	\$2,638,380	\$3,534,251	\$3,534,251
SERVICE AND SUPPLIES	\$658,593	\$687,804	\$876,629	\$876,629
OTHER CHARGES	\$651,122	\$406,719	\$563,275	\$563,275
CAPITAL ASSETS	\$6,580	\$-	\$-	\$-
OTHER FINANCING USES	\$475,000	\$422,758	\$22,759	\$22,759
COWCAP	\$(2,905,306)	\$(2,606,692)	\$(3,213,095)	\$(3,213,095)
TOTAL EXPENDITURES/APPROPRIATIONS	\$1,355,788	\$1,548,969	\$1,783,819	\$1,783,819
NET COST	\$403,916	\$760,349	\$793,184	\$793,184

Purpose

Sections 1203.5 and 1203.6 of the California Penal Code and Section 270 of the California Welfare and Institutions Code mandate the Office of the Chief Probation Officer. These statutes also authorize the appointment of assistant and deputy probation officers to perform such duties and tasks as directed by the Court and the Juvenile Justice Commission. Section 850 of the California Welfare and Institutions Code establishes the requirement for a Juvenile Hall and Section 854 of the California Welfare and Institutions Code places the appointment of the staff assigned to the Juvenile Hall under the direction of the Chief Probation Officer.

Core Functions

Probation Department

- Complete investigative reports on juvenile and adult offenders upon referral by the Juvenile and Criminal Courts and report findings and recommendations to the Court.
- Supervise persons placed under the supervision of the Probation Officer by the Juvenile and Criminal Courts and determine both the level and type of supervision consistent with Court-ordered conditions of probation.
- Supervise offenders released from the California Department of Corrections and Rehabilitation (CDCR) subject to a period of Post Release Community Supervision.
- Provide for the safe and secure detention of juveniles alleged to come within the jurisdiction of the Juvenile Court or who have been deemed wards of the Court and in need of in-custody programming.

The vision of the Tulare County Probation Department is changing lives and building safer communities. The mission of Tulare County Probation Department is protecting our communities, enhancing quality of life, and serving our courts. In an effort to meet this mission and associated legal mandates, the Probation Department provides a wide range of administrative, investigative, supervisory, rehabilitative, and detention services for juvenile and adult offenders.

Administrative Services Division

The Administrative Services Division provides a full spectrum of administrative services to the operational divisions, including fiscal management, human resources, grants and contractual agreements, implementation of policies and procedures, external audits, internal operational studies, and information technology.

Adult Supervision Services Division

The Adult Supervision Services Division consists of California Assembly Bill 109 (The Public Safety Realignment Act of 2011) assessment, supervision, and Pretrial services; California Senate Bill 678 (The Community Corrections Performance Incentive Act of 2009) assessment and supervision services; High-Risk Supervision; Limited Supervision; Adult Records; Adult Interstate Compact; Electronic Monitoring Unit; and the grant-funded Office of Traffic Safety, Sexual Assault Felony Enforcement, and Spousal Abuse Felony Enforcement programs.

State law requires the Probation Department to keep on any person released to the care of the Probation Officer, a complete and accurate record in suitable books or other form, in writing, of the conduct, employment, occupation, and condition of such person committed to his/her care during the term of such probation, and the result of such probation. Results are provided to the Department of Justice monthly.

California Assembly Bill 109

In an effort to address prison overcrowding and assist in alleviating California's financial crisis, California Assembly Bill 109 transferred responsibility for the supervision and housing of specified low-level offenders and parolees from CDCR to the county level. This bill went into effect on October 1, 2011.

California Penal Code Section 1230.1(a) was added through this legislation and required each County to establish a Community Corrections Partnership (CCP) to maximize the effective investment of criminal justice resources in evidence-based correctional sanctions and programs. The CCP is chaired by the Chief Probation Officer.

Juvenile Services Division

The Juvenile Services Division consists of Juvenile Investigations/Court Services, Juvenile Interstate Compact, Team Supervision, Campus Probation Officer, Placement, Non-Custody Intake, and Central Records.

California Welfare and Institutions Code Section 281 mandates the Probation Officer shall, upon order of any court in any matter involving the custody, status, or welfare of a minor or minors, make an investigation of appropriate facts and circumstances and prepare and file with the Court written reports and written recommendations in reference to such matters. California Welfare and Institutions Code Section 706.5 mandates each placement recommendation include a case plan. California Welfare and Institutions Code Section 791 mandates when directed by the Court, the Probation Department shall make an investigation and take into consideration the age, maturity, educational background, family relationships, demonstrable motivation, treatment history, if any, and other mitigating and aggravating factors in determining whether the minor is a person who would be benefited by education, treatment, or rehabilitation.

If a minor is found to be a person described in Section 602 of the California Welfare and Institutions Code and the Court does not remove the minor from the physical custody of the parent or guardian, the Court must impose specific conditions of probation following adjudication on specified offenses, which shall be enforced by the probation officer. The Court shall order the care, custody, and control of the minor to be under the supervision of the probation officer, who may place the minor in any of the following: the home of a relative, a non-related extended family member, a Short-Term Residential Therapeutic Program (STRTP) or a licensed Resource Family. By statute, all foster children placed in STRTP's must be visited at least monthly, regardless of location.

Adult Court Services Division

The Adult Court Services Division consists of Adult Investigations, Adult Pretrial Court Officers, Drug Court, Recovery Court (California Proposition 36), Veteran's Court, Mental Health Court, Pretrial Supervision, and Pretrial Assessment Units.

California Penal Code Section 1203 mandates that any defendant who may be eligible for probation, following a finding or plea of guilty to a felony charge, be referred to the Probation Department for a report and recommendation. This mandated report may be comprehensive or abbreviated in format, based upon the needs of the Court.

California Penal Code Section 1191.3 mandates the Probation Officer provide, at the time of sentencing in all felony convictions, a general estimate of the conduct and work time credits to which the defendant may be entitled for previous time served; and the conduct or work time credits authorized under California Penal Code Sections 2931, 2933, or 4019.

Juvenile Detention Division

California Welfare and Institutions Code Section 850 mandates the Board of Supervisors in every County shall provide and maintain, at the expense of the County, in a location approved by the Judge of the Juvenile Court or by the Presiding Judge of the Juvenile Court, a suitable house or place for the detention of wards of the Juvenile Court and of persons alleged to come within the jurisdiction of the Juvenile Court. Such house or place shall be known as the "Juvenile Hall" of the County.

The Juvenile Hall shall not be in, or connected with, any jail or prison, and shall not be deemed to be, nor be treated as a penal institution. Minimum standards are mandated and include but are not limited to education; recreation and exercise; counseling and casework services; behavior control; discipline; medical and dental services; food and nutrition; clothing, bedding, and linen services; and access to legal services.

The Juvenile Detention Facility maintains four distinct populations of juvenile offenders: juveniles who have been arrested by law enforcement and are awaiting a detention hearing and/or other order of the Court; juveniles who have been adjudicated and are awaiting placement in out-of-home; juveniles as a result of a Transfer Hearing that are being tried in Adult Criminal Court and are pending sentence; and juveniles who have been committed by the Court to secure long-term programs. This includes youth who were formerly committed to the Division of Juvenile Justice (DJJ) that are now realigned back to local jurisdiction pursuant to California Senate Bill 823 (SB823).

The Juvenile Detention Facility also operates a Home Supervision Program, as mandated by California Welfare and Institutions Code Section 636; and an Aftercare Program for youth following completion of a commitment program, including electronic monitoring or global positioning.

The Probation Department provides commitment programs for both male and female offenders ranging in age from 12 through 25 years. The programs will provide a wide variety of services to address their identified needs and transitional planning to include the youth and their family.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Implement and complete new Supervision Standards with an Incentive and Sanction Matrix for field supervision.

- **Objective 1:** Complete and approve supervision standards/incentives/sanctions by September 2022. **Results:** This objective was not completed. The necessary Case Planning Training prerequisite for the completion of the new Supervision Standards was completed on April 27, 2023. We expect to complete and approve the supervision Standards/incentives/sanctions by October 2023.
- **Objective 2:** Train staff to utilize the Sanction Matrix by October 2022. **Results:** This objective was not completed. The new Sanction Matrix has yet to be created upon approval of the new Supervision Standards.
- **Objective 3:** Monitor utilization and efficacy by reducing Probation Terms and Conditions violations by 5%, by June 30, 2023. **Results:** This objective was not completed. The new Sanction Matrix and Supervision Standards will be completed by October 2023, and this objective will be completed within the Fiscal Year 2023/24.

Quality of Life

Goal 1: Develop the land adjacent to the Juvenile Detention Facility to provide much needed outdoor space, which will serve a variety of purposes to include expanded therapeutic, recreational, and career technical education spaces.

- **Objective 1:** Install perimeter fences and security cameras adjacent to the Juvenile Detention Facility by May 2023. **Results:** This objective was not completed. Project constraints due to COVID-19 have delayed the commencement of the project. The architectural plans for this project are being finalized, and the project is expected to be completed within Fiscal Year 2023/24
- **Objective 2:** Develop and prepare the land to provide the activities listed above by April 2023. **Results:** This objective was not completed. Project constraints due to COVID-19 have delayed the commencement of the project. The architectural plans for this project are being prepared, and the project is expected to be completed by September 2024.
- **Objective 3:** Purchase items and equipment necessary to create space for the activities listed above by June 2023. **Results:** This objective was not completed. Project constraints due to COVID-19 have delayed the commencement of the project. The perimeter fence and security cameras will be installed by June 2024, and the land will be developed by September 2024; therefore, this objective will be completed by September 2024.

Organizational Performance

Goal 1: Continue to improve the Department's organizational structure to align roles and responsibilities with job classifications.

- **Objective 1:** Evaluate the current Department organizational structure by July 2022. **Results:** This objective was partially completed. The contract with the consultant tasked to help with the evaluation was terminated prior to project completion.
- **Objective 2:** Assess roles and responsibilities of personnel by August 2022. **Results:** This objective was partially completed. The contract with the consultant tasked to help with the evaluation was terminated prior to project completion.
- **Objective 3:** Identify misalignment of job responsibilities by January 2023. **Results:** This objective was partially completed. The contract with the consultant tasked to help with the evaluation was terminated prior to project completion.

Goal 2: Implement Caseload Explorer Check-in and Caseload Explorer Provider programs to allow officers to improve tracking and service clients.

- **Objective 1:** Purchase software modules by August 2022. **Results:** This objective was completed.
- **Objective 2:** Train staff on software usage by October 2022. **Results:** This objective was completed.
- **Objective 3:** Assess the program to improve client supervision practices by June 30, 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Collaborated with Health and Human Services Agency in streamlining mental health services for clients under post-release community supervision by developing an expedited referral process between agencies to better aid in the rehabilitation of clients.
- Decreased occurrences of filings for court continuance attributed to the significant increase in staffing in the Investigation Unit.
- Purchased Tasers for officers as a non-lethal alternative for the apprehension of clients.
- Upgraded vehicle radios and officer equipment to enhance field safety.
- Developed in-house Core Academy training curriculum for officers.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Enhance staff safety and promote non-lethal alternatives in applicable circumstances.

- **Objective 1:** Provide training to all armed officers on Taser usage and identification of applicable situations by October 2023.
- **Objective 2:** Provide de-escalation training to all officers by December 2023.

Quality of Life

Goal 1: Develop the land adjacent to the Juvenile Detention Facility to provide outdoor space, which will serve a variety of purposes to include expanded therapeutic, recreational, and career technical education spaces.

- **Objective 1:** Install perimeter fences and security cameras adjacent to the Juvenile Detention Facility.
- **Objective 2:** Develop and prepare the land to provide the activities listed above.
- **Objective 3:** Purchase items and equipment necessary to create space for the activities listed above.

Organizational Performance

Goal 1: Establish a Mobile Probation Service Center to mitigate constraints on indigent supervised clients and reduce the undue financial burden that is otherwise contributory to recidivism.

- **Objective 1:** Purchase and obtain a customized vehicle for the Mobile Probation Service Center.
- **Objective 2:** Establish new and extend existing partnerships with public agencies and community-based organizations to provide services to the community which include both probation and non-probation clients outside of traditional office spaces.

Budget Request

The Requested Budget represents an overall increase of \$9,493,577 or 16% in expenditures and an overall increase of \$9,224,180 or 25% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$269,397 or 1% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$2,762,584 primarily based on cost of living adjustments and negotiated salary increases.
- Services and Supplies will increase \$4,449,723 primarily based on the increase in contracted services provided to clients.
- Other Charges will increase \$2,669,274 primarily based on an increase in General Liability Insurance, Utilities, and Services from Other County Departments.
- Capital Assets will increase \$1,332,558 primarily based on the increased cost of department vehicles because of a customized vehicle needed for the Probation Mobile Service Center, and the replacement of vehicles with high mileage assigned to field officers.
- Other Financing Uses will decrease by \$1,220,466 primarily based on the department not anticipating additional funds for capital projects, and the reduction in charges for Internal Borrowing.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease \$500,096 primarily based on changes in the Plan.
- Revenue Projections will increase \$9,224,180 based on an increase in allocation from the State.

Staffing changes reflected in the Requested Budget that were approved by the Board of Supervisors with an effective date between April 9, 2023, and the publication of this book include the following:

- Adjust salaries for 1 FTE position to account for parity with the same classifications. The requested adjustments include:
 - 1 Deputy Chief Probation Officer from \$97,528 annually to \$120,140.80 annually.

Capital asset requests reflected in the Requested Budget include the following:

- 12 Replacement Vehicles - \$657,758
- 1 Passenger Van - \$65,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 1 Customized Vehicle for the Probation Mobile Service Center - \$700,000
- 1 Metal Detector - \$13,000
- 10 Vehicles - \$554,300

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT PROBATION FUND: 001 AGENCY: 205

FUNCTION PUBLIC PROTECTION

ACTIVITY DETENTION AND CORRECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER COURT FINES	\$11,903	\$8,581	\$15,001	\$15,001
STATE AID	\$1,270,757	\$652,206	\$152,759	\$152,759
FEDERAL AID	\$652,955	\$408,325	\$355,000	\$355,000
CHARGES FOR CURRENT SERVICES	\$146,343	\$121,576	\$141,884	\$141,884
MISCELLANEOUS REVENUE	\$79,095	\$139,994	\$110,009	\$110,009
OTHER FINANCING SOURCES	\$19,450,406	\$19,494,946	\$44,993,611	\$44,993,611
OPERATING REVENUES	\$-	\$-	\$6	\$6
TOTAL REVENUE	\$21,611,459	\$20,825,628	\$45,768,270	\$45,768,270
SALARIES AND EMPLOYEE BENEFITS	\$22,456,019	\$24,076,046	\$39,111,703	\$39,111,703
SERVICE AND SUPPLIES	\$6,641,629	\$7,165,009	\$15,279,205	\$15,279,205
OTHER CHARGES	\$7,748,553	\$9,085,897	\$12,548,558	\$12,548,558
CAPITAL ASSETS	\$-	\$360,970	\$1,990,058	\$1,990,058
OTHER FINANCING USES	\$5,419,507	\$2,455,873	\$95,495	\$95,495
COWCAP	\$1,229,877	\$1,340,932	\$840,836	\$840,836
TOTAL EXPENDITURES/APPROPRIATIONS	\$43,495,585	\$44,484,727	\$69,865,855	\$69,865,855
NET COST	\$21,884,126	\$23,659,099	\$24,097,585	\$24,097,585

Purpose

The Tulare County Public Defender provides constitutionally and statutorily mandated legal services to certain indigent citizens in cases where life or liberty interests are at stake.

Core Functions

The Tulare County Public Defender undertakes to provide competent, effective, ethical, and economical legal representation to individuals unable to afford private counsel in constitutionally and statutorily mandated cases where life or liberty interests are at stake. Such representation is mandated by the United States Constitution and California State law, primarily the Constitution, Government Code, Health and Safety Code, Penal Code, and Welfare and Institutions Code. The Public Defender participates as an active partner with other justice departments to ensure proper administration of justice for the citizens of Tulare County. Attorneys from the Public Defender's Office are typically appointed by the Tulare County Superior Court (Court) to represent:

- Adult defendants accused of crimes in misdemeanor and felony cases.
- Juveniles in delinquency cases.
- Individuals facing involuntary mental health commitments.
- Defendants facing incarceration in contempt of court cases arising out of a failure to obey civil court orders.

While enabling statutes mandate the work that the Public Defender must do, and the primary responsibility is to clients, the role as a Tulare County Department is broader. The Public Defender's Office is an integral part of the administration of justice for the citizens of Tulare County and takes the role as a criminal justice partner seriously, along with law enforcement agencies and Probation to ensure, to the extent possible, that just outcomes occur for its clients.

Organization

Deputy Public Defenders are the backbone of the department. They handle case management and client contact from the inception of a case until final sentencing. They direct all the action from client and witness interviews to initiating investigation requests, evaluating evidence, conducting legal research, and writing motions. Attorneys negotiate cases with their counterparts in the District Attorney's Office and with judges. When necessary, they try cases to juries or judges.

Investigators follow up on leads, interview witnesses, serve subpoenas, gather, and analyze evidence, help create trial exhibits, advise attorneys, and strategize trial tactics. They often act as witness coordinators for attorneys who are in trial, sit at counsel table as the defense investigating officer, and sometimes testify in court.

Legal and Office Assistants open and close files, answer telephones, and maintain a case management database program. Legal support staff includes paralegals and law clerks who assist attorneys with legal research, writing and provide trial support on complex matters including death penalty cases. Interviewers make initial client intake contact. Social workers provide a variety of services, both before and after convictions for all clients. Mitigation Specialist works diligently to obtain detailed information and records on the department's most serious case load where clients are facing the death penalty. The department's Accountant and Payroll Clerk process payroll and all departmental financial transactions. Administrative, personnel and budget tasks are handled by the Administrative Services Officer, Department Human Resource Admin Aide, and Accountant.

The Public Defender has offices in the Visalia Courthouse, Porterville, and the Juvenile Justice Complex. While there is some overlap in duties, most attorneys have specifically defined assignments:

Felony attorneys handle the most serious cases. Felony charges upon conviction, can lead to state or local prison sentences. Felony crimes include drug offenses, sex crimes, robbery and burglary, serious assaults, and murder.

Misdemeanor attorneys' range in experience from recent law school graduates who have just passed the Bar Exam to lawyers with a few years of criminal law experience. Upon conviction for a misdemeanor, a client may serve a maximum of one year in the county jail. These clients face a variety of less serious charges for crimes like driving under the influence of alcohol, petty theft, simple assaults, domestic violence, and some drug offenses.

Juvenile and Pretrial Unit attorneys include:

- Three deputy attorneys and a supervising attorney are assigned to the Juvenile and Pretrial Unit. Department attorneys rotate into the Unit for at least a year. Juvenile work is highly specialized and requires specific training and additional mandatory education. These attorneys handle all phases of representing juveniles charged with criminal offenses. Consequences for these young clients can range from informal supervision in their homes, formal probation supervision, removal from their parents' control and custody with a commitment to a group home or a local youth detention facility.
- Last day arraignments are held at the Pre-Trial Facility. Attorneys assigned to this court inform inmates of the charges against them, provide advice in entering pleas, and settle various, mostly older, cases that are in the client's best interest to quickly resolve.

Civil attorneys do not carry exclusively civil caseloads. Instead, the civil cases are rotated between several lawyers. The weekly civil calendars include:

- Conservatorship proceedings for individuals alleged to be unable to feed, clothe, or care for themselves because of a mental disorder or their advanced age.
- Welfare and Institutions Code Section 6500 proceedings wherein developmentally disabled individuals are facing involuntary commitment to a state hospital.
- Civil Contempt proceedings for people alleged to have willfully violated lawful court orders, primarily for failure to pay child support.
- Certain guardianship and adoption cases.
- Hearings for people involuntarily detained in mental health facilities or those involuntarily compelled to take psychotropic medications.
- Hearings for people facing recommitments as sexually violent predators; those found not guilty by reason of insanity, but still deemed insane; and mentally disordered offenders.

Specialty Court attorneys do not work exclusively in specialty courts. Instead, various lawyers are assigned to represent clients:

- Drug Court is a "voluntary" specialty court for individuals with drug problems charged with a variety of non-violent offenses and who would otherwise likely be facing State prison or local incarceration. Instead, these individuals agree to a rigorous program of court-monitored and enforced drug treatment. Participants pay for the costs associated with their individual treatment in this program.
- Proposition 36 "Recovery Court" is a statutorily mandated drug treatment program for all non-violent drug possession offenders. Upon successful completion of this court-ordered community-based treatment, the case against the defendant is dismissed.
- Mental Health Court was developed as the result of the Department working closely with the Tulare County Superior Court, Probation Department, Mental Health Branch of the Health and Human Services Agency, and the District Attorney's Office to create a court dedicated to addressing the special needs of offenders with serious, persistent mental illnesses. The goal, modeled after the Drug Court, is to help these individuals maintain their treatment programs and stay crime-free through the provision of very intensive mental health services and intervention. The program has been operational since 2008.
- Veterans Court provides veterans in the criminal justice system who suffer from Post-Traumatic Stress Disorder or other service-related mental health disorder with intensive, comprehensive treatment as an alternative to more traditional incarceration and punishment for certain kinds of offenses related to their diagnosed disorder. The Veteran's Court has been operational since 2010.

The Public Defender's office in Porterville houses staff assigned primarily to the South County Justice Center.

Attorneys assigned to the Porterville office handle misdemeanor and felony criminal matters through trial and sentencing, all Welfare and Institutions Code section 6500 matters, and all the other appointed civil cases that are set in the South County Justice Center. Juvenile delinquency proceedings held in the South County Justice Center are handled by the Juvenile Attorney Team.

The office at the Juvenile Justice Center house the majority of the department's Investigations Unit, Interviewers, and a clerical support staff member.

Key Goals and Objectives Results in FY 2022/23

Quality of Life

Goal 1: Improve & expand community outreach and visibility.

- **Objective 1:** Create a social media profile to promote the Clean Slate Program and related services to have eligible prior convictions dismissed, expunged, or sealed where allowable by law by November 2022. **Results:** This objective was not completed. The department continues to collaborate with IT to choose a new website platform. The new website platform will be completed by June 2024.
- **Objective 2:** Participate in community outreach service events that support local agencies that serve Public Defender's clientele, particularly substance abuse treatment programs and homelessness outreach programs by June 2023. **Results:** This objective was completed.
- **Objective 3:** Promote the Clean Slate Program at the Tulare County Job Fair and Tulare County Museum Jamboree at Mooney Grove by June 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Standardize and improve training and procedures.

- **Objective 1:** Create and implement standardized training for all new felony attorneys by September 2022. **Results:** This objective was completed.
- **Objective 2:** Expand in-house training and other training opportunities for all employees by January 2023. **Results:** This objective was completed.
- **Objective 3:** Review our process for identifying conflicts of interest for all newly appointed cases before December 2022 with a goal of completing an initial conflict check for each new case within 7 days of appointment. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- The Department expanded its outreach and provided a resource table at the following events: HHSA Friends and Family Picnic on May 25, 2023, TSCO PAL 2023 Soccer Kick-Off in Woodville on May 13, 2023, Senior Day in the Park at Mooney Grove Park on May 5, 2023, and TCSO Flag Football Carnival on April 1, 2023.
- The Department successfully created internal procedures and standards to effectively handle post-conviction cases due to changes in legislation that were unfunded State mandates.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Collaborate with community partners to expand opportunities for successful reentry of Public Defender clients involved in the criminal justice system and whom the office is mandated to represent.

- **Objective 1:** Develop a comprehensive list of all community partners who would be viable resources for our clients.
- **Objective 2:** Initiate contact and develop relationships with those identified community partners.

Organizational Performance

Goal 1: Develop creative methods to effectively recruit employees that have an interest in providing services to indigent clients.

- **Objective 1:** Partner with nearby universities and community colleges to host interns and volunteers in fields such as social work, psychology, or criminal justice.
- **Objective 2:** Expand outreach and intern program for law students.
- **Objective 3:** Develop methods so non-attorney professionals can be used in outreach efforts in the local communities.

Budget Request

The Requested Budget represents an overall increase of \$1,213,958 or 8% in expenditures and an overall increase of \$311,387 or 21% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$902,571 or 6% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$833,957 primarily based on requests for additional personnel to support the inflated workload as a result of new legislation that has come into place over the past few years.
- Services and Supplies will increase \$180,223 primarily based on special department expenses such as the completion of the reconstruction of the multi-purpose room and the new case management system.
- Other Charges will increase \$168,878 primarily based on increased costs for general liability, information technology, utilities, and motor pool internal services charges.
- Other Financing Uses will increase \$10,997 primarily based on the utilization of internal borrowing for a vehicle.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$ 19,903 primarily based on changes in the Plan.
- Revenue Projections will increase \$311,387 primarily based on an increase in program revenue from additional realignment funding.

Staffing changes reflected in the Requested Budget include the following:

- Add 7 FTE positions to address workload issues.
 - 3 Paralegal II
 - 1 Public Defender Case Manager
 - 1 Social Worker - Public Defender
 - 1 Investigator - Public Defender - Sr
 - 1 Supervisor Attorney-N
- Delete 1 FTE vacant grant funded position:
 - 1 Social Worker -Public Defender
- Amend salary for two classifications to address compaction.
 - Public Defender Interviewer I (5%)
 - Public Defender Interviewer II (5%)

Staffing changes reflected in the Requested Budget that were approved by the Board of Supervisors with an effective date between April 9, 2023, and the publication of this book include the following:

- Delete 1 FTE vacant grant funded position.
 - 1 Social Worker -Public Defender

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT PUBLIC DEFENDER FUND: 001 AGENCY: 210

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$177,342	\$747,451	\$681,025	\$681,025
FEDERAL AID	\$82,592	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$7,054	\$(883)	\$2	\$2
MISCELLANEOUS REVENUE	\$1,279	\$22,246	\$4	\$4
OTHER FINANCING SOURCES	\$572,288	\$1,261,238	\$1,100,816	\$1,100,816
TOTAL REVENUE	\$840,555	\$2,030,052	\$1,781,847	\$1,781,847
SALARIES AND EMPLOYEE BENEFITS	\$9,888,668	\$10,764,500	\$13,044,306	\$13,044,306
SERVICE AND SUPPLIES	\$1,019,640	\$2,698,855	\$2,017,199	\$2,017,199
OTHER CHARGES	\$1,226,935	\$1,288,842	\$1,567,142	\$1,567,142
OTHER FINANCING USES	\$1,284,319	\$477,365	\$39,879	\$39,879
COWCAP	\$177,132	\$206,699	\$226,602	\$226,602
TOTAL EXPENDITURES/APPROPRIATIONS	\$13,596,694	\$15,436,261	\$16,895,128	\$16,895,128
NET COST	\$12,756,139	\$13,406,209	\$15,113,281	\$15,113,281

Purpose

The purpose of the Resource Management Agency (RMA) is to provide efficient and effective public service in the areas of planning, engineering, development, construction, and building through its three branches: Economic Development and Planning, Public Works, and Fiscal Services.

Core Functions

- Maintain a Strategic Management System approach based on a business model, emphasizing timely project delivery with a high degree of quality.
- Maintain and implement a comprehensive General Plan, Zoning Ordinance, and Ordinance Code relating to matters affecting the public health, safety, and general welfare of the residents of Tulare County.
- Provide community-based improvement projects that benefit the residents of Tulare County, including, but not limited to, projects involving safe routes to schools, complete streets, bike and pedestrian paths, water and wastewater infrastructure, and parks.
- Improve and maintain the County's transportation infrastructure to benefit the residents of Tulare County, including, but not limited to, projects involving road widenings, road rehabilitation, bridge replacement, bridge rehabilitation, and transit facilities and services.

RMA's vision is to serve as a model of customer service and expeditious project processing through collaborative team-based management, employee empowerment, continuous business process improvement, technological innovation, professional competence, multi-level communication, mutual respect, integrity, and an agency-wide commitment to professional excellence.

RMA's mission is to support Tulare County's economic well-being and quality of life initiative by being "Open for Business"; by effectively managing natural and developing resources, and by committing to delivery of timely and cost-effective public services.

- The Economic Development and Planning Branch includes the Economic Development Office; Permit Center; Environmental Planning; Special Projects; Project Processing; and Building and Housing Divisions.
- The Public Works Branch includes the Road Maintenance Management; Design Development and Construction Management; Special Programs Management; and Surveyors Divisions.
- The Fiscal Services Branch includes the Accounting, Human Resources, and Payroll Divisions.

Key Goals and Objectives Results in FY 2022/23

Economic Well-Being

Goal 1: Promote the economic well-being of the residents and businesses within the unincorporated area of Tulare County.

- **Objective 1:** Develop an Economic Development Strategic Plan for Tulare County by June 2023. **Results:** This objective was not completed. Survey of available options for outside assistance was conducted. Significant progress was made in developing the initial concepts. The plan will be completed by June 2024.

Quality of Life

Goal 1: Promote the public health, safety, and general welfare of the residents of Tulare County by implementing the County's General Plan 2030 Update through completion of major environmental, planning, development, and building initiatives.

- **Objective 1:** Complete the Community Plan updating process for the unincorporated community of Springville and the Area plan for the Kingsburg Urban Development Boundary by June 2023. **Results:** This objective was not completed. Significant progress was made on both projects. The Kingsburg and Springville plans will be completed by December 2023.

- **Objective 2:** Finalize and implement a General Plan Amendment to address water and environmental justice by June 2023. **Results:** This objective was not completed. Work towards this objective was initiated in FY 2022/23 and will be finalized in FY 2023/24.

Organizational Performance

Goal 1: Improve the organizational performance of RMA's Economic Development and Planning, Public Works, and Fiscal Services Branches.

- **Objective 1:** Utilize website, chatbot, and the intelligent phone system to provide self-service options to customers, to improve service times. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Promote the economic well-being of the residents and businesses within the unincorporated area of Tulare County.

- **Objective 1:** Develop an Economic Development Strategic Plan for Tulare County.

Quality of Life

Goal 1: Promote the public health, safety, and general welfare of the residents of Tulare County by implementing the County's General Plan 2030 Update through completion of major environmental, planning, development, and building initiatives.

- **Objective 1:** Complete the Housing Element, Environmental Justice Element and the Climate Adaptation and Resiliency/Safety Element to satisfy State law.

Organizational Performance

Goal 1: Improve the organizational performance of RMA's Economic Development and Planning, Public Works, and Fiscal Services Branches.

- **Objective 1:** Finalize online bill pay options for all RMA units.

Budget Request

The Requested Budget represents an overall increase of \$15,738,040 or 63% in expenditures and an overall increase of \$16,020,614 or 73% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost decreased \$282,574 or 9% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$1,062,550 primarily based on a cost-of-living adjustment and the addition of positions.
- Services and Supplies will increase \$13,779,752 primarily based on the increase in grant funded subcontract work.
- Other Charges will increase \$567,904 primarily based on charges from other County departments to grant funded units.
- Capital Assets will increase \$15,000 primarily based on the acquisition of scanners for the planning department.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$312,834 primarily based on changes to the Plan.
- Revenue Projections will increase \$16,020,614 primarily based on an increase in grant revenues.

Staffing changes reflected in the Requested Budget include the following:

- Add 6 FTE positions to address the growing needs of the department.
 - 1 Accountant III
 - 1 Account Clerk
 - 3 Building/Code Comp Insp III
 - 1 Secretary III

Capital asset requests reflected in the Requested Budget include the following:

- 3 Contex Scanners - \$60,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT RESOURCE MANAGEMENT FUND: 001 AGENCY: 230

FUNCTION GENERAL

ACTIVITY OTHER GENERAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES, PERMITS & FRANCHISES	\$3,927,250	\$4,986,333	\$3,257,900	\$3,257,900
FORFEITURES & PENALTIES	\$306,114	\$116,275	\$175,000	\$175,000
FROM USE OF MONEY & PROPERTY	\$111	\$-	\$-	\$-
STATE AID	\$1,179,253	\$5,195,707	\$12,043,197	\$12,043,197
FEDERAL AID	\$374,621	\$1,953,721	\$12,246,412	\$12,246,412
OTHER GOVERNMENTAL AID	\$2,629	\$9,562	\$53,000	\$53,000
CHARGES FOR CURRENT SERVICES	\$1,593,103	\$1,642,938	\$3,092,768	\$3,092,768
INTERFUND REVENUE	\$2,500,179	\$3,016,317	\$3,757,213	\$3,757,213
MISCELLANEOUS REVENUE	\$23,545	\$281,527	\$11,000	\$11,000
OTHER FINANCING SOURCES	\$1,159,634	\$1,244,821	\$3,359,065	\$3,359,065
TOTAL REVENUE	\$11,066,439	\$18,447,201	\$37,995,555	\$37,995,555
SALARIES AND EMPLOYEE BENEFITS	\$6,663,625	\$7,857,666	\$10,253,418	\$10,253,418
SERVICE AND SUPPLIES	\$2,474,660	\$8,523,074	\$25,796,867	\$25,796,867
OTHER CHARGES	\$1,688,569	\$1,721,486	\$3,966,197	\$3,966,197
CAPITAL ASSETS	\$-	\$27,851	\$60,000	\$60,000
OTHER FINANCING USES	\$1,708,316	\$2,587,877	\$25,377	\$25,377
COWCAP	\$501,502	\$432,158	\$744,992	\$744,992
TOTAL EXPENDITURES/APPROPRIATIONS	\$13,036,672	\$21,150,112	\$40,846,851	\$40,846,851
NET COST	\$1,970,233	\$2,702,911	\$2,851,296	\$2,851,296

Purpose

The Tulare County Sheriff's Office (TCSO) is a State Constitutional Office headed by an elected Sheriff as prescribed in State Government Code 24000(b). The Sheriff is responsible for providing law enforcement services in the county including patrol of the unincorporated areas, traditional and cybercrime investigations, and custody of adult offenders. The Sheriff is also the Coroner, responsible for death investigations and conducting autopsies. The Sheriff's Office provides a variety of support services, including dispatch of law enforcement personnel, maintenance of criminal records, community outreach through crime prevention, youth services, and social media. The agency is divided into six divisions; each division is commanded by a Captain with two Assistant Sheriff's, each overseeing three divisions. The two Assistant Sheriff's report directly to the Undersheriff. The divisions are Investigations, Patrol, Operations Support, Administrative Services, Detentions, and Administrative Support.

Core Functions

- Provide patrol, coroner, civil, and investigation services to ensure the safety of people and property.
- Provide safe and secure detentions of people committed to the custody of TCSO.
- Provide search and rescue services.

Divisions

Investigations Division – The main activities of the division include:

- Follow up investigations on crimes within the unincorporated areas of the county.
- Manage or a member of multi-agency domestic violence, narcotics and gang suppression units.
- Assist other local, State, and Federal agencies with criminal investigations.
- Provide crime analysis and statistical information.
- Provide public education and crime prevention presentations.
- Identify, collect, process, and preserve evidence from suspects, victims, and crime scenes.
- Provide Coroner's investigations of deaths and determine the circumstances and cause of death.

Patrol Division – The main activities of the division include:

- Prevent and detect criminal activity while in marked vehicles, arresting those responsible for criminal activity.
- Create partnerships with the community and work to reduce not only criminality but also quality of life issues that perpetuate blight and crime utilizing the philosophy of community-based policing.
- Provide youth mentorship and avenues for growth through community outreach programs that provide positive role models and deterrence from gang involvement and crime.
- Community-based officers for community-oriented policing projects.
- School Resource Officer programs.
- Indian reservation coordination.

Operations Support Division – The main activities of the division include:

- Assure the public is informed about crime investigations, programs, and other activities through social media and our public information officer.
- Provide air support services using aircraft and Unmanned Aerial Vehicles (Drones).
- Provide search and rescue operations for people lost or missing in remote areas.
- Provide rescue and recovery operations in rivers, lakes, and swift-water environments. Recover and preserve criminal evidence.
- Provide mutual aid coordination to other law enforcement agencies upon request.
- Patrol the waterways, perimeter campgrounds, and picnic areas of the lakes and rivers throughout the county.
- Youth services such as Explorers and the Police Activity League.
- Provide court security at courthouses throughout the county and serve court-related documents such as eviction notices, subpoenas, and other legal notices.

Administrative Services Division – The main activities of the division include:

- Assure TCSO's operations are complying with federal, state, and local requirements.
- Investigate allegations of misconduct by personnel and oversee legal matters affecting the Department.
- Facilitate recruitment, hiring, and promotional processes.

- Suspected explosive device investigation through the EOD task force.
- Coordinate services provided by TCSO Volunteers, Chaplains, and Sheriff's Posse.
- Oversee vehicle fleet services.
- Provide 911 call services for county residents to report requests for law enforcement, emergency medical, and other urgent assistance.
- Coordinate all IT operations to include car computers, body worn cameras, in-car video systems, cell phones, video inmate conferencing, and other related IT at all Sheriff's facilities and mobile systems.

Detentions Operations Division – The main activities of the division include:

- Detain, transport, and house pre-trial and sentenced inmates to court and other locations as needed.
- Provide for the care and welfare of inmates to include mental health and medical care.
- Coordinate transportation and other custody-related issues with other criminal justice agencies.
- Manage the custody deputy jail training officer program.
- Manage the detentions K9 program to ensure contraband does not enter the facilities.
- Manage the Department's two jail construction grant projects, (California Assembly Bill 900 and California Senate Bill 1022).

Administrative Support Division – The main activities of the division include:

- Produce beef, pork, eggs, vegetables, and other food products for use in the jail kitchen for inmate meals.
- Provide laundry service to inmates and warehousing of Sheriff's supplies for the jails.
- Conduct roadside litter, tire clean up, and graffiti abatement.
- Provide programs for inmates designed to increase their skills, education, and ability to function in the community without reverting to criminal activity.
- Provide alternatives to incarceration for eligible offenders. These include voluntary work assignments and/or participation in court-mandated treatment programs such as anger management and drug abuse prevention.
- Store and process crime reports and registration documents on gang members, sexual offenders, and other offenders legally required to register with law enforcement. Provide access to such documents by law enforcement personnel and the public in compliance with privacy and public disclosure laws.

Key Goals and Objectives for FY 2022/23

Safety and Security

Goal 1: Partner with HHS to create/expand the collaboration of Deputies from the HEART Unit with Behavior Health specialists (Clinician/Crisis).

- **Objective 1:** Establish a working model for Deputy/Behavioral Health Specialist to respond to calls for service that are identified as behavioral health in nature by June 2023. **Results:** This objective was completed.
- **Objective 2:** Establish training classes for Behavioral Health personnel to become familiar with law enforcement procedures/practices such as officer safety, situational awareness, and communications (Radio) by June 2023. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Open a new firearm training range to allow for 24-hour training and reduce out-of-county firearms training travel.

- **Objective 1:** Complete the movement of 240,000 cubic yards of soil by November 2022. **Results:** This objective was completed.
- **Objective 2:** Complete a phased opening of the firearm training range by January 2023. **Results:** This objective was completed.

Quality of Life

Goal 1: Reduce the mental health decompensation of county inmates by providing early access to treatment.

- **Objective 1:** Implement a local Jail Based Competency Treatment (JBCT) program for inmates. **Results:** This objective was completed.
- **Objective 2:** Treat local county inmates with greater skilled mental health care. **Results:** This objective was completed.

Organizational Performance

Goal 1: Enhance the County Emergency Dispatching Center through the utilization of the Motorola Spillman System.

- **Objective 1:** Complete movement of all 911 emergency phone lines and station terminals to the new dispatch center without disrupting current operations. **Results:** This objective was completed.
- **Objective 2:** Upon release of State funding, purchase the VESTA 911 call system to replace our outdated VIPER system. **Results:** This objective was partially completed. The State of California has yet to approve the proposed scope of work. All state law enforcement and fire agencies are waiting to hear back from the State regarding the status of this transition.
- **Objective 3:** Update staff training prior to go-live to assist with the transition from ADSi to Motorola. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- **Dispatch Relocation Project:** The Tulare County Sheriff's Office (TCSO) Dispatch Center underwent a long-awaited move in September of 2022. The center expanded to an area four times the size of the previous one. In partnership with Tulare County Fire Department, it is equipped with state-of-the-art computer and phone systems to allow for exceptional 911 services to the citizens of Tulare County.
- **Motorola Dispatch Project:** TCSO introduced the latest technology for computer-aided dispatch and phone system in the new communications center. Coordination between TCSO and Motorola began over three years ago in the development and implementation of the new Dispatch Center.
- **SAREX 2022:** TCSO hosted California SAREX on September 9th, 10th, and 11th, 2022, at SCICON. SAREX is a three-day training conference for Search and Rescue (SAR) teams from all 58 counties, in California, including other associations such as California Rescue Dog Association (CARDAs), Wilderness Finders Search Dog Teams (WOOF), Monterey Search Dogs, National Guard, and other SAR related entities. Over 300 personnel from 33 counties and other organizations attended Tulare County's event.
- **Implementation of the Early Access and Stabilization Services (EASS) Program:** This program is for substantive mental health treatment for incarcerated persons with felony charges who are incompetent to stand trial. This program has no net County cost and supplements the existing Jail Based Competency Treatment (JBCT) Program.

Key Goals and Objectives for FY 2023/24

Safety and Security

- Goal 1:** Enhance law enforcement services for South County residents through the acquisition of a new substation and relocation of a substation.
- **Objective 1:** Open the newly acquired and fully operational Porterville Substation located at 1839 S. Newcomb Street.
 - **Objective 2:** Develop plans and begin construction to retrofit the recently purchased Earlimart Substation located at 159 S. Valente Road.

Quality of Life

- Goal 1:** Develop and implement an Allied Agency Inmate Release Program that would provide afforded transportation at no cost to the nearest location from which the released person was originally arrested.
- **Objective 1:** Identify key stakeholders, non-profit organizations, and allied agencies to be part of the planning committee and create a model procedure for implementation as a pilot program.
 - **Objective 2:** Implement the program and, if identified, utilize realignment funds (AB109) to help offset the costs for non-profit organizations that are unable to absorb the costs.

Organizational Performance

- Goal 1:** Modernize and improve surveillance technologies of body-worn cameras and in-car camera systems.
- **Objective 1:** Evaluate and finalize a contract with the most suitable vendor.
 - **Objective 2:** Conduct training sessions to educate Sheriff personnel on the upgraded equipment.
 - **Objective 3:** Deploy the upgraded equipment throughout the Sheriff's Office.

Budget Request

The Requested Budget represents an overall increase of \$21,820,744 or 15% in expenditures and an overall increase of \$1,880,445 or 5% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$19,940,299 or 18% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$5,929,944 primarily based on cost of living adjustment
- Services and Supplies will increase \$6,442,964 primarily based on purchase AFIS system and camera upgrade project for Detention Facilities.
- Other Charges will increase \$9,209,976 primarily based on liability insurance, workers comp, maintenance, utilities, and motor pool expenses.
- Capital Assets will decrease \$673,356 primarily based on a reduced amount of detentions equipment.
- Other Financing Uses will increase \$785,453 primarily based on internal borrowing.
- Countywide Costa Allocation Plan (COWCAP) charges will increase \$125,763 primarily based on changes to the Plan.
- Revenue Projections will increase \$1,880,445 primarily based on funding from AB109 and Court Security.

Staffing changes reflected in the Requested Budget include the following:

- Add 2 FTE positions.
 - o 1 Communication Manager
 - o 1 Sheriff's Deputy II
- Delete 4 FTE positions.
 - o 1 Office Assistant Lead
 - o 2 Sheriff's Correctional Deputy
 - o 1 Jail Services Manager
- Reclass 2 positions.
 - o 1 Fiscal Manager to Sheriff's Fiscal Manager
 - o 1 Accountant III to Administrative Service Officer III
- Amend 1 FTE.
 - o 1 Farm Crew Leader to Farm Crew Supervisor
- Adjust Salary for 3 Classifications.
 - o 1 Farm Manager 5%
 - o 2 Assistant Sheriff 6%
 - o 1 Undersheriff 8%

Capital asset requests reflected in the Requested Budget include the following:

- 1 UAV Drone - \$15,500
- 1 Rescue Boat Trailer - \$30,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 4 RatPak - \$46,240
- 1 Substance ID System - \$73,906
- 1 FLIR Camera - \$134,725
- 1 Live Scan Equipment - \$20,990
- 2 Live Scan Machines - \$68,308

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT SHERIFF-CORONER FUND: 001 AGENCY: 240

FUNCTION PUBLIC PROTECTION

ACTIVITY POLICE PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES,PERMITS & FRANCHISES	\$218,442	\$291,210	\$250,000	\$250,000
VEHICLE CODE FINES	\$882	\$160	\$500	\$500
OTHER COURT FINES	\$13	\$166	\$5	\$5
STATE AID	\$889,570	\$1,110,687	\$2,118,425	\$2,118,425
FEDERAL AID	\$8,494,516	\$5,923,250	\$1,960,962	\$1,960,962
OTHER GOVERNMENTAL AID	\$288,681	\$789,429	\$691,497	\$691,497
CHARGES FOR CURRENT SERVICES	\$1,142,190	\$1,120,415	\$1,104,896	\$1,104,896
INTERFUND REVENUE	\$3,984	\$3,940	\$6,000	\$6,000
MISCELLANEOUS REVENUE	\$696,999	\$626,052	\$554,611	\$554,611
OTHER FINANCING SOURCES	\$25,389,868	\$20,312,086	\$33,072,298	\$33,072,298
TOTAL REVENUE	\$37,125,145	\$30,177,395	\$39,759,194	\$39,759,194
SALARIES AND EMPLOYEE BENEFITS	\$87,727,269	\$90,260,890	\$104,229,031	\$104,229,031
SERVICE AND SUPPLIES	\$15,584,525	\$9,723,523	\$18,647,224	\$18,647,224
OTHER CHARGES	\$25,954,092	\$26,210,302	\$37,966,176	\$37,966,176
CAPITAL ASSETS	\$1,246,379	\$1,106,407	\$389,669	\$389,669
OTHER FINANCING USES	\$2,605,376	\$3,187,823	\$1,635,235	\$1,635,235
COWCAP	\$4,235,491	\$4,649,357	\$4,775,120	\$4,775,120
TOTAL EXPENDITURES/APPROPRIATIONS	\$137,353,132	\$135,138,302	\$167,642,455	\$167,642,455
NET COST	\$100,227,987	\$104,960,907	\$127,883,261	\$127,883,261

Purpose

The Citizens' Option for Public Safety (COPS) was established through Assembly Bill 3229, Chapter 134, Statutes of 1996. The funding requires the enactment of Supplemental Law Enforcement Services Funds, for use by the County Sheriff for front-line and jail operations and by the County District Attorney for criminal prosecutions.

Core Functions

Front-Line Operations Support

Sheriff's field personnel are utilized in various patrol assignments throughout Tulare County.

Jail Operations

Sheriff's detention supervisory personnel are assigned to the detention facilities to provide staff supervision.

District Attorney

District Attorney personnel are used for prosecution of criminal offenders.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Utilize COPS funds to maintain staffing levels allowing the agency to address its community policing goals. **Results:** This objective was completed.

Organizational Performance

Goal 1: Work with local governmental organizations to ensure Tulare County continues to receive annual funding. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Utilize COPS funds to maintain staffing levels allowing the agency to address its community policing goals.

Organizational Performance

Goal 1: Work with local governmental organizations to ensure Tulare County continues to receive annual funding.

Budget Request

The Requested Budget represents an overall decrease of \$56,250 or 5% in expenditures and an overall decrease of \$28,461 or 3% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost decreased \$27,789 or 13% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$5,230 primarily based on training expenses.
- Other Charges will decrease \$72,095 primarily based on District Attorney Services and Motor Pool .

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT LOCAL LAW ENFORCEMENT FUND: 001 AGENCY: 260

FUNCTION PUBLIC PROTECTION

ACTIVITY DETENTION AND CORRECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER FINANCING SOURCES	\$527,499	\$747,104	\$958,194	\$958,194
TOTAL REVENUE	\$527,499	\$747,104	\$958,194	\$958,194
SALARIES AND EMPLOYEE BENEFITS	\$680,015	\$893,197	\$1,097,746	\$1,097,746
SERVICE AND SUPPLIES	\$24,025	\$24,909	\$30,230	\$30,230
OTHER CHARGES	\$38,595	\$50,441	\$23,873	\$23,873
TOTAL EXPENDITURES/APPROPRIATIONS	\$742,635	\$968,547	\$1,151,849	\$1,151,849
NET COST	\$215,136	\$221,443	\$193,655	\$193,655

Purpose

Former District Attorney Phil Cline created the Rural Crime Prevention Program decades ago to address the unique need to protect Tulare County's rural agricultural infrastructure. During his early years in the department, current District Attorney Tim Ward prosecuted rural crimes and still concentrates on the needs of the victims this unit serves. The District Attorney's Office collaborates with Tulare County Sheriff's Office to meet the program objectives. The Program is funded through the County Local Revenue Fund 2011, Enhancing Law Enforcement Activities Subaccount (ELEAS) from the State of California. Tulare County is particularly interested in protecting farmers and ranchers and is uniquely suited for such a program due to its heavy reliance on agriculture. Tulare County consistently ranks among the top counties in the nation in agricultural production and had \$8 billion in total crop value in 2021. Of the 3,158,400 acres of land in Tulare County, approximately 1,598,885 are used for agricultural activities.

Core Functions

The Tulare County Sheriff's and District Attorney's Offices provide investigative resources. At the same time, the District Attorney's Office offers prosecutorial resources to the Rural Crime Prevention Program to aggressively and collectively target offenders who prey on Tulare County's agricultural community.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Continue agricultural crime prevention efforts and expand networking and information sharing with the Sheriff Ag units and private security agencies throughout the state.

- **Objective 1:** Increase the number of bait equipment deployments from 10 to 15 by June 2023. **Results:** This objective was partially completed. Due to storms and flooding, accessing farmland to place bait equipment was challenging.
- **Objective 2:** Administer the newly launched CRCPTF Facebook to share information with members and citizens by June 2023. **Results:** This objective was completed.
- **Objective 3:** Increase the number of site visits from 15 to 20 to local recycling centers and scrapyards for early detection of agricultural crimes. **Results:** This objective was partially completed. Due to severe flooding, the objective could not be completed. The Department expects to complete the objective by June 30, 2023

Organizational Performance

Goal 1: Continue to maintain a leadership role within the CVRCTF and the CRCPTF.

- **Objective 1:** Host quarterly CRCPTF meetings through June 2023. **Results:** This objective was completed.
- **Objective 2:** Host annual Rural Crimes School by November 2022. **Results:** This objective was completed.
- **Objective 3:** Attend an annual CVRCTF meeting by June 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- 2,722 pieces of farm equipment were stamped with Owner Applied Numbers (OAN) to prevent theft.
- The next Rural Crimes School is scheduled for September 26th through 30th of 2022, with a total enrollment planned for 50 attendees.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Increase outreach efforts with Ag-related organizations and businesses to foster relationships and educate the latest trends in agricultural-related crimes and prevention.

- **Objective 1:** Promote the Owner Applied Numbers (OAN) Data Base to enhance theft prevention and recovery of stolen items during monthly meetings and the Ag Expos.

- **Objective 2:** Increase Tulare County Farm Bureau attendance by having a department representative present at all monthly meetings.
- **Objective 3:** Complete five to ten site visits per month with local farmers and ranchers to assist with target hardening and other crime prevention methods.

Organizational Performance

Goal 1: To Implement the Owner Applied Number (OAN) database/mobile app that will be responsible for issuing OANs statewide.

- **Objective 1:** To have the database go live by December of 2023.
- **Objective 2:** Develop a new protocol for other law enforcement agencies to access and issue OANs through the database.
- **Objective 3:** Promote the new database at regional meetings through printed materials and presentations.

Goal 2: Continue to maintain leadership within the California Rural Crimes Prevention Task Force (CRCPTF).

- **Objective 1:** Host annual Rural Crimes School by October 2023.
- **Objective 2:** Attend bi-annual CRCPTF State meetings through June 30, 2024.
- **Objective 3:** Host a CVCRTF Regional meeting by June 30, 2024.

Budget Request

The Requested Budget represents an overall increase of \$63,316 or 9% in expenditures and an overall increase of \$63,316 or 9% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost did not change when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will decrease by \$ 8,576 primarily based on a reduction in office, special departmental expenses, and travel costs.
- Other Charges will increase by \$31,224 primarily based on increased Data Processing Charges.

Staffing changes reflected in the Requested Budget include the following:

- Delete 1 FTE position.
 - 1 Sheriff's Deputy II

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT RURAL CRIME FUND: 001 AGENCY: 265

FUNCTION PUBLIC PROTECTION

ACTIVITY POLICE PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$337,443	\$298,190	\$320,346	\$320,346
MISCELLANEOUS REVENUE	\$-	\$35	\$-	\$-
OTHER FINANCING SOURCES	\$311,163	\$300,613	\$484,655	\$484,655
TOTAL REVENUE	\$648,606	\$598,838	\$805,001	\$805,001
SALARIES AND EMPLOYEE BENEFITS	\$645,009	\$562,195	\$726,099	\$726,099
SERVICE AND SUPPLIES	\$13,385	\$17,475	\$18,484	\$18,484
OTHER CHARGES	\$49,078	\$19,170	\$60,418	\$60,418
TOTAL EXPENDITURES/APPROPRIATIONS	\$707,472	\$598,840	\$805,001	\$805,001
NET COST	\$58,866	\$2	\$-	\$-

Purpose

This program was created by the passage of the California Assembly Bill 1913 (The Schiff-Cardenas Crime Prevention Act of 2000) and is funded yearly by the California State Legislature. The Tulare County Board of Supervisors approved and adopted the Tulare County Multi-Agency Juvenile Justice Plan in accordance with the empowering legislation. The Plan is updated by the Probation Department on an as-needed basis, reviewed by the Tulare County Juvenile Justice Coordinating Council, and submitted to the Board of State and Community Corrections for final approval. The funding is used to support a continuum of services that build upon the department's capacity to reduce juvenile delinquency through prevention, early intervention, supervision, treatment, incarceration, and community reintegration programs. In an effort to prevent, control, and reduce further incursion into the Juvenile Justice System, resources are targeted on the following areas:

- Identification and implementation of evidence-based programs.
- Harm reduction and empathy skills.
- Relationships and participation skills.
- Resiliency and risk avoidance skills.
- Providing graduated sanctions or consequences that are proportionate to the offense and applying those sanctions or consequences swiftly, surely, and consistently.
- Supporting structured aftercare for juvenile offenders who are returning to their communities after a period of incarceration through counseling and supervision.

Core Functions

Juvenile Justice Crime Prevention programs provide services designed to prevent juvenile delinquency through the provision of direct and indirect services throughout the community in cooperation with other agencies.

Family Preservation Services

The Family Preservation Program is designed to strengthen and unify the families of juveniles who have had contact with the Juvenile Justice System. This community-based program applies a model where the family unit is observed, evaluated, and treated together with the goal of keeping the family intact. The primary focus of this program is to identify the needs of both the juvenile and the family and to provide "wrap-around" support and intervention services in the home environment. This program utilizes strength-based, family-centered, intensive, individualized care planning, and management model strategies. Family Preservation also employs a team-based approach in the planning and implementation process, involving people who are instrumental in the formative years including, but not limited to: family members; social support networks; faith-based entities; service providers; and other community-based representatives. Positive outcomes include the development of problem-solving skills, coping skills, and self-efficacy of the youth and the family. Finally, there is an emphasis on integrating the juvenile into the community and building/maintaining the family's social support network. The program consists of two (2) FTE Deputy Probation Officers with a caseload ratio of 1:15.

Aftercare and Re-entry Programs

The Aftercare and Re-entry Programs were created to assist high-risk juvenile offenders in making a successful transition to home and community following a period of secure confinement, either locally or at the state level. The goal of these programs is to provide youth with the supervision and support services necessary for responsible decision-making including, but not limited to supervision and counseling services; drug testing; compliance monitoring; community service; and family intervention.

Accountability in the Aftercare and Re-entry Programs is reinforced by a system of graduated sanctions that may include written assignments, increased counseling participation and/or drug testing, work program hours, or a return to the commitment program for additional confinement. These officers also work closely with forensic staff to identify individual patterns of alcohol and drug abuse, as well as emotional, mental health and family issues that may present adjustment difficulties.

Readiness for Employment through Sustainable Education (RESET) Program

The Readiness for Employment through Sustainable Education (RESET) Program of Tulare County provides job readiness skills and assists youth with the completion of their education. The youth are assessed for areas of interest and aptitude, then a determination is made as to which of our work partners can best help them take the first step toward completing high school diploma/equivalent and work readiness training. The RESET partners range from providing career counseling, exploration and guidance and helping youth navigate through their career goals.

Key Goals and Objectives Results in FY 2022/23

Quality of Life

Goal 1: Increase local resources and treatment providers for juvenile offenders to reduce recidivism, maintain continuity of care and/or avoid incarceration.

- **Objective 1:** Identify/recruit potential juvenile treatment services by October 2022. **Results:** This objective was completed.
- **Objective 2:** Establish a contract with the vendor(s) by November 2022. **Results:** This objective was completed.

Organizational Performance

Goal 1: Implement the Juvenile Court Doc System to streamline the juvenile workflow by allowing electronic filing of all probation reports with the Juvenile Court and other justice partners.

- **Objective 1:** Work collaboratively with TCiCT to create a new system which will allow Probation Officers to file reports electronically to the Courts, the District Attorney, Public Defender, and Conflict Counsel by November 2022. **Results:** This objective was completed.
- **Objective 2:** Provide training on Court Doc's to all juvenile staff by December 2022. **Results:** This objective was completed.
- **Objective 3:** Implement the Juvenile Court Doc System by January 1, 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- The success rate of youth that completed Local Commitment Aftercare Program increased by 10% from the prior fiscal year.
- Entered into an agreement with Phoenix House California to expand services to our Aftercare youth.
- Entered into an agreement with Big Brothers Big Sisters of Central California to recruit a minimum of 150 volunteers to serve as mentors to a minimum of 150 youth within Tulare County.
- Expanded the department's Readiness for Employment through Sustainable Education & Training (RESET) R2Y Program to include providing pre-release job readiness workshops at the Juvenile Detention Facility.
- Entered into PSA with Community Services and Employment Training (CSET) to provide the Youth Credit Recovery Program. The program helps youth in Tulare County who are credit deficient overcome barriers to completing their high school education.

Key Goals and Objectives for FY 2023/24

Quality of Life

Goal 1: Foster better outcomes and community reintegration by increasing the success rate for youth released to the Aftercare Program.

- **Objective 1:** Procure no less than a combined success rate of 41% for the aftercare release cohort from all local commitment programs.

- **Objective 2:** Expand transition services to youth committed to a local commitment program prior to their release to the Aftercare Program.
- **Objective 3:** Expand available services geared towards completion of education or job-readiness to youth released to the Aftercare Program.

Goal 2: Close the gap in educational and work-based resources and services provided to justice involved youth ages 16-24 by utilizing the RESET Program.

- **Objective 1:** Enroll a minimum of 30 youth, ages 16-24, in the RESET Program.
- **Objective 2:** Ninety percent of youth enrolled in the RESET Program will complete the work readiness training.

Budget Request

The Requested Budget represents an overall increase of \$320,754 or 17% in expenditures and an overall increase of \$320,754 or 17% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost did not change when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will decrease \$122,864 primarily based on a transfer of position to another program.
- Services and Supplies will increase \$438,509 primarily based on an increase in contracted services provided to clients.
- Revenue Projection will increase \$320,754 based on an estimated increase in expenditures that are covered an offsetting increase in program revenue.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 9
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BUDGET UNIT CPA 2000 (AB 1913) FUND: 001 AGENCY: 280

FUNCTION PUBLIC PROTECTION

ACTIVITY DETENTION AND CORRECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FEDERAL AID	\$1,615	\$-	\$-	\$-
MISCELLANEOUS REVENUE	\$-	\$646	\$-	\$-
OTHER FINANCING SOURCES	\$510,546	\$660,783	\$2,215,943	\$2,215,943
TOTAL REVENUE	\$512,161	\$661,429	\$2,215,943	\$2,215,943
SALARIES AND EMPLOYEE BENEFITS	\$104,466	\$206,001	\$414,619	\$414,619
SERVICE AND SUPPLIES	\$274,891	\$420,553	\$1,621,297	\$1,621,297
OTHER CHARGES	\$132,803	\$34,875	\$180,027	\$180,027
TOTAL EXPENDITURES/APPROPRIATIONS	\$512,160	\$661,429	\$2,215,943	\$2,215,943
NET COST	\$(1)	\$-	\$-	\$-

Purpose

This budget reflects justice system expenditures and revenues that are not included in other departmental budgets. These expenses include Tulare County's required Maintenance of Effort (MOE) payments to the State for operations of the Superior Court, the Conflict Defender contract, Court-ordered expenses, Grand Jury expenses, Law Library salary and benefit expenses, Court Transfer payments, and other Court expenses not included in State Court funding. Court Security costs are included in the Sheriff's Department budget.

Budget Request

The Requested Budget represents an overall increase of \$862,469 or 10% in expenditures and an overall increase of \$852,293 or 13% in revenues when compared with the FY 2022/23 Final Budget. As a result, the Net County Cost increased \$10,176 or 1% when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$102,828 primarily based on the contractual increase for indigent defense conflict defender.
- Other Charges will increase \$266,455 primarily based on increased costs for internal services charges for maintenance, utilities, and property insurance.
- Other Financing Uses will increase \$473,108 primarily based on the transfer-out of revenue funds to departments received from AB 1869 backfill revenue for the loss of the repeal of various criminal administrative fees.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$12,039 primarily based on changes in the Tulare County Plan.
- Revenue Projections will increase \$852,293 primarily based on increased State funding for AB1869, the backfill for the elimination of administrative fines and fees.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT MISCELLANEOUS CRIMINAL JUSTICE FUND: 001 AGENCY: 810

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES,PERMITS & FRANCHISES	\$9,870	\$10,015	\$10,000	\$10,000
VEHICLE CODE FINES	\$71,697	\$85,668	\$97,000	\$97,000
OTHER COURT FINES	\$2,064,774	\$2,005,525	\$1,994,125	\$1,994,125
FORFEITURES & PENALTIES	\$66,357	\$52,397	\$61,009	\$61,009
STATE AID	\$908,230	\$1,956,339	\$908,230	\$908,230
FEDERAL AID	\$1,615	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$2,767,779	\$2,898,288	\$2,591,172	\$2,591,172
MISCELLANEOUS REVENUE	\$40	\$38	\$35	\$35
OTHER FINANCING SOURCES	\$1,632,984	\$35,551	\$1,549,191	\$1,549,191
TOTAL REVENUE	\$7,523,346	\$7,043,821	\$7,210,762	\$7,210,762
SALARIES AND EMPLOYEE BENEFITS	\$188,576	\$235,819	\$212,996	\$212,996
SERVICE AND SUPPLIES	\$2,883,480	\$3,088,002	\$3,482,242	\$3,482,242
OTHER CHARGES	\$5,877,930	\$4,454,169	\$4,868,485	\$4,868,485
OTHER FINANCING USES	\$479,062	\$1,099,991	\$482,827	\$482,827
COWCAP	\$36,176	\$47,060	\$59,099	\$59,099
TOTAL EXPENDITURES/APPROPRIATIONS	\$9,465,224	\$8,925,041	\$9,105,649	\$9,105,649
NET COST	\$1,941,878	\$1,881,220	\$1,894,887	\$1,894,887

Purpose

This budget encompasses the following program and service:

The Maddy Emergency Medical Services Fund (Maddy) Program provides limited funding for reimbursement of uncompensated emergency services provided by physicians to indigents. Funding for the Emergency Medical Services reimbursement is made available through Assembly Bill 75.

Core Functions

- Provide reimbursement for uncompensated emergency services delivered to the indigent population by hospitals, surgeons, physicians, and other emergency service providers.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Increase the value of our services by enhancing quality and strengthening our ability to deliver cost-effective programs consistent with the Agency's vision, mission, and values.

- **Objective 1:** By June 2023, the Maddy Program will ensure providers are reimbursed within sixty (60) days or less after the end of the quarter. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Enhance the fiscal sustainability of the Maddy- Emergency Medical Services Programs.

- **Objective 1:** Redesign the Maddy Program revenue and expense tracking tools and spreadsheets to ensure compliance with required State reporting.
- **Objective 2:** Provide fiscal training opportunities to inquiring Counties on the Maddy Program as requested by the State of California Emergency Medical Services Authority Office.

Budget Request

The Requested Budget represents an overall decrease of \$31,498 or 3% in expenditures and an overall decrease of \$31,498 or 3% in revenue when compared with the FY 2022/23 Final Budget.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT HEALTH & HUMAN SERVICES FUND: 004 AGENCY: 142

FUNCTION PUBLIC ASSISTANCE

ACTIVITY GENERAL RELIEF

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
VEHICLE CODE FINES	\$193,178	\$176,040	\$268,364	\$268,364
FORFEITURES & PENALTIES	\$450,514	\$439,267	\$710,756	\$710,756
FROM USE OF MONEY & PROPERTY	\$3,810	\$8,207	\$42,000	\$42,000
MISCELLANEOUS REVENUE	\$13,666	\$12,555	\$28,880	\$28,880
TOTAL REVENUE	\$661,168	\$636,069	\$1,050,000	\$1,050,000
SERVICE AND SUPPLIES	\$650,672	\$628,414	\$998,875	\$998,875
OTHER CHARGES	\$10,495	\$7,656	\$51,125	\$51,125
TOTAL EXPENDITURES/APPROPRIATIONS	\$661,167	\$636,070	\$1,050,000	\$1,050,000
NET COST	\$(1)	\$1	\$-	\$-

Purpose

The Tulare County Library strives to enrich the lives of all users by meeting the informational, recreational, self-educational, and cultural needs of the community in a welcoming atmosphere. Through a trained, service-oriented staff, the Library provides organized collections of current-interest materials and access to additional resources through participation in cooperative library systems. The Library endeavors to fulfill its commitment to the future by providing stimulating materials and programs that encourage lifelong learning for all.

The Tulare County Library was established in 1910 by the Board of Supervisors under the County Free Library Law Sections 19100-19180, of the State Education Code, including the appointment of a qualified County Librarian. Administration, management, and supervisory staff provide leadership and direction to two divisions, Library Services and Literacy Services, which support countywide services through 17 branches, a literacy location, a bookmobile, and five book machines.

Core Functions

- Provide access to a wide variety of information in various formats, both physical and virtual, to the residents of Tulare County for reading, literacy, and lifelong learning.
- Provide customer service through reference, readers' advisory, computer assistance, literacy, and borrowing services.
- Provide literacy and education services for children of all ages, including story times, summer reading, teen programs, family literacy, and more.
- Provide adult literacy services to assist residents of Tulare County in attaining reading, writing, and life skills.
- Provide educational and cultural enrichment through special events, programs, and historical collections.

Library Services Division

Library Services provides administration, operation support, and services for 17 branch libraries in the communities of Alpaugh, Dinuba, Earlimart, Exeter, Farmersville, Ivanhoe, Lindsay, London, Orosi, Pixley, Springville, Strathmore, Terra Bella, Three Rivers, Tipton, Visalia, and Woodlake. The Library also operates a bookmobile and book dispensing machines in Cutler, Tipton, East Porterville, Traver, and the Workforce Investment Board "One-Stop" in Visalia.

The Library provides information access, reference, readers' advisory, and specialized educational based programs and events in person and virtually. The Library's collection of about 300,000 books, magazines, newspapers, DVDs, and audiobooks is available to all county residents, including access to almost 2,000,000 items from the collections of the members of the San Joaquin Valley Library System (SJVLS), a consortium of ten public library jurisdictions.

The Library provides free public access to computers, technology, the internet, and electronic resources at all branch libraries. Also available remotely are virtual events, free electronic resources, including access to magazines, newspapers, journals, language learning, career assistance, homework help, and downloadable books. To assist users, department staff provide free public instruction on software applications, e-resources, and the internet.

The children of Tulare County are a high priority to the Library. Branch libraries hold regular story times, class visits, and programs to support literacy and learning. Summer reading encourages recreational reading over the school break which helps children learn the love of reading and retain reading and comprehension skills learned in school. Performers and special events draw children and families to the Library both in person and online, introducing them to culture and education.

Literacy Services Division

Literacy Services oversees the county's Read to Succeed Literacy program. The program primarily provides countywide adult literacy one-on-one tutoring services, English as a second language (ESL) conversation circles, and family literacy programs based out of the Visalia Literacy Center. Staff provides assessments of learners, volunteer training, support services, and materials to each adult learner pair. The program provides a wide range of goals, including General Education Development, citizenship and test preparation, community partner presentations, improvement of basic reading and writing skills, and mastery of English as a second language.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Improve the safety and security of Library facilities by investing in infrastructure improvements.

- **Objective 1:** Begin capital improvements to the Dinuba Branch Library, including awarding construction contract and begin construction project by September 2022. **Results:** This objective was completed.
- **Objective 2:** Complete Springville Branch Library's new building design to go out to bid for project by December 2022. **Results:** This objective was partially completed. As of June 2023, the project is in plan check with RMA planning department in the initial stage to prepare for bid for construction in January 2024.
- **Objective 3:** Coordinate any State Library Infrastructure Grant projects received for primarily life and safety improvements by January 2023. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Provide community members with opportunities for job readiness training and English language acquisition.

- **Objective 1:** Expand Pop Up Tulare County outreach and bookmobile services to include job readiness training by April 2023. **Results:** This objective was not completed. Due to changes in staffing and priorities this objective has been revised and moved to FY 2023/24.
- **Objective 2:** Collaborate with Friends of Tulare County Library and other organizations to provide grant-funded teen internships opportunities aimed at developing essential job skills by June 2023. **Results:** This objective was completed.
- **Objective 3:** Expand the Literacy services with additional State funding for English as a Second Language funding by October 2022. **Results:** This objective was completed.

Quality of Life

Goal 1: Provide expanded programs, events, and services to rural areas and underserved populations.

- **Objective 1:** Launch a Chromebook laptop and Wi-Fi hotspot lending program by August 2022. **Results:** This objective was completed.
- **Objective 2:** Implement the State Library Park Pass program to provide free access to California State Parks and develop special events to highlight the County's only State Park in Allensworth by June 2023. **Results:** This objective was completed.
- **Objective 3:** Expand Library makerspace programming with teen interns at Exeter, Lindsay, and Pixley branches by January 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Implement operational improvements and efficiencies to library administration, payroll, and service delivery.

- **Objective 1:** Develop a plan to train and transition all staff to online timekeeping with TCTime by June 2023. **Results:** This objective was completed.
- **Objective 2:** Hire additional ARPA funded Extra Help part-time Library Assistants to help branch libraries with programs, services, and outreach by December 2022. **Results:** This objective was completed.
- **Objective 3:** Review Cash management procedures to improve processes in compliance with Cash Manual guidelines by January 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Launched five seed libraries and provided workshops in collaboration with the Tulare & Kings Master Gardeners at the Visalia, Ivanhoe, Lindsay, and Pixley Branches supported by the Foundation and a grant from the Institute of Museums and Libraries Services managed by the California State Library in Spring 2023. Seed libraries allow patrons to pick up seeds for vegetables, herbs, and flowers with tips and books on growing.
- Expanded Día de los Niños/Día del los Libros celebrating children and reading with special events at the Visalia, Lindsay, Orosi, Pixley, and Three Rivers Branches supported by the Foundation and a grant from the Institute of Museums and Libraries Services managed by the California State Library in April 2023.
- Partnered with FoodLink Tulare County and the Community Water Center to provide workshops to strengthen local food system and improve water access and safety at Visalia, Lindsay, Exeter, Pixley, Ivanhoe, Farmersville, and Springville Branches, including a Pop Up in Woodville, supported by the Foundation and a grant from the Institute of Museums and Libraries Services managed by the California State Library in February through June 2023.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Develop adult services, including literacy, programs, and outreach.

- **Objective 1:** Hire a full-time Adult Services Librarian to lead and develop programming and outreach by January 2024.
- **Objective 2:** Develop adult and literacy programs to focus on job searching and interviewing skills by April 2024.
- **Objective 3:** Create standards for flyers, press releases, and other materials used for programs, outreach, and services by May 2024

Quality of Life

Goal 1: Implement programs and services to reach rural and underserved populations.

- **Objective 1:** Provide support to summer meal programs with meal sites and programs by August 2023.
- **Objective 2:** Expand Park Pass programs to include field trips to State Parks and shuttle passes to the Sequoia National Park by March 2024.
- **Objective 3:** Expand services using new book lockers, bookmobile, and outreach programs by May 2024.

Organizational Performance

Goal 1: Implement operational improvements and efficiencies.

- **Objective 1:** Develop an ongoing internship program by hiring Extra Help Students by September 2023.
- **Objective 2:** Develop and implement plans for organizing, updating, and discarding files both paper and digital by March 2024.
- **Objective 3:** Continue to evaluate branch and staff schedules to reintroduce evening hours at branches by April 2024.

Budget Request

The Requested Budget represents an overall increase of \$1,542,754 or 18% in expenditures and an overall increase of \$1,611,059 or 25% in revenues when compared with the FY 2022/23 Final Budget. The \$1,931,695 difference between expenditures and revenues represent the use of fund balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$262,840 primarily based on adding 1 FTE, amended positions, and ARPA funded extra help positions and cost of living adjustment for staff.
- Other Financing Uses will increase \$1,100,000 primarily based on library capital improvement projects in Alpaugh, Dinuba, Oroshi, and Visalia.
- Revenue Projections will increase \$1,611,059 primarily based on increases in property tax, grants, and ARPA funding.

Staffing changes reflected in the Requested Budget include the following:

- Add 1 FTE to support adult services and outreach.
 - 1 Librarian III
- Amend 2 FTE to create more opportunities for advancement and retention of Library personnel.
 - 1 Library Services Specialist I to Library Services Specialist II
 - 1 Analyst-Staff Services II to Analyst-Staff Services III

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT LIBRARY FUND: 010 AGENCY: 145

FUNCTION EDUCATION

ACTIVITY LIBRARY SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$5,650,498	\$6,073,201	\$6,249,388	\$6,249,388
OTHER TAXES	\$184	\$258	\$100	\$100
FROM USE OF MONEY & PROPERTY	\$55,959	\$132,215	\$75,000	\$75,000
STATE AID	\$217,011	\$1,407,835	\$1,389,302	\$1,389,302
FEDERAL AID	\$80,728	\$149,917	\$250,002	\$250,002
OTHER GOVERNMENTAL AID	\$-	\$-	\$1	\$1
CHARGES FOR CURRENT SERVICES	\$14,599	\$13,196	\$25,000	\$25,000
INTERFUND REVENUE	\$88,916	\$73,174	\$75,001	\$75,001
MISCELLANEOUS REVENUE	\$87,209	\$60,022	\$50,400	\$50,400
OTHER FINANCING SOURCES	\$11,026	\$-	\$5,001	\$5,001
OPERATING REVENUES	\$1,075	\$1,374	\$1,300	\$1,300
TOTAL REVENUE	\$6,207,205	\$7,911,192	\$8,120,495	\$8,120,495
SALARIES AND EMPLOYEE BENEFITS	\$2,857,681	\$3,335,406	\$3,863,484	\$3,863,484
SERVICE AND SUPPLIES	\$1,029,798	\$1,079,774	\$1,257,060	\$1,257,060
OTHER CHARGES	\$1,188,497	\$1,103,973	\$1,483,843	\$1,483,843
OTHER FINANCING USES	\$-	\$1,551,330	\$3,151,330	\$3,151,330
COWCAP	\$298,284	\$276,671	\$296,473	\$296,473
TOTAL EXPENDITURES/APPROPRIATIONS	\$5,374,260	\$7,347,154	\$10,052,190	\$10,052,190
NET COST	\$(832,945)	\$(564,038)	\$1,931,695	\$1,931,695

Purpose

This budget is responsible for distributing monies that are derived from Fish and Wildlife fines and forfeitures imposed by the Court system. Distributions are made as awards to worthy local applicants, organizations, and agencies, and are to be expended solely for projects related to the protection, conservation, propagation, and preservation of fish and wildlife. Awards are recommended annually by the local Fish and Wildlife Commission to the Board of Supervisors for approval. The Fish and Wildlife Propagation Program is a function of the Agricultural Commissioner.

Core Functions

Ensure Fish and Wildlife Commission members are kept informed of Fish and Wildlife fines and penalties revenue and present the Fish and Wildlife Commission's recommendations of awarding funding for conservation, propagation, and preservation projects to the Board of Supervisors.

Accomplishments in FY 2022/23

- Supported educational programs that protect the ecosystem and local wildlife.
- Purchased feed, medications, and cage maintenance supplies for birds of prey and raptor centers located around the county.
- Purchased feed and supplies for the rearing and care of animals in Tulare County.

Budget Request

The Requested Budget represents an overall decrease of \$1,415 or 36% in expenditures when compared with the FY 2022/23 Final Budget. The \$2,480 difference between expenditures and revenues represents the use of Fund Balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Other Charges will decrease \$1,415 primarily based on contributions to other agencies.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT AGRICULTURE COMMISSIONER FUND: 011 AGENCY: 015

FUNCTION PUBLIC PROTECTION

ACTIVITY OTHER PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FORFEITURES & PENALTIES	\$2,099	\$1,535	\$-	\$-
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$2,099	\$1,535	\$-	\$-
OTHER CHARGES	\$4,025	\$2,950	\$2,480	\$2,480
TOTAL EXPENDITURES/APPROPRIATIONS	\$4,025	\$2,950	\$2,480	\$2,480
NET COST	\$1,926	\$1,415	\$2,480	\$2,480

Purpose

Tulare County owns and operates Sequoia Field Airport which serves as a general aviation airport located north of Visalia. The airport occupies 117 acres of county property.

The Aviation Fund and airport operations are managed by the Resource Management Agency (RMA), Public Works Branch, Management Group 3, Special Programs.

Core Functions

- Operate the aviation facilities in accordance with Federal Aviation Administration (FAA) regulations.
- Maximize utilization of aviation facilities.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Maintain airport facilities in fully operational condition.

- **Objective 1:** Pass annual state and federal inspection by June 2023. **Results:** This objective was completed.
- **Objective 2:** Apply for an FAA Runway Rehabilitation Grant by June 2023. **Results:** This objective was not completed. Staff determined priorities dictated applying for an Airport Layout Plan grant instead.

Economic Well-Being

Goal 1: Diversify airport revenue sources to increase overall funding for airport operations.

- **Objective 1:** Obtain annual state aeronautics entitlement funding for FY 2022/23. **Results:** This objective was completed.
- **Objective 2:** Continue to implement an airport marketing plan for hangar and tie-down rentals throughout FY 2022/23. **Results:** This objective was completed.
- **Objective 3:** Explore alternative sources of revenue generation and/or cost reduction throughout FY 2022/23. **Results:** This objective was completed. A new lease was executed, and staff identified grant opportunities of approximately \$200,000 for a new Airport Layout Plan.

Organizational Performance

Goal 1: Increase staff's airport administration and management capabilities and expertise.

- **Objective 1:** Attend three airport manager training seminars by June 2023. **Results:** This objective was partially completed. Attended Cooperative Research Webinar in October.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Maintain airport facilities in fully operational condition.

- **Objective 1:** Pass the annual state and federal inspection.

Economic Well-Being

Goal 1: Diversify airport revenue sources to increase overall funding for airport operations.

- **Objective 1:** Obtain annual state aeronautics entitlement funding.

Organizational Performance

Goal 1: Provide strategic planning for future airport improvements.

- **Objective 1:** Review and update the annual Airport Capital Improvement Plan (ACIP) by October of 2023.

Budget Request

The Requested Budget represents an overall increase of \$191,800 or 197% in expenditures and an overall increase of \$191,800 or 197% in revenues when compared with the FY 2022/23 Final Budget. The \$203 difference between expenditures and revenues represents the use of Fund Balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$206,154 primarily based on the new Airport Layout Plan.
- Other Charges will decrease \$14,354 primarily based on decreased maintenance cost provided by General Services Agency.
- Revenue Projections will increase \$191,800 primarily based on a new Airport Layout Plan Grant.

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- Navigational Aids-\$21,402

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT AVIATION FUND: 012 AGENCY: 231

FUNCTION PUBLIC WAYS AND FACILITIES

ACTIVITY PUBLIC WAYS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$18,436	\$19,296	\$20,280	\$20,280
STATE AID	\$11,177	\$10,000	\$19,000	\$19,000
FEDERAL AID	\$-	\$-	\$180,000	\$180,000
OTHER FINANCING SOURCES	\$23,546	\$23,684	\$69,651	\$69,651
TOTAL REVENUE	\$53,159	\$52,980	\$288,931	\$288,931
SERVICE AND SUPPLIES	\$34	\$-	\$216,853	\$216,853
OTHER CHARGES	\$53,099	\$52,980	\$50,879	\$50,879
CAPITAL ASSETS	\$-	\$-	\$21,402	\$21,402
TOTAL EXPENDITURES/APPROPRIATIONS	\$53,133	\$52,980	\$289,134	\$289,134
NET COST	\$(26)	\$-	\$203	\$203

Purpose

The Tulare County Fire Department is an all-risk fire department that provides comprehensive fire protection, emergency medical, and fire prevention services.

Core Functions

Operations Division

- Respond to all fires, including residential and commercial structure fires, vegetation fires, vehicle fires, flammable and combustible liquid fires, and various other incidents that involve the suppression of fire.
- Respond to medical emergencies, including incidents that require advanced life support, basic life support, and first aid emergency medical intervention.
- Perform rescues in a variety of circumstances, such as automobile accidents, industrial accidents, high and low angle rescues, disentanglement, swift water rescues, and other situations that require technical rescue intervention.

Prevention Division

- Investigate arson or other fire causes, identify responsible parties, and issue citations or make arrests as appropriate.
- Establish and perform fire prevention and safety programs for children and the public. Distribute materials and generate news releases to raise awareness and to educate the public.
- Perform weed and rubbish abatement and lot clearing program to reduce identified fire hazards.

Training Division

- Provide solid, realistic, ongoing, and verifiable training for all full time and extra help suppression personnel.
- Ensure all personnel meet initial and ongoing training as mandated by various State and Federal regulations, including National Standards and Industry best practices.
- Validate competency (ongoing) and developmental training for all suppression personnel by planning, scheduling, and executing monthly training topics, all-hands training, multi-company drills, and specialized internal or external training courses.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Improve and enhance life and safety operations within Tulare County.

- **Objective 1:** Implement and manage the construction, upfitting, and acceptance of 11 fire apparatus through the Master Lease Purchase Agreement with Emergency Vehicle Group and Spartan Fire Apparatus. Ensure specifications are met, design features are consistent, and National Fire Protection Agency testing requirements are met by June 2023. **Results:** This objective was partially completed. The Department has received 5 of the 11 engines ordered through the Lease Program. It is anticipated that the remaining engines will arrive by the end of January 2024.
- **Objective 2:** Collaborate with GSA to provide a Prescriptive Preventive Maintenance Program of all fire stations including HVAC, swamp coolers, emergency generators, rain gutters, and ice machines by June 2023. **Results:** This objective was completed.

- **Objective 3:** Coordinate with GSA and identify a strategic location for a station re-location in the community of Goshen to ensure standards of coverage and emergency response times are met, install electronic gating and fencing perimeters at the Tipton and West Porterville fire stations, re-pave the Lindsay Fire Station, connect a permanent domestic water supply to the Dinuba Fire Station and complete re-model of the Terra Bella Fire Station including a new apparatus bay by June 2023. **Results:** This objective was partially completed. The County has identified the location to build a new Goshen Fire Station; however, a construction date is still pending. The electronic gating and fencing at the Tipton and West Porterville Fire stations were postponed due to deferring the funding to the Terra Bella Fire Station Upgrade. The electronic gating and fencing project will restart once funding is identified. Re-pavement of the Lindsay Fire Station and the connection of a permanent domestic water supply to the Dinuba Fire Station have been completed.

Organizational Performance

Goal 1: Improve operations efficiencies by conducting a current standard of coverage analysis focusing on improved response times, hazard mitigation/recognition, and communications.

- **Objective 1:** Purchase vital Swift Water Rescue equipment, train additional personnel, and complete the FEMA manifest and typing inspection review process through the California Office of Emergency Services to become a qualified Type II Swift Water and Flood Rescue Team by June 2023. **Results:** This objective was partially completed. The Department ordered two Swift Water Rescue Vehicles in 2022; however, due to supply chain issues, the equipment is anticipated to arrive in late December 2023.
- **Objective 2:** Complete the Spillman/Motorola Dispatch Project, which includes finalizing the installation of cradle point modems in all fire apparatus, and Blue Sea eject charging outlets on all the department's fleet, dispatch pods, and necessary equipment, (computers, screens, microphones, keyboards etc.) by September 2023. **Results:** This objective was partially completed. The Spillman/Motorola component of the project has been completed. The Department is still finalizing the installation of cradle point modems and Blue Sea charging outlets and anticipates the project will be finalized by the end of December 2023.
- **Objective 3:** Incorporate the Vector Evaluations platform in the Target Solutions to allow video recordings of employees completing Job Performance Reports by June 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Construction was completed on the new Dispatch Center, which is a new state-of-the-art location in the Tulare County Fire and Tulare County Sheriff Headquarters building. This location allows both the Sheriff and County Fire to be co-located and vastly improves interoperability and efficiency.
- Tulare County Incident Management Team was assembled several times due to significant weather events and Red Flag Warnings. These events were identified as a series of significant storm systems impacting Central California, occurring for a weeklong timeframe between March 10th and March 16th. Throughout the incident, TCFD supported over 450 incident personnel from local, state, and federal agencies. The operational area performed over 89 rescues of civilians trapped or overcome by fast-moving water in the initial attack period.
- TCFD completed the delivery, acceptance, and outfitting of two type I fire engines for the communities of Earlimart and Ivanhoe. This upgrade of equipment and fire apparatus in these communities increases both the capabilities and efficiency of first responders.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Improve and enhance life and safety operations within Tulare County.

- **Objective 1:** Coordinate with GSA the installation of additional concrete at the Tulare County Fire Department Training Facility (Lindsay Fire Station) to provide stability to the new Aerial Ladder Truck and heavy apparatus during future training operations as per the Capital Improvement Plan.
- **Objective 2:** Implement and manage the construction, upfitting, and acceptance of 6 fire apparatus through the Master Lease Purchase Agreement with Emergency Vehicle Group and Spartan Fire Apparatus to ensure specifications are met and design features are consistent with the National Fire Protection Agency standards and testing requirements.
- **Objective 3:** Create a Fire Explore Post through the Boy Scouts of America to introduce the youth of Tulare County to the fire service.

Organizational Performance

Goal 1: Improve operational effectiveness through interagency cooperation related to emergency management and hazard recognition by enhancing common guidelines.

- **Objective 1:** Organize several Operational Area workgroups that create a common operating platform.
- **Objective 2:** Coordinate with allied law enforcement and fire agencies to create, train, and implement a unified active shooter response framework. This framework will provide a curriculum, procedures, and an implementation process.

Goal 2: Incorporate new technology to improve dispatching service and public alerting and messaging during emergency incidents.

- **Objective 1:** Coordinate with Tulare County Sheriff to evaluate and select a new emergency 911 call intake system.
- **Objective 2:** Upgrade the current 911 call intake abilities to a cloud-based software system eliminating redundancy and enhancing the ability to operate remotely.
- **Objective 3:** Coordinate with Tulare County Office of Emergency Services to purchase and implement the Zone Haven alerting system.

Budget Request

The Requested Budget represents an overall increase of \$2,287,699 or 8% in expenditures and an overall increase of \$4,477,996 or 15% in revenues when compared with the FY 2022/23 Final Budget. The \$2,190,297 difference between expenditure and revenues represents the increase in Unrestricted Fund Balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$1,876,484 primarily based on higher salaries, benefits, retirement, and pension obligation bond.
- Services and Supplies will increase \$357,332 primarily based on an increased cost of miscellaneous equipment and supplies to support fire operations.
- Other Charges will increase \$621,172 primarily based on higher fuel and utility costs, as well as higher costs of fleet repairs, facilities maintenance, and IT costs.
- Capital Assets will decrease \$1,064,545 primarily based on a reduction in capital assets.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$497,255 primarily based on changes to the Plan.
- Revenue Projections will increase \$4,477,996 primarily based on additional operating transfer-in revenue compared to last year.

Staffing changes reflected in the Requested Budget include the following:

- Add 3 FTE to fulfill the needs of the department.
 - 3 Fire Apparatus Engineers

Capital asset requests reflected in the Requested Budget include the following:

- 3 Set of Extrication Equipment - \$171,000
- 2 Seatrain Containers - \$12,000
- 1 Stakeside Truck - \$180,000
- 1 Fit Tester - \$15,000
- 1 F550 Truck - \$75,000
- 4 Sport Utility Vehicles - \$138,600
- 1 Swiftwater Trailer - \$10,000
- 3 Public Safety Dispatch PODS - \$411,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 8 Handheld Radios - \$51,000
- 1 Swift Water Rescue Vehicle - \$350,000
- 1 Swift Water Rescue Vehicle - \$329,853
- Parade Engine Trailer - \$46,186
- Hose Rollers - \$22,711

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT GOVERNMENTAL FUNDS FISCAL YEAR 2023-24	SCHEDULE 9
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BUDGET UNIT FIRE FUND: 013 AGENCY: 245

FUNCTION PUBLIC PROTECTION

ACTIVITY FIRE PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$10,767,237	\$11,404,172	\$11,550,963	\$11,550,963
OTHER TAXES	\$127	\$178	\$150	\$150
LICENSES, PERMITS & FRANCHISES	\$11,404	\$15,435	\$15,000	\$15,000
FROM USE OF MONEY & PROPERTY	\$92,117	\$169,863	\$130,000	\$130,000
STATE AID	\$5,617,366	\$2,754,936	\$2,467,363	\$2,467,363
FEDERAL AID	\$6,891,246	\$10,419,083	\$4,000,000	\$4,000,000
OTHER GOVERNMENTAL AID	\$98,000	\$73,500	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$1,297,376	\$935,171	\$1,218,257	\$1,218,257
INTERFUND REVENUE	\$12,644	\$12,113	\$7,000	\$7,000
MISCELLANEOUS REVENUE	\$(126,477)	\$10,177	\$4	\$4
OTHER FINANCING SOURCES	\$8,627,875	\$10,826,350	\$15,068,003	\$15,068,003
TOTAL REVENUE	\$33,288,915	\$36,620,978	\$34,456,740	\$34,456,740
SALARIES AND EMPLOYEE BENEFITS	\$18,665,283	\$20,966,953	\$19,140,277	\$19,140,277
SERVICE AND SUPPLIES	\$2,712,715	\$8,165,098	\$3,389,718	\$3,389,718
OTHER CHARGES	\$3,463,879	\$3,910,041	\$4,468,361	\$4,468,361
CAPITAL ASSETS	\$2,918,680	\$1,855,940	\$1,812,350	\$1,812,350
OTHER FINANCING USES	\$1,986,726	\$1,814,770	\$1,814,771	\$1,814,771
COWCAP	\$903,675	\$1,143,711	\$1,640,966	\$1,640,966
TOTAL EXPENDITURES/APPROPRIATIONS	\$30,650,958	\$37,856,513	\$32,266,443	\$32,266,443
NET COST	\$(2,637,957)	\$1,235,535	\$(2,190,297)	\$(2,190,297)

Purpose

The Road Fund is a component of the Public Works Branch of the Resource Management Agency (RMA). Activities funded in this budget span across four Management Groups to assist with delivering public services within an organized, proactive, and efficient management framework: Management Group 1 (Road Maintenance), Management Group 2 (Design, Construction Management and Development Services), Management Group 3 (Special Programs), and Management Group 4 (Survey).

The purpose of the Road Fund is to deliver infrastructure maintenance and new improvements in support of RMA's strategic goals of promoting safety and security, economic well-being, and quality of life in and around communities.

Core Functions

To improve and maintain adequate transportation infrastructure.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Improve safety of roadway network for all transportation methods including vehicular, transit, pedestrian, cyclist, and other alternative means.

- **Objective 1:** Complete construction of the Highway Safety Improvement Program (HSIP) Avenue 328 Safety Improvement Project by December 2022. **Results:** This objective was completed.
- **Objective 2:** Complete design and right-of-way phase for the Ave 336 Railroad Crossing Improvements Project by June 2023. **Results:** This objective was not completed. The project is in progress and will be completed in FY 2023/24.
- **Objective 3:** Complete construction of the HSIP Striping Enhancement Project by June 2023. **Results:** This objective was not completed. The project is in progress and will be completed in FY 2023/24.

Economic Well-Being

Goal 1: Identify and improve streets and sidewalks that support economic development in the County.

- **Objective 1:** Complete construction of the Teapot Dome Road Rehabilitation Project by December 2022. **Results:** This objective was completed.
- **Objective 2:** Finalize design and substantially complete right-of-way acquisition of the Avenue 280 Widening Project-Segment II (Visalia to Farmersville) by June 2023. **Results:** This objective was partially completed. The project is in progress and will be completed in FY24.

Quality of Life

Goal 1: Maintain and improve the roadway network working toward a five-year goal of increasing the countywide Pavement Condition Index (PCI) by 10 points.

- **Objective 1:** Finalize construction of the FY 2022/23 Road Repair and Accountability Act (RRAA) projects on high-priority roadways and begin design of the FY 2022/23 Senate Bill (SB) 1 projects by December 2022. **Results:** This objective was partially completed. The projects are in progress and will be completed in FY2023/24.
- **Objective 2:** Finalize construction of the 2022 Intersection Improvement Program by December 2022. **Results:** This objective was completed.

Organizational Performance

Goal 1: Establish or improve protocols and written policies for processes within Public Works - Roads.

- **Objective 1:** Update County Development Standards to reflect current best practices by June 2023. **Results:** This objective was partially completed. The updated standards have been drafted and are being circulated for comment.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Improve safety of roadway network for all transportation methods including vehicular, transit, pedestrian, cyclist, and other alternative means.

- **Objective 1:** Complete the design and right-of-way phases for the Ave 336 Railroad Crossing Improvements Project by December 2023.

- **Objective 2:** Begin Construction of the HSIP Earlimart Sutter Avenue Pedestrian Crosswalk Improvement Project by December 2023.
- **Objective 3:** Complete the design and right-of-way phases of the Highway Safety Improvement Program (HSIP) Guardrail Project.

Economic Well-Being

Goal 1: Identify and improve streets and sidewalks that support economic development in the County.

- **Objective 1:** Begin Construction of the Avenue 280 Widening Project- Segment II (Visalia to Farmersville).
- **Objective 2:** Complete design phase of the Active Transportation Program Tipton Sidewalk Improvement Project.
- **Objective 3:** Complete design and right-of-way phase of the Terra Bella Avenue Farm 2 Market Project.

Quality of Life

Goal 1: Maintain and improve the roadway network working toward a five-year goal of increasing the countywide Pavement Condition Index (PCI) by 10 points.

- **Objective 1:** Finalize construction of the FY 2023/24 Road Repair and Accountability Act (RRAA) projects on high priority roadways.
- **Objective 1:** Begin design of the FY 2023/24 SB1 projects.

Budget Request

The Requested Budget represents an overall increase of \$8,661,599 or 7% in expenditures and an overall increase of \$12,062,845 or 17% in revenues when compared with the FY 2022/23 Final Budget. The \$46,724,925 difference between expenditures and revenues represents the use of fund balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$1,492,269 primarily based on cost of living adjustment as well as requesting additional positions.
- Services and Supplies will increase \$298,857 primarily based on emergency repair work projects.
- Other Charges will increase \$5,724,635 primarily based on increases in right-of-way acquisitions, general liability insurance and charges from other County departments.
- Capital Assets will increase \$1,148,750 primarily based on a backlog of capital asset requests that have not been fulfilled in prior fiscal years due to a historic supply shortage.
- Revenue Projections will increase \$12,062,845 primarily based on anticipated reimbursements from Federal agencies related to emergency repair work and increased Measure R projects.

Staffing changes reflected in the Requested Budget include the following:

- Add 3 FTE positions due to an increase in Roads projects.
 - 1 Analyst-Geographical Info Sys II
 - 1 Administrative Spec -RMA
 - 1 Land Surveyor IV
- Amend 10 FTE Classification to create more opportunities for advancement and retention.
 - 2 Heavy Equipment Mechanic II to Heavy Equipment Mechanic III
 - 3 Traffic Control Worker Lead to Traffic Control Worker III
 - 1 Traffic Control Supervisor to Traffic Control Worker IV
 - 1 Property Specialist II to Right of Way Agent II
 - 1 Property Specialist III to Right of Way Agent III
 - 1 Construction & Maintenance Worker II to Traffic Control Worker II
 - 1 Construction & Maintenance Worker III to Traffic Control Worker III
- Reclass 10 FTE positions to align with current duties and business need.
 - 2 Traffic Control Worker Lead to Traffic Control Worker III
 - 7 Traffic Control Worker to Traffic Control Worker II
 - 1 Property Specialist I to Right of Way Agent I

Capital asset requests reflected in the Requested Budget include the following:

- 1 26,000 GVWR Truck - \$250,000
- 2 Three-Quarter Ton Pickup with Utility Bed - \$170,000
- 2 Half-Ton Pickup - \$80,000
- 2 Three-Quarter Ton Pickup - \$110,000
- 1 One-Ton Truck with Service Bed - \$135,000
- 1 Portable Woodchipper - \$60,000
- 1 Large Commercial Ice Machine - \$18,000
- 1 Road Material Mixer - \$800,000
- 1 Skip Loader Tractor, 4x4 - \$190,000
- 1 Humboldt Moisture Density Gauge - \$10,000
- 1 One-Ton Truck, Dual rear wheel - \$55,000
- 1 Three-Quarter Ton Service Pickup - \$60,000
- 1 Motor Grader - \$370,000
- 1 Wheel Loader - \$430,000

Capital asset approved by the Board of Supervisors prior to the publication of this book include the following:

- 1 One Ton Truck with Service Bed - \$130,000
- 8 Three-Quarter Ton Pickup - \$440,000
- 1 Half Ton Pickup - \$37,000
- 1 All-Wheel Drive Motor Grader - \$380,000
- 3 One-Ton Flat Bed Sign Truck, Dual rear wheel - \$225,000
- 3 Nine-Cubic-Yard Dump Truck - \$510,000
- 1 Two Axle Dump Truck, 4x4 - \$230,000
- 1 Backhoe - \$140,000
- 1 Skip Loader Tractor, 4x4 - \$165,000
- 1 One-Ton Truck, 4x4 - \$128,000
- 1 Snowplow Attachment - \$30,000
- 1 Three-Quarter Ton Extended Cab Pickup, 4x4 - \$65,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT PUBLIC WORKS FUND: 014 AGENCY: 225

FUNCTION PUBLIC WAYS AND FACILITIES

ACTIVITY PUBLIC WAYS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$9,123,115	\$7,524,946	\$8,713,756	\$8,713,756
OTHER TAXES	\$11,292,026	\$8,919,060	\$13,489,580	\$13,489,580
LICENSES, PERMITS & FRANCHISES	\$2,400	\$1,002,800	\$12,000	\$12,000
FROM USE OF MONEY & PROPERTY	\$393,950	\$986,121	\$350,500	\$350,500
STATE AID	\$28,975,955	\$32,002,104	\$38,807,531	\$38,807,531
FEDERAL AID	\$8,122,441	\$5,668,383	\$10,521,721	\$10,521,721
CHARGES FOR CURRENT SERVICES	\$3,353,088	\$3,395,073	\$3,772,847	\$3,772,847
MISCELLANEOUS REVENUE	\$192,943	\$642,725	\$9,228,478	\$9,228,478
OTHER FINANCING SOURCES	\$63,647	\$41,618	\$21,320	\$21,320
OPERATING REVENUES	\$-	\$-	\$6	\$6
TOTAL REVENUE	\$61,519,565	\$60,182,830	\$84,917,739	\$84,917,739
SALARIES AND EMPLOYEE BENEFITS	\$13,587,508	\$14,518,961	\$18,817,838	\$18,817,838
SERVICE AND SUPPLIES	\$28,667,962	\$43,196,519	\$91,077,748	\$91,077,748
OTHER CHARGES	\$8,550,131	\$10,448,151	\$15,818,987	\$15,818,987
CAPITAL ASSETS	\$1,747,860	\$1,254,983	\$5,218,000	\$5,218,000
COWCAP	\$865,405	\$713,003	\$710,091	\$710,091
TOTAL EXPENDITURES/APPROPRIATIONS	\$53,418,866	\$70,131,617	\$131,642,664	\$131,642,664
NET COST	\$(8,100,699)	\$9,948,787	\$46,724,925	\$46,724,925

COUNTY OF TULARE
PROPOSED 2023/2024 WORK PROGRAM
ROAD FUND
FISCAL YEAR 2023-24

BUDGET UNIT PUBLIC WORKS FUND: 014 AGENCY: 225
FUNCTION PUBLIC WORKS AND FACILITIES
ACTIVITY PUBLIC WORKS

Project Description	Amount
Bridge	
Bridge Preventative Maintenance Group 5	\$ 307,000
Avenue 364 Cottonwood Creek Bridge	\$ 45,000
M375 Mineral King Road Bridge over East Fork Kaweah River	\$ 287,000
Avenue 424 Traver Canal Bridge	\$ 35,000
Road 204 Wutchumna Ditch Bridge	\$ 5,000
Avenue 174 Friant-Kern Canal	\$ 608,000
Road D112 Bates Slough	\$ 1,355,000
Road D112 North Branch Tule River	\$ 1,280,000
Avenue 376 Traver Canal	\$ 346,000
Avenue 428 Sand Creek	\$ 2,027,000
Avenue 108 Lakeland Canal	\$ 1,712,000
M109 White River (46C0133)	\$ 2,772,000
Ave 152 Tule River (46C0025)	\$ 86,000
D39 Bridge Revegetation	\$ 16,000
Balch Park Road over Rancheria Creek Bridge Revegetation	\$ 12,500
M46 (W Oakwood Drive) Capinero Creek	\$ 1,262,000
A430 Buttonwillow Ditch	\$ 243,500
M348 Revegetation Project	\$ 12,500
Road 204 Wutchumna Ditch Reveg Project	\$ 22,500
Avenue 364 Cottonwood Creek Reveg Project	\$ 35,000
Avenue 404 over Cottonwood Creek Replacement Project	\$ 150,000
	\$ 12,619,000
Road Projects	
Avenue 416 at Rd 48 Drainage Improvements	\$ 201,500
Road 64 (Goshen) Improvement Project	\$ 3,758,000
Avenue 336 Railroads Crossing Improvements Project	\$ 1,082,500
Avenue 256 & Spruce Signal Project	\$ 60,000
Road 204 (Spruce Road) Corridor Improvements Project (21/22 CTIP)	\$ 145,000
Goshen Betty Drive Street Lights	\$ 95,000
19/20 CTIP - Road 160 ATP Sidewalk Improvements	\$ 1,695,000
Firebaugh Ave Road Rehabilitation Project (20/21 CTIP)	\$ 15,000
Rockyhill Drive Road Rehabilitation Project (20/21 CTIP)	\$ 370,000
Avenue 280 Segment 2 (Road 140 (Lovers Lane) to Farmersville)	\$ 5,580,000
Avenue 288 (Walnut) and Road 156 Signalization Project (19/20 CTIP)	\$ 21,000
High Speed Rail	\$ 10,000
Road 67 at Betty Drive Signal Operation Improvements (21/22 CTIP)	\$ 1,745,000
West Street Pro Rata Fair Share Segment Improvements (21/22 CTIP)	\$ 135,000
Tipton Sidewalk Improvements Project	\$ 180,000
21/22 CTIP- Crosswalk Enhancement at Traver Elementary School	\$ 115,000
23 CTIP- 2023 Slurry Seal Program	\$ 1,157,000
HSIP Cycle 10 Guardrail Upgrade Project	\$ 160,000
HSIP Cycle 10 Earlimart Sutter Avenue Pedestrian Crossing Improvements Project	\$ 155,800
Road 130 Palm Sidewalk Pedestrian Improvement Project	\$ 63,000
Terra Bella Avenue Farm 2 Market Project (Pixley and Terra Bella Locations)	\$ 70,000
2023 RRAA Project 1 (Road 156, Road 56, Avenue 424, Avenue 408, and Road 144)	\$ 2,350,220
2023 RRAA Project 2 (Road 152, Road 192, Lindmore Street, Road 152, Court Ave, Avenue 224, Road 68, Road 152, Road 96, Road 264, and Road 256)	\$ 4,950,000
2024 RRAA Project 1 (Road 92/Drive 928 (West St), Avenue 248 (Cartmill), Road 68, Road 196 (D-1 and D-3), and Avenue 344)	\$ 4,238,333
2024 RRAA Project 2 (Road 168, Avenue 288, Avenue 152, Avenue 96, Avenue 170 (North Grand), and Road 208)	\$ 92,000
24 CTIP- Lindcove Blade Patching	\$ 100,000
24 CTIP- Bridge Approach- Avenue 280: Road 176 Outside Creek (March 2023 Storm Event: L104)	\$ 360,000
24 CTIP- Road Repair- M296: SR 198 to Balch Park Road (March 2023 Storm Event: L186, L258, & L259)	\$ 50,000
24 CTIP- Avenue 56: Temporary Access Road- alignment of Road 60 to alignment of Road 80 (March 2023 Storm Event: L224)	\$ 325,000
24 CTIP- Earlimart Blade Patching	\$ 100,000
24 CTIP- Sequoia Gateway Drive	\$ 430,000
24 CTIP- HSIP Cycle 11: Pedestrian Crossing Enhancement- Goshen Elementary School	\$ 25,000
24 CTIP- Road repairs- M375: SR 198 to MP 9.6 (March 2023 Storm Event: L118, L132, L241 & L242)	\$ 630,000
24 CTIP- Bridge approaches and temporary structure- Avenue 404: over Cottonwood Creek (March 2023 Storm Event: L23)	\$ 300,000
24 CTIP- Bridge approach/road repairs- M348: south of LA347 (Blossom Drive) Connelly Bridge (March 2023 Storm Event: L10)	\$ 350,000
24 CTIP- Bridge approach/road repairs- north of M363A (Kaweah Drive) at N. Fork of Kaweah River (Baily Bridge) (March 2023 Storm Event: L3)	\$ 335,000
24 CTIP- Delft Colony Blade Patching	\$ 25,000
24 CTIP- Ivanhoe Blade Patching	\$ 75,000
24 CTIP- Springville Blade Patching	\$ 185,000
24 CTIP- Richgrove Blade Patching	\$ 185,000
24 CTIP- Ducor Avenue 56 Complete Streets	\$ 37,000
24 CTIP- M112 at Deer Creek Bridge (March 2023 Storm Event: L162)	\$ 435,000
24 CTIP- Bridge approach/road repair- Upper and Lower M172A (Globe Drive) (March 2023 Storm Event: L1, L8 & L145)	\$ 812,000
24 CTIP- Bridge approach/road repair on 4 Deer Creek Bridges- M109, Road 256, Road 248, and Road 224 (March 2023 Storm Event: L34, L46, L44 & L109)	\$ 787,000
24 CTIP- Road repair- Reservation: Pothole Road to Chimney Road (March 2023 Storm Event: L5)	\$ 1,047,000
24 CTIP- Bridge replacement- M46 and culvert replacement at M56 over Capinero Creek (March 2023 Storm Event: L19 & L20)	\$ 1,049,000
24 CTIP- Road repair- M99: Tulare County Line to Kern River (M50) (March 2023 Storm Event: L16)	\$ 447,000
24 CTIP- Road repair- M216: SR 190 to M215 (March 2023 Storm Event: L183)	\$ 432,000
24 CTIP- Road repair- M296: MP 8 to Balch Park Road (March 2023 Storm Event: L186, L258, & L259)	\$ 202,000
24 CTIP- Road repair- Bear Creek and Balch Park Roads (March 2023 Storm Event: L11, L12, L150, & L178)	\$ 522,000
Ave 144 at Road 96 Roundabout Project (HSIP)	\$ 2,387,000
24 CTIP- HSIP Cycle 11: Edgeline and Centerline Striping Improvement Project	\$ 15,000
24 CTIP- HSIP Cycle 11: Guardrails Safety Improvement Project	\$ 23,000
24 CTIP- HSIP Cycle 11: Corridor Safety Improvement Project- Avenue 192 and Avenue 384	\$ 27,000
24 CTIP- 2024 Slurry Seal Program	\$ 40,000
24 CTIP- 2024 Curb & Sidewalk Reimbursement Program	\$ -
	\$ 40,181,353
Total Construction Projects	\$ 52,800,353
Reimbursable	\$ 7,943,666
Administrative	\$ 12,263,572
Equipment Maintenance	\$ 3,706,114
Road Overhead	\$ 1,853,057
Shop Overhead	\$ 926,528
Undistributed Engineering	\$ 5,796,145
Sign	\$ 2,550,838
Storm Damage	\$ 899,688
Patching	\$ 16,386,972
Snow Removal	\$ 721,508
General Road Maintenance	\$ 16,481,474
Overlay & Sealing	\$ 1,159,085
Road Lights & Signals	\$ 1,722,499
Striping	\$ 637,710
Bridge Maintenance	\$ 575,455
Fixed Assets	\$ 5,218,000
	\$ 78,842,311
Total Road Fund Requirements	\$ 131,642,664

Purpose

The Workforce Investment Board of Tulare County (WIB) is a nonprofit 501(c)(3) organization. The WIB has an Administrative Services Agreement with the Tulare County Board of Supervisors, which provides the administrative framework under which they cooperate in undertaking Workforce Innovation & Opportunity Act (WIOA) funded programs within the County of Tulare. This agreement allows the WIB to be vested with substantial independent authority for the design, development, administration, and operation of the workforce system in Tulare County.

The WIB administrative responsibilities and authorities include the receipt and disbursements of all funds related to program operations, solicitation, and preparation of agreements with the one-stop operator, sub-recipients, and contractors, as well as the performance of oversight of the services described in WIOA.

The County of Tulare provides staff support to WIB per the Administrative Services Agreement. Staff provided under this agreement are exclusively dedicated to workforce and other activities deemed appropriate by the WIB at the WIB's exclusive discretion.

The WIB is responsible for the day-to-day administration of the WIOA for Tulare County. WIOA, which went into effect July 1, 2015, presents an extraordinary opportunity to improve job and career options for Tulare County's workers and job seekers through an integrated, job-driven public workforce system that links diverse talent to businesses. It supports the development of strong, vibrant regional economies where businesses thrive, and people want to live and work.

Three critical hallmarks of excellence characterize this revitalized workforce system:

- The needs of businesses and workers drive workforce solutions.
- One-Stop Centers provide excellent customer service to jobseekers and employers and focus on continuous improvement.
- The workforce system supports strong regional economies and plays an active role in community and workforce development.

WIB carries out programs in cooperation with local partner agencies, which provide training and employment opportunities to all those seeking services. A wide array of services is available for job seekers and the business community at two comprehensive Employment Connection One-Stop Centers located in Porterville and Visalia, which combined received over 46,000 visits from the public seeking workforce and training services. In addition, specialized services are available to job seekers at two affiliate Employment Connection Centers in Dinuba and Tulare.

Core Functions

- Meet the workforce development needs of individuals and businesses through coordinated education and training.
- Oversee WIOA funds, other grant funds, operations, and functions, assuring that expenditures, policies, and directives are carried out in an efficient and cost-effective manner.
- Partner with local workforce development areas throughout the Central San Joaquin Valley to maximize limited workforce development resources.

Key Goals and Objectives Results in FY 2022/23

Based on previously outlined WIOA effective dates and data collection timelines, FY 2022/23 performance outcomes for each program year are not available until approximately six months after the year has ended. Therefore, the following goals presented are WIOA performance goals for FY 2021/22.

Quality of Life

Goal 1: Employment - Achieve at least 90% of all WIOA Adult and Dislocated Worker participant performance goals set by the California Workforce Development Board (CWDB) by June 2022. Individuals must meet WIOA low-income criteria to be eligible for the Adult Program. Individuals must meet dislocated worker criteria such as being laid off due to a company closure or substantial layoff or receiving unemployment insurance and unlikely to return to their previous industry or occupation.

- **Objective 1:** 57% of all Adult Program participants and 63% of all Dislocated Worker Program participants will find employment within 6 months after program completion. **Results:** This objective was completed.
- **Objective 2:** 55% of all Adult Program participants and 60.5% of all Dislocated Worker Program participants who find employment after program completion will remain employed for one year. **Results:** This objective was partially completed. Due to the increased unemployment rate as a result of the COVID-19 Pandemic, this objective was only 88% achieved for Adult Program participants and 81% achieved for Dislocated Worker Program participants.
- **Objective 3:** The median earnings of all Adult Program participants employed six months after program completion will be \$3,800. The median earnings for all Dislocated Worker Program participants six months after program completion will be \$5,160. **Results:** This objective was completed.

Goal 2: Training - Achieve at least 90% of all WIOA Adult and Dislocated Worker participant training performance goals set by the CWDB by June 2022. Individuals must meet WIOA low-income criteria to be eligible for the Adult Program. Individuals must meet dislocated worker criteria such as being laid off due to a company closure or substantial layoff or receiving unemployment insurance and unlikely to return to their previous industry or occupation.

- **Objective 1:** 74.5% of all Adult Program participants and 77.5% of all Dislocated Worker Program participants enrolled in an education or training program will attain an industry recognized postsecondary credential or a secondary school diploma within one year of program completion. **Results:** This objective was completed.
- **Objective 2:** 65% of all Adult Program participants and 58.3% of all Dislocated Worker participants enrolled in an education or training program will achieve documented measurable skill gains. **Results:** This objective was completed.

Goal 3: Education and Training - Achieve at least 90% of all WIOA In-School and Out-of-School Youth Program employment and education performance goals set by the CWDB by June 2022. Youth must be between the ages of 16 to 24, be low income, and have a barrier to finding employment or completing school to be eligible for the WIOA Youth Program.

- **Objective 1:** 56.4% of all Youth Program participants enrolled in an education or training program will achieve documented measurable skill gains. **Results:** This objective was completed.
- **Objective 2:** 60% of all Youth Program participants enrolled in an education or training program will attain a recognized postsecondary credential or a secondary school diploma within one year of program completion. **Results:** This objective was completed.

Goal 4: Employment and Education - Achieve at least 90% of all WIOA In-School and Out-of-School Youth Program employment and education performance goals set by the CWDB by June 2022. Youth must be between the ages of 16 to 24, be low income, and have a barrier to finding employment or completing school to be eligible for the WIOA Youth Program.

- **Objective 1:** 70% of all Youth Program participants will find a job or enroll in school within six months of program completion. **Results:** This objective was completed.
- **Objective 2:** 71% of all Youth Program participants who find employment after program completion will remain employed or enrolled in school for at least one year. **Results:** This objective was completed.
- **Objective 3:** The median earning of all Youth Program participants employed six months after program completion will be \$3,375. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- The WIB partnered with seven Tulare County school districts (School Districts), Tulare Joint Union High School District, Culter-Orosi Joint Unified School District, Dinuba Unified School District, Lindsay Unified School District, Porterville Unified School District, Visalia Unified School District, and Woodlake Unified School District to develop specialized projects to serve high school students. The program focused on exposure to real-world activities, such as internships and paid work experience, work readiness training, activities that help prepare for and transition to post-secondary education or advanced training, and follow-up services after graduation. Thanks to the partnership with the school districts, the program served 136 students, with 67 receiving paid work-based training.
- The WIB and Tulare County Probation Department (Probation) partnered to implement the Readiness for Employment through Sustainable Education & Training (RESET) program to bridge the gap in services for justice-involved individuals. The WIB used \$139,160 from Probation and leveraged \$78,597 of WIOA funds to operate RESET. Thanks to the partnership with Probation, the RESET program served 100 individuals, 14 received paid work-based training, and 41 became employed.

Key Goals and Objectives for FY 2023/24

Based on previously outlined WIOA effective dates and data collection timelines, FY 2023/24 performance outcomes for each program year are not available until approximately six months after the year has ended. Therefore, the following goals presented are WIOA performance goals for FY 2022/23.

Economic Well-Being

Goal 1: Training - Achieve at least 90% of all WIOA Adult and Dislocated Worker participant training performance goals set by the CWDB by June 2023. Individuals must meet WIOA low-income criteria to be eligible for the Adult Program. Individuals must meet dislocated worker criteria such as being laid off due to a company closure or substantial layoff or receiving unemployment insurance and unlikely to return to their previous industry or occupation.

- **Objective 1:** 79% of all Adult Program participants and 79% of all Dislocated Worker Program participants enrolled in an education or training program will attain an industry recognized postsecondary credential or a secondary school diploma within one year of program completion.
- **Objective 2:** 71% of all Adult Program participants and 76% of all Dislocated Worker participants enrolled in an education or training program will achieve documented measurable skill gains.

Goal 2: Education and Training - Achieve at least 90% of all WIOA In-School and Out-of-School Youth Program employment and education performance goals set by the CWDB by June 2023. Youth must be between the ages of 16 to 24, be low income, and have a barrier to finding employment or completing school to be eligible for the WIOA Youth Program.

- **Objective 1:** 67% of all Youth Program participants enrolled in an education or training program will Achieve documented measurable skill gains.
- **Objective 2:** 60% of all Youth Program participants enrolled in an education or training program will attain a recognized postsecondary credential or a secondary school diploma within one year of program completion.

Goal 3: Employment and Education - Achieve at least 90% of all WIOA In-School and Out-of-School Youth Program employment and education performance goals set by the CWDB by June 2023. Youth must be between the ages of 16 to 24, be low-income, and have a barrier to finding employment or completing school to be eligible for the WIOA Youth Program.

- **Objective 1:** 70% of all Youth Program participants will find a job or enroll in school within six months of program completion.
- **Objective 2:** 71% of all Youth Program participants who find employment after program completion will remain employed or enrolled in school for at least one year.
- **Objective 3:** The median earning of all Youth Program participants employed six months after program completion will be \$4,200.

Budget Request

The Requested Budget represents an overall increase of \$1,445,813 or 8% in expenditures and an overall increase of \$1,270,465 or 7% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$430,516 primarily based on cost of living adjustments.
- Services and Supplies will increase \$605,557 primarily based on special department expensed due to an increase in professional services agreements to implement new grant programs.
- Other Charges will increase \$435,573 primarily based on increases to subrecipient agreements.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease \$25,833 primarily based on changes to the Plan.
- Revenue Projections will increase \$1,270,465 primarily based on an increase in special grant funds.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT T C WORKFORCE INVESTMENT BOARD FUND: 015 AGENCY: 120

FUNCTION PUBLIC PROTECTION

ACTIVITY OTHER PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$339,656	\$374,324	\$5,873,011	\$5,873,011
STATE AID	\$580,437	\$14,520	\$-	\$-
FEDERAL AID	\$12,051,651	\$12,035,511	\$7,754,758	\$7,754,758
CHARGES FOR CURRENT SERVICES	\$583,633	\$370,576	\$2,371,162	\$2,371,162
MISCELLANEOUS REVENUE	\$34,538	\$42,105	\$12,406	\$12,406
OTHER FINANCING SOURCES	\$1,497,753	\$1,754,166	\$2,483,801	\$2,483,801
OPERATING REVENUES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$15,087,668	\$14,591,202	\$18,495,138	\$18,495,138
SALARIES AND EMPLOYEE BENEFITS	\$2,396,746	\$2,719,818	\$3,242,148	\$3,242,148
SERVICE AND SUPPLIES	\$1,874,785	\$1,433,018	\$2,581,401	\$2,581,401
OTHER CHARGES	\$10,674,284	\$10,292,373	\$12,551,424	\$12,551,424
COWCAP	\$141,851	\$145,998	\$120,165	\$120,165
TOTAL EXPENDITURES/APPROPRIATIONS	\$15,087,666	\$14,591,207	\$18,495,138	\$18,495,138
NET COST	\$(2)	\$5	\$-	\$-

Purpose

Tulare County Department of Child Support Services (TCDSCS) operates under Family Code Section 17000 et seq. The Distributed Collection goal and Federal Performance Measure goals are set by the California Department of Child Support Services.

Core Functions

The purpose and mission of the TCDSCS are to enhance the well-being of children by assuring assistance in obtaining support, including financial and medical, is available to children through:

- locating parents;
- establishing parentage;
- establishing support obligations; and
- monitoring and enforcing those obligations.

Most services provided are free. Approximately 24,037 children are served by TCDSCS. The active caseload is approximately 22,384 cases. Services include:

- **Initiate Child Support Process** - A parent or the caretaker/guardian of a child who has child support and/or a medical support order, or wants to establish one, can apply for child support enforcement services by completing an online application for services.
- **Locate the Parent** - To get an order for support, establish parentage, or enforce a child support order, TCDSCS must know where the non-custodial parent lives or works. TCDSCS will make every effort to locate the non-custodial parent.
- **Establish Parentage** - If parentage has not been established, TCDSCS will initiate the legal process to establish parentage. If genetic tests are necessary, they are done at no cost to the parties. Parentage must be established before child support and medical support can be ordered by the Court.
- **Seek a Support Order** - If a court order for child support does not already exist, and the non-custodial parent is located, TCDSCS will seek a court order based on the parents' ability to pay support and the amount of time the child spends with each parent.
- **Obtain a Medical Support Order** - A National Medical Support Notice requires the non-custodial parent's employer to enroll the child(ren) in the non-custodial parent's health insurance plan. Under the court order, the non-custodial parent will be required to provide health insurance coverage, including vision and dental care, for the child(ren).
- **Enforce Support Orders** - TCDSCS will take steps to enforce court orders for child support, child support arrears, and medical support. Enforcement action will be taken if the non-custodial parent does not pay or pays less than the amount ordered, or if the non-custodial parent does not provide health insurance for the child(ren) as ordered by the Court. TCDSCS will determine the type of enforcement action to be taken, consistent with state and federal regulations.

TCDSCS does not assist with custody or visitation matters; handle divorces; enforce spousal support only orders or obtain or enforce restraining orders.

Key Goals and Objectives Results in FY 2022/23

Economic Well-Being

Goal 1: Ensure children in child support cases have the necessary financial support from parents as ordered. This will be achieved by increasing the amount of child support distributed collections by September 30, 2022, as set by the state.

- **Objective 1:** Collect and distribute \$40,300,000. **Results:** This objective was not completed. TCDSCS had a distributed collected amount of \$39,838,510 as of September 30, 2022.
- **Objective 2:** Decrease the average number of days between an establishment of a monetary order to the first payment equal to or below the State average of 35 days. **Results:** This objective was not completed. TCDSCS's average number of days from monetary order to first payment was 39 days as of September 30, 2022.

Quality of Life

Goal 1: Strengthen customer engagement by September 30, 2022, in support of the State's strategic goal.

- **Objective 1:** Reduce or maintain an average of 134 days from case opening to the establishment of an order. **Results:** This objective was completed. TDCSS's average number of days from case opening to the establishment of an order was 131 days as of September 30, 2022.
- **Objective 2:** Focus on marketing services to new customers with the goal of opening 1,600 new cases. **Results:** This objective was completed. TDCSS Opened 2,325 new cases as of September 30, 2022.
- **Objective 3:** Establish support orders at a percentage higher than the State average of 92.8%. **Results:** This objective was not completed. TDCSS's average for established support orders was 91.6% as of September 30, 2022.

Organizational Performance

Goal 1: Operate a cost-effective program by September 30, 2022, in support of the State's strategic goal to enhance program performance and meet federal performance measures.

- **Objective 1:** Achieve a Cost-Effectiveness ratio higher than the State average of \$2.68. **Results:** This objective was completed. TDCSS's Cost-Effectiveness ratio was \$3.10 as of September 30, 2022.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Ensure children in child support cases have the necessary financial support from parents as ordered. This will be achieved by increasing the amount of child support distributed collections by September 30, 2023, as set by the state.

- **Objective 1:** Collect and distribute \$40,000,000 by September 30, 2023.
- **Objective 2:** Decrease the average number of days between an establishment of a monetary order to the first payment equal to or below the State average of 34 days.

Quality of Life

Goal 1: Strengthen customer engagement by September 30, 2023, in support of the State's strategic goal.

- **Objective 1:** Reduce or maintain an average of 133 days from case opening to the establishment of an order.
- **Objective 2:** Focus on marketing services to new customers with the goal of opening 1,600 new cases.
- **Objective 3:** Establish support orders at a percentage higher than the State average of 90.7%.

Organizational Performance

Goal 1: Operate a cost-effective program by September 30, 2023, in support of the State strategic goal to enhance program performance and meet federal performance measures.

- **Objective 1:** Achieve a Cost-Effectiveness ratio higher than the State average of \$2.46.

Budget Request

The Requested Budget represents an overall increase of \$1,193,390 or 8% in expenditures and an overall increase of \$1,193,390 or 8% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$744,575 primarily based on a cost-of-living adjustment.
- Services and supplies will increase \$196,814 primarily based on a new security system update.
- Other Charges will increase \$224,263 primarily based on the County now providing general services to the TDCSS building.
- Capital Assets will decrease \$ 4,000 primarily based on the purchase of a replacement postage machine.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$31,738 primarily based on changes in the Plan.
- Revenue Projections will increase \$1,193,390 primarily based on additional funding from the state.

Staffing changes reflected in the Requested Budget include the following:

- Adjust salary of one classification to align salary equal to the Civil Office Assistant Series.
 - Legal Office Assistant-Supervisor (2%)

Capital assets requests reflected in the Requested budget include the following:

- 1 Mail Machine \$10,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT CHILD SUPPORT SERVICES FUND: 016 AGENCY: 101

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$26,095	\$64,015	\$29,000	\$29,000
STATE AID	\$4,782,442	\$4,923,330	\$5,068,329	\$5,068,329
FEDERAL AID	\$8,411,328	\$8,963,116	\$11,050,273	\$11,050,273
OTHER GOVERNMENTAL AID	\$-	\$-	\$1	\$1
MISCELLANEOUS REVENUE	\$657	\$270	\$637,051	\$637,051
OTHER FINANCING SOURCES	\$17,814	\$1,772	\$6,008	\$6,008
TOTAL REVENUE	\$13,238,336	\$13,952,503	\$16,790,662	\$16,790,662
SALARIES AND EMPLOYEE BENEFITS	\$9,592,384	\$9,881,093	\$12,163,419	\$12,163,419
SERVICE AND SUPPLIES	\$1,180,106	\$1,658,174	\$1,925,740	\$1,925,740
OTHER CHARGES	\$2,239,197	\$2,289,360	\$2,541,873	\$2,541,873
CAPITAL ASSETS	\$2,756	\$5,985	\$10,000	\$10,000
COWCAP	\$223,892	\$117,892	\$149,630	\$149,630
TOTAL EXPENDITURES/APPROPRIATIONS	\$13,238,335	\$13,952,504	\$16,790,662	\$16,790,662
NET COST	\$(1)	\$1	\$-	\$-

Purpose

This budget accounts for revenues received from the state that are designated to support local mental health programs. Counties have two realignment revenue sources: a portion of state sales tax collections and a portion of Vehicle License Fees (VLF).

Realignment revenue allocated to the County is placed in the Local Health and Welfare Trust Fund, which has separate accounts or funds for Mental Health, Health, and Social Services.

Accounting for these funds requires including them in the County's operating budget to identify the flow of funds to the General Fund, and to record the County's match for mental health. These funds are transferred from the Mental Health Realignment Fund to the General Fund for expenditures in mental health programs.

Budget Request

The Requested Budget represents an overall increase of \$680,519 or 3% in expenditures and an overall increase of \$2,153,783 or 12% in revenues when compared with the FY 2022/23 Final Budget. The \$2,359,066 difference between revenues and expenses represents the use of Fund Balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Other Financing Uses will increase \$680,519 primarily based on additional budgeted expenses due to added programs to the mental health branch.
- Revenue Projections will increase \$2,153,783 primarily based on growth in base for Sales Tax, Vehicle License Fees and Collections.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT REALIGNMENT-MENTAL HEALTH FUND: 017 AGENCY: 017

FUNCTION HEALTH AND SANITATION

ACTIVITY HOSPITAL CARE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$16,839,698	\$20,582,527	\$19,591,328	\$19,591,328
OTHER FINANCING SOURCES	\$2,158,610	\$693,852	\$1,188,460	\$1,188,460
TOTAL REVENUE	\$18,998,308	\$21,276,379	\$20,779,788	\$20,779,788
OTHER FINANCING USES	\$11,256,522	\$10,239,315	\$23,138,854	\$23,138,854
TOTAL EXPENDITURES/APPROPRIATIONS	\$11,256,522	\$10,239,315	\$23,138,854	\$23,138,854
NET COST	\$(7,741,786)	\$(11,037,064)	\$2,359,066	\$2,359,066

Purpose

This budget accounts for funds received from the state that are designated to support local health programs. Counties have two realignment revenue sources: a portion of state sales tax collections and a portion of Vehicle License Fees (VLF).

Realignment revenue allocated to the county is placed in the Local Health and Welfare Trust Fund, which has separate accounts or funds for Health, Mental Health, and Social Services.

Accounting for these revenues requires including them in the County's operating budget to identify the flow of revenues to the General Fund, and to record the county's match for Health. These revenues are transferred from the Health Realignment Fund to the General Fund for expenditures in health programs.

As a result of the state's implementation of the Affordable Care Act, a portion of the County's 1991 Health Realignment funding was redirected back to the state. Assembly Bill 85 outlined the methodologies for the cost redirection. In January 2013, the Board of Supervisors approved Tulare County's adoption of the Savings-Based formula as the redirection method for Health Realignment funds.

Budget Request

The Requested Budget represents an overall increase of \$2,185,077 or 14% in expenditures and an overall increase of \$978,930 or 9% in revenues when compared with the FY 2022/23 Final Budget. The \$6,391,457 difference between revenues and expenses represents the use of Fund Balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Other Financing Uses will increase \$2,185,077 primarily based on increased jail medical contract costs.
- Revenue Projections will increase \$978,930 primarily based on increased Vehicle License Fee revenues.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT REALIGNMENT-HEALTH FUND: 018 AGENCY: 018

FUNCTION HEALTH AND SANITATION

ACTIVITY HEALTH

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$552,859	\$914,102	\$-	\$-
OTHER FINANCING SOURCES	\$10,590,929	\$10,804,016	\$11,543,919	\$11,543,919
TOTAL REVENUE	\$11,143,788	\$11,718,118	\$11,543,919	\$11,543,919
OTHER FINANCING USES	\$10,556,246	\$15,060,702	\$17,935,376	\$17,935,376
TOTAL EXPENDITURES/APPROPRIATIONS	\$10,556,246	\$15,060,702	\$17,935,376	\$17,935,376
NET COST	\$(587,542)	\$3,342,584	\$6,391,457	\$6,391,457

Purpose

This budget accounts for revenues received from the state that are designated to support local Social Services, Juvenile Justice, and California Children's Services programs. Counties are provided with two realignment revenue sources: a portion of state sales tax collections and a portion of Vehicle License Fees.

Realignment revenue allocated to the County is placed in the Local Health and Welfare Trust Fund, which has separate accounts or funds for Social Services, Health, and Mental Health.

Accounting for these revenues requires including them in the County's operating budget to identify the flow of revenues to the General Fund, and to record the County's match for Social Services. These revenues are transferred from the Social Services Realignment Fund to the General Fund for expenditure on social services programs.

Budget Request

The Requested Budget represents an overall increase of \$9,416,975 or 7% in expenditures and an overall increase of \$6,127,433 or 5% in revenues when compared with the FY 2022/23 Final Budget. The \$11,872,469 difference between revenues and expenses represents the use of Fund Balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Other Financing Uses will increase \$9,416,975 primarily based on increased personnel and related expenses.
- Revenue Projections will increase \$6,127,433 primarily based on an anticipated increase in State and Federal Funds for Medi-Cal caseload increases and increased 1991 Realignment Trust fund pull to cover the increased costs in personnel and related expenses.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT REALIGNMENT-SOCIAL SERVICES FUND: 019 AGENCY: 019

FUNCTION PUBLIC ASSISTANCE

ACTIVITY ADMINISTRATION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$115,192,341	\$118,839,139	\$128,546,133	\$128,546,133
OTHER FINANCING SOURCES	\$1,870,166	\$1,732,983	\$1,708,002	\$1,708,002
TOTAL REVENUE	\$117,062,507	\$120,572,122	\$130,254,135	\$130,254,135
OTHER FINANCING USES	\$98,806,225	\$118,394,530	\$142,126,604	\$142,126,604
TOTAL EXPENDITURES/APPROPRIATIONS	\$98,806,225	\$118,394,530	\$142,126,604	\$142,126,604
NET COST	\$(18,256,282)	\$(2,177,592)	\$11,872,469	\$11,872,469

Purpose

The Tobacco Settlement fund is used to collect the County's annual share of the Tobacco Master Settlement Agreement (MSA), a nationwide litigation against tobacco companies for smoking-related diseases. The annual MSA revenue received is transferred to the Tulare County's Public Financing Authority (PFA) to pay the debt service and administrative costs associated with the variable rate demand bonds issued by the PFA.

On December 17, 1999, the County established the Millennium Fund, an endowment designed to provide a stable, long-term source of funds for capital improvements, major maintenance, and repair projects within the County. This endowment was established utilizing \$45 million in variable rate demand bonds issued by the PFA. On December 1, 2006, the County refunded the variable rate demand bonds with private placement Tobacco Settlement Asset Backed bonds.

Budget Request

The Requested Budget represents an overall increase of \$648,733 or 11% in expenditures and an overall increase of \$648,733 or 11% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Other Financing Uses will increase \$648,733 primarily based on transfer out for debt service.
- Revenue Projections will increase \$648,733 primarily based on tobacco settlement proceeds.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT TOBACCO SETTLEMENT PROCEEDS FUND: 020 AGENCY: 020

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
MISCELLANEOUS REVENUE OTHER	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
TOTAL REVENUE	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
OTHER FINANCING USES	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
TOTAL EXPENDITURES/APPROPRIATIONS	\$5,087,361	\$4,615,491	\$6,305,200	\$6,305,200
NET COST	\$-	\$-	\$-	\$-

Purpose

The Pension Obligation Bond (POB) fund accounts for debt service payments of the County's Taxable POBs. Tulare County issued POBs of \$251 million in June 2018 to pay a portion of the County's unfunded accrued actuarial liability as of June 2017. The interest rate applicable to the POBs is 4.2%.

Departments are apportioned their share of the annual debt based on payroll costs. The POB fund accumulates the amounts apportioned to departments and issues payment of principal, interest, and administrative costs of the long-term debt.

Budget Request

The Requested Budget represents an overall increase of \$6,211 or less than 1% in expenditures and an overall increase of \$6,211 or less than 1% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$1,500 primarily based on administrative fees.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT DEBT SERVICE E- POB FUND: 022 AGENCY: 022

FUNCTION RETIREMENT OF LONG TERM DEBT

ACTIVITY DEBT SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
MISCELLANEOUS REVENUE OTHER	\$19,833,801	\$19,823,018	\$19,834,830	\$19,834,830
TOTAL REVENUE	\$19,833,801	\$19,823,018	\$19,834,830	\$19,834,830
SERVICE AND SUPPLIES	\$1,500	\$1,500	\$3,000	\$3,000
OTHER CHARGES	\$19,829,923	\$19,822,623	\$19,831,830	\$19,831,830
TOTAL EXPENDITURES/APPROPRIATIONS	\$19,831,423	\$19,824,123	\$19,834,830	\$19,834,830
NET COST	\$(2,378)	\$1,105	\$-	\$-

Purpose

The Building Debt Service fund accumulates resources to pay for future county debt and accounts for departments' debt service contributions relating to the energy improvement project.

Budget Request

The Requested Budget represents no change in expenditures and an overall decrease of \$531,706 or 7% in revenues when compared with the FY 2022/23 Final Budget. The \$4,522,229 difference between expenditures and revenues represents an increase in fund balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

Revenue projections will decrease \$531,706 primarily based on reduced revenues in fines and penalties.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT BUILDING LOANS FUND: 024 AGENCY: 024

FUNCTION RETIREMENT OF LONG TERM DEBT

ACTIVITY DEBT SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
OTHER FINANCING SOURCES	\$7,687,510	\$7,061,011	\$6,930,366	\$6,930,366
TOTAL REVENUE	\$7,687,510	\$7,061,011	\$6,930,366	\$6,930,366
OTHER CHARGES	\$1,806,726	\$2,408,107	\$2,408,137	\$2,408,137
TOTAL EXPENDITURES/APPROPRIATIONS	\$1,806,726	\$2,408,107	\$2,408,137	\$2,408,137
NET COST	\$(5,880,784)	\$(4,652,904)	\$(4,522,229)	\$(4,522,229)

Purpose

The Capital Projects Division of the General Services Agency builds, improves, and plans for the physical resources and assets necessary to provide services to residents and visitors of Tulare County. This requires an evaluation of current building conditions, recommendations of building improvements, and planning for future building needs based on the County's projected growth in services. To fulfill this mission, Capital Projects annually prepares the Capital Improvement Plan (CIP), which outlines the County's building needs for a five-year period. The CIP is a plan that summarizes the County's capital projects needs in a single document for a five-year planning period. The purpose of the CIP is to help guide the budgeting and project decision-making process.

Capital Projects is responsible for major maintenance, building improvements, new construction, and the preparation of the CIP. Projects are coordinated using an in-house project management team. This is supplemented by private-sector construction management firms on a case-by-case basis.

Core Functions

- Plan, develop, manage, and complete capital and major maintenance projects.
- Prepare, manage, and monitor division and project budgets.
- Complete the five-year CIP.
- Assist departments with capital projects, major maintenance, and space planning needs. Review and prioritize project requests and provide direction and project oversight.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Provide project management for the design and construction of public safety facilities.

- **Objective 1:** Begin construction on the Sequoia Field Program Facility project by January 2023. **Results:** This objective was not completed. This objective was not completed due to budget constraints and will not be carried into FY 2023/24 based on relinquishing SB1022 funding.
- **Objective 2:** Submit final construction plans to the Board of Supervisors for approval to begin the bid process for the new Tulare County Sheriff Morgue project by March 2023. **Results:** This objective was not completed. This objective was not completed due to a delay in design and will be carried into FY 2023/24.
- **Objective 3:** Complete construction of the Terra Bella Fire Station project by April 2023. **Results:** This objective was not completed. Due to a delay in contract negotiations, the objective will be completed in FY 2023/24.

Quality of Life

Goal 1: Modernize, design, and construct County-owned facilities to improve accessibility and enhance services to the public.

- **Objective 1:** Submit final construction plans to the Board of Supervisors for approval to begin the bid process for the new Springville Branch Library project by November 2022. **Results:** This objective was completed.
- **Objective 2:** Begin construction on the Dinuba Library remodel project by January 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Improve the quality of working conditions for County employees and enhance services to the public.

- **Objective 1:** Complete construction of the Government Plaza parking lot project by July 2022. **Results:** This objective was completed.
- **Objective 2:** Complete construction of the Board of Supervisors and County Administrative Office remodel project by October 2022. **Results:** This objective was completed.
- **Objective 3:** Submit final construction plans to the Board of Supervisors for approval to begin the bid process for the Registrar of Voters project by March 2023. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Provide project management for the design and construction of public safety facilities.

- **Objective 1:** Begin construction of the Goshen Fire Station project by January 2024.
- **Objective 2:** Begin construction of the Sheriff's Morgue project by March 2024.

Quality of Life

Goal 1: Modernize County-owned facilities to improve and enhance services to the public.

- **Objective 1:** Complete construction of the Registrar of Voters Project by September 2023.
- **Objective 2:** Begin construction of the Springville Library by January 2024.
- **Objective 3:** Begin construction of the HHSA Tulare District Office Remodel project by April 2024.

Budget Request

The Requested Budget represents an overall decrease of \$8,625,918 or 7% in expenditures and an overall decrease of \$19,343,253 or 22% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$49,594,484 difference between expenditure and revenue represents the use of Unrestricted Fund Balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Capital Assets will decrease \$7,515,981 primarily based on park improvement and Library remodel projects.
- Other Financing Uses will decrease \$1,251,997 primarily based on a reduction in Library remodel projects.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$107,556 primarily based on changes in the Plan.
- Revenue Projections will decrease \$19,343,253 primarily based on relinquishing State SB1022 funding.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT CAPITAL PROJECTS FUND: 030 AGENCY: 086

FUNCTION GENERAL

ACTIVITY PLANT ACQUISITION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$79,446	\$-	\$-	\$-
FEDERAL AID	\$884,989	\$2,731,894	\$9,982,204	\$9,982,204
MISCELLANEOUS REVENUE	\$93,129	\$142,219	\$1,682,060	\$1,682,060
OTHER FINANCING SOURCES	\$26,172,134	\$33,770,841	\$56,510,075	\$56,510,075
TOTAL REVENUE	\$27,229,698	\$36,644,954	\$68,174,339	\$68,174,339
SALARIES AND EMPLOYEE BENEFITS	\$547,664	\$636,808	\$661,160	\$661,160
SERVICE AND SUPPLIES	\$12,042	\$70,608	\$173,500	\$173,500
OTHER CHARGES	\$316,663	\$293,346	\$323,780	\$323,780
CAPITAL ASSETS	\$19,289,063	\$22,863,210	\$112,071,394	\$112,071,394
OTHER FINANCING USES	\$142,966	\$2,382,206	\$4,482,309	\$4,482,309
COWCAP	\$(219,705)	\$(50,876)	\$56,680	\$56,680
TOTAL EXPENDITURES/APPROPRIATIONS	\$20,088,693	\$26,195,302	\$117,768,823	\$117,768,823
NET COST	\$(7,141,005)	\$(10,449,652)	\$49,594,484	\$49,594,484

Purpose

Information and Communications Technology (ICT) Special Projects supports the County's mission of creating public value and departments' initiatives through the efficacious management of projects funded outside of the standard Internal Service Fund monthly service charges. ICT uses a goals-based approach for project management, including formal planning, budget, and scoping processes to ensure constant and detailed accountability of expenditures and accomplishments. The budget unit assigned to these projects efficiently tracks all expenditures associated with these special data automation projects.

Core Functions

- Provide public value through the efficient and effective management of large multi-year projects that improve County organizational efficiency.
- Collaborate with county departments to create cross-functional teams that demonstrate responsiveness, results, and accountability in project planning, implementation, and evaluation.
- Provide detailed accounting of feasibility, costs, value, and alternatives related to County investments in large multi-year projects.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Upgrade the County's aging radio infrastructure.

- **Objective 1:** Purchase and install two MTR2000 repeaters to replace those that are beyond their serviceable life by February 2023. **Results:** This objective was completed.
- **Objective 2:** Purchase and install two new licensed microwave links to replace unlicensed microwave links approaching the end of serviceable life by June 2023. **Results:** This objective was completed.
- **Objective 3:** Purchase and program two dual-band radios assigned to the radio shop that are beyond their serviceable life by December 2023. **Results:** This objective was completed.

Quality of Life

Goal 1: Improve the County's public web content and constituent communication.

- **Objective 1:** Complete a needs assessment concerning a civic engagement application by March 2023. **Results:** This objective was completed.
- **Objective 2:** Consult with vendors to create a detailed County's public website improvement plan by June 2023. **Results:** This objective was completed.
- **Objective 3:** Engage in a pilot of Civic Engagement Application by June 2023. **Results:** This objective was not completed. Phase One to be completed by June 2023, with Phase Two continuing in fiscal year 2023/24.

Organizational Performance

Goal 1: Prepare for the closure of the Main Jail basement at the Visalia Courthouse campus.

- **Objective 1:** Upgrade and redirect legacy fiber at Visalia Courthouse campus by February 2023. **Results:** This objective was partially completed. Due to unanticipated constraints with existing data pathways, this project will continue into fiscal year 2023/24.
- **Objective 2:** Identify and redistribute data and telephone lines to alternate minimum points of entry on campus by April 2023. **Results:** This objective was not completed. Due to unanticipated constraints with existing data pathways, this project will continue into fiscal year 2023/24.
- **Objective 3:** Remove all technologies from the Main Jail basement by June 2023. **Results:** This objective was not completed. Due to the delays in objective one and two this project will continue in fiscal year 2023/24.

Goal 2: Update the County storage area network.

- **Objective 1:** Replace data storage components that are at or approaching the end of their serviceable life by June 2023. **Results:** This objective was completed.
- **Objective 2:** Expand the data storage area network to meet growth needs by June 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Updated and refreshed end of life wireless access points throughout the County.
- Updated and refreshed end of life network switching gear throughout the County.
- Updated and refreshed critical end of life data center network infrastructure.

Key Goals and Objectives for FY 2023/24

Quality of Life

Goal 1: Improve the County's public web content and constituent communication.

- **Objective 1:** Review the Public Website Improvement Plan with the Information and Technology Advisory Committee (ITAC) for additional feedback.
- **Objective 2:** Perform a request for proposal for the Public Website Improvement Plan implementation.
- **Objective 3:** Implement a pilot of improved web content with civic engagement application features.

Organizational Performance

Goal 1: Update County datacenter compute systems.

- **Objective 1:** Install updated blade chassis for new Cisco Unified Computer Systems (UCS) host blades.
- **Objective 2:** Install a minimum of eight Cisco UCS host blades.

Goal 2: Prepare for the closure of the Main Jail basement at the Visalia Courthouse campus.

- **Objective 1:** Redistribute telephony infrastructure to alternate paths by February 2024.
- **Objective 2:** Redirect legacy fiber at the Visalia Courthouse campus by February 2024.
- **Objective 3:** Remove all technologies from the Main Jail basement by February 2024.

Budget Request

The Requested Budget represents an overall increase of \$1,936,508 or 37% in expenditures and an overall decrease of \$817,266 or 19% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$3,878,494 difference between expenditures and revenues represents the use of fund balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will decrease \$470,252 primarily based on the reduction in contracted services.
- Other Charges will decrease \$33,734 primarily based on a reduction in services from other departments.
- Capital Assets will increase \$104,734 primarily based on an increase in capital asset requests and related projects.
- Other Financing Uses will increase \$2,362,760 primarily based on ICT tower projects.
- Revenue Projections will decrease \$817,266 primarily based on a decrease in projects within this unit.

Capital asset requests reflected in the Requested Budget include the following:

- Main Jail Decommission - Phase II - \$244,000
- Badge Reader Modernization - \$87,000
- Microwave Redundancy Modernization - \$29,000
- Unified Computing System Modernization - \$675,000
- Compute Storage Backup Modernization - \$300,000
- Unified Logging Modernization - \$293,320
- Network Infrastructure Modernization - \$300,000
- Firewall Modernization - \$55,000
- Endpoint Modernization - \$282,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- ARPA Radio Towers - \$3,018,191
- ARPA Radio Communications Equipment - \$607,090
- Tulare Fire Station Radio Tower - \$187,479
- Main Jail Data Center Decommission - \$31,359
- Civic Center Fiber Upgrade - \$44,079
- Networks Enhancement Project - \$19,460
- Badge Access & Wiring Closet Upgrades - \$18,507

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT INFORMATION TECHNOLOGY FUND: 035 AGENCY: 090

FUNCTION GENERAL

ACTIVITY OTHER GENERAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
FEDERAL AID	\$2,875,326	\$5,135,263	\$224,467	\$224,467
OTHER FINANCING SOURCES	\$4,155,886	\$1,558,943	\$3,200,745	\$3,200,745
TOTAL REVENUE	\$7,031,212	\$6,694,206	\$3,425,212	\$3,425,212
SALARIES AND EMPLOYEE BENEFITS	\$-	\$-	\$-	\$-
SERVICE AND SUPPLIES	\$950,715	\$558,861	\$1,015,952	\$1,015,952
OTHER CHARGES	\$23,424	\$9,871	\$46,269	\$46,269
CAPITAL ASSETS	\$4,835,341	\$2,875,463	\$2,378,725	\$2,378,725
OTHER FINANCING USES	\$275,029	\$469,236	\$3,862,760	\$3,862,760
TOTAL EXPENDITURES/APPROPRIATIONS	\$6,084,509	\$3,913,431	\$7,303,706	\$7,303,706
NET COST	\$(946,703)	\$(2,780,775)	\$3,878,494	\$3,878,494

Purpose

The Community Development Block Grants (CDBG) funds are used to develop viable communities by providing decent housing, a suitable living environment, and expanding economic opportunities principally for persons of low and moderate income in the unincorporated areas of Tulare County. All projects that are funded by CDBG must carry out at least one of the following three national objectives: 1) Benefit to targeted income group persons; 2) Aid in the prevention or elimination of slums and blight; or 3) Meet urgent community development needs.

These grant funds are used for: housing rehabilitation, first-time homebuyer's assistance, multi-family rental projects, infrastructure in support of housing, business training, economic development loans, business facade enhancement loans and grants, and construction of community improvements.

Core Functions

To promote healthy neighborhoods and viable communities using CDBG funds.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Seek additional funding for safety related projects or equipment.

- **Objective 1:** Identify eligible health and safety projects that qualify for future CDBG funding cycles throughout FY 2022/23. **Results:** This objective was completed. An emergency repair program was identified and will be implemented in FY2023/24.

Quality of Life

Goal 1: Utilize CDBG funding for community housing needs.

- **Objective 1:** Seek grant extension for the continuation of program through June 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Apply for Economic Development or Planning grant funding.

- **Objective 1:** Identify and apply for eligible Economic Development or Planning grant funding opportunities by June 2023. **Results:** This objective was not completed. Any application for funding was submitted but was not successfully awarded.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Seek additional funding for safety related projects or equipment.

- **Objective 1:** Implement the CDBG Emergency Repair Program.

Economic Well-Being

Goal 1: Apply for Economic Development or Planning grant funding.

- **Objective 1:** Reapply for the Economic Development and Planning grant funding.

Budget Request

The Requested Budget represents an overall decrease of \$2,649,234 or 82% in expenditures and an overall decrease of \$2,649,234 or 82% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will decrease \$2,634,565 primarily based on a reduction in available funds to spend on CDBG projects.
- Other Charges will decrease \$14,669 primarily based on a reduction in staff support needed due to the reduced amount of CDBG funds available.
- Revenue Projections will decrease \$2,649,234 primarily based on a reduction in program income available to use on CDBG projects.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT RESOURCE MANAGEMENT FUND: 050 AGENCY: 230

FUNCTION PUBLIC PROTECTION

ACTIVITY FLOOD CONTROL AND SOIL AND WAT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
FEDERAL AID	\$1,564,150	\$1,762,981	\$595,348	\$595,348
MISCELLANEOUS REVENUE	\$10,753	\$590,274	\$-	\$-
TOTAL REVENUE	\$1,574,903	\$2,353,255	\$595,348	\$595,348
SERVICE AND SUPPLIES	\$1,538,425	\$2,307,026	\$516,453	\$516,453
OTHER CHARGES	\$36,480	\$46,230	\$78,895	\$78,895
TOTAL EXPENDITURES/APPROPRIATIONS	\$1,574,905	\$2,353,256	\$595,348	\$595,348
NET COST	\$2	\$1	\$-	\$-

Purpose

The Home Investment Partnerships Program Grant (HOME) Programs strengthen the ability of state and local governments to provide housing for low and moderate-income people, to expand the capacity of non-profit housing providers, and to leverage private sector participation.

HOME Program funds come to Tulare County through the State Department of Housing and Community Development (HCD) from the HOME.

HOME grant funds may be used for:

- Housing Rehabilitation
- First-Time Homebuyers Assistance
- Multi-Family Rental Projects

Core Function

To provide decent and affordable housing to low and moderate-income people using HOME grants.

Key Goals and Objectives Results in FY 2022/23

Quality of Life

Goal 1: Provide assistance to first-time homebuyers.

- **Objective 1:** Implement a first-time homebuyer grant program by June 2023. **Results:** This objective was not completed. HCD's program was placed on hold by the U.S. Department of Housing and Urban Development. County staff are working with HCD to resolve the issue.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Provide assistance to first-time homebuyers.

- **Objective 1:** Implement a first-time homebuyer grant program.

Budget Request

The Requested Budget represents an overall increase of \$54,135 or 6% in expenditures and an overall increase of \$53,049 or 5% in revenues when compared with the FY 2022/23 Final Budget. The \$3 difference between expenditures and revenues represents the Use of Fund Balance.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT RESOURCE MANAGEMENT FUND: 051 AGENCY: 230

FUNCTION PUBLIC PROTECTION

ACTIVITY FLOOD CONTROL AND SOIL AND WAT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
FEDERAL AID	\$11,166	\$-	\$1,017,723	\$1,017,723
TOTAL REVENUE	\$11,166	\$-	\$1,017,723	\$1,017,723
SERVICE AND SUPPLIES	\$10,000	\$-	\$1,010,226	\$1,010,226
OTHER CHARGES	\$1,166	\$79	\$7,500	\$7,500
TOTAL EXPENDITURES/APPROPRIATIONS	\$11,166	\$79	\$1,017,726	\$1,017,726
NET COST	\$-	\$79	\$3	\$3

Purpose

The purpose of the Housing Successor Agency is to administer housing programs for the unincorporated communities of Tulare County. After the State dissolved Redevelopment Agencies, the County retained the housing functions of the former Tulare County Redevelopment Agency.

Core Functions

Carry out the enforceable obligations of the former redevelopment agency, repaying outstanding debts of the former redevelopment agency, and disposing of the former redevelopment agency's non-housing property and assets in accordance with the regulations enacted with ABx1 26.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Fulfill regulatory responsibilities in accordance with state law.

- **Objective 1:** Prepare and submit annual Housing Successor report prior to June 2023. **Results:** This objective was completed.
- **Objective 2:** Develop a project list to utilize remaining housing funds by June 2023. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Fulfill regulatory responsibilities in accordance with State law.

- **Objective 1:** Prepare and submit the annual Housing Successor report prior to June 2024.

Budget Request

The Requested Budget represents an overall increase of \$52,140 or 17% in expenditures and no change in revenues when compared with the FY 2022/23 Final Budget. The \$326,943 difference between expenditures and revenues represents the use of fund balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

Services and Supplies will increase \$44,990 primarily based on increased fund balance budgeted for usage.

Other Charges will increase \$7,150 primarily based on increased Property Management charges.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2023-24	

BUDGET UNIT HOUSING SUCCESSOR FUND: RA6 AGENCY: RA6

FUNCTION PUBLIC ASSISTANCE

ACTIVITY OTHER ASSISTANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$2,423	\$6,034	\$2,500	\$2,500
MISCELLANEOUS REVENUE	\$49,314	\$32,223	\$29,000	\$29,000
OTHER FINANCING SOURCES	\$-	\$20,570	\$-	\$-
TOTAL REVENUE	\$51,737	\$58,827	\$31,500	\$31,500
SERVICE AND SUPPLIES	\$3,289	\$1,142	\$346,480	\$346,480
OTHER CHARGES	\$4,599	\$5,545	\$11,963	\$11,963
TOTAL EXPENDITURES/APPROPRIATIONS	\$7,888	\$6,687	\$358,443	\$358,443
NET COST	\$(43,849)	\$(52,140)	\$326,943	\$326,943

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Purpose

The mission of the County Counsel's Office is to provide quality and innovative services to our clients and support the public good. Our vision is to meet the legal and risk management challenges facing Tulare County in partnership with our clients.

Risk Management personnel are included in County Counsel's budget (Agency 080); however, the associated costs are distributed to the Risk Management budget (Agency 035) as a cost for administering the insurance programs. Administration costs include insurance applications, premium allocations, review of vendor and contractor insurance requirements, and issuance of certificates as evidence of the County's insurance.

Core Functions

The Risk Management Division has the responsibility of protecting the County's physical, fiscal, and human assets through the coordination of loss prevention and loss reduction activities, administration of claim programs, presentation of safety education and training, and use of risk financing methods such as insurance and risk transfer mechanisms.

Risk Management administers the following four insurance programs:

Workers' Compensation—Fund 061

Risk Management is responsible for planning and administering the self-insured Workers' Compensation Internal Service Fund. The Workers' Compensation Insurance Program utilizes a \$125,000 self-insured retention and excess insurance. This coverage is afforded through Public Risk Innovation Solutions and Management (PRISM) Joint Powers Authority formerly known California State Association of Counties-Excess Insurance Authority (CSAC-EIA).

Administration entails oversight of the county's third-party claim administrator; coordination of the California Division of Occupational Safety and Health mandated loss prevention and safety programs; monitoring County leave-of-absence and return-to-work programs; oversight of the medical resolution and the Department of Transportation programs governing drivers of certain types of vehicles and equipment. A major focus in coordinating the Workers' Compensation Program is providing excellent customer service to injured employees and to departments.

General Liability—Fund 062

Risk Management administers Tulare County's General Liability Fund, which includes self-administration of the Liability Claim Program. The county uses a \$250,000 self-insured retention and purchases excess insurance through PRISM. The county participates in the General Liability I and II programs through PRISM and purchases \$10 million in optional excess liability insurance to provide \$35 million in total liability limits. Liability lawsuits are defended by County Counsel attorneys and/or outside counsel when appropriate.

Property Insurance—Fund 063

Risk Management oversees Tulare County's Property Insurance Program. The County participates in the PRISM Property Program that consists of over \$600 million in All Risk Coverage Limits, \$300 million in flood limits, and \$25 million in shared earthquake limits. The program covers the county's buildings, vehicles, and property with a total appraised value of \$713 million. Risk Management pursues recovery of losses to County property or vehicles from responsible parties. Deductibles vary depending on the type of property loss.

Medical Malpractice—Fund 064

Risk Management oversees liability losses associated with the county's medical facility operations and oversees claims resulting from medical malpractice allegations against county employed or contracted medical professionals. The county participates in the Medical Malpractice Program through PRISM, which includes a \$25,000 deductible.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Promote and maintain a work culture and environment that supports a safe and healthy workforce.

- **Objective 1:** By June 2023, develop and facilitate 13 loss control and safety training sessions for departments and supervisors utilizing various training and communication modalities. **Results:** This objective was completed.
- **Objective 2:** By June 2023, conduct site inspections and safety audits to ensure departments identify and address possible safety concerns, comply with Cal OSHA regulations, and evaluate the need for an updated safety plan or training procedure. **Results:** This objective was completed.
- **Objective 3:** By June 2023, consult with departments regarding their efforts to conduct emergency action training and annual drills and provide feedback and recommendations for changes or adjustments to protocols or procedures. **Results:** This objective was completed.

Organizational Performance

Goal 1: Improve the efficiency and effectiveness of Risk Management programs to safeguard County assets.

- **Objective 1:** By June 2023, conduct training for departments on insurance requirements and review processes for county contracts. **Results:** This objective was completed.
- **Objective 2:** By June 2023, provide departments annual and periodic loss control reports on the top risk exposures by frequency, severity, and financial impact to assist department management in developing strategies to minimize identified exposures. **Results:** This objective was completed.
- **Objective 3:** By June 2023, conduct interactive process meetings, site visits, and leave of absence meetings with department supervisors and employees to explore reasonable accommodations and return-to-work alternatives based on the employee's temporary or permanent medical and work restrictions. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Resolved 623 workers' compensation claims and 118 employee leaves. Departmental leave review meetings were held with Information Technology, Sheriff, Probation, Resource Management Agency, Child Support, General Services, and Health and Human Services Agency.
- Resolved 124 general liability and civil litigation cases against the County resulting in settlement costs of \$32,532,884 with substantial claim savings from demands totaling over \$70 million. Collected \$178,781 in property and subrogation recoveries from insurers and adverse liability carriers.
- Conducted the following safety evaluations with County employees to reduce potential repetitive motion injuries: 214 employee ergonomic evaluations, 165 physical chair fitting evaluations, and 13 additional sit/stand desk accommodations.
- Renewed the Workers' Compensation Third Party Administrator contract to include additional key performance indicators for meeting and complying with important employee customer service goals.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Promote and maintain a work culture and environment that supports a safe and healthy workforce.

- **Objective 1:** Develop and facilitate departmental 13 loss control and safety training sessions utilizing various training and communication modalities.
- **Objective 2:** Conduct site inspections and safety audits to ensure departments identify and address possible safety concerns, comply with Cal OSHA regulations, and evaluate the need for an updated safety plan or training procedure.
- **Objective 3:** Consult with departments regarding their efforts to conduct emergency action training and annual drills and provide feedback and recommendations for changes or adjustments to protocols or procedures.

Organizational Performance

Goal 1: Improve the efficiency and effectiveness of Risk Management programs to safeguard County assets.

- **Objective 1:** Conduct training for departments on insurance requirements and review processes for county contracts.
- **Objective 2:** Conduct interactive process meetings, site visits, and leave of absence meetings with department supervisors and employees to explore reasonable accommodations and return-to-work alternatives based on the employee's temporary or permanent medical and work restrictions.
- **Objective 3:** Provide departments annual and periodic loss control reports on the top risk exposures by frequency, severity, and financial impact to assist department management in developing strategies to minimize identified exposures.

Budget Request

The Requested Budget represents an overall increase of \$2,545,506 or 3% in expenditures and an overall increase of \$13,047,727 or 20% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$929,655 difference between expenditure and revenue represent the increase of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$806,047 primarily based on professional and specialized expenses.
- Other Charges will decrease \$3,160,814 primarily based on workers' compensation claims.
- Internal Service Accounts will increase \$4,781,111 based on purchased insurance expenses.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$119,162 primarily based on changes in the cost plan.
- Revenue Projections will increase \$13,047,727 primarily based on general liability charges to departments.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 INSURANCE-WORKERS COMP Insurance	
FUND TITLE SERVICE ACTIVITY					
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$535,111	\$1,285,080		\$450,000	\$450,000
STATE AID	\$24,876	\$24,550		\$29,881	\$29,881
CHARGES FOR CURRENT SERVICES	\$18,575,697	\$18,582,325		\$18,588,951	\$18,588,951
MISCELLANEOUS REVENUE	\$2,272,618	\$2,993,110		\$1,500,500	\$1,500,500
TOTAL OPERATING REVENUES	\$21,408,302	\$22,885,065		\$20,569,332	\$20,569,332
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$2,258,692	\$2,546,070		\$3,997,694	\$3,997,694
OTHER CHARGES	\$10,339,794	\$9,157,611		\$15,721,455	\$15,721,455
INTERNAL SERVICE ACCOUNTS	\$4,621,168	\$5,004,572		\$6,542,123	\$6,542,123
COWCAP	\$246,599	\$229,396		\$319,280	\$319,280
TOTAL OPERATING EXPENSES	\$17,466,253	\$16,937,649		\$26,580,552	\$26,580,552
OPERATING INCOME (LOSS)	\$3,942,049	\$5,947,416		\$(6,011,220)	\$(6,011,220)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,942,049	\$5,947,416		\$(6,011,220)	\$(6,011,220)
CHANGE IN NET POSITION	\$3,942,049	\$5,947,416		\$(6,011,220)	\$(6,011,220)
NET POSITION - BEGINNING BALANCE	\$14,806,974	\$18,749,023		\$24,696,439	\$24,696,439
NET POSITION - ENDING BALANCE	\$18,749,023	\$24,696,439		\$18,685,219	\$18,685,219

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE SELF-INSURANCE-P.L. & P.D. SERVICE ACTIVITY Insurance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$88,783	\$213,788		\$90,000	\$90,000
CHARGES FOR CURRENT SERVICES	\$9,950,660	\$10,052,521		\$23,085,693	\$23,085,693
MISCELLANEOUS REVENUE	\$3,864	\$33,853,704		\$32,200,001	\$32,200,001
TOTAL OPERATING REVENUES	\$10,043,307	\$44,120,013		\$55,375,694	\$55,375,694
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$889,137	\$1,630,367		\$1,433,000	\$1,433,000
OTHER CHARGES	\$1,714,548	\$36,974,267		\$37,218,802	\$37,218,802
INTERNAL SERVICE ACCOUNTS	\$6,384,568	\$7,092,853		\$10,181,600	\$10,181,600
COWCAP	\$83,837	\$141,423		\$165,836	\$165,836
TOTAL OPERATING EXPENSES	\$9,072,090	\$45,838,910		\$48,999,238	\$48,999,238
OPERATING INCOME (LOSS)	\$971,217	\$(1,718,897)		\$6,376,456	\$6,376,456
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$971,217	\$(1,718,897)		\$6,376,456	\$6,376,456
CHANGE IN NET POSITION	\$971,217	\$(1,718,897)		\$6,376,456	\$6,376,456
NET POSITION - BEGINNING BALANCE	\$4,085,951	\$5,057,168		\$3,338,271	\$3,338,271
NET POSITION - ENDING BALANCE	\$5,057,168	\$3,338,271		\$9,714,727	\$9,714,727

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE INSURANCE-PROPERTY SERVICE ACTIVITY Insurance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$8,270	\$18,685		\$8,000	\$8,000
CHARGES FOR CURRENT SERVICES	\$809,930	\$955,391		\$1,920,935	\$1,920,935
TOTAL OPERATING REVENUES	\$818,200	\$974,076		\$1,928,935	\$1,928,935
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$8,000	\$8,000
OTHER CHARGES	\$14,691	\$18,550		\$38,287	\$38,287
INTERNAL SERVICE ACCOUNTS	\$775,446	\$952,351		\$1,268,111	\$1,268,111
COWCAP	\$5,087	\$9,958		\$14,537	\$14,537
TOTAL OPERATING EXPENSES	\$795,224	\$980,859		\$1,328,935	\$1,328,935
OPERATING INCOME (LOSS)	\$22,976	\$(6,783)		\$600,000	\$600,000
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$22,976	\$(6,783)		\$600,000	\$600,000
CHANGE IN NET POSITION	\$22,976	\$(6,783)		\$600,000	\$600,000
NET POSITION - BEGINNING BALANCE	\$984,737	\$1,007,713		\$1,000,930	\$1,000,930
NET POSITION - ENDING BALANCE	\$1,007,713	\$1,000,930		\$1,600,930	\$1,600,930

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE INSURANCE-MALPRACTICE SERVICE ACTIVITY Insurance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$11,205	\$23,461		\$10,000	\$10,000
CHARGES FOR CURRENT SERVICES	\$402,508	\$754,620		\$1,050,000	\$1,050,000
TOTAL OPERATING REVENUES	\$413,713	\$778,081		\$1,060,000	\$1,060,000
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$102	\$-		\$75,102	\$75,102
OTHER CHARGES	\$23,476	\$26,335		\$61,475	\$61,475
INTERNAL SERVICE ACCOUNTS	\$410,063	\$661,397		\$951,000	\$951,000
COWCAP	\$4,206	\$7,718		\$8,004	\$8,004
TOTAL OPERATING EXPENSES	\$437,847	\$695,450		\$1,095,581	\$1,095,581
OPERATING INCOME (LOSS)	\$(24,134)	\$82,631		\$(35,581)	\$(35,581)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(24,134)	\$82,631		\$(35,581)	\$(35,581)
CHANGE IN NET POSITION	\$(24,134)	\$82,631		\$(35,581)	\$(35,581)
NET POSITION - BEGINNING BALANCE	\$1,138,898	\$1,114,764		\$1,197,395	\$1,197,395
NET POSITION - ENDING BALANCE	\$1,114,764	\$1,197,395		\$1,161,814	\$1,161,814

Purpose

The Grounds Services Division of the General Services Agency provides landscaping maintenance to county-owned and select leased facilities. Services are provided through a combination of full-time and extra-help staff for the major county campuses in Visalia, and through contracted services for the remainder of county-owned sites. The cost of providing services is recovered through charges to user departments.

Core Function

- Provide a warm and inviting exterior environment for Tulare County employees and visitors to county facilities.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Ensure trees are properly maintained at county facilities.

- **Objective 1:** Perform high priority tree pruning and removal at major county campuses by June 2023. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Ensure grounds at County-owned facilities are well maintained.

- **Objective 1:** Determine which County campuses would be best served by County Grounds staff as opposed to contracted services by August 2023.
- **Objective 2:** Evaluate and conduct a Request for Proposals for contracted services by September 2023.

Budget Request

The Requested Budget represents an overall increase of \$424,108 or 50% in expenditures and an overall increase of \$418,142 or 48% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$16,606 difference between expenditure and revenue represents the increase of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$172,083 primarily based on adding 3 FTE and cost of living adjustment.
- Other Charges will increase \$88,956 primarily based on an increase in property and liability insurance.
- Capital Assets will increase \$135,000 primarily based on having a request for capital assets this year and last fiscal year's budget did not include capital assets.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$3,069 primarily based on changes in the Plan.
- Revenue Projections will increase \$418,142 primarily based on an increase in Grounds services to County buildings, and an increase to the Internal Service Fund hourly rate.

Staffing changes reflected in the Requested Budget include the following:

- Add 3 FTE for additional Grounds services to County buildings.
 - 3 Parks & Grounds Workers.
- Delete 1 FTE position to be added to Parks Division within the GSA budget.
 - 1 Parks & Grounds Worker.

Capital asset requests reflected in the Requested Budget include the following:

- 1 Trailer - \$35,000
- 1 Mower - \$35,000
- 1 Truck - \$65,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE ISF GROUNDS SERVICE ACTIVITY Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$(6,124)	\$(5,774)		\$-	\$-
FEDERAL AID	\$7,037	\$-		\$-	\$-
CHARGES FOR CURRENT SERVICES	\$882,102	\$937,976		\$1,283,200	\$1,283,200
TOTAL OPERATING REVENUES	\$883,015	\$932,202		\$1,283,200	\$1,283,200
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$325,015	\$348,611		\$514,417	\$514,417
SERVICE AND SUPPLIES	\$169,594	\$266,966		\$315,751	\$315,751
OTHER CHARGES	\$142,266	\$200,688		\$282,628	\$282,628
CAPITAL ASSETS	\$-	\$-		\$-	\$-
COWCAP	\$18,699	\$15,729		\$18,798	\$18,798
TOTAL OPERATING EXPENSES	\$655,574	\$831,994		\$1,131,594	\$1,131,594
OPERATING INCOME (LOSS)	\$227,441	\$100,208		\$151,606	\$151,606
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$227,441	\$100,208		\$151,606	\$151,606
CHANGE IN NET POSITION	\$227,441	\$100,208		\$151,606	\$151,606
NET POSITION - BEGINNING BALANCE	\$(327,649)	\$(100,208)		\$-	\$-
NET POSITION - ENDING BALANCE	\$(100,208)	\$-		\$151,606	\$151,606
INVESTMENT IN CAPITAL ASSETS	\$-	\$-		\$135,000	\$135,000

Purpose

The Facilities Division of the General Services Agency is responsible for maintaining all county-owned and select leased facilities. Facility and equipment maintenance services are performed using skilled in-house staff with contract support as needed.

Core Functions

- Plan and perform preventative and elective maintenance of buildings and associated equipment for county-owned and select leased facilities.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Construct a structure to replace the existing Parks shop at Pixley Park.

- **Objective 1:** Develop a plan and scope of work by December 2022. **Results:** This objective was completed.
- **Objective 2:** Complete installation of the structure by June 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Identify major maintenance projects at County facilities.

- **Objective 1:** Develop a Facilities Improvement Plan by February 2023. **Results:** This objective was not completed. It requires more extensive research than originally anticipated. Therefore, this item will be carried into FY 2023/24.
- **Objective 2:** Identify priority projects and potential funding sources by May 2023. **Results:** This objective was not completed. It requires more extensive research than originally anticipated. Therefore, this item will be carried into FY 2023/24.

Other Accomplishments in FY 2022/23

- Completed repairs to the Porterville Substation fire sprinkler system and received five-year certification on the system.
- Upgraded hot water generator at the Juvenile Detention Facility.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Increase efficiency and decrease the cost of domestic wells.

- **Objective 1:** Obtain cost estimates for the installation of pressure vessel compressors to domestic wells by October 2023.
- **Objective 2:** Develop the scope of work for the installation of pressure vessel compressors to domestic wells by December 2023.
- **Objective 3:** Complete the installation of pressure vessel compressors to domestic wells by March 2024.

Budget Request

The Requested Budget represents an overall increase of \$622,403 or 5% in expenditures and an overall increase of \$1,306,799 or 12% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$770,086 difference between expenditure and revenue represents the use of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$268,484 primarily based on a cost of living adjustment.
- Other Charges will increase \$292,624 primarily based on an increase in material costs.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$34,195 primarily based on changes in the Plan.
- Revenue Projections will increase \$1,306,799 primarily based on an increase in material costs and an increase in the Internal Service Fund hourly rate.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Capital asset requests reflected in the Requested Budget include the following:

- 1 Truck - \$75,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 1 Scissor Lift - \$60,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		FACILITIES Maintenance	
OPERATING DETAIL		2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
FROM USE OF MONEY & PROPERTY		\$-	\$ (14,144)		\$-	\$-	
FEDERAL AID		\$76,206	\$-		\$-	\$-	
CHARGES FOR CURRENT SERVICES		\$12,040,987	\$9,366,313		\$11,610,981	\$11,610,981	
MISCELLANEOUS REVENUE		\$2,315	\$7,843		\$-	\$-	
OTHER FINANCING SOURCES		\$170,728	\$185,484		\$218,400	\$218,400	
TOTAL OPERATING REVENUES		\$12,290,236	\$9,545,496		\$11,829,381	\$11,829,381	
OPERATING EXPENSES							
SALARIES AND EMPLOYEE BENEFITS		\$3,185,415	\$3,259,486		\$4,392,616	\$4,392,616	
SERVICE AND SUPPLIES		\$6,950,238	\$4,096,036		\$5,664,310	\$5,664,310	
OTHER CHARGES		\$1,473,762	\$1,799,105		\$2,172,125	\$2,172,125	
CAPITAL ASSETS		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$-	\$-		\$-	\$-	
COWCAP		\$250,016	\$201,202		\$235,397	\$235,397	
TOTAL OPERATING EXPENSES		\$11,859,431	\$9,355,829		\$12,464,448	\$12,464,448	
OPERATING INCOME (LOSS)		\$430,805	\$189,667		\$ (635,067)	\$ (635,067)	
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$ (4,557)	\$ (19)		\$ (19)	\$ (19)	
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$ (4,557)	\$ (19)		\$ (19)	\$ (19)	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$426,248	\$189,648		\$ (635,086)	\$ (635,086)	
CHANGE IN NET POSITION		\$426,248	\$189,648		\$ (635,086)	\$ (635,086)	
NET POSITION - BEGINNING BALANCE		\$ (615,896)	\$ (189,648)		\$-	\$-	
NET POSITION - ENDING BALANCE		\$ (189,648)	\$-		\$ (635,086)	\$ (635,086)	
INVESTMENT IN CAPITAL ASSETS		\$-	\$-		\$135,000	\$135,000	

Purpose

The Custodial Services Division of the General Services Agency provides services to county-owned and select leased facilities. Services are provided through full-time staff in the Visalia area, at the detention facilities county-wide, and through contracted services for the remainder of county-owned and leased sites. Costs are recovered through charges to user departments.

Custodial Services strives to provide a clean, safe, and comfortable working environment using skilled personnel to maintain all buildings in an orderly, timely, and friendly fashion with a commitment to quality customer service and products.

Core Function

- Provide a clean, healthy, and safe environment for Tulare County employees and visitors.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Align operations with post-COVID-19 protocols.

- **Objective 1:** Reinstate former levels of service as requested by departments by May 2023. **Results:** This objective was completed.

Goal 2: Standardize the safety reporting process.

- **Objective 1:** Conduct staff training on the safety reporting process by September 2022. **Results:** This objective was completed.
- **Objective 2:** Provide a reference inspection checklist to be submitted to the custodial supervisor on a bi-weekly basis by November 2022. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Educate and train staff in the proper use and maintenance of new custodial equipment.

- **Objective 1:** Implement ongoing instructional and demonstrative training of new custodial equipment.

Organizational Performance

Goal 1: Implement ongoing reviews of inspection checklists to incorporate ideas, suggestions, and feedback for process and procedure improvements.

- **Objective 1:** Begin conducting monthly meetings with Leads, Supervisor, and Manager by August 2023.
- **Objective 2:** Set up monthly meetings to discuss updates with all custodial staff by December 2023.

Budget Request

The Requested Budget represents an overall increase of \$660,274 or 13% in expenditures and an overall decrease of \$87,076 or 2% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$247,290 difference between expenditure and revenue represents the use of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$297,259 primarily based on adding 1 FTE and a cost-of-living adjustment.
- Services and Supplies will increase \$120,000 primarily based on an increase in professional & specialized expenses.
- Other Charges will increase \$253,197 primarily based on administrative costs.
- Capital Assets will decrease \$22,000 primarily based on fewer requests for capital assets.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$11,818 primarily based on changes in the Plan.

Staffing changes reflected in the Requested Budget include the following:

- Add 1 FTE position for additional space being added.
 - 1 Custodial Worker

Capital asset requests reflected in the Requested Budget include the following:

- 2 Auto Scrubbers - \$40,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		ISF CUSTODIAL Maintenance	
OPERATING DETAIL		2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
FROM USE OF MONEY & PROPERTY		\$(30,014)	\$(28,049)		\$-	\$-	
FEDERAL AID		\$65,939	\$-		\$-	\$-	
CHARGES FOR CURRENT SERVICES		\$5,006,652	\$4,988,296		\$5,594,878	\$5,594,878	
MISCELLANEOUS REVENUE		\$220	\$-		\$-	\$-	
TOTAL OPERATING REVENUES		\$5,042,797	\$4,960,247		\$5,594,878	\$5,594,878	
OPERATING EXPENSES							
SALARIES AND EMPLOYEE BENEFITS		\$2,316,809	\$2,484,668		\$3,168,047	\$3,168,047	
SERVICE AND SUPPLIES		\$1,150,629	\$1,051,867		\$1,283,500	\$1,283,500	
OTHER CHARGES		\$710,284	\$953,840		\$1,255,874	\$1,255,874	
CAPITAL ASSETS		\$-	\$-		\$-	\$-	
COWCAP		\$73,084	\$82,929		\$94,747	\$94,747	
TOTAL OPERATING EXPENSES		\$4,250,806	\$4,573,304		\$5,802,168	\$5,802,168	
OPERATING INCOME (LOSS)		\$791,991	\$386,943		\$(207,290)	\$(207,290)	
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$-	\$-		\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-		\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$791,991	\$386,943		\$(207,290)	\$(207,290)	
CHANGE IN NET POSITION		\$791,991	\$386,943		\$(207,290)	\$(207,290)	
NET POSITION - BEGINNING BALANCE		\$(1,178,934)	\$(386,943)		\$-	\$-	
NET POSITION - ENDING BALANCE		\$(386,943)	\$-		\$(207,290)	\$(207,290)	
INVESTMENT IN CAPITAL ASSETS		\$7,610	\$-		\$40,000	\$40,000	

Purpose

The Fleet Services Division of the General Services Agency (GSA) provides safe and cost-effective management of vehicles operated by Tulare County. The services provided include performing maintenance and repairs and the acquisition and disposal of vehicles. Fleet Services maintains 45 checkout vehicles which can be used by county departments. The cost of providing services is recovered through charges to user departments.

Core Functions

- Provide and maintain vehicles for county departments.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Monitor and track fuel consumption to provide efficient vehicle maintenance.

- **Objective 1:** Upgrade fuel stations to smart pumps at four sites by June 2023. **Results:** This objective was not completed. This objective was not completed due to supply chain and staffing constraints. This objective will be carried into FY 2023/24.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Monitor and track fuel consumption to provide efficient vehicle maintenance.

- **Objective 1:** Upgrade fuel stations to smart pumps at four sites.

Organizational Performance

Goal 1: Prepare County Fleet, infrastructure, and staff for Statewide zero-emission regulations.

- **Objective 1:** Contract with a consultant to evaluate options by September 2023.
- **Objective 2:** Train staff on safety requirements necessary for the maintenance and repair of electrified vehicles.
- **Objective 3:** Pilot an electric vehicle charging program.

Budget Request

The Requested Budget represents an overall increase of \$457,627 or 6% in expenditures and an overall increase of \$1,106,644 or 16% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$553,205 difference between expenditure and revenue represents the use of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$91,643 primarily based on extra help and a cost-of-living adjustment increase.
- Services and Supplies will increase \$147,900 primarily based on the increase in Professional & Specialized expenses.
- Other Charges will increase \$183,103 primarily based on auto maintenance.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$34,981 primarily based on changes in the Plan.
- Revenue Projections will increase \$1,106,644 primarily based on increase in Internal Service Fund hourly rate.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE FLEET SERVICES SERVICE ACTIVITY Motor Pool	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$(4,316)	\$(5,606)	\$-	\$-	
STATE AID	\$19,862	\$-	\$-	\$-	
FEDERAL AID	\$18,341	\$-	\$-	\$-	
CHARGES FOR CURRENT SERVICES	\$6,731,984	\$7,473,495	\$8,046,946	\$8,046,946	
MISCELLANEOUS REVENUE	\$2,665	\$230	\$-	\$-	
OPERATING REVENUES	\$720	\$1,927	\$-	\$-	
TOTAL OPERATING REVENUES	\$6,769,256	\$7,470,046	\$8,046,946	\$8,046,946	
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$862,787	\$955,176	\$1,020,052	\$1,020,052	
SERVICE AND SUPPLIES	\$398,146	\$482,888	\$710,301	\$710,301	
OTHER CHARGES	\$5,110,800	\$5,593,151	\$6,669,693	\$6,669,693	
COWCAP	\$132,925	\$165,124	\$200,105	\$200,105	
TOTAL OPERATING EXPENSES	\$6,504,658	\$7,196,339	\$8,600,151	\$8,600,151	
OPERATING INCOME (LOSS)	\$264,598	\$273,707	\$(553,205)	\$(553,205)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$264,598	\$273,707	\$(553,205)	\$(553,205)	
CHANGE IN NET POSITION	\$264,598	\$273,707	\$(553,205)	\$(553,205)	
NET POSITION - BEGINNING BALANCE	\$(538,305)	\$(273,707)	\$-	\$-	
NET POSITION - ENDING BALANCE	\$(273,707)	\$-	\$(553,205)	\$(553,205)	

Purpose

Tulare County Information and Communications Technology Department (TCiCT) provides public value by helping county departments enhance their operations and public service delivery. The enhancements result in cost-effective technology solutions and services researched, planned, developed, and implemented in collaboration with county departments.

Core Functions

- Collaborate with county departments in the strategic use of technology to improve all facets of county business processes.
- Protect county intellectual property and residents' privacy by enforcing secure methodologies for the electronic and physical protection of data during input, transmission, and storage.
- Leverage county investments in technology and personnel to provide value and accountability to county departments through the research of new technologies, growing technical expertise in county personnel, and utilizing the collegial relationships between departments to guide technology investments, utilization, and reporting.
- The Administration Unit conducts budgeting, accounts payable, staffing, planning, and other day-to-day administrative operations within the department.
- Help maintain electronic communication among employees and citizens is one of TCiCT's primary functions. The Operations Division maintains the County network backbone, telephones, servers, storage, backup, and internet access.
- All county employees receive assistance from the TCiCT service desk and desktop support. This team manages more than 7000 desktops and laptops throughout the county.
- Programming and Application Support Services solves county business process needs by the creation and maintenance of custom software. They also install and maintain a wide variety of off-the-shelf applications and databases throughout the County.
- Geographic Information Services (GIS) creates maps and provides data analysis to support county departments and their customers by using geospatial information.
- Enterprise Content Management provides solutions to reduce the use of paper records and improve workflow by applying technology, business analysis, and library sciences.
- The Project Management Office provides project services with a goals-based approach that utilizes formal planning, budget, and scoping processes designed to provide on-time, on-scope, and on-budget project completion.
- Business Intelligence enables county departments to incorporate a data-driven decision-making process through the utilization of multiple data sources. This unit uses numerous technologies, applications, and effective practices to collect, integrate, analyze, and present information in customized reports, queries, data mining, and dashboards.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Improve network infrastructure to ensure County productivity.

- **Objective 1:** Conduct network enhancements by replacing end-of-life equipment at multiple county locations by June 2023. **Results:** This objective was completed.
- **Objective 2:** Increase data center operational efficiency through the implementation of performance, capacity, and automation tools as part of the County's virtualization suite by June 2023. **Results:** This objective was completed.
- **Objective 3:** Implement new automated patching for data center servers by June 2023. **Results:** This objective was completed.

Goal 2: Develop a long-term County Technology Strategy.

- **Objective 1:** Reconvene the Information Technology Advisory Committee by spring 2023. **Results:** This objective was completed.
- **Objective 2:** Develop and maintain a reporting process for department stakeholders and ITAC members that increases transparency and facilitates the prioritization of County technology projects within the TCiCT Technology Project Portfolio, by spring 2023. **Results:** This objective was completed.
- **Objective 3:** Develop a standardized framework to identify, measure, and manage risk within existing and new County technology initiatives. **Results:** This objective was completed.

Goal 3: Improve organizational performance by leveraging modern tools, technologies, and training.

- **Objective 1:** Develop and implement improvements to the WebBudget platform by spring 2023. **Results:** This objective was completed.
- **Objective 2:** Increase utilization of Microsoft SharePoint and Teams throughout the County. **Results:** This objective was completed.
- **Objective 3:** Leverage training platforms to improve cyber security awareness. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Creation of custom mapping applications during the Winter and Spring Flood events to facilitate and enhance public safety operations and response.
- Improved security and license management through the automation of software access removal for employee off-boarding.
- Reprogrammed multiple software integrations to facilitate the implementation of updated County financial software.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Enhance County technical security posture.

- **Objective 1:** Validate and/or update information security architecture and procedures based on information collected from security risk framework assessments.
- **Objective 2:** Implement enterprise software required to facilitate the Microsoft Windows 11 migration throughout the county which includes beginning Phase One testing of Microsoft Windows 11.
- **Objective 3:** Review and update content filtering services to improve security, reporting, and optimize network access based on department needs.

Organizational Performance

Goal 1: Develop a countywide technology strategy.

- **Objective 1:** Utilize the Information Technology Advisory Committee (ITAC) to facilitate the collection of metrics and data for the creation of a countywide technology strategy document.
- **Objective 2:** Implement and utilized the Marque360 software to facilitate improved Internal Service Fund billing and resource allocation for the county technology project portfolio.
- **Objective 3:** Implement Phase One of Security Risk Framework assessments with selected county departments.

Goal 2: Improve organizational performance by leveraging modern tools, technologies, and training.

- **Objective 1:** Increase utilization of Microsoft SharePoint and Teams throughout the County through the implementation of industry best practices.
- **Objective 2:** Leverage training through KnowB4 platform to improve cyber security awareness.
- **Objective 3:** Implement Microsoft PowerBI to facilitate improved data reporting and visualization.

Budget Request

The Requested Budget represents an overall increase of \$4,717,189 or 14% in expenditures and an overall increase of \$2,067,217, or 6% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$2,649,972 difference of expenditure and revenues represents the use of Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$2,724,312 primarily based on the annual cost of living adjustment, the addition of new positions, and not utilizing budgeted salary savings.
- Services and Supplies will increase \$595,460 primarily based on an increase in training and transportation and travel
- Other Charges will increase \$173,866 primarily based on the increase in general liability insurance.
- Capital Assets will increase \$1,378,809 primarily based on an increase in capital asset related projects and strategic plans.
- Other Financing Uses will increase \$967,100 primarily based on an increase in transfers out for the AFIN upgrade.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease \$1,122,358 primarily based on based on changes in the Plan.
- Revenue Projections will increase \$2,067,217 primarily based on an increase in the technology services provided to departments, specifically the new human capital management system.

Staffing changes reflected in the Requested Budget include the following:

- Add 6 FTE position to address workload issues.
 - 1 IT Manager
 - 1 IT Systems & Procedures Analyst III
 - 1 IT Programmer Analyst II
 - 1 Administrative Services Officer II
 - 1 IT Network Administrator III
 - 1 Account Clerk Senior
- Delete 5 FTE positions due to strategic plan improvements and modernization efforts.
 - 1 IT Network Technician II
 - 1 IT Systems Application Trainer II
 - 1 IT Project Manager III
 - 1 IT Document Specialist II
 - 1 IT Senior Systems Programmer
- Reclass 1 FTE position to create more opportunities for advancement.
 - 1 Secretary III to Department Secretary

Capital asset requests reflected in the Requested Budget include the following:

- ServiceNow Enterprise Software Bundle - \$225,000
- AllSight Enterprise Software Bundle - \$84,000
- 1 Cargo Van - \$50,000
- Microsoft 365 Enterprise Software Bundle - \$2,048,418
- SmartNet/Flex Enterprise Software Bundle - \$543,000
- VmWare Enterprise Software Bundle - \$847,000
- Security Operations Center Enterprise Software Bundle - \$451,000
- MailMeter Enterprise Software Bundle - \$160,000
- ProofPoint M365 Enterprise Software Bundle - \$200,000
- Cloud Access Security Broker Enterprise Software Bundle - \$270,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE ISF DATA PROCESSING SERVICE ACTIVITY Information Technology	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$-	\$-		\$1	\$1
FEDERAL AID	\$166,534	\$7,650		\$3	\$3
CHARGES FOR CURRENT SERVICES	\$22,774,886	\$29,741,006		\$34,859,269	\$34,859,269
INTERFUND REVENUE	\$82,237	\$85,662		\$85,678	\$85,678
MISCELLANEOUS REVENUE	\$1,321	\$644		\$312,603	\$312,603
OTHER FINANCING SOURCES	\$57,069	\$70,055		\$100,001	\$100,001
TOTAL OPERATING REVENUES	\$23,082,047	\$29,905,017		\$35,357,555	\$35,357,555
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$14,136,191	\$14,177,661		\$18,922,064	\$18,922,064
SERVICE AND SUPPLIES	\$4,919,700	\$7,114,709		\$11,356,319	\$11,356,319
OTHER CHARGES	\$1,427,418	\$1,566,245		\$1,996,456	\$1,996,456
CAPITAL ASSETS	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
COWCAP	\$1,158,390	\$1,009,528		\$(112,830)	\$(112,830)
TOTAL OPERATING EXPENSES	\$21,641,699	\$23,868,143		\$32,162,009	\$32,162,009
OPERATING INCOME (LOSS)	\$1,440,348	\$6,036,874		\$3,195,546	\$3,195,546
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$(61)	\$-		\$(967,100)	\$(967,100)
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$(61)	\$-		\$(967,100)	\$(967,100)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,440,287	\$6,036,874		\$2,228,446	\$2,228,446
CHANGE IN NET POSITION	\$1,440,287	\$6,036,874		\$2,228,446	\$2,228,446
NET POSITION - BEGINNING BALANCE	\$(6,510,061)	\$(5,069,774)		\$967,100	\$967,100
NET POSITION - ENDING BALANCE	\$(5,069,774)	\$967,100		\$3,195,546	\$3,195,546
INVESTMENT IN CAPITAL ASSETS	\$1,409,124	\$3,047,437		\$4,878,418	\$4,878,418

Purpose

The Property Management Division of the General Services Agency (GSA) provides real property services to all county-owned and leased site facilities. The services provided include securing, developing, and managing the properties and real estate assets necessary for the County to deliver services to the public. Property Management also analyzes if county properties are underutilized and determines if properties are surplus to the County's needs. The cost of providing services is recovered through charges to user departments.

Core Functions

Responsible for property acquisition, disposition, lease negotiations, and tenant management.

Economic Well-Being

Goal 1: Identify potential uses for currently vacant or underutilized County property.

- **Objective 1:** Locate tenants or County departments to fill vacant space at the Tulare Akers Professional Center.
- **Objective 2:** Complete the surplus process for the former Porterville Courthouse.

Budget Request

In Fiscal Year 2022/23, property management services were housed in the General Fund (001-087). In Fiscal Year 2023/24, the requested budget represents \$622,764 in expenditures and \$643,149 in revenues to establish the Property Management Fund 073 and operate the department as an internal service. The \$20,385 difference between budgeted expenditures and revenue represents an increase in Unrestricted Net Position.

Staffing changes reflected in the Requested Budget include the following:

- Add 4 FTE positions.
 - 1 Property Manager
 - 2 Property Specialist III
 - 1 Administrative Aide

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE ISF PROPERTY MANAGEMENT SERVICE ACTIVITY General	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED <input checked="" type="checkbox"/>	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES	\$-	\$-	\$643,149	\$643,149	
TOTAL OPERATING REVENUES	\$-	\$-	\$643,149	\$643,149	
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$-	\$-	\$396,136	\$396,136	
SERVICE AND SUPPLIES	\$-	\$-	\$34,000	\$34,000	
OTHER CHARGES	\$-	\$-	\$184,107	\$184,107	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
COWCAP	\$-	\$-	\$8,493	\$8,493	
TOTAL OPERATING EXPENSES	\$-	\$-	\$622,736	\$622,736	
OPERATING INCOME (LOSS)	\$-	\$-	\$20,413	\$20,413	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$(28)	\$(28)	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$(28)	\$(28)	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$-	\$-	\$20,385	\$20,385	
CHANGE IN NET POSITION	\$-	\$-	\$20,385	\$20,385	
NET POSITION - BEGINNING BALANCE	\$-	\$-	\$-	\$-	
NET POSITION - ENDING BALANCE	\$-	\$-	\$20,385	\$20,385	

Purpose

The Radio Communications Division of the Information and Communications Technology Department (TCiCT) provides Public Safety and other entities with a robust and reliable radio and microwave network for communications across most areas of the County. Costs are recovered through charges to user departments.

Core Functions

- The Radio Communications Division provides reliable radio communications and microwave data links to various departments and agencies. Constantly monitors the infrastructure performance and coverage against established benchmarks and makes improvements, where feasible.
- Builds public value with continual county-wide improvements to the radio and microwave network by upgrading current radio tower sites, installing new tower sites to meet emerging needs, and implementing improved signal routing protocols.
- The Radio Communications Division also provides installation, maintenance, and repair for equipment installed in vehicles, base stations, and communications towers with the goal to maintain established standards of quality and interoperability across county departments and their local partners.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Maintain current public safety communication systems through annual preventive maintenance.

- **Objective 1:** Tune-up a minimum of five base radios at various locations to current factory specifications. **Results:** This objective was completed.
- **Objective 2:** Inspect a minimum of five repeaters and various systems including power, antenna, and safety at various radio sites, and repair or replace as needed. **Results:** This objective was completed.
- **Objective 3:** Complete inspections, tune-ups, and repairs for a minimum of 200 portable and mobile radios at various Sheriff substations and detention facilities. **Results:** This objective was completed.

Goal 2: Expand and improve public safety communication through infrastructure improvements.

- **Objective 1:** Purchase and install up to three new valley floor radio tower repeater systems in the County. **Results:** This objective was partially completed. Contract was awarded to vendor to install five valley floor towers over the next twenty-four months and therefore, will be completed in FY2023/24.
- **Objective 2:** Engineer and determine locations to install new radio towers in the foothills outside of the urbanized areas of Porterville and Exeter. **Results:** This objective was completed.

Goal 3: Support public safety communication changes.

- **Objective 1:** Establish a lease with the United States Forest Service for continued radio tower use on the United States Forest Service land by June 2023. **Results:** This objective was not completed. Work will continue with county property management to communicate with the United States Forest Service (USFS) to establish a new lease.
- **Objective 2:** Relocate the Tulare County Sheriff's Office Pixley Substation communications gear to the new Earlimart Substation by June 2023. **Results:** This objective was not completed. This goal was modified in partnership with the Tulare County Sheriff's Office, as replacement gear is being purchased.

Other Accomplishments in FY 2022/23

- Deployed a mobile communications tower in response to the Winter and Spring Flood events.
- Updated and replaced aging fabrication equipment in the Radio shop installation bays.
- Developed and implemented a Radio Communications Improvement Plan through Resolution Number 2023-0239.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Maintain current public safety communication systems through annual preventive maintenance.

- **Objective 1:** Tune-up forty-nine GTR8000 repeaters at various locations to current factory specifications.
- **Objective 2:** Repair and inspect a minimum of two repeaters and public safety systems.
- **Objective 3:** Complete inspections, tune-ups, and repairs for a minimum of one-hundred portable and mobile radios at various Tulare County Sheriff's Office substations and detention facilities.

Goal 2: Expand and improve public safety communications through infrastructure improvements.

- **Objective 1:** Install two foothill tower repeater systems.

Goal 3: Support public safety communication changes.

- **Objective 1:** Establish a lease with the United States Forest Service for continued radio tower use on United States Forest Service land.

Budget Request

The Requested Budget represents an overall increase of \$632,012 or 43% in expenditures and an overall increase of \$632,012 or 43% in revenues when compared with the FY 2022/23 Final Budget.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$72,820 primarily based on cost of living adjustment increases.
- Services and Supplies will increase \$205,504 primarily based on an increase in the purchase of specialized communications equipment.
- Other Charges will increase \$193,395 primarily based on increases to radio maintenance and supplies inventories.
- Capital Assets will increase \$157,121 primarily based on an increase in the amount of capital assets requested.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$3,171 primarily based on changes in the Plan.
- Revenue Projections will increase \$632,012 primarily based on an increase in anticipated radio & maintenance services provided.

Capital asset requests reflected in the Requested Budget include the following:

- Microwave Links Equipment - \$80,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- Stokes Mountain Repeater - \$32,403
- Radio Modulation and Signal Analyzer - \$44,718

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE COMMUNICATIONS SERVICE ACTIVITY Information Technology	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,391	\$1,433		\$1,441	\$1,441
FEDERAL AID	\$6,652	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$1,320,479	\$1,281,159		\$1,697,789	\$1,697,789
MISCELLANEOUS REVENUE	\$11,713	\$30,578		\$413,287	\$413,287
TOTAL OPERATING REVENUES	\$1,340,235	\$1,313,170		\$2,112,518	\$2,112,518
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$365,189	\$504,908		\$741,833	\$741,833
SERVICE AND SUPPLIES	\$83,779	\$156,090		\$393,892	\$393,892
OTHER CHARGES	\$402,861	\$708,293		\$801,865	\$801,865
CAPITAL ASSETS	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
COWCAP	\$14,170	\$14,635		\$17,806	\$17,806
TOTAL OPERATING EXPENSES	\$865,999	\$1,383,926		\$1,955,396	\$1,955,396
OPERATING INCOME (LOSS)	\$474,236	\$(70,756)		\$157,122	\$157,122
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$(400,000)		\$(1)	\$(1)
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$(400,000)		\$(1)	\$(1)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$474,236	\$(470,756)		\$157,121	\$157,121
CHANGE IN NET POSITION	\$474,236	\$(470,756)		\$157,121	\$157,121
NET POSITION - BEGINNING BALANCE	\$(3,480)	\$470,756		\$-	\$-
NET POSITION - ENDING BALANCE	\$470,756	\$-		\$157,121	\$157,121
INVESTMENT IN CAPITAL ASSETS	\$-	\$60,995		\$157,121	\$157,121

Purpose

The Mail Services Division of the General Services Agency provides all Tulare County departments with mail and package related services. The cost of providing services is recovered through charges to user departments.

Core Function

- Process incoming and outgoing mail at a discounted presort mail rate.
- Ship and receive packages and sort mail for inter-office courier service.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Improve communication with customers.

- **Objective 1:** Enhance the website to include a Frequently Asked Questions resource page by March 2023. **Results:** This objective was not completed. It was determined that this was not the most effective method to communicate with our customers; therefore, this objective will not be carried into FY 2023/24.
- **Objective 2:** Promote a dedicated email account for customer inquiries by April 2023. **Results:** This objective was completed.

Goal 2: Identify opportunities for cost savings.

- **Objective 1:** Negotiate annual maintenance rates with external vendors to offset the reduction in mail volume by June 2023. **Results:** This objective was not completed. Maintenance rates for mail equipment are only negotiable upon entering a new service agreement. All service agreements will continue as staff reviews equipment options. This objective will not be carried into FY 2023/24.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Improve operational efficiency, cost-effectiveness, and continuity by improving Mail service processes.

- **Objective 1:** Meet with appropriate representatives from each department to educate customers on the mail handling and delivery options by January 2024.
- **Objective 2:** Analyze equipment needs and identify options to maintain existing equipment or lease/purchase new equipment by June 2024.

Budget Request

The Requested Budget represents an overall increase of \$387,520 or 22% in expenditures and an overall increase of \$125,656 or 9% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$609,730 difference between expenditure and revenue represents the use in Unrestricted Net Position.

Significant areas with major changes between the FY 2021/22 Final Budget and the FY 2022/23 Requested Budget are as follows:

- Salaries and Benefits will increase \$17,564 primarily based on a cost-of-living adjustment.
- Services and Supplies will decrease \$22,500 primarily based on a reduction in Maintenance-Equipment expenses.
- Other Charges will increase \$392,598 primarily based on an increase in the postage rate.
- Revenue Projections will increase \$125,656 primarily based on an increase in postage and first-class mail rate.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE ISF MAIL SERVICE ACTIVITY General	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$(397)	\$(485)	\$-	\$-	
CHARGES FOR CURRENT SERVICES	\$1,614,957	\$1,583,083	\$1,568,243	\$1,568,243	
TOTAL OPERATING REVENUES	\$1,614,560	\$1,582,598	\$1,568,243	\$1,568,243	
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$-	\$61,573	\$127,550	\$127,550	
SERVICE AND SUPPLIES	\$68,625	\$84,882	\$116,500	\$116,500	
OTHER CHARGES	\$1,418,127	\$1,387,963	\$1,911,594	\$1,911,594	
COWCAP	\$19,586	\$22,471	\$22,329	\$22,329	
TOTAL OPERATING EXPENSES	\$1,506,338	\$1,556,889	\$2,177,973	\$2,177,973	
OPERATING INCOME (LOSS)	\$108,222	\$25,709	\$(609,730)	\$(609,730)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$108,222	\$25,709	\$(609,730)	\$(609,730)	
CHANGE IN NET POSITION	\$108,222	\$25,709	\$(609,730)	\$(609,730)	
NET POSITION - BEGINNING BALANCE	\$(133,931)	\$(25,709)	\$-	\$-	
NET POSITION - ENDING BALANCE	\$(25,709)	\$-	\$(609,730)	\$(609,730)	

Purpose

The Copier Services Division of the General Services Agency provides Tulare County departments with the necessary equipment to produce copies, scan materials, and fax documents at their local offices. These services and copier equipment are typically provided by contractors and managed by the Division. The cost of providing services is recovered through charges to user departments.

Core Functions

- Provide copier, faxing, and scanning equipment to departments through the management of 375 multi-function copiers.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Increase operational efficiency of copier equipment to meet individual department needs.

- **Objective 1:** Coordinate with County departments and the copier vendor to replace and install new equipment, software, and hardware by December 2022. **Results:** This objective was completed.
- **Objective 2:** Configure up to half of the copier equipment to send automated meter readings to the vendor by June 2023. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Finalize the rollout of the new copier equipment.

- **Objective 1:** Ensure all new equipment has been deployed to its intended location and is functioning properly by December 2023.
- **Objective 2:** Confirm the accuracy of record keeping and billing by December 2023.

Budget Request

The Requested Budget represents an overall increase of \$82,745 or 15% in expenditures and an overall increase of \$12,946 or 2% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$3,624 difference between expenditure and revenue represents the increase in Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Other Charges will increase \$82,940 primarily based on Copier Maintenance Contracts.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		FUND TITLE SERVICE ACTIVITY	SCHEDULE 10 ISF COPIERS General
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES	\$328,070	\$669,514		\$650,813	\$650,813
TOTAL OPERATING REVENUES	\$328,070	\$669,514		\$650,813	\$650,813
OPERATING EXPENSES					
OTHER CHARGES	\$302,425	\$441,257		\$643,550	\$643,550
COWCAP	\$1,895	\$3,834		\$3,639	\$3,639
TOTAL OPERATING EXPENSES	\$304,320	\$445,091		\$647,189	\$647,189
OPERATING INCOME (LOSS)	\$23,750	\$224,423		\$3,624	\$3,624
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$23,750	\$224,423		\$3,624	\$3,624
CHANGE IN NET POSITION	\$23,750	\$224,423		\$3,624	\$3,624
NET POSITION - BEGINNING BALANCE	\$(248,173)	\$(224,423)		\$-	\$-
NET POSITION - ENDING BALANCE	\$(224,423)	\$-		\$3,624	\$3,624

Purpose

The Print Services Division of the General Services Agency provides a wide variety of printed products to departments and other local government agencies. The cost of providing services is recovered through charges to user departments and direct billing to external agencies.

Core Functions

- Copy, print and finish documents, presentations, posters, training manuals, and more.
- Provide services including variable data, graphic design, and marketing products of all types.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Improve continuity of service and operations.

- **Objective 1:** Work with manufacturers, wholesalers, and retailers to ensure needed supplies are on hand by June 2023. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Improve operational efficiency, effectiveness, and continuity by improving Print service processes.

- **Objective 1:** Analyze equipment needs and identify options to maintain existing equipment or lease/purchase new equipment by January 2024.
- **Objective 2:** Train staff on press machines to minimize outsourcing.

Budget Request

The Requested Budget represents an overall increase of \$153,862 or less than 8% in expenditures and an overall increase of \$132,051 or 8% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$417,842 difference between expenditure and revenue represents the use of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$124,905 primarily based on not utilizing budgeted salary savings.
- Services and Supplies will increase \$11,260 primarily based on an increase in office expenses and maintenance equipment.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$6,862 primarily based on changes in the Plan.
- Revenue Projections will increase \$132,051 primarily based on the increase in rates.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10	
		FUND TITLE		ISF PRINTING	
		SERVICE ACTIVITY		General	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FEDERAL AID	\$17,882	\$-		\$-	\$-
CHARGES FOR CURRENT SERVICES	\$1,602,562	\$1,688,414		\$1,669,375	\$1,669,375
MISCELLANEOUS REVENUE	\$78,780	\$99,659		\$100,609	\$100,609
TOTAL OPERATING REVENUES	\$1,699,224	\$1,788,073		\$1,769,984	\$1,769,984
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$669,710	\$487,494		\$822,931	\$822,931
SERVICE AND SUPPLIES	\$19,791	\$13,517		\$61,460	\$61,460
OTHER CHARGES	\$995,399	\$1,306,269		\$1,260,347	\$1,260,347
COWCAP	\$41,782	\$36,226		\$43,088	\$43,088
TOTAL OPERATING EXPENSES	\$1,726,682	\$1,843,506		\$2,187,826	\$2,187,826
OPERATING INCOME (LOSS)	\$(27,458)	\$(55,433)		\$(417,842)	\$(417,842)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(27,458)	\$(55,433)		\$(417,842)	\$(417,842)
CHANGE IN NET POSITION	\$(27,458)	\$(55,433)		\$(417,842)	\$(417,842)
NET POSITION - BEGINNING BALANCE	\$82,891	\$55,433		\$-	\$-
NET POSITION - ENDING BALANCE	\$55,433	\$-		\$(417,842)	\$(417,842)

Purpose

The Utilities Division of the General Services Agency manages the centralized invoicing process and subsequent billing for all county facilities' utility and infrastructure charges. The cost of providing services is recovered through charges to user departments. The Utilities Division also provides oversight for energy savings programs, seeks energy savings grants, and develops energy conservation recommendations.

Core Functions

- Monitor and approve utility invoices for county-owned facilities.
- Monitor and assist in the preparation of the county's utility budget.
- Conduct outreach efforts to county departments to provide information about energy efficiency measures.

Key Goals and Objectives Results in FY 2022/23

Organizational Performance

Goal 1: Evaluate and pursue measures to reduce energy consumption and realize cost savings.

- **Objective 1:** Pilot electric vehicle charging program by June 2023. **Results:** This objective was partially completed. Due to unforeseen utility compatibility issues the EV chargers were not ready for use. This objective will be carried into FY 2023/24 by Fleet Services.
- **Objective 2:** Install new heating ventilation and air conditioning systems at five county facilities by June 2023. **Results:** This objective was completed.
- **Objective 3:** Complete photovoltaic solar power system installation at five county sites by June 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2022/23

- Submitted multiple interconnection agreements to Southern California Edison for potential solar projects.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Evaluate and pursue measures to reduce energy consumption and realize cost savings.

- **Objective 1:** Identify additional sites for solar and battery storage by December 2023.

Budget Request

The Requested Budget represents an overall increase of \$4,428,962 or 52% in expenditures and an overall increase of \$4,350,364 or 49% in revenues when compared with the FY 2022/23 Final Budget. As a result, the \$326,909 difference between expenditure and revenue represents the increase in Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$4,458,000 primarily based on an increase in utility costs.
- Other Charges will decrease \$34,531 primarily based on a reduction in administrative costs.
- Countywide Cost Allocation Plan (COWCAP) will increase \$5,493 primarily based on changes in the Plan.
- Revenue Projections will increase \$4,350,364 primarily based on an increase in utility costs to departments.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2023-24		SCHEDULE 10 FUND TITLE ISF UTILITIES SERVICE ACTIVITY General	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES	\$7,873,986	\$8,685,293	\$13,242,700	\$13,242,700	
MISCELLANEOUS REVENUE	\$(1,738)	\$9,516	\$-	\$-	
TOTAL OPERATING REVENUES	\$7,872,248	\$8,694,809	\$13,242,700	\$13,242,700	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$8,463,539	\$8,155,013	\$12,726,000	\$12,726,000	
OTHER CHARGES	\$159,916	\$125,289	\$145,946	\$145,946	
COWCAP	\$40,402	\$38,352	\$43,845	\$43,845	
TOTAL OPERATING EXPENSES	\$8,663,857	\$8,318,654	\$12,915,791	\$12,915,791	
OPERATING INCOME (LOSS)	\$(791,609)	\$376,155	\$326,909	\$326,909	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(791,609)	\$376,155	\$326,909	\$326,909	
CHANGE IN NET POSITION	\$(791,609)	\$376,155	\$326,909	\$326,909	
NET POSITION - BEGINNING BALANCE	\$415,454	\$(376,155)	\$-	\$-	
NET POSITION - ENDING BALANCE	\$(376,155)	\$-	\$326,909	\$326,909	

Purpose

The purpose of the Tulare County Area Transit (TCaT) is to provide an effective and affordable means of transportation for residents in certain unincorporated areas of Tulare County. Service has been provided in the form of community Dial-A-Ride service, rural fixed routes, and subsidies to residents since 1980.

TCaT has nine fixed routes and four Dial-A-Ride services (North County, South County, Lindsay, and Rural Tulare). The County contracts with the Cities of Dinuba, Lindsay, Woodlake, Porterville, and Visalia to extend service to County residents in surrounding unincorporated areas. Subsidies are provided for residents who use Orange Belt Stages common carrier routes.

Transit operations are provided under a multi-year contract with a contracted Transportation Service Provider.

In August of 2020, the County and the cities of Dinuba, Exeter, Farmersville, Lindsay, Porterville, Tulare, and Woodlake established the Tulare County Regional Transit Agency (TCRTA) to own, operate and administer a public transportation system on behalf of the member agencies. On June 29, 2022, the County executed a Memorandum of Understanding (MOU) with TCRTA, appointing them the new operator of transit services for rural Tulare County. In accordance with the MOU, Transit funding allocated to the County by State and federal agencies is assigned to TCRTA, but the County still oversees their use. As such, Transit funding and administration of the MOU with TCRTA will continue to be managed by the Resource Management Agency's (RMA) Transit Division, housed in the Public Works Branch, Management Group 3, Special Programs.

Core Function

Provide public transportation to county residents.

Key Goals and Objectives Results in FY 2022/23

Quality of Life

Goal 1: Provide the public with convenient access to quality local transit information and services.

- **Objective 1:** Participate in TCRTA's technical committees to ensure that Tulare County rural resident needs are equitably represented by June 2023. **Results:** This objective was completed.
- **Objective 2:** Finalize required transitional responsibilities under the TCRTA Joint Powers Agreement by January 2023. **Results:** This objective was not completed. Transitions were delayed due to Federal regulatory constraints on the new Joint Powers Agreement and therefore, the objective will be achieved in FY 2023/24.

Organizational Performance

Goal 1: Provide infrastructure to support better service delivery.

- **Objective 1:** Complete the purchase and receive the compressed natural gas bus purchased under a grant from the Federal 5339 program by June 2023. **Results:** This objective was not completed. Due to historic supply chain issues, bus deliveries have been significantly delayed.

Key Goals and Objectives for FY 2023/24

Organizational Performance

Goal 1: Provide the public with convenient access to quality information and services.

- **Objective 1:** Participate in TCRTA's technical committees to ensure that Tulare County rural resident needs are equitably represented.
- **Objective 2:** Finalize required transitional responsibilities under the TCRTA Joint Powers Agreement by December 2024.

Budget Request

The Requested Budget represents an overall decrease of \$3,718,322 or 32% in expenditures and an overall decrease of \$5,070,954 or 67% in revenues when compared with the FY 2022/23 Final Budget. The \$5,308,119 difference between expenditures and revenues represents the use of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will decrease \$270,479 primarily based on the elimination of County transit positions which were transitioned to TCRTA.
- Services and Supplies will decrease \$2,491,070 primarily based on the transition of the operational services to the TCRTA.
- Other Charges will decrease \$532,743 primarily based on the transition of the operational services to the TCRTA.
- Capital Assets will decrease \$386,120 primarily based on the transition of most capital purchases to TCRTA.
- Countywide Cost Allocation Plan (COWCAP) will decrease \$37,910 primarily based on changes to the Plan.
- Revenue Projections will decrease \$5,070,954 primarily based on the transition of the operational services to the TCRTA.

Staffing changes reflected in the Requested Budget include the following:

- Delete 3 FTE positions due to the transition of County staff to the TCRTA.
 - 1 Account Clerk
 - 1 Transit Manager
 - 1 Transit Technician

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 4 Large CNG Bus - \$1,082,412
- 1 Large CNG Bus - \$693,408

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE TRANSPORTATION ENTERPRISE SERVICE ACTIVITY Transit	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED <input checked="" type="checkbox"/>	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
OTHER TAXES	\$4,406,937	\$-	\$397,140	\$397,140	
FROM USE OF MONEY & PROPERTY	\$45,592	\$76,388	\$75,000	\$75,000	
STATE AID	\$685,063	\$190,719	\$-	\$-	
FEDERAL AID	\$1,143,702	\$2,569,814	\$1,439,385	\$1,439,385	
CHARGES FOR CURRENT SERVICES	\$211,002	\$982,083	\$591,646	\$591,646	
MISCELLANEOUS REVENUE	\$46,525	\$88,050	\$3	\$3	
OPERATING REVENUES	\$2,296	\$30,100	\$-	\$-	
TOTAL OPERATING REVENUES	\$6,541,117	\$3,937,154	\$2,503,174	\$2,503,174	
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$236,368	\$57,170	\$23,069	\$23,069	
SERVICE AND SUPPLIES	\$3,406,224	\$3,052,513	\$5,033,147	\$5,033,147	
OTHER CHARGES	\$1,051,581	\$1,653,809	\$979,257	\$979,257	
CAPITAL ASSETS	\$-	\$-	\$-	\$-	
COWCAP	\$47,511	\$37,910	\$-	\$-	
TOTAL OPERATING EXPENSES	\$4,741,684	\$4,801,402	\$6,035,473	\$6,035,473	
OPERATING INCOME (LOSS)	\$1,799,433	\$(864,248)	\$(3,532,299)	\$(3,532,299)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,799,433	\$(864,248)	\$(3,532,299)	\$(3,532,299)	
CHANGE IN NET POSITION	\$1,799,433	\$(864,248)	\$(3,532,299)	\$(3,532,299)	
NET POSITION - BEGINNING BALANCE	\$4,372,934	\$6,172,367	\$5,308,119	\$5,308,119	
NET POSITION - ENDING BALANCE	\$6,172,367	\$5,308,119	\$1,775,820	\$1,775,820	
INVESTMENT IN CAPITAL ASSETS	\$-	\$-	\$1,775,820	\$1,775,820	

Purpose

The Solid Waste Department provides administration of the Tulare County Integrated Waste Management Plan, recycling programs, operation and maintenance of solid waste facilities, development of new solid waste facilities, regulation of solid waste collection services, and compliance with all applicable federal and state regulations.

Core Functions

Responsible for the safe and cost-effective management of solid waste operations and recycling activities in Tulare County.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Increase security measures at county landfills.

- **Objective 1:** Install additional security cameras at the Visalia Landfill by June 2023. **Results:** This objective was partially completed. Staff received a quote from several vendors for additional cameras and will implement them in FY 2023/24.
- **Objective 2:** Install motion flood lights at the Woodville Landfill by June 2023. **Results:** This objective was completed.
- **Objective 3:** Install an additional security camera at the Woodville Landfill by June 2023. **Results:** This objective was partially completed. Staff received a security camera for Woodville Landfill but was not able to install it before June 2023.

Quality of Life

Goal 1: Develop alternatives for reducing compostable material.

- **Objective 1:** Purchase a PG Firebox air burner to reduce green waste material at county landfills by June 2023. **Results:** This objective was not completed. The Department did not purchase burn box as staff is evaluating environmental regulations for obtaining an operating permit from the California Air Resources Control Board.
- **Objective 2:** Complete bid specifications for the Visalia Landfill Compost Facility by June 2023. **Results:** This objective was not completed. The Department is still working with a vendor to complete the design, permitting, and bid specifications for a composting facility.

Organizational Performance

Goal 1: Transition services from the Teapot Dome Landfill to the Woodville Landfill.

- **Objective 1:** Obtain an operating permit from CalRecycle for the Woodville Landfill by June 2023. **Results:** This objective was completed.
- **Objective 2:** Begin operation of the Woodville Landfill by June 2023. **Results:** This objective was completed.
- **Objective 3:** Reduce services at the Teapot Dome Landfill by June 2023. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Increase Security Measures at County Landfills.

- **Objective 1:** Install additional security cameras at the Visalia Landfill.
- **Objective 2:** Install additional security cameras at the Woodville Landfill
- **Objective 3:** Evaluate safety trainings for landfill staff.

Quality of Life

Goal 1: Develop programs to reduce organic waste in Tulare County.

- **Objective 1:** Purchase a PG Firebox air burner to reduce green waste material at county landfills.
- **Objective 2:** Complete bid specifications for Visalia Landfill Compost Facility.
- **Objective 3:** Approve amendments to Solid Waste Franchise agreement to include provisions in relation to SB1383 Organic Waste Reduction Requirements.

Organizational Performance

Goal 1: Transition from Teapot Dome Landfill to Woodville Landfill.

- **Objective 1:** Approve final closure design and bid documents for Teapot Dome Closure Project.

Budget Request

The Requested Budget represents an overall increase of \$2,793,952 or 8% in expenditures and an overall increase of \$210,600 or 1% in revenues when compared with the FY 2022/23 Final Budget. The \$18,116,042 difference between expenditures and revenues represents the use of Unrestricted Net Position.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Salaries and Benefits will increase \$567,212 primarily based on increasing overtime costs, additional extra help positions, and a cost-of-living adjustment.
- Services and Supplies will increase \$1,750,596 primarily based on additional professional services for diversion activities and increases in costs for equipment maintenance.
- Other Charges will increase \$348,883 primarily based on increases to general liability insurance.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$54,335 primarily based on changes to the Plan.
- Revenue Projections will increase \$210,600 primarily based on interest revenue from Enterprise Funds.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Capital asset requests reflected in the Requested Budget include the following:

- 1 Haul Truck - \$800,000
- 1 Dozer - \$750,000
- 1 Large Water Truck - \$750,000

Capital assets approved by the Board of Supervisors prior to the publication of this book include the following:

- 1 Woodville Landfill Expansion - \$8,000,000
- 3 4x4 pickups - \$165,000
- 1 Grinder - \$1,200,000
- 1 PG Firebox - \$175,000
- 1 Roll-off Bin Truck - \$500,000

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		SOLID WASTE	
		SERVICE ACTIVITY		Solid Waste	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
LICENSES,PERMITS & FRANCHISES	\$1,145,105	\$1,198,471		\$1,220,000	\$1,220,000
FROM USE OF MONEY & PROPERTY	\$751,419	\$1,720,085		\$1,018,500	\$1,018,500
STATE AID	\$239,626	\$34,299		\$34,000	\$34,000
FEDERAL AID	\$73,289	\$-		\$-	\$-
CHARGES FOR CURRENT SERVICES	\$9,859	\$9,707		\$8,750	\$8,750
MISCELLANEOUS REVENUE	\$661,148	\$110,316		\$80,008	\$80,008
OTHER FINANCING SOURCES	\$6,249	\$-		\$1	\$1
OPERATING REVENUES	\$18,077,508	\$17,952,215		\$17,758,503	\$17,758,503
TOTAL OPERATING REVENUES	\$20,964,203	\$21,025,093		\$20,119,762	\$20,119,762
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$3,717,069	\$4,336,412		\$5,170,654	\$5,170,654
SERVICE AND SUPPLIES	\$3,242,463	\$3,508,599		\$8,099,201	\$8,099,201
OTHER CHARGES	\$8,473,029	\$10,536,835		\$11,886,143	\$11,886,143
CAPITAL ASSETS	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
COWCAP	\$93,464	\$116,503		\$170,838	\$170,838
TOTAL OPERATING EXPENSES	\$15,526,025	\$18,498,349		\$25,326,836	\$25,326,836
OPERATING INCOME (LOSS)	\$5,438,178	\$2,526,744		\$(5,207,074)	\$(5,207,074)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$(562,054)	\$(523,967)		\$(568,968)	\$(568,968)
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$(562,054)	\$(523,967)		\$(568,968)	\$(568,968)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$4,876,124	\$2,002,777		\$(5,776,042)	\$(5,776,042)
CHANGE IN NET POSITION	\$4,876,124	\$2,002,777		\$(5,776,042)	\$(5,776,042)
NET POSITION - BEGINNING BALANCE	\$7,484,025	\$12,360,149		\$14,362,926	\$14,362,926
NET POSITION - ENDING BALANCE	\$12,360,149	\$14,362,926		\$8,586,884	\$8,586,884
INVESTMENT IN CAPITAL ASSETS	\$-	\$-		\$12,340,000	\$12,340,000

Purpose

The Terra Bella Sewer Maintenance District is an independent Special District for which the Board of Supervisors serves as the governing board. The Resource Management Agency's Public Works Branch, Management Group 3 - Special Programs, is responsible for district administration and operations. The District provides sanitary sewer collection, treatment, and disposal services to the community of Terra Bella. The Terra Bella Sewer Maintenance District serves a population of approximately 1,500 residents.

Core Functions

Responsible for the safe and cost-effective management of the Terra Bella Wastewater Treatment Facility.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Ensure safe, clean, and reliable sewage treatment facilities.

- **Objective 1:** Monitor and test sewage treatment facilities according to Water Quality Control Board waste discharge requirements throughout FY 2022/23. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Utilize extension of service to enhance the economic stability of the District.

- **Objective 1:** Complete annexation of Setton Farms property into the District boundaries in accordance with LAFCO requirements by December 2022. **Results:** This objective was not completed. The process has been delayed by the historic flooding that occurred in the area during the Spring of 2023.

Organizational Performance

Goal 1: Maintain the independent financial sustainability of the Terra Bella sewer system.

- **Objective 1:** Place delinquent accounts on the County Assessors' Tax Roll by August 2022. **Results:** This objective was completed.
- **Objective 2:** Update the system rate study and complete the Prop 218 process as necessary for the financial sustainability of the system by June 2023. **Results:** This objective was not completed. The process has been delayed by the historic flooding that occurred in the area during the Spring of 2023.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Ensure safe, clean and reliable sewage treatment facilities.

- **Objective 1:** Monitor and test sewage treatment facilities according to Water Quality Control Board waste discharge requirements throughout FY 2023/24.

Economic Well-Being

Goal 1: Utilize extension of service to enhance the economic stability of the District.

- **Objective 1:** Complete annexation of Setton Farms property into the District's boundary in accordance with LAFCO requirements.

Organizational Performance

Goal 1: Maintain the independent financial sustainability of the Terra Bella sewer system.

- **Objective 1:** Place delinquent accounts on the County Assessors' Tax Roll by August 2023.
- **Objective 2:** Update the system rate study and complete the Prop 218 process as necessary for the financial sustainability of the system.

Budget Request

The Requested Budget represents an overall decrease of \$7,365 or 1% in expenditures and no change in revenues when compared with the FY 2022/23 Final Budget. The \$926,214 difference between expenditures and revenues represents the use of Unrestricted Net Position.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE TERRA BELLA SEWER MAINTENANCE SERVICE ACTIVITY Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/>	2023-24 RECOMMENDED <input checked="" type="checkbox"/>	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$46,645	\$48,361	\$45,150	\$45,150	
FORFEITURES & PENALTIES	\$1,462	\$1,456	\$1,000	\$1,000	
FROM USE OF MONEY & PROPERTY	\$8,256	\$17,412	\$15,000	\$15,000	
STATE AID	\$286	\$268	\$350	\$350	
CHARGES FOR CURRENT SERVICES	\$121,493	\$143,733	\$143,733	\$143,733	
MISCELLANEOUS REVENUE	\$1,700	\$40	\$2	\$2	
OPERATING REVENUES	\$-	\$-	\$1	\$1	
TOTAL OPERATING REVENUES	\$179,842	\$211,270	\$205,236	\$205,236	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$102,428	\$127,265	\$1,029,189	\$1,029,189	
OTHER CHARGES	\$106,839	\$100,740	\$102,261	\$102,261	
TOTAL OPERATING EXPENSES	\$209,267	\$228,005	\$1,131,450	\$1,131,450	
OPERATING INCOME (LOSS)	\$(29,425)	\$(16,735)	\$(926,214)	\$(926,214)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(29,425)	\$(16,735)	\$(926,214)	\$(926,214)	
CHANGE IN NET POSITION	\$(29,425)	\$(16,735)	\$(926,214)	\$(926,214)	
NET POSITION - BEGINNING BALANCE	\$972,374	\$942,949	\$926,214	\$926,214	
NET POSITION - ENDING BALANCE	\$942,949	\$926,214	\$-	\$-	

Purpose

The L & M Funds are used to budget for assessment districts and established to provide for the long-term maintenance of roads, storm drainage systems, and landscape belts within residential subdivisions of unincorporated areas. The Resource Management Agency's, Public Works Branch, Management Group 3 - Special Programs, provides district administration. Revenue for the districts is derived through annual fees assessed on specified parcels receiving the benefit. Fees are adjusted annually to reflect any cost variations in maintaining the district. Funding is collected and held in reserve for scheduled work and periodic maintenance.

L and M Fund budgets include:

- L01 Orosi Lighting/Landscape Assessment District 92-01
- L05 Orosi Storm Drain Assessment District 95-720
- L10 Orosi Storm Drain Assessment District 98-722
- L16 Earlimart Lighting/Landscape Assessment District 02-01 (Incorporates L15)
- L60 Tipton Storm Drain Assessment District 02-748 (Incorporates L40)
- L65 Earlimart Storm Drain Assessment District 02-746 (Incorporates L20, L35, and L50)
- L70 Cutler Storm Drain Assessment District 05-764
- L75 Teviston Storm Drain Assessment District 04-752
- L80 Earlimart Storm Drain Assessment District 04-744 (Incorporates L25 and L45)
- L85 Orosi Storm Drain Assessment District 04-754 (Incorporates L30 and L55)
- L86 Visalia Storm Drain Assessment District 07-792
- L87 Visalia Storm Drain Assessment District 07-767
- L88 Visalia District 13-792
- L89 Traver Storm Drain Assessment District 14-830
- L90 Visalia Storm Drain Assessment District 14-792
- L91 Visalia Storm Drain Assessment District 16-767
- L92 Goshen 18-789
- L93 Orosi 19-17-003
- L94 PIXLEY 20-770
- L95 Goshen Storm Drain 19-789
- L96 Goshen Storm Drain 20-19-003
- M03 Strathmore Road Assessment District 05-773 (was initiated but not yet formed)
- M04 Porterville Road Assessment District 06-781
- M06 Visalia (Acacia) Road Assessment District 06-772
- M86 Visalia Road Maintenance District 07-792R
- M87 Visalia Road Maintenance District 07-767R
- M88 Goshen Road Maintenance District 09-804R
- M89 Goshen District 12-804R
- M90 Visalia District 13-792R
- M91 Visalia District 14-792R
- M92 Visalia Road Maintenance District 16-767R
- M93 Goshen 18-789R
- M94 Orosi 19-17-003R
- M95 PIXLEY 20-770R
- M96 Goshen Road 19-789R
- M97 Porterville Street 20-20-002R
- M98 Goshen Street Maintenance 20-19-003R

Core Functions

Maintain county roadway, landscape, lighting, or drainage areas within the appropriately assigned assessment districts.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Provide cost effective operations and maintenance for the storm drainage systems, roadways, and landscape belts within the assessment districts.

- **Objective 1:** Perform an inspection of the drainage inlets and gutters in FY 2022/23. Repair and maintain as necessary based on inspections. **Results:** This objective was completed.
- **Objective 2:** Perform an inspection of the drainage inlets and gutters in FY 2022/23. Repair and maintain as necessary based on inspections. **Results:** This objective was completed.
- **Objective 3:** Monitor the necessity of tree trimming/pruning in FY 2022/23. Perform as required. **Results:** This objective was completed.

Organizational Performance

Goal 1: Ensure adequate funding for the management and maintenance of the assessment districts, storm drainage systems, roadways, and landscape districts.

- **Objective 1:** Ensure annual assessment district fees are provided to the Assessor's Office for placement on the tax roll within one month of the establishment of new district. **Results:** This objective was completed.
- **Objective 2:** Complete assessment district fee adjustments based on the Consumer Price Index (CPI) prior to the end of FY 2022/23. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Provide cost effective operations and maintenance for the storm drainage systems, roadways, and landscape belts within the assessment districts.

- **Objective 1:** Develop and implement an inspection schedule and maintenance plan for storm drain and landscape facilities.

Organizational Performance

Goal 1: Ensure adequate funding for the management and maintenance of the assessment districts, storm drainage systems, roadways, and landscape districts.

- **Objective 1:** Ensure annual assessment district fees are provided to the Assessor's Office for placement on the tax roll within one month of establishment of new district.
- **Objective 2:** Partner with a community service organization or local contractor for basin maintenance.

Budget Request

The Requested Budget represents an overall increase of \$190,946 or 11% in expenditures and no change in revenues when compared with the FY 2022/23 Final Budget. The \$1,656,668 difference between expenditures and revenue represents the use of Unrestricted Net Position.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		92-01 OROSI LANDSCAPE	
		SERVICE ACTIVITY		Landscape Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$2	\$2
FROM USE OF MONEY & PROPERTY	\$574	\$1,066		\$1,500	\$1,500
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$7,726	\$7,859		\$7,905	\$7,905
TOTAL OPERATING REVENUES	\$8,300	\$8,925		\$9,414	\$9,414
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$13,879	\$13,741		\$46,185	\$46,185
OTHER CHARGES	\$3,444	\$3,441		\$3,771	\$3,771
TOTAL OPERATING EXPENSES	\$17,323	\$17,182		\$49,956	\$49,956
OPERATING INCOME (LOSS)	\$(9,023)	\$(8,257)		\$(40,542)	\$(40,542)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(9,023)	\$(8,257)		\$(40,542)	\$(40,542)
CHANGE IN NET POSITION	\$(9,023)	\$(8,257)		\$(40,542)	\$(40,542)
NET POSITION - BEGINNING BALANCE	\$57,822	\$48,799		\$40,542	\$40,542
NET POSITION - ENDING BALANCE	\$48,799	\$40,542		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 95-720 OROSI STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-	\$6	\$6	
OTHER TAXES	\$-	\$-	\$2	\$2	
FROM USE OF MONEY & PROPERTY	\$161	\$373	\$300	\$300	
STATE AID	\$-	\$-	\$1	\$1	
CHARGES FOR CURRENT SERVICES	\$1,701	\$1,766	\$1,760	\$1,760	
TOTAL OPERATING REVENUES	\$1,862	\$2,139	\$2,069	\$2,069	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$20,210	\$20,210	
OTHER CHARGES	\$820	\$717	\$610	\$610	
TOTAL OPERATING EXPENSES	\$820	\$717	\$20,820	\$20,820	
OPERATING INCOME (LOSS)	\$1,042	\$1,422	\$(18,751)	\$(18,751)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,042	\$1,422	\$(18,751)	\$(18,751)	
CHANGE IN NET POSITION	\$1,042	\$1,422	\$(18,751)	\$(18,751)	
NET POSITION - BEGINNING BALANCE	\$16,287	\$17,329	\$18,751	\$18,751	
NET POSITION - ENDING BALANCE	\$17,329	\$18,751	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE OROSI 98-722 STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$2	\$2
FROM USE OF MONEY & PROPERTY	\$330	\$742		\$600	\$600
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$2,066	\$2,013		\$2,014	\$2,014
TOTAL OPERATING REVENUES	\$2,396	\$2,755		\$2,623	\$2,623
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$39,072	\$39,072
OTHER CHARGES	\$1,004	\$663		\$624	\$624
TOTAL OPERATING EXPENSES	\$1,004	\$663		\$39,696	\$39,696
OPERATING INCOME (LOSS)	\$1,392	\$2,092		\$(37,073)	\$(37,073)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,392	\$2,092		\$(37,073)	\$(37,073)
CHANGE IN NET POSITION	\$1,392	\$2,092		\$(37,073)	\$(37,073)
NET POSITION - BEGINNING BALANCE	\$33,589	\$34,981		\$37,073	\$37,073
NET POSITION - ENDING BALANCE	\$34,981	\$37,073		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		02-01 ERLMRT LNDSCP	
		SERVICE ACTIVITY		Landscape Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$2	\$2
FROM USE OF MONEY & PROPERTY	\$785	\$1,807		\$2,000	\$2,000
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$8,569	\$8,931		\$8,668	\$8,668
TOTAL OPERATING REVENUES	\$9,354	\$10,738		\$10,677	\$10,677
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$293	\$141		\$98,882	\$98,882
OTHER CHARGES	\$3,255	\$3,415		\$3,651	\$3,651
TOTAL OPERATING EXPENSES	\$3,548	\$3,556		\$102,533	\$102,533
OPERATING INCOME (LOSS)	\$5,806	\$7,182		\$(91,856)	\$(91,856)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$5,806	\$7,182		\$(91,856)	\$(91,856)
CHANGE IN NET POSITION	\$5,806	\$7,182		\$(91,856)	\$(91,856)
NET POSITION - BEGINNING BALANCE	\$78,868	\$84,674		\$91,856	\$91,856
NET POSITION - ENDING BALANCE	\$84,674	\$91,856		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 02-748 TIPTON STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$338	\$779	\$600	\$600	
CHARGES FOR CURRENT SERVICES	\$2,639	\$2,612	\$2,633	\$2,633	
TOTAL OPERATING REVENUES	\$2,977	\$3,391	\$3,233	\$3,233	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$42,074	\$42,074	
OTHER CHARGES	\$345	\$365	\$604	\$604	
TOTAL OPERATING EXPENSES	\$345	\$365	\$42,678	\$42,678	
OPERATING INCOME (LOSS)	\$2,632	\$3,026	\$(39,445)	\$(39,445)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,632	\$3,026	\$(39,445)	\$(39,445)	
CHANGE IN NET POSITION	\$2,632	\$3,026	\$(39,445)	\$(39,445)	
NET POSITION - BEGINNING BALANCE	\$33,787	\$36,419	\$39,445	\$39,445	
NET POSITION - ENDING BALANCE	\$36,419	\$39,445	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 02-746 ERLMRT STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-	\$6	\$6	
OTHER TAXES	\$-	\$-	\$2	\$2	
FROM USE OF MONEY & PROPERTY	\$504	\$1,150	\$800	\$800	
STATE AID	\$-	\$-	\$1	\$1	
CHARGES FOR CURRENT SERVICES	\$3,372	\$3,514	\$3,412	\$3,412	
TOTAL OPERATING REVENUES	\$3,876	\$4,664	\$4,221	\$4,221	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$61,505	\$61,505	
OTHER CHARGES	\$553	\$573	\$812	\$812	
TOTAL OPERATING EXPENSES	\$553	\$573	\$62,317	\$62,317	
OPERATING INCOME (LOSS)	\$3,323	\$4,091	\$(58,096)	\$(58,096)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,323	\$4,091	\$(58,096)	\$(58,096)	
CHANGE IN NET POSITION	\$3,323	\$4,091	\$(58,096)	\$(58,096)	
NET POSITION - BEGINNING BALANCE	\$50,682	\$54,005	\$58,096	\$58,096	
NET POSITION - ENDING BALANCE	\$54,005	\$58,096	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE 05-764 CUTLER DRAINAGE DISTR			
		SERVICE ACTIVITY Drainage Maintenance			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-	\$6	\$6	
OTHER TAXES	\$-	\$-	\$2	\$2	
FROM USE OF MONEY & PROPERTY	\$374	\$872	\$600	\$600	
STATE AID	\$-	\$-	\$1	\$1	
CHARGES FOR CURRENT SERVICES	\$3,247	\$3,247	\$3,247	\$3,247	
TOTAL OPERATING REVENUES	\$3,621	\$4,119	\$3,856	\$3,856	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$47,635	\$47,635	
OTHER CHARGES	\$338	\$358	\$597	\$597	
TOTAL OPERATING EXPENSES	\$338	\$358	\$48,232	\$48,232	
OPERATING INCOME (LOSS)	\$3,283	\$3,761	\$(44,376)	\$(44,376)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,283	\$3,761	\$(44,376)	\$(44,376)	
CHANGE IN NET POSITION	\$3,283	\$3,761	\$(44,376)	\$(44,376)	
NET POSITION - BEGINNING BALANCE	\$37,332	\$40,615	\$44,376	\$44,376	
NET POSITION - ENDING BALANCE	\$40,615	\$44,376	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 04-752 TEVISTON STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$2	\$2
FROM USE OF MONEY & PROPERTY	\$81	\$192		\$120	\$120
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$1,030	\$994		\$1,065	\$1,065
TOTAL OPERATING REVENUES	\$1,111	\$1,186		\$1,194	\$1,194
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$10,403	\$10,403
OTHER CHARGES	\$306	\$326		\$565	\$565
TOTAL OPERATING EXPENSES	\$306	\$326		\$10,968	\$10,968
OPERATING INCOME (LOSS)	\$805	\$860		\$(9,774)	\$(9,774)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$805	\$860		\$(9,774)	\$(9,774)
CHANGE IN NET POSITION	\$805	\$860		\$(9,774)	\$(9,774)
NET POSITION - BEGINNING BALANCE	\$8,109	\$8,914		\$9,774	\$9,774
NET POSITION - ENDING BALANCE	\$8,914	\$9,774		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 04-744 ERLMRT STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-	\$6	\$6	
OTHER TAXES	\$-	\$-	\$2	\$2	
FROM USE OF MONEY & PROPERTY	\$459	\$1,053	\$700	\$700	
CHARGES FOR CURRENT SERVICES	\$3,230	\$3,216	\$3,231	\$3,231	
TOTAL OPERATING REVENUES	\$3,689	\$4,269	\$3,939	\$3,939	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$56,495	\$56,495	
OTHER CHARGES	\$403	\$423	\$662	\$662	
TOTAL OPERATING EXPENSES	\$403	\$423	\$57,157	\$57,157	
OPERATING INCOME (LOSS)	\$3,286	\$3,846	\$(53,218)	\$(53,218)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,286	\$3,846	\$(53,218)	\$(53,218)	
CHANGE IN NET POSITION	\$3,286	\$3,846	\$(53,218)	\$(53,218)	
NET POSITION - BEGINNING BALANCE	\$46,086	\$49,372	\$53,218	\$53,218	
NET POSITION - ENDING BALANCE	\$49,372	\$53,218	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 04-754 OROSI STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$625	\$1,417	\$1,000	\$1,000	
CHARGES FOR CURRENT SERVICES	\$3,872	\$3,872	\$3,873	\$3,873	
TOTAL OPERATING REVENUES	\$4,497	\$5,289	\$4,873	\$4,873	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$75,093	\$75,093	
OTHER CHARGES	\$1,247	\$1,014	\$698	\$698	
TOTAL OPERATING EXPENSES	\$1,247	\$1,014	\$75,791	\$75,791	
OPERATING INCOME (LOSS)	\$3,250	\$4,275	\$(70,918)	\$(70,918)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,250	\$4,275	\$(70,918)	\$(70,918)	
CHANGE IN NET POSITION	\$3,250	\$4,275	\$(70,918)	\$(70,918)	
NET POSITION - BEGINNING BALANCE	\$63,393	\$66,643	\$70,918	\$70,918	
NET POSITION - ENDING BALANCE	\$66,643	\$70,918	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		07-792 VISALIA STORM DRAIN	
		SERVICE ACTIVITY		Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$2	\$2
FROM USE OF MONEY & PROPERTY	\$1,256	\$2,933		\$2,000	\$2,000
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$10,477	\$10,662		\$10,386	\$10,386
TOTAL OPERATING REVENUES	\$11,733	\$13,595		\$12,395	\$12,395
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$159,515	\$159,515
OTHER CHARGES	\$427	\$447		\$686	\$686
TOTAL OPERATING EXPENSES	\$427	\$447		\$160,201	\$160,201
OPERATING INCOME (LOSS)	\$11,306	\$13,148		\$(147,806)	\$(147,806)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$11,306	\$13,148		\$(147,806)	\$(147,806)
CHANGE IN NET POSITION	\$11,306	\$13,148		\$(147,806)	\$(147,806)
NET POSITION - BEGINNING BALANCE	\$123,352	\$134,658		\$147,806	\$147,806
NET POSITION - ENDING BALANCE	\$134,658	\$147,806		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		07-767 VISALIA STORM DRAIN	
		SERVICE ACTIVITY		Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$5	\$5
OTHER TAXES	\$-	\$-		\$2	\$2
FROM USE OF MONEY & PROPERTY	\$484	\$1,147		\$800	\$800
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$4,972	\$4,972		\$4,972	\$4,972
TOTAL OPERATING REVENUES	\$5,456	\$6,119		\$5,780	\$5,780
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$62,130	\$62,130
OTHER CHARGES	\$313	\$333		\$572	\$572
TOTAL OPERATING EXPENSES	\$313	\$333		\$62,702	\$62,702
OPERATING INCOME (LOSS)	\$5,143	\$5,786		\$(56,922)	\$(56,922)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$5,143	\$5,786		\$(56,922)	\$(56,922)
CHANGE IN NET POSITION	\$5,143	\$5,786		\$(56,922)	\$(56,922)
NET POSITION - BEGINNING BALANCE	\$45,993	\$51,136		\$56,922	\$56,922
NET POSITION - ENDING BALANCE	\$51,136	\$56,922		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 13-792 VISALIA SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$2	\$2
FROM USE OF MONEY & PROPERTY	\$587	\$1,455		\$800	\$800
CHARGES FOR CURRENT SERVICES	\$8,756	\$8,756		\$8,756	\$8,756
TOTAL OPERATING REVENUES	\$9,343	\$10,211		\$9,564	\$9,564
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$84,897	\$84,897
OTHER CHARGES	\$360	\$380		\$619	\$619
TOTAL OPERATING EXPENSES	\$360	\$380		\$85,516	\$85,516
OPERATING INCOME (LOSS)	\$8,983	\$9,831		\$(75,952)	\$(75,952)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$8,983	\$9,831		\$(75,952)	\$(75,952)
CHANGE IN NET POSITION	\$8,983	\$9,831		\$(75,952)	\$(75,952)
NET POSITION - BEGINNING BALANCE	\$57,138	\$66,121		\$75,952	\$75,952
NET POSITION - ENDING BALANCE	\$66,121	\$75,952		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		14-830-TRAVER STORM DRAIN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$159	\$408		\$200	\$200
CHARGES FOR CURRENT SERVICES	\$3,498	\$3,423		\$3,423	\$3,423
TOTAL OPERATING REVENUES	\$3,657	\$3,831		\$3,623	\$3,623
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$24,919	\$24,919
OTHER CHARGES	\$302	\$362		\$561	\$561
TOTAL OPERATING EXPENSES	\$302	\$362		\$25,480	\$25,480
OPERATING INCOME (LOSS)	\$3,355	\$3,469		\$(21,857)	\$(21,857)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,355	\$3,469		\$(21,857)	\$(21,857)
CHANGE IN NET POSITION	\$3,355	\$3,469		\$(21,857)	\$(21,857)
NET POSITION - BEGINNING BALANCE	\$15,033	\$18,388		\$21,857	\$21,857
NET POSITION - ENDING BALANCE	\$18,388	\$21,857		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
				FUND TITLE	14-792-VISALIA
				SERVICE ACTIVITY	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$2	\$2
LICENSES,PERMITS & FRANCHISES	\$-	\$-		\$1	\$1
FROM USE OF MONEY & PROPERTY	\$488	\$1,288		\$600	\$600
CHARGES FOR CURRENT SERVICES	\$10,873	\$10,745		\$10,745	\$10,745
TOTAL OPERATING REVENUES	\$11,361	\$12,033		\$11,354	\$11,354
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$79,477	\$79,477
OTHER CHARGES	\$402	\$422		\$661	\$661
TOTAL OPERATING EXPENSES	\$402	\$422		\$80,138	\$80,138
OPERATING INCOME (LOSS)	\$10,959	\$11,611		\$(68,784)	\$(68,784)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$10,959	\$11,611		\$(68,784)	\$(68,784)
CHANGE IN NET POSITION	\$10,959	\$11,611		\$(68,784)	\$(68,784)
NET POSITION - BEGINNING BALANCE	\$46,214	\$57,173		\$68,784	\$68,784
NET POSITION - ENDING BALANCE	\$57,173	\$68,784		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		16-767-VISALIA	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$219	\$546		\$300	\$300
CHARGES FOR CURRENT SERVICES	\$2,259	\$6,049		\$3,827	\$3,827
TOTAL OPERATING REVENUES	\$2,478	\$6,595		\$4,127	\$4,127
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$33,717	\$33,717
OTHER CHARGES	\$305	\$335		\$571	\$571
TOTAL OPERATING EXPENSES	\$305	\$335		\$34,288	\$34,288
OPERATING INCOME (LOSS)	\$2,173	\$6,260		\$(30,161)	\$(30,161)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,173	\$6,260		\$(30,161)	\$(30,161)
CHANGE IN NET POSITION	\$2,173	\$6,260		\$(30,161)	\$(30,161)
NET POSITION - BEGINNING BALANCE	\$21,728	\$23,901		\$30,161	\$30,161
NET POSITION - ENDING BALANCE	\$23,901	\$30,161		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		18-789 GOSHEN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$15	\$66		\$30	\$30
CHARGES FOR CURRENT SERVICES	\$1,728	\$1,659		\$1,600	\$1,600
TOTAL OPERATING REVENUES	\$1,743	\$1,725		\$1,630	\$1,630
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$5,023	\$5,023
OTHER CHARGES	\$309	\$326		\$575	\$575
TOTAL OPERATING EXPENSES	\$309	\$326		\$5,598	\$5,598
OPERATING INCOME (LOSS)	\$1,434	\$1,399		\$(3,968)	\$(3,968)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,434	\$1,399		\$(3,968)	\$(3,968)
CHANGE IN NET POSITION	\$1,434	\$1,399		\$(3,968)	\$(3,968)
NET POSITION - BEGINNING BALANCE	\$1,135	\$2,569		\$3,968	\$3,968
NET POSITION - ENDING BALANCE	\$2,569	\$3,968		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		19-17-003-OROSI	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$20	\$70		\$30	\$30
CHARGES FOR CURRENT SERVICES	\$1,610	\$1,602		\$1,575	\$1,575
TOTAL OPERATING REVENUES	\$1,630	\$1,672		\$1,605	\$1,605
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$4,987	\$4,987
OTHER CHARGES	\$321	\$338		\$552	\$552
TOTAL OPERATING EXPENSES	\$321	\$338		\$5,539	\$5,539
OPERATING INCOME (LOSS)	\$1,309	\$1,334		\$(3,934)	\$(3,934)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,309	\$1,334		\$(3,934)	\$(3,934)
CHANGE IN NET POSITION	\$1,309	\$1,334		\$(3,934)	\$(3,934)
NET POSITION - BEGINNING BALANCE	\$1,291	\$2,600		\$3,934	\$3,934
NET POSITION - ENDING BALANCE	\$2,600	\$3,934		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		20-770-PIXLEY	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$1,795	\$1,932		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$6	\$46		\$25	\$25
CHARGES FOR CURRENT SERVICES	\$-	\$-		\$1,994	\$1,994
TOTAL OPERATING REVENUES	\$1,801	\$1,978		\$2,019	\$2,019
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$4,573	\$4,573
OTHER CHARGES	\$314	\$331		\$580	\$580
TOTAL OPERATING EXPENSES	\$314	\$331		\$5,153	\$5,153
OPERATING INCOME (LOSS)	\$1,487	\$1,647		\$(3,134)	\$(3,134)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,487	\$1,647		\$(3,134)	\$(3,134)
CHANGE IN NET POSITION	\$1,487	\$1,647		\$(3,134)	\$(3,134)
NET POSITION - BEGINNING BALANCE	\$-	\$1,487		\$3,134	\$3,134
NET POSITION - ENDING BALANCE	\$1,487	\$3,134		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		19-789 GOSHEN STORM DRAIN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$1,975	\$2,009		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$6	\$51		\$25	\$25
CHARGES FOR CURRENT SERVICES	\$-	\$-		\$1,975	\$1,975
TOTAL OPERATING REVENUES	\$1,981	\$2,060		\$2,000	\$2,000
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$4,831	\$4,831
OTHER CHARGES	\$309	\$326		\$575	\$575
TOTAL OPERATING EXPENSES	\$309	\$326		\$5,406	\$5,406
OPERATING INCOME (LOSS)	\$1,672	\$1,734		\$(3,406)	\$(3,406)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,672	\$1,734		\$(3,406)	\$(3,406)
CHANGE IN NET POSITION	\$1,672	\$1,734		\$(3,406)	\$(3,406)
NET POSITION - BEGINNING BALANCE	\$-	\$1,672		\$3,406	\$3,406
NET POSITION - ENDING BALANCE	\$1,672	\$3,406		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		20-19-003 GOSHEN STORM DRAIN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$-	\$10		\$25	\$25
CHARGES FOR CURRENT SERVICES	\$-	\$1,774		\$2,238	\$2,238
TOTAL OPERATING REVENUES	\$-	\$1,784		\$2,263	\$2,263
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$3,114	\$3,114
OTHER CHARGES	\$-	\$291		\$641	\$641
TOTAL OPERATING EXPENSES	\$-	\$291		\$3,755	\$3,755
OPERATING INCOME (LOSS)	\$-	\$1,493		\$(1,492)	\$(1,492)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$-	\$1,493		\$(1,492)	\$(1,492)
CHANGE IN NET POSITION	\$-	\$1,493		\$(1,492)	\$(1,492)
NET POSITION - BEGINNING BALANCE	\$(1)	\$(1)		\$1,492	\$1,492
NET POSITION - ENDING BALANCE	\$(1)	\$1,492		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 05-773 STRATHMORE ROAD DISTR SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-	\$4	\$4	
OTHER TAXES	\$-	\$-	\$31	\$31	
FROM USE OF MONEY & PROPERTY	\$21	\$45	\$30	\$30	
STATE AID	\$-	\$-	\$1	\$1	
TOTAL OPERATING REVENUES	\$21	\$45	\$66	\$66	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$2,105	\$2,105	
OTHER CHARGES	\$-	\$-	\$150	\$150	
TOTAL OPERATING EXPENSES	\$-	\$-	\$2,255	\$2,255	
OPERATING INCOME (LOSS)	\$21	\$45	\$(2,189)	\$(2,189)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$21	\$45	\$(2,189)	\$(2,189)	
CHANGE IN NET POSITION	\$21	\$45	\$(2,189)	\$(2,189)	
NET POSITION - BEGINNING BALANCE	\$2,123	\$2,144	\$2,189	\$2,189	
NET POSITION - ENDING BALANCE	\$2,144	\$2,189	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE 06-781 PORTERVILLE ROAD DISTR		SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$389	\$837	\$700	\$700	
TOTAL OPERATING REVENUES	\$389	\$837	\$700	\$700	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$41,667	\$41,667	
OTHER CHARGES	\$-	\$-	\$150	\$150	
TOTAL OPERATING EXPENSES	\$-	\$-	\$41,817	\$41,817	
OPERATING INCOME (LOSS)	\$389	\$837	\$(41,117)	\$(41,117)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$389	\$837	\$(41,117)	\$(41,117)	
CHANGE IN NET POSITION	\$389	\$837	\$(41,117)	\$(41,117)	
NET POSITION - BEGINNING BALANCE	\$39,891	\$40,280	\$41,117	\$41,117	
NET POSITION - ENDING BALANCE	\$40,280	\$41,117	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 06-772R VISALIA SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$1,201	\$1,201
FROM USE OF MONEY & PROPERTY	\$783	\$1,833		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$6,778	\$6,778		\$6,778	\$6,778
TOTAL OPERATING REVENUES	\$7,561	\$8,611		\$7,986	\$7,986
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$100,851	\$100,851
OTHER CHARGES	\$320	\$378		\$670	\$670
TOTAL OPERATING EXPENSES	\$320	\$378		\$101,521	\$101,521
OPERATING INCOME (LOSS)	\$7,241	\$8,233		\$(93,535)	\$(93,535)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$7,241	\$8,233		\$(93,535)	\$(93,535)
CHANGE IN NET POSITION	\$7,241	\$8,233		\$(93,535)	\$(93,535)
NET POSITION - BEGINNING BALANCE	\$78,061	\$85,302		\$93,535	\$93,535
NET POSITION - ENDING BALANCE	\$85,302	\$93,535		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		07-792R VISALIA ROAD MAINT	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$1	\$1
FROM USE OF MONEY & PROPERTY	\$1,635	\$3,841		\$500	\$500
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$14,473	\$14,726		\$3,003	\$3,003
TOTAL OPERATING REVENUES	\$16,108	\$18,567		\$3,511	\$3,511
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$197,453	\$197,453
OTHER CHARGES	\$436	\$494		\$672	\$672
TOTAL OPERATING EXPENSES	\$436	\$494		\$198,125	\$198,125
OPERATING INCOME (LOSS)	\$15,672	\$18,073		\$(194,614)	\$(194,614)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$15,672	\$18,073		\$(194,614)	\$(194,614)
CHANGE IN NET POSITION	\$15,672	\$18,073		\$(194,614)	\$(194,614)
NET POSITION - BEGINNING BALANCE	\$160,869	\$176,541		\$194,614	\$194,614
NET POSITION - ENDING BALANCE	\$176,541	\$194,614		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		07-767R VISALIA ROAD MAINT	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$1	\$1
FROM USE OF MONEY & PROPERTY	\$281	\$665		\$500	\$500
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$3,003	\$3,003		\$3,003	\$3,003
TOTAL OPERATING REVENUES	\$3,284	\$3,668		\$3,511	\$3,511
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$35,041	\$35,041
OTHER CHARGES	\$322	\$380		\$672	\$672
TOTAL OPERATING EXPENSES	\$322	\$380		\$35,713	\$35,713
OPERATING INCOME (LOSS)	\$2,962	\$3,288		\$(32,202)	\$(32,202)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,962	\$3,288		\$(32,202)	\$(32,202)
CHANGE IN NET POSITION	\$2,962	\$3,288		\$(32,202)	\$(32,202)
NET POSITION - BEGINNING BALANCE	\$25,952	\$28,914		\$32,202	\$32,202
NET POSITION - ENDING BALANCE	\$28,914	\$32,202		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 09-804R GOSHEN ROAD MAINT SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-	\$5	\$5	
OTHER TAXES	\$-	\$-	\$400	\$400	
FROM USE OF MONEY & PROPERTY	\$284	\$683	\$400	\$400	
STATE AID	\$-	\$-	\$1	\$1	
CHARGES FOR CURRENT SERVICES	\$3,761	\$3,670	\$3,761	\$3,761	
TOTAL OPERATING REVENUES	\$4,045	\$4,353	\$4,567	\$4,567	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$39,051	\$39,051	
OTHER CHARGES	\$576	\$635	\$691	\$691	
TOTAL OPERATING EXPENSES	\$576	\$635	\$39,742	\$39,742	
OPERATING INCOME (LOSS)	\$3,469	\$3,718	\$(35,175)	\$(35,175)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,469	\$3,718	\$(35,175)	\$(35,175)	
CHANGE IN NET POSITION	\$3,469	\$3,718	\$(35,175)	\$(35,175)	
NET POSITION - BEGINNING BALANCE	\$27,988	\$31,457	\$35,175	\$35,175	
NET POSITION - ENDING BALANCE	\$31,457	\$35,175	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		12-804R-GOSHEN	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$5	\$5
OTHER TAXES	\$-	\$-		\$200	\$200
FROM USE OF MONEY & PROPERTY	\$131	\$325		\$200	\$200
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$2,026	\$2,026		\$2,026	\$2,026
TOTAL OPERATING REVENUES	\$2,157	\$2,351		\$2,432	\$2,432
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$18,712	\$18,712
OTHER CHARGES	\$99	\$158		\$686	\$686
TOTAL OPERATING EXPENSES	\$99	\$158		\$19,398	\$19,398
OPERATING INCOME (LOSS)	\$2,058	\$2,193		\$(16,966)	\$(16,966)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,058	\$2,193		\$(16,966)	\$(16,966)
CHANGE IN NET POSITION	\$2,058	\$2,193		\$(16,966)	\$(16,966)
NET POSITION - BEGINNING BALANCE	\$12,715	\$14,773		\$16,966	\$16,966
NET POSITION - ENDING BALANCE	\$14,773	\$16,966		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		13-792R VISALIA	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$1	\$1
FROM USE OF MONEY & PROPERTY	\$1,375	\$3,413		\$2,000	\$2,000
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$20,210	\$20,210		\$20,210	\$20,210
TOTAL OPERATING REVENUES	\$21,585	\$23,623		\$22,218	\$22,218
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$199,691	\$199,691
OTHER CHARGES	\$368	\$427		\$719	\$719
TOTAL OPERATING EXPENSES	\$368	\$427		\$200,410	\$200,410
OPERATING INCOME (LOSS)	\$21,217	\$23,196		\$(178,192)	\$(178,192)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$21,217	\$23,196		\$(178,192)	\$(178,192)
CHANGE IN NET POSITION	\$21,217	\$23,196		\$(178,192)	\$(178,192)
NET POSITION - BEGINNING BALANCE	\$133,779	\$154,996		\$178,192	\$178,192
NET POSITION - ENDING BALANCE	\$154,996	\$178,192		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
				FUND TITLE	14-792R VISALIA
				SERVICE ACTIVITY	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$-	\$-		\$6	\$6
OTHER TAXES	\$-	\$-		\$1	\$1
FROM USE OF MONEY & PROPERTY	\$777	\$2,165		\$1,000	\$1,000
STATE AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$22,107	\$21,845		\$21,845	\$21,845
TOTAL OPERATING REVENUES	\$22,884	\$24,010		\$22,853	\$22,853
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$139,899	\$139,899
OTHER CHARGES	\$410	\$469		\$761	\$761
TOTAL OPERATING EXPENSES	\$410	\$469		\$140,660	\$140,660
OPERATING INCOME (LOSS)	\$22,474	\$23,541		\$(117,807)	\$(117,807)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$22,474	\$23,541		\$(117,807)	\$(117,807)
CHANGE IN NET POSITION	\$22,474	\$23,541		\$(117,807)	\$(117,807)
NET POSITION - BEGINNING BALANCE	\$71,792	\$94,266		\$117,807	\$117,807
NET POSITION - ENDING BALANCE	\$94,266	\$117,807		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		16-767R-VISALIA	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><input type="checkbox"/></div> <div><input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$141	\$423		\$200	\$200
CHARGES FOR CURRENT SERVICES	\$3,930	\$8,134		\$6,668	\$6,668
TOTAL OPERATING REVENUES	\$4,071	\$8,557		\$6,868	\$6,868
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$31,268	\$31,268
OTHER CHARGES	\$320	\$392		\$671	\$671
TOTAL OPERATING EXPENSES	\$320	\$392		\$31,939	\$31,939
OPERATING INCOME (LOSS)	\$3,751	\$8,165		\$(25,071)	\$(25,071)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,751	\$8,165		\$(25,071)	\$(25,071)
CHANGE IN NET POSITION	\$3,751	\$8,165		\$(25,071)	\$(25,071)
NET POSITION - BEGINNING BALANCE	\$13,155	\$16,906		\$25,071	\$25,071
NET POSITION - ENDING BALANCE	\$16,906	\$25,071		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		18-789R GOSHEN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$44	\$185		\$80	\$80
CHARGES FOR CURRENT SERVICES	\$4,265	\$4,110		\$3,950	\$3,950
TOTAL OPERATING REVENUES	\$4,309	\$4,295		\$4,030	\$4,030
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$14,463	\$14,463
OTHER CHARGES	\$324	\$383		\$675	\$675
TOTAL OPERATING EXPENSES	\$324	\$383		\$15,138	\$15,138
OPERATING INCOME (LOSS)	\$3,985	\$3,912		\$(11,108)	\$(11,108)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,985	\$3,912		\$(11,108)	\$(11,108)
CHANGE IN NET POSITION	\$3,985	\$3,912		\$(11,108)	\$(11,108)
NET POSITION - BEGINNING BALANCE	\$3,211	\$7,196		\$11,108	\$11,108
NET POSITION - ENDING BALANCE	\$7,196	\$11,108		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		19-17-003R-OROSI	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$47	\$170		\$30	\$30
CHARGES FOR CURRENT SERVICES	\$3,503	\$3,496		\$3,468	\$3,468
TOTAL OPERATING REVENUES	\$3,550	\$3,666		\$3,498	\$3,498
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$12,486	\$12,486
OTHER CHARGES	\$336	\$395		\$652	\$652
TOTAL OPERATING EXPENSES	\$336	\$395		\$13,138	\$13,138
OPERATING INCOME (LOSS)	\$3,214	\$3,271		\$(9,640)	\$(9,640)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,214	\$3,271		\$(9,640)	\$(9,640)
CHANGE IN NET POSITION	\$3,214	\$3,271		\$(9,640)	\$(9,640)
NET POSITION - BEGINNING BALANCE	\$3,155	\$6,369		\$9,640	\$9,640
NET POSITION - ENDING BALANCE	\$6,369	\$9,640		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		20-770R-PIXLEY	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$2,562	\$2,761		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$9	\$71		\$25	\$25
CHARGES FOR CURRENT SERVICES	\$-	\$-		\$2,846	\$2,846
TOTAL OPERATING REVENUES	\$2,571	\$2,832		\$2,871	\$2,871
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$7,045	\$7,045
OTHER CHARGES	\$316	\$230		\$680	\$680
TOTAL OPERATING EXPENSES	\$316	\$230		\$7,725	\$7,725
OPERATING INCOME (LOSS)	\$2,255	\$2,602		\$(4,854)	\$(4,854)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,255	\$2,602		\$(4,854)	\$(4,854)
CHANGE IN NET POSITION	\$2,255	\$2,602		\$(4,854)	\$(4,854)
NET POSITION - BEGINNING BALANCE	\$(3)	\$2,252		\$4,854	\$4,854
NET POSITION - ENDING BALANCE	\$2,252	\$4,854		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		19-789R GOSHEN ROAD	
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$2,452	\$2,496		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$8	\$67		\$25	\$25
CHARGES FOR CURRENT SERVICES	\$-	\$-		\$2,452	\$2,452
TOTAL OPERATING REVENUES	\$2,460	\$2,563		\$2,477	\$2,477
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$6,285	\$6,285
OTHER CHARGES	\$314	\$225		\$675	\$675
TOTAL OPERATING EXPENSES	\$314	\$225		\$6,960	\$6,960
OPERATING INCOME (LOSS)	\$2,146	\$2,338		\$(4,483)	\$(4,483)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,146	\$2,338		\$(4,483)	\$(4,483)
CHANGE IN NET POSITION	\$2,146	\$2,338		\$(4,483)	\$(4,483)
NET POSITION - BEGINNING BALANCE	\$(1)	\$2,145		\$4,483	\$4,483
NET POSITION - ENDING BALANCE	\$2,145	\$4,483		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE 20-20-002R PORTERVILLE STREET SERVICE ACTIVITY	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
PROPERTY TAXES	\$1,008	\$-	\$-	\$-	
FROM USE OF MONEY & PROPERTY	\$1	\$41	\$25	\$25	
CHARGES FOR CURRENT SERVICES	\$-	\$3,113	\$2,016	\$2,016	
TOTAL OPERATING REVENUES	\$1,009	\$3,154	\$2,041	\$2,041	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$5,042	\$5,042	
OTHER CHARGES	\$297	\$208	\$658	\$658	
TOTAL OPERATING EXPENSES	\$297	\$208	\$5,700	\$5,700	
OPERATING INCOME (LOSS)	\$712	\$2,946	\$(3,659)	\$(3,659)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$712	\$2,946	\$(3,659)	\$(3,659)	
CHANGE IN NET POSITION	\$712	\$2,946	\$(3,659)	\$(3,659)	
NET POSITION - BEGINNING BALANCE	\$1	\$713	\$3,659	\$3,659	
NET POSITION - ENDING BALANCE	\$713	\$3,659	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE 20-19-003R GOSHEN STREET MAINT			
		SERVICE ACTIVITY			
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY		\$-	\$31	\$25	\$25
CHARGES FOR CURRENT SERVICES		\$-	\$4,851	\$6,102	\$6,102
TOTAL OPERATING REVENUES		\$-	\$4,882	\$6,127	\$6,127
OPERATING EXPENSES					
SERVICE AND SUPPLIES		\$-	\$-	\$9,977	\$9,977
OTHER CHARGES		\$-	\$291	\$741	\$741
TOTAL OPERATING EXPENSES		\$-	\$291	\$10,718	\$10,718
OPERATING INCOME (LOSS)		\$-	\$4,591	\$(4,591)	\$(4,591)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-	\$-	\$-
OTHER FINANCING USES		\$-	\$-	\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-	\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$-	\$4,591	\$(4,591)	\$(4,591)
CHANGE IN NET POSITION		\$-	\$4,591	\$(4,591)	\$(4,591)
NET POSITION - BEGINNING BALANCE		\$-	\$-	\$4,591	\$4,591
NET POSITION - ENDING BALANCE		\$-	\$4,591	\$-	\$

Purpose

The purpose of the C Funds is to locate, develop, provide, and maintain potable water for residents of the unincorporated areas of Tulare County. The Resource Management Agency administers the C Funds for sewer and water projects. The only active C Fund is C15 – Lemon Cove Water. This fund has no appropriations and is only compounding interest earnings.

Core Function

To provide safe drinking water to residents of Lemon Cove.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Provide assistance with maintenance and repair of the water distribution system throughout FY 2022/23. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Provide assistance with maintenance and repair of the water distribution system c15.

Budget Request

The Requested Budget represents an overall increase of \$1,099 or 2% in expenditures and revenues remain the same when compared with the FY 2022/23 Final Budget. The \$54,012 difference between expenditures and revenues represents the use of Unrestricted Net Position.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		LEMON COVE - CP FUND	
		SERVICE ACTIVITY		Water	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$511	\$1,099		\$478	\$478
TOTAL OPERATING REVENUES	\$511	\$1,099		\$478	\$478
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$54,490	\$54,490
TOTAL OPERATING EXPENSES	\$-	\$-		\$54,490	\$54,490
OPERATING INCOME (LOSS)	\$511	\$1,099		\$(54,012)	\$(54,012)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$511	\$1,099		\$(54,012)	\$(54,012)
CHANGE IN NET POSITION	\$511	\$1,099		\$(54,012)	\$(54,012)
NET POSITION - BEGINNING BALANCE	\$52,402	\$52,913		\$54,012	\$54,012
NET POSITION - ENDING BALANCE	\$52,913	\$54,012		\$-	\$-

Purpose

The Z Funds are used to provide sewer and water systems constructed and operated as Zones of Benefit under two County Service Areas. Administered under the Resource Management Agency's Public Works Branch, Management Group 3, Special Programs, the systems serve small, unincorporated, disadvantaged communities around the County. Revenues are generated from fees collected from ratepayers in each Zone and loans from Tulare County's Revolving Fund.

Core Functions

Responsible for the safe and cost-effective management of sewer and water systems within County Service Areas Number 1 and Number 2.

Some of the Z Fund project areas have inadequate revenue to be financially self-sufficient. To support operations, these service areas require loans from the County's Revolving Fund, as established by the Board of Supervisors.

Z Fund projects have their own budgets and include:

- Z01 El Rancho Sewer Lift Station
- Z10 Delft Colony Sewer Treatment Facility
- Z11 Delft Colony Water Distribution System
- Z50 Seville Sewer Lift Station
- Z60 Tonyville Sewer Lift Station
- Z70 Tooleville Sewer Treatment Facility
- Z80 Traver Sewer Treatment Facility
- Z90 Yettem Sewer Lift Station
- Z91 Yettem Water Distribution System
- Z95 Wells Tract Water Distribution System
- Z96 Wells Tract Sewer Lift Station

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Monitor and test water and sewer systems for quality and adequacy of capacity and report findings as required to regulators and users of the system throughout FY 2022/23. **Results:** This objective was completed.
- **Objective 2:** Finalize grant agreement for Phase II of the Yettem and Seville water system consolidation project by June 2023. **Results:** This objective was completed.
- **Objective 3:** Promote water conservation efforts in water system communities throughout FY 2022/23. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Attain independent financial sustainability of water and sewer systems.

- **Objective 1:** Place delinquent accounts on the County Assessors' Tax Roll by August 2022. **Results:** This objective was completed.
- **Objective 2:** Conduct rate studies in preparation for Prop 218 rate adjustments to provide financial stability for affected systems by June 2023. **Results:** This objective was completed.
- **Objective 3:** Coordinate efforts to study the potential for hydrogen sulfide (H₂S) treatment savings in Yettem and Seville Sewer systems by June 2023. **Results:** This objective was not completed. The studies are anticipated to take place in FY2023/24.

Quality of Life

Goal 1: Ensure Countywide water availability and sustainability.

- **Objective 1:** Finalize the County's appointment as Drinking Water Administrator for the East Oroquieta community by June 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Prepare system infrastructure and finances to reduce impediments to future development within the Zones of Benefit.

- **Objective 1:** Coordinate system improvements and prepare capital improvement plans for County Service Areas Numbers 1 and 2 as resources allow throughout FY 2022/23. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Monitor and test water and sewer systems for quality and adequacy of capacity and report findings as required to regulators and users of the system throughout FY 2023/24.

Economic Well-Being

Goal 1: Attain independent financial sustainability of water and sewer systems.

- **Objective 1:** Study the potential for hydrogen sulfide (H₂S) treatment savings in Yettam and Seville Sewer systems.

Quality of Life

Goal 1: Ensure Countywide water availability and sustainability.

- **Objective 1:** Promote water conservation efforts in water system communities throughout FY 2023/24.

Budget Request

The Requested Budget represents an overall increase of \$26,872 or 2% in expenditures and an overall increase of \$75,718 or 14% in revenues when compared with the FY 2022/23 Final Budget. The \$620,302 difference between expenditures and revenues represents an increase of deficit Net Assets and the use of the County's Revolving Fund.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		T C CSA #1	ZOB EL RANCHO
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$317	\$318		\$226	\$226
FROM USE OF MONEY & PROPERTY	\$119	\$151		\$200	\$200
CHARGES FOR CURRENT SERVICES	\$20,904	\$20,904		\$20,904	\$20,904
MISCELLANEOUS REVENUE	\$3,000	\$-		\$1	\$1
OTHER FINANCING SOURCES	\$-	\$65,000		\$-	\$-
OPERATING REVENUES	\$-	\$-		\$1	\$1
TOTAL OPERATING REVENUES	\$24,340	\$86,373		\$21,332	\$21,332
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$21,012	\$17,017		\$42,317	\$42,317
OTHER CHARGES	\$16,346	\$15,991		\$32,991	\$32,991
TOTAL OPERATING EXPENSES	\$37,358	\$33,008		\$75,308	\$75,308
OPERATING INCOME (LOSS)	\$(13,018)	\$53,365		\$(53,976)	\$(53,976)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(13,018)	\$53,365		\$(53,976)	\$(53,976)
CHANGE IN NET POSITION	\$(13,018)	\$53,365		\$(53,976)	\$(53,976)
NET POSITION - BEGINNING BALANCE	\$(115,941)	\$(128,959)		\$(75,594)	\$(75,594)
NET POSITION - ENDING BALANCE	\$(128,959)	\$(75,594)		\$(129,570)	\$(129,570)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB DELFT COLONY	
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,621	\$771		\$600	\$600
FROM USE OF MONEY & PROPERTY	\$3,226	\$3,933		\$3,812	\$3,812
CHARGES FOR CURRENT SERVICES	\$61,809	\$61,809		\$61,809	\$61,809
MISCELLANEOUS REVENUE	\$1,095	\$533		\$2	\$2
OPERATING REVENUES	\$333	\$333		\$334	\$334
TOTAL OPERATING REVENUES	\$68,084	\$67,379		\$66,557	\$66,557
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$45,577	\$45,731		\$71,385	\$71,385
OTHER CHARGES	\$58,633	\$51,229		\$57,465	\$57,465
TOTAL OPERATING EXPENSES	\$104,210	\$96,960		\$128,850	\$128,850
OPERATING INCOME (LOSS)	\$(36,126)	\$(29,581)		\$(62,293)	\$(62,293)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(36,126)	\$(29,581)		\$(62,293)	\$(62,293)
CHANGE IN NET POSITION	\$(36,126)	\$(29,581)		\$(62,293)	\$(62,293)
NET POSITION - BEGINNING BALANCE	\$88,287	\$52,161		\$22,580	\$22,580
NET POSITION - ENDING BALANCE	\$52,161	\$22,580		\$(39,713)	\$(39,713)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB DELFT COL WTR	
		SERVICE ACTIVITY		Water	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,549	\$687		\$600	\$600
FROM USE OF MONEY & PROPERTY	\$790	\$540		\$1,600	\$1,600
CHARGES FOR CURRENT SERVICES	\$55,308	\$55,308		\$55,309	\$55,309
MISCELLANEOUS REVENUE	\$750	\$879		\$2	\$2
OPERATING REVENUES	\$261	\$261		\$261	\$261
TOTAL OPERATING REVENUES	\$58,658	\$57,675		\$57,772	\$57,772
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$45,397	\$80,330		\$67,818	\$67,818
OTHER CHARGES	\$35,583	\$31,751		\$31,593	\$31,593
TOTAL OPERATING EXPENSES	\$80,980	\$112,081		\$99,411	\$99,411
OPERATING INCOME (LOSS)	\$(22,322)	\$(54,406)		\$(41,639)	\$(41,639)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(22,322)	\$(54,406)		\$(41,639)	\$(41,639)
CHANGE IN NET POSITION	\$(22,322)	\$(54,406)		\$(41,639)	\$(41,639)
NET POSITION - BEGINNING BALANCE	\$107,346	\$85,024		\$30,618	\$30,618
NET POSITION - ENDING BALANCE	\$85,024	\$30,618		\$(11,021)	\$(11,021)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		T C CSA #1	ZOB SEVILLE
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$3,475	\$1,852		\$1,300	\$1,300
FROM USE OF MONEY & PROPERTY	\$233	\$239		\$500	\$500
CHARGES FOR CURRENT SERVICES	\$70,500	\$70,298		\$70,500	\$70,500
MISCELLANEOUS REVENUE	\$5,241	\$-		\$2	\$2
OTHER FINANCING SOURCES	\$-	\$45,000		\$-	\$-
OPERATING REVENUES	\$2,775	\$2,775		\$2,776	\$2,776
TOTAL OPERATING REVENUES	\$82,224	\$120,164		\$75,078	\$75,078
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$61,510	\$81,935		\$102,799	\$102,799
OTHER CHARGES	\$57,841	\$55,236		\$54,647	\$54,647
TOTAL OPERATING EXPENSES	\$119,351	\$137,171		\$157,446	\$157,446
OPERATING INCOME (LOSS)	\$(37,127)	\$(17,007)		\$(82,368)	\$(82,368)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(37,127)	\$(17,007)		\$(82,368)	\$(82,368)
CHANGE IN NET POSITION	\$(37,127)	\$(17,007)		\$(82,368)	\$(82,368)
NET POSITION - BEGINNING BALANCE	\$(48,965)	\$(86,092)		\$(103,099)	\$(103,099)
NET POSITION - ENDING BALANCE	\$(86,092)	\$(103,099)		\$(185,467)	\$(185,467)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		T C CSA #1	ZOB TONEYVILLE
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED	<div><div></div><div>X</div></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,384	\$1,090		\$700	\$700
FROM USE OF MONEY & PROPERTY	\$180	\$223		\$600	\$600
CHARGES FOR CURRENT SERVICES	\$43,416	\$43,505		\$43,416	\$43,416
MISCELLANEOUS REVENUE	\$3,000	\$-		\$2	\$2
OTHER FINANCING SOURCES	\$-	\$15,000		\$10,000	\$10,000
OPERATING REVENUES	\$600	\$600		\$601	\$601
TOTAL OPERATING REVENUES	\$48,580	\$60,418		\$55,319	\$55,319
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$38,927	\$40,914		\$55,031	\$55,031
OTHER CHARGES	\$43,169	\$40,414		\$43,104	\$43,104
TOTAL OPERATING EXPENSES	\$82,096	\$81,328		\$98,135	\$98,135
OPERATING INCOME (LOSS)	\$(33,516)	\$(20,910)		\$(42,816)	\$(42,816)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(33,516)	\$(20,910)		\$(42,816)	\$(42,816)
CHANGE IN NET POSITION	\$(33,516)	\$(20,910)		\$(42,816)	\$(42,816)
NET POSITION - BEGINNING BALANCE	\$(55,759)	\$(89,275)		\$(110,185)	\$(110,185)
NET POSITION - ENDING BALANCE	\$(89,275)	\$(110,185)		\$(153,001)	\$(153,001)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE T C CSA #1 ZOB TOOLEVILLE SERVICE ACTIVITY Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$478	\$871	\$600	\$600	
FROM USE OF MONEY & PROPERTY	\$128	\$273	\$300	\$300	
CHARGES FOR CURRENT SERVICES	\$46,872	\$46,872	\$46,872	\$46,872	
MISCELLANEOUS REVENUE	\$1,259	\$30	\$2	\$2	
OTHER FINANCING SOURCES	\$-	\$265,000	\$10,000	\$10,000	
OPERATING REVENUES	\$456	\$456	\$457	\$457	
TOTAL OPERATING REVENUES	\$49,193	\$313,502	\$58,231	\$58,231	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$37,714	\$56,499	\$75,432	\$75,432	
OTHER CHARGES	\$53,056	\$51,731	\$61,408	\$61,408	
TOTAL OPERATING EXPENSES	\$90,770	\$108,230	\$136,840	\$136,840	
OPERATING INCOME (LOSS)	\$(41,577)	\$205,272	\$(78,609)	\$(78,609)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(41,577)	\$205,272	\$(78,609)	\$(78,609)	
CHANGE IN NET POSITION	\$(41,577)	\$205,272	\$(78,609)	\$(78,609)	
NET POSITION - BEGINNING BALANCE	\$(426,341)	\$(467,918)	\$(262,646)	\$(262,646)	
NET POSITION - ENDING BALANCE	\$(467,918)	\$(262,646)	\$(341,255)	\$(341,255)	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB TRAVER	
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,664	\$1,235	\$900	\$900	
FROM USE OF MONEY & PROPERTY	\$274	\$395	\$1,000	\$1,000	
CHARGES FOR CURRENT SERVICES	\$87,834	\$104,869	\$142,739	\$142,739	
MISCELLANEOUS REVENUE	\$1,220	\$1,674	\$2	\$2	
OTHER FINANCING SOURCES	\$-	\$60,000	\$-	\$-	
OPERATING REVENUES	\$1,144	\$1,209	\$1,117	\$1,117	
TOTAL OPERATING REVENUES	\$92,136	\$169,382	\$145,758	\$145,758	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$70,143	\$74,547	\$92,874	\$92,874	
OTHER CHARGES	\$82,129	\$95,622	\$86,618	\$86,618	
TOTAL OPERATING EXPENSES	\$152,272	\$170,169	\$179,492	\$179,492	
OPERATING INCOME (LOSS)	\$(60,136)	\$(787)	\$(33,734)	\$(33,734)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(60,136)	\$(787)	\$(33,734)	\$(33,734)	
CHANGE IN NET POSITION	\$(60,136)	\$(787)	\$(33,734)	\$(33,734)	
NET POSITION - BEGINNING BALANCE	\$20,849	\$(39,287)	\$(40,074)	\$(40,074)	
NET POSITION - ENDING BALANCE	\$(39,287)	\$(40,074)	\$(73,808)	\$(73,808)	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 T C CSA #1 ZOB YETTEM Sewer	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$824	\$1,949	\$800	\$800	
FROM USE OF MONEY & PROPERTY	\$136	\$438	\$200	\$200	
CHARGES FOR CURRENT SERVICES	\$76,725	\$76,725	\$76,725	\$76,725	
MISCELLANEOUS REVENUE	\$3,841	\$40	\$2	\$2	
OTHER FINANCING SOURCES	\$-	\$200,000	\$-	\$-	
OPERATING REVENUES	\$387	\$387	\$388	\$388	
TOTAL OPERATING REVENUES	\$81,913	\$279,539	\$78,115	\$78,115	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$54,988	\$74,848	\$95,014	\$95,014	
OTHER CHARGES	\$44,797	\$42,218	\$48,573	\$48,573	
TOTAL OPERATING EXPENSES	\$99,785	\$117,066	\$143,587	\$143,587	
OPERATING INCOME (LOSS)	\$(17,872)	\$162,473	\$(65,472)	\$(65,472)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(17,872)	\$162,473	\$(65,472)	\$(65,472)	
CHANGE IN NET POSITION	\$(17,872)	\$162,473	\$(65,472)	\$(65,472)	
NET POSITION - BEGINNING BALANCE	\$(167,731)	\$(185,603)	\$(23,130)	\$(23,130)	
NET POSITION - ENDING BALANCE	\$(185,603)	\$(23,130)	\$(88,602)	\$(88,602)	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE YETTEM WATER PROJECT SERVICE ACTIVITY Water	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$314	\$-	\$-	\$-	
FROM USE OF MONEY & PROPERTY	\$115	\$248	\$-	\$-	
TOTAL OPERATING REVENUES	\$429	\$248	\$-	\$-	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$15,892	\$15,892	
TOTAL OPERATING EXPENSES	\$-	\$-	\$15,892	\$15,892	
OPERATING INCOME (LOSS)	\$429	\$248	\$(15,892)	\$(15,892)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$429	\$248	\$(15,892)	\$(15,892)	
CHANGE IN NET POSITION	\$429	\$248	\$(15,892)	\$(15,892)	
NET POSITION - BEGINNING BALANCE	\$15,215	\$15,644	\$15,892	\$15,892	
NET POSITION - ENDING BALANCE	\$15,644	\$15,892	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 FUND TITLE TC CSA #2 WELLS TRACT WATER SERVICE ACTIVITY Water	
OPERATING DETAIL	2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$719	\$357	\$300	\$300	
FROM USE OF MONEY & PROPERTY	\$124	\$236	\$200	\$200	
CHARGES FOR CURRENT SERVICES	\$21,772	\$22,008	\$22,009	\$22,009	
MISCELLANEOUS REVENUE	\$5	\$5	\$2	\$2	
OPERATING REVENUES	\$506	\$414	\$414	\$414	
TOTAL OPERATING REVENUES	\$23,126	\$23,020	\$22,925	\$22,925	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$31,603	\$31,247	\$40,225	\$40,225	
OTHER CHARGES	\$30,864	\$28,242	\$31,993	\$31,993	
TOTAL OPERATING EXPENSES	\$62,467	\$59,489	\$72,218	\$72,218	
OPERATING INCOME (LOSS)	\$(39,341)	\$(36,469)	\$(49,293)	\$(49,293)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(39,341)	\$(36,469)	\$(49,293)	\$(49,293)	
CHANGE IN NET POSITION	\$(39,341)	\$(36,469)	\$(49,293)	\$(49,293)	
NET POSITION - BEGINNING BALANCE	\$(34,374)	\$(73,715)	\$(110,184)	\$(110,184)	
NET POSITION - ENDING BALANCE	\$(73,715)	\$(110,184)	\$(159,477)	\$(159,477)	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2023-24		SCHEDULE 11 TC CSA #2 WELLS TRACT SEWER Sewer	
OPERATING DETAIL		2021-22 ACTUAL	2022-23 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,243	\$535	\$500	\$500	
FROM USE OF MONEY & PROPERTY	\$141	\$270	\$300	\$300	
CHARGES FOR CURRENT SERVICES	\$45,801	\$45,801	\$45,801	\$45,801	
MISCELLANEOUS REVENUE	\$705	\$5	\$2	\$2	
OTHER FINANCING SOURCES	\$-	\$15,000	\$-	\$-	
OPERATING REVENUES	\$234	\$234	\$235	\$235	
TOTAL OPERATING REVENUES	\$48,124	\$61,845	\$46,838	\$46,838	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$56,487	\$64,590	\$92,110	\$92,110	
OTHER CHARGES	\$41,631	\$40,856	\$48,938	\$48,938	
TOTAL OPERATING EXPENSES	\$98,118	\$105,446	\$141,048	\$141,048	
OPERATING INCOME (LOSS)	\$(49,994)	\$(43,601)	\$(94,210)	\$(94,210)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(49,994)	\$(43,601)	\$(94,210)	\$(94,210)	
CHANGE IN NET POSITION	\$(49,994)	\$(43,601)	\$(94,210)	\$(94,210)	
NET POSITION - BEGINNING BALANCE	\$(341,863)	\$(391,857)	\$(435,458)	\$(435,458)	
NET POSITION - ENDING BALANCE	\$(391,857)	\$(435,458)	\$(529,668)	\$(529,668)	

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Purpose

The Tulare County Flood Control District (District) is an independent Special District. The Board of Supervisors (BOS) serves as the governing board of the District with the delegated authority given to a seven-person Flood Control Commission (FCC) appointed by the BOS. The FCC provides direction and maintains oversight of District activities and reports to the BOS. Oversight includes a review of revenues, expenditures, and projects. The District budget is approved by the BOS. The Resource Management Agency's Public Works Branch, Management Group 3 - Special Programs is responsible for the operations and management of the District.

Core Functions

- Plan, investigate, design, construct, and maintain flood control projects within the county with the goal of reducing the risk to life and property from flood damage.
- Coordinate with federal, state, and local water resource agencies and special districts to reduce the impact of flood damage caused by and utilize the inherent value of storm water.
- Administer the Federal Emergency Management Agency's National Flood Insurance Program in Tulare County areas, by providing current and accurate flood zone information, and performing flood control investigations.

Key Goals and Objectives Results in FY 2022/23

Safety and Security

Goal 1: Reduce flood hazards in Tulare County.

- **Objective 1:** Partner with a community services organization or local contractor for weed abatement and basin maintenance by June 2023. **Results:** This objective was completed.
- **Objective 2:** Expand the use of water level sensing technologies as an emergency flood warning system in coordination with other departments by June 2023. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Identify opportunities to leverage Flood Control District revenue for increased project allocations.

- **Objective 1:** Research and identify potential funding sources for future flood control projects by June 2023. **Results:** This objective was completed.
- **Objective 2:** Coordinate with local water resources agencies and irrigation districts for force multiplying projects such as channel clearing by June 2023. **Results:** This objective was completed.

Quality of Life

Goal 1: Prepare for and respond to nuisance flooding during rain events.

- **Objective 1:** Hold preseason and postseason coordination meetings with stormwater resource stakeholder groups for improved efficiencies during storm response by June 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Establish improved monitoring and reporting methodologies for flood prone locations.

- **Objective 1:** Utilize Geographic Information Systems (GIS) to accurately record information regarding flood prone areas during storm events for improved future analysis throughout FY 2022/23. **Results:** This objective was completed.
- **Objective 2:** Integrate flood control management into design considerations for all projects prepared by RMA Public Works Management Groups 1, 2 and 3 during design and implementation phases throughout FY 2022/23. **Results:** This objective was completed.

Key Goals and Objectives for FY 2023/24

Economic Well-Being

Goal 1: Identify opportunities to leverage Flood Control District revenue for increased project allocations.

- **Objective 1:** Research and identify potential funding sources for future flood control projects.
- **Objective 2:** Explore the process of updating the Master Flood Plan.

Quality of Life

Goal 1: Prepare for and respond to nuisance flooding during rain events.

- **Objective 1:** Hold preseason and postseason coordination meetings with stormwater resource stakeholder groups for improved efficiencies during storm response.

Organizational Performance

Goal 1: Maintain district facilities for functional and aesthetic purposes.

- **Objective 1:** Partner with a community services organization or local contractor for weed abatement and basin maintenance.

Budget Request

The Requested Budget represents an overall increase of \$1,436,025 or 23% in expenditures and an overall increase of \$787,545 or 122% in revenues when compared with the FY 2022/23 Final Budget. The \$6,349,496 difference between expenditures and revenues represents the use of fund balance.

Significant areas with major changes between the FY 2022/23 Final Budget and the FY 2023/24 Requested Budget are as follows:

- Services and Supplies will increase \$1,413,635 primarily based on increased fund balance budgeted for usage.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease \$7,113 primarily based on changes to the Plan.
- Revenue Projections will increase \$787,545 primarily based on a new storm drain grant.

County Administrator's Recommendations

This budget is recommended as submitted.

Pending Issues and Policy Considerations

There are no pending issues or policy considerations.

Department Head Concurrence or Appeal

The Department Head concurs with the Recommended Budget.

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT FISCAL YEAR 2023-24			SCHEDULE 15 TULARE CO FLOOD CONTROL
DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2021-22 ACTUALS	2022-23.00 ACTUAL ESTIMATED <div><input type="checkbox"/> <input checked="" type="checkbox"/></div>	2023-24 RECOMMENDED BUDGET	2023-24 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
PROPERTY TAXES	\$911,371	\$982,264	\$594,103	\$594,103	
OTHER TAXES	\$22	\$31	\$22	\$22	
FROM USE OF MONEY & PROPERTY	\$54,750	\$124,259	\$50,000	\$50,000	
STATE AID	\$4,671	\$69,911	\$790,545	\$790,545	
MISCELLANEOUS REVENUE	\$12,217	\$88,381	\$-	\$-	
TOTAL REVENUE	\$983,031	\$1,264,846	\$1,434,670	\$1,434,670	
SALARIES AND EMPLOYEE BENEFITS	\$-	\$-	\$3,000	\$3,000	
SERVICE AND SUPPLIES	\$214,630	\$193,582	\$6,942,129	\$6,942,129	
OTHER CHARGES	\$511,480	\$394,223	\$817,590	\$817,590	
COWCAP	\$34,817	\$28,560	\$21,447	\$21,447	
TOTAL EXPENDITURES/APPROPRIATIONS	\$760,927	\$616,365	\$7,784,166	\$7,784,166	
NET COST	\$(222,104)	\$(648,481)	\$6,349,496	\$6,349,496	

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Position Summary and Status

Fund-Dept	Department	FY 2021/22 Final Budget	FY 2022/23 Final Budget	Modified Adopted As Of 6/30/2023			FY 2023/24 Recommended Budget	FY 2023/24 Adopted Budget
				Filled FTE	Vacant FTE	Position FTE		
001-010	Board Of Supervisors	10.00	9.00	9.00	0.00	9.00	9.00	9.00
001-012	Miscellaneous Administration	1.00	1.00	1.00	0.00	1.00	1.00	1.00
001-015	Ag Commissioner/Sealer of Weights & Measures	67.00	67.00	62.00	5.00	67.00	67.00	67.00
001-025	Assessor/Clerk Recorder	96.00	98.00	87.00	15.00	102.00	102.00	102.00
001-030	Auditor-Controller/Treasurer-Tax Collector	53.00	53.00	49.00	4.00	53.00	54.00	54.00
001-032	Purchasing	10.00	10.00	8.00	2.00	10.00	0.00	0.00
001-055	Cooperative Extension	8.00	8.00	7.00	1.00	8.00	8.00	8.00
001-080	County Counsel	60.65	61.65	59.00	2.65	61.65	62.00	62.00
001-085	County Administration	15.00	15.00	13.00	2.00	15.00	15.00	15.00
001-087	General Services	46.00	47.00	45.00	3.00	48.00	55.00	55.00
001-088	Registrar of Voters	11.00	11.00	11.00	0.00	11.00	11.00	11.00
001-100	District Attorney	213.00	215.00	184.00	39.00	223.00	213.00	213.00
001-142	Health & Human Services Agency	2,110.50	2,127.00	1,810.00	319.00	2,129.00	2,130.00	2,130.00
001-200	Human Resources and Development	29.00	29.00	25.00	4.00	29.00	32.00	32.00
001-205	Probation	394.00	380.00	255.00	125.00	380.00	380.00	380.00
001-210	Public Defender	90.00	94.00	85.00	9.00	94.00	99.00	99.00
001-230	Resource Management Agency	76.00	79.00	74.00	5.00	79.00	85.00	85.00
001-240	Sheriff	849.00	851.00	700.00	151.00	851.00	849.00	849.00
001-260	Citizens' Option for Public Safety (COPS)	7.00	7.00	7.00	0.00	7.00	7.00	7.00
001-265	Rural Crime Prevention	6.00	6.00	5.00	1.00	6.00	5.00	5.00
001-280	Juvenile Justice Crime Prevention Act	5.00	5.00	2.00	3.00	5.00	5.00	5.00
001-810	Miscellaneous Criminal Justice	2.48	2.48	2.48	0.00	2.48	2.48	2.48
General Fund		4,159.63	4,176.13	3,500.48	690.65	4,191.13	4,191.48	4,191.48
010-145	Library	41.00	41.00	41.00	0.00	41.00	42.00	42.00
013-245	Fire	(1) 127.00	(1) 127.00	121.00	6.00	127.00	(1) 130.00	(1) 130.00
014-225	Roads	181.00	181.00	158.00	23.00	181.00	184.00	184.00
015-120	Workforce Investment Board	24.00	24.00	24.00	3.00	27.00	27.00	27.00
016-101	Child Support Services	129.00	129.00	110.00	19.00	129.00	129.00	129.00
030-086	Capital Projects	4.00	4.00	4.00	0.00	4.00	4.00	4.00
040-220	Transit	3.00	3.00	1.00	2.00	3.00	0.00	0.00
045-235	Solid Waste	51.00	52.00	49.00	3.00	52.00	52.00	52.00
066-066	Grounds Services	6.00	7.00	6.00	0.00	6.00	8.00	8.00
067-067	Facilities	52.00	53.00	43.00	10.00	53.00	53.00	53.00
068-068	Custodial Services	44.00	45.00	40.00	5.00	45.00	46.00	46.00
070-070	Fleet Services	11.00	11.00	11.00	0.00	11.00	11.00	11.00
071-090	Information & Communications Technology	151.00	150.00	123.00	27.00	150.00	151.00	151.00
073-073	Property Management	0.00	0.00	0.00	0.00	0.00	4.00	4.00
074-074	Communications	6.00	6.00	5.00	1.00	6.00	6.00	6.00
076-076	Mail Services	2.00	2.00	2.00	0.00	2.00	2.00	2.00
079-079	Print Services	11.00	11.00	6.00	5.00	11.00	11.00	11.00
Other Funds		843.00	846.00	744.00	104.00	848.00	860.00	860.00
Total County Allocations		5,002.63	5,022.13	4,244.48	794.65	5,039.13	5,051.48	5,051.48

(1) - Fire allocations represent position counts versus FTE counts due to 56 hour average work week.

Total allocations are as of 6/30/23 and do not reflect any changes approved by the Board of Supervisors between 7/1/23 and the publication of this book.
For detailed personnel actions such as Adds, Deletes, and Reclassifications, please refer to budget narratives.

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
001-010 Board of Supervisors					
* 092832	Board Representative III	3.00	3.00	3.00	3.00
004702	Chief of Staff Board of Supvs	1.00	1.00	1.00	1.00
044802	Supervisor, BOS-District #1	1.00	1.00	1.00	1.00
044902	Supervisor, BOS-District #2	1.00	1.00	1.00	1.00
045002	Supervisor, BOS-District #3	1.00	1.00	1.00	1.00
045102	Supervisor, BOS-District #4	1.00	1.00	1.00	1.00
045202	Supervisor, BOS-District #5	1.00	1.00	1.00	1.00
Board of Supervisors Total		9.00	9.00	9.00	9.00
001-012 Miscellaneous Administration					
012602	County Librarian	1.00	1.00	1.00	1.00
Miscellaneous Administration Total		1.00	1.00	1.00	1.00
001-015 Agricultural Commissioner/Sealer of Weights and Measures					
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	3.00	3.00	3.00	3.00
* 000830	Ag & Stds Inspector III	47.00	47.00	47.00	47.00
000940	Ag & Stds Inspector IV	4.00	4.00	4.00	4.00
001002	Agricultural Comm/Sealer	1.00	1.00	1.00	1.00
014600	Agricultural Enforcement Offcr	1.00	1.00	1.00	1.00
001100	Agricultural Pest Mgt Spec	1.00	1.00	1.00	1.00
002600	Assist Agriculture Com/Sealer	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
014500	Deputy Ag Commissioner/Sealer	4.00	4.00	4.00	4.00
* 033330	Office Assistant	3.00	3.00	3.00	3.00
Agricultural Commissioner/Sealer of Weights and Measures Total		67.00	67.00	67.00	67.00
001-025 Assessor/Clerk-Recorder					
000233	Accountant III-K	1.00	1.00	1.00	1.00
000640	Administrative Secretary	0.00	0.00	1.00	1.00
094000	Analyst-Assessor's System	1.00	1.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	1.00	1.00	1.00	1.00
** 002110	Appraiser I	1.00	0.00	0.00	0.00
* 002120	Appraiser II	12.00	12.00	12.00	12.00
002230	Appraiser III	11.00	10.00	10.00	10.00
002340	Appraiser IV	4.00	5.00	5.00	5.00
003207	Assessment Services Director	1.00	1.00	1.00	1.00
006910	Assessment Technician I	0.00	6.00	6.00	6.00
006920	Assessment Technician II	0.00	11.00	11.00	11.00
006930	Assessment Technician III	0.00	2.00	2.00	2.00
006970	Assessment Technician, Supv	0.00	2.00	2.00	2.00
003202	Assist County Assessor	1.00	1.00	1.00	1.00
* 005210	Auditor-Appraiser I	1.00	1.00	1.00	1.00
* 005330	Auditor-Appraiser III	4.00	5.00	5.00	5.00
005340	Auditor-Appraiser IV	2.00	1.00	1.00	1.00
* 083620	Cadastral GIS Technician II	1.00	1.00	1.00	1.00
* 083630	Cadastral GIS Technician III	5.00	4.00	4.00	4.00
006500	Cadastral Supervisor	1.00	1.00	1.00	1.00
006800	Chief Appraiser	1.00	1.00	1.00	1.00
006900	Chief Assessment Clerk	1.00	1.00	1.00	1.00
007000	Chief Auditor-Appraiser	1.00	1.00	1.00	1.00
070500	Chief Cadastral Mapper	0.00	1.00	1.00	1.00
007300	Chief Deputy Clk-Recorder	1.00	1.00	1.00	1.00
070600	Chief of Property Transfers	0.00	1.00	1.00	1.00
042800	Chief Records Clerk	1.00	1.00	1.00	1.00
072200	Clerk Recorder Manager	0.00	1.00	1.00	1.00
012302	County Assessor/Clerk-Recorder	1.00	1.00	1.00	1.00
033333	Office Assistant-K	1.00	1.00	0.00	0.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	Adopted As Of 6/30/2023	Recommended	Adopted
047220	Systems & Procedures Ana II	1.00	1.00	1.00	1.00
* 027710	Title & Admin Technician I	26.00	8.00	8.00	8.00
* 027720	Title & Admin Technician II	11.00	14.00	14.00	14.00
046400	Title & Admin Technician Supv	5.00	2.00	2.00	2.00
Assessor/Clerk-Recorder Total		98.00	102.00	102.00	102.00
001-030 Auditor-Controller/Treasurer-Tax Collector					
* 026230	Accountant Auditor III	4.00	4.00	4.00	4.00
026240	Accountant Auditor IV	3.00	3.00	3.00	3.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	6.00	6.00	5.00	5.00
000233	Accountant III-K	1.00	1.00	1.00	1.00
005100	Analyst-Property Tax System	2.00	2.00	2.00	2.00
003302	Assist County Auditor-Contrler	1.00	1.00	1.00	1.00
089402	Assistant Treas/TaxColl	1.00	1.00	1.00	1.00
012402	Auditor-Control\Treas-Tax Coll	1.00	1.00	1.00	1.00
006700	Chief Accountant-Prperty Taxes	1.00	1.00	1.00	1.00
026202	Chief Financial Reprtrng&Audit	1.00	1.00	1.00	1.00
089500	Chief Investment Officer	1.00	1.00	1.00	1.00
080200	Chief Payroll Manager	1.00	1.00	1.00	1.00
008000	Chief Revenue Officer	1.00	1.00	1.00	1.00
097400	Chief of Accounting Systems	1.00	1.00	1.00	1.00
* 047330	Collector-Tax Programs III	4.00	4.00	4.00	4.00
047350	Collector-Tax Programs Supv	1.00	1.00	1.00	1.00
* 074820	County Financial Technicn II	5.00	5.00	0.00	0.00
* 074830	County Financial Technicn III	9.00	9.00	12.00	12.00
074807	County Financial Technician Sup	0.00	0.00	2.00	2.00
034230	Payroll Technician III	4.00	4.00	4.00	4.00
050210	Personnel Services Officer I	1.00	1.00	1.00	1.00
089700	Principal Investment Officer	0.00	0.00	1.00	1.00
* 000620	Secretary II	1.00	1.00	1.00	1.00
047300	Tax Collections Supervisor	0.00	0.00	1.00	1.00
009700	Tax Collector Division Manager	1.00	1.00	1.00	1.00
Auditor-Controller/Treasurer-Tax Collector Total		53.00	53.00	54.00	54.00
001-032 Purchasing					
081620	Procurement Specialist II	2.00	2.00	0.00	0.00
081630	Procurement Specialist III	1.00	1.00	0.00	0.00
081600	Procurement Specialist, Supv	1.00	1.00	0.00	0.00
000920	Procurement Technician	3.00	3.00	0.00	0.00
051000	Purchasing Manager	1.00	1.00	0.00	0.00
* 044620	Stock Clerk	1.00	0.00	0.00	0.00
028500	Surplus Store Clerk	1.00	1.00	0.00	0.00
028507	Surplus Store Supervisor	0.00	1.00	0.00	0.00
Purchasing Total		10.00	10.00	0.00	0.00
001-055 Cooperative Extension					
098000	4H Community Coordinator	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 001220	Agricultural Technician II	1.00	1.00	1.00	1.00
095700	Community Program Specialist	1.00	1.00	1.00	1.00
* 033330	Office Assistant	1.00	1.00	1.00	1.00
* 033340	Office Assistant Lead	2.00	2.00	2.00	2.00
* 000630	Secretary III	1.00	1.00	1.00	1.00
Cooperative Extension Total		8.00	8.00	8.00	8.00
001-080 County Counsel					
* 041532	Account Clerk Senior K	1.00	1.00	1.00	1.00
000233	Accountant III-K	1.00	1.00	1.00	1.00
004930	Analyst-Risk Management III	6.00	6.00	6.00	6.00
004940	Analyst-Risk Management, Supv	2.00	0.00	0.00	0.00
* 004852	Attorney, Civil V-N	17.65	17.65	18.00	18.00
007422	Chief Deputy Co Cnsl-CPS	1.00	1.00	1.00	1.00
007472	Chief Deputy Co Cnsl-Hearing	1.00	1.00	1.00	1.00
007432	Chief Deputy Co Cnsl-Land/Jus	1.00	1.00	1.00	1.00
007462	Chief Deputy Co Cnsl-Litigate	1.00	1.00	1.00	1.00
007442	Chief Deputy Co Cnsl-Pers	1.00	1.00	1.00	1.00
* 058530	Civil Office Assistant Lead	4.00	4.00	7.00	7.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
058531	Civil Office Assistant Lead B	4.00	4.00	1.00	1.00
058400	Civil Office Assisnt-Supv	2.00	2.00	2.00	2.00
012502	County Counsel	1.00	1.00	1.00	1.00
040902	Deputy Risk Manager	0.00	2.00	2.00	2.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
027901	Legal Office Manager -Civil -B	1.00	1.00	1.00	1.00
074900	Legal Services Specialist	3.00	3.00	3.00	3.00
* 074933	Paralegal III K	6.00	6.00	7.00	7.00
074934	Paralegal III K B	1.00	1.00	0.00	0.00
087122	Payroll Clerk II - K	1.00	1.00	1.00	1.00
* 084420	Risk Management Technician II	4.00	4.00	4.00	4.00
040602	Risk Manager	1.00	1.00	1.00	1.00
County Counsel Total		61.65	61.65	62.00	62.00
001-085 County Administration					
000303	Administrative Aide - K	1.00	1.00	1.00	1.00
* 085102	Administrative Analyst, Prncpl	1.00	1.00	0.00	0.00
* 085100	Administrative Analyst, Senior	4.00	4.00	0.00	0.00
001830	Analyst-Staff Services III	0.00	0.00	1.00	1.00
080502	Assist County Admin Officer	1.00	1.00	1.00	1.00
* 080600	Budget Technician	1.00	1.00	0.00	0.00
080330	CAO Analyst III	0.00	0.00	4.00	4.00
080340	CAO Analyst, Principal	0.00	0.00	1.00	1.00
007102	Chief Clerk, Brd of Supvs	1.00	1.00	1.00	1.00
012202	County Administrative Officer	1.00	1.00	1.00	1.00
* 014820	Deputy Clerk II-Brd of Supvs	2.00	2.00	2.00	2.00
* 014830	Deputy Clerk III - Brd of Supv	1.00	1.00	1.00	1.00
029400	Executive Assitant to CAO	1.00	1.00	1.00	1.00
* 033343	Office Assistant Lead-K	1.00	1.00	1.00	1.00
County Administration Total		15.00	15.00	15.00	15.00
001-087 General Services					
* 041500	Account Clerk	4.00	4.00	4.00	4.00
* 041530	Account Clerk Senior	1.00	1.00	1.00	1.00
035500	Account Clerk-Principal	2.00	2.00	2.00	2.00
* 000220	Accountant II	1.00	1.00	1.00	1.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	2.00	2.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	3.00	3.00	3.00	3.00
001834	Analyst-Staff Services, Supv	1.00	1.00	1.00	1.00
023310	Community Outreach Specialist	1.00	1.00	1.00	1.00
058100	County Museum Curator	1.00	1.00	1.00	1.00
000650	Department Secretary	0.00	0.00	1.00	1.00
000651	Department Secretary B	1.00	1.00	0.00	0.00
000304	Dept Human Rescs Admin Aide	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
088222	Gen Svs Agency Deputy Director	1.00	1.00	1.00	1.00
088122	General Svs Agency Director	1.00	1.00	1.00	1.00
029930	Maintenance Worker III	1.00	1.00	1.00	1.00
058900	Museum Assistant	1.00	1.00	1.00	1.00
033330	Office Assistant	1.00	1.00	1.00	1.00
033334	Office Assistant K-B	1.00	1.00	1.00	1.00
070502	Parks & Grounds Manager	1.00	1.00	1.00	1.00
033700	Parks & Grounds Operations Sup	1.00	1.00	1.00	1.00
033800	Parks & Grounds Worker	6.00	7.00	8.00	8.00
042700	Parks & Grounds Worker-Senior	6.00	6.00	6.00	6.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
050320	Personnel Services Officer II	1.00	1.00	1.00	1.00
081620	Procurement Specialist II	0.00	0.00	2.00	2.00
081630	Procurement Specialist III	0.00	0.00	1.00	1.00
081600	Procurement Specialist, Supv	0.00	0.00	1.00	1.00
000920	Procurement Technician	0.00	0.00	3.00	3.00
076502	Property Manager	1.00	1.00	0.00	0.00
076530	Property Specialist III	2.00	2.00	0.00	0.00
051000	Purchasing Manager	0.00	0.00	1.00	1.00
028500	Surplus Store Clerk	0.00	0.00	1.00	1.00
028507	Surplus Store Supervisor	0.00	0.00	1.00	1.00
048300	Tree Maintenance Specialist	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
General Services Total		47.00	48.00	55.00	55.00
001-088 Registrar of Voters					
* 000220	Accountant II	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
* 019330	Election Clerk Senior	4.00	4.00	4.00	4.00
085200	Elections Program Coordinator	2.00	2.00	2.00	2.00
019400	Elections Technical Analyst	1.00	1.00	1.00	1.00
099020	IT Systems and Procedure An II	1.00	1.00	1.00	1.00
059202	Registrar of Voters	1.00	1.00	1.00	1.00
Registrar of Voters Total		11.00	11.00	11.00	11.00
001-100 District Attorney					
* 041530	Account Clerk Senior	1.00	1.00	1.00	1.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	2.00	2.00	2.00	2.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	1.00	0.00	0.00	0.00
035030	Analyst-Dept Human Rscs III	0.00	1.00	1.00	1.00
003000	Assist Chief Investigator-DA	2.00	2.00	2.00	2.00
003402	Assist District Attorney	2.00	10.00	10.00	10.00
* 004922	Attorney, DA/PD II-N	2.00	2.00	2.00	2.00
005042	Attorney, DA/PD IV-N	1.00	1.00	1.00	1.00
* 005052	Attorney-Senior, DA/ PD	50.00	50.00	41.00	41.00
045500	Attorney-Supv	1.00	1.00	0.00	0.00
045502	Attorney-Supv-N	9.00	9.00	9.00	9.00
033402	Chief Deputy District Attorney	1.00	3.00	3.00	3.00
007800	Chief Investigator-Dist Atty	1.00	1.00	1.00	1.00
008200	Child Interview Specialist	2.00	2.00	2.00	2.00
023400	Communications Manager	0.00	1.00	1.00	1.00
077800	DA Grants & Program Coordinato	1.00	1.00	1.00	1.00
025000	District Attorney - Investigative Sergeant	0.00	0.00	4.00	4.00
047000	District Attorney - Welfare Investigative Sergeant	0.00	0.00	1.00	1.00
031420	Digital Forensic Analyst II	1.00	1.00	1.00	1.00
016402	District Attorney	1.00	1.00	1.00	1.00
096020	Field Evidence Technician II	0.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
087720	Graphics Specialist	1.00	1.00	1.00	1.00
087730	Graphics Specialist,Senior- DA	1.00	1.00	1.00	1.00
093920	Investigative Auditor II	1.00	1.00	1.00	1.00
* 086020	Investigative Technician II	13.00	13.00	13.00	13.00
025400	Investigator Aide	7.00	7.00	7.00	7.00
025700	Investigator-Child Support	1.00	1.00	1.00	1.00
025600	Investigator-District Attorney	16.00	16.00	16.00	16.00
025000	Investigator-District Atty,Sup	4.00	4.00	0.00	0.00
025601	Investigator-District Atty-B	6.00	6.00	6.00	6.00
049800	Investigator-Welfare	7.00	7.00	7.00	7.00
047000	Investigator-Welfare, Supv	1.00	1.00	0.00	0.00
049801	Investigator-Welfare-B	1.00	1.00	1.00	1.00
015920	IT Business Intell Develpr II	1.00	1.00	1.00	1.00
097920	IT Desktop Technician II	1.00	1.00	1.00	1.00
015102	IT Project Manager - DA	1.00	1.00	1.00	1.00
004900	Law Clerk	1.00	1.00	1.00	1.00
* 027830	Legal Office Assistant	27.00	26.00	26.00	26.00
027840	Legal Office Assistant Lead	4.00	4.00	4.00	4.00
046500	Legal Office Assistant-Supv	4.00	4.00	4.00	4.00
* 028300	Legal Secretary III	1.00	1.00	1.00	1.00
071800	Media Specialist I	1.00	0.00	0.00	0.00
071820	Media Specialist II	1.00	0.00	0.00	0.00
* 074920	Paralegal II	2.00	2.00	2.00	2.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
049300	Program Mgr, District Attorney	1.00	1.00	1.00	1.00
095800	Prosecution Assistant	7.00	7.00	7.00	7.00
085400	Subpoena Services Supervisor	2.00	2.00	2.00	2.00
047110	Systems & Procedures Ana I	1.00	1.00	1.00	1.00
049430	Victim Witness Worker III	15.00	14.00	14.00	14.00
091400	Victim Witness Worker-Supv	2.00	2.00	2.00	2.00
District Attorney Total		215.00	223.00	213.00	213.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	Adopted As Of 6/30/2023	Recommended	Adopted
001-142 Health and Human Services Agency					
* 041500	Account Clerk	5.00	5.00	5.00	5.00
* 041530	Account Clerk Senior	20.00	20.00	20.00	20.00
035500	Account Clerk-Principal	6.00	6.00	6.00	6.00
* 000220	Accountant II	10.00	10.00	10.00	10.00
* 000230	Accountant III	9.00	9.00	9.00	9.00
000300	Administrative Aide	19.00	19.00	19.00	19.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
* 071002	Administrative Specialist I	7.00	7.00	7.00	7.00
* 071020	Administrative Specialist II	41.00	41.00	41.00	41.00
* 000720	Administrative Svs Officer II	1.00	2.00	3.00	3.00
000730	Administrative Svs Officer III	5.00	4.00	4.00	4.00
099400	Aging Services Manager	1.00	1.00	1.00	1.00
* 001520	Alcohol & Drug Specialist II	17.00	17.00	0.00	0.00
035120	Analyst-Dept Human Rscs II	2.00	2.00	2.00	2.00
* 035030	Analyst-Dept Human Rscs III	4.00	4.00	4.00	4.00
* 001820	Analyst-Staff Services II	3.00	3.00	3.00	3.00
001823	Analyst-Staff Services II K	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	24.00	24.00	24.00	24.00
* 021710	Animal Care Specialist I	2.00	2.00	2.00	2.00
* 021720	Animal Care Specialist II	2.00	2.00	2.00	2.00
021780	Animal Care Specialist, Supv	1.00	1.00	1.00	1.00
021740	Animal Care Technician	3.00	3.00	3.00	3.00
* 077020	Animal Control Officer II	3.00	3.00	3.00	3.00
* 077030	Animal Control Officer III	1.00	1.00	1.00	1.00
077000	Animal Control Officer, Supv	2.00	2.00	2.00	2.00
078900	Animal Services Coordinator	1.00	1.00	1.00	1.00
078922	Animal Services Operation Manager	1.00	1.00	1.00	1.00
078910	Animal Services Technician	2.00	2.00	2.00	2.00
004602	Assoc HHS Agency Director	1.00	1.00	1.00	1.00
078100	Budget Officer	5.00	5.00	5.00	5.00
091030	Chief Deputy Public Guardian	1.00	1.00	1.00	1.00
037400	Chief Forensic Psychologist	1.00	1.00	1.00	1.00
007500	Child Wel Svs Pol & Prog Spec	8.00	8.00	8.00	8.00
001500	Child Wel Svs Stat Resrch Anl	1.00	1.00	1.00	1.00
081900	Child Welf Svs Family Advocate	1.00	1.00	1.00	1.00
099300	Child Welfare Service Mgr	6.00	6.00	6.00	6.00
080100	Child Welfare Service Supv	20.00	20.00	20.00	20.00
008700	Children Services Worker	10.00	10.00	10.00	10.00
084600	Children's Services Supervisor	1.00	1.00	1.00	1.00
071100	Client Advocate	2.00	2.00	2.00	2.00
071101	Client Advocate-B	1.00	1.00	1.00	1.00
011400	Clinic Coordinator	1.00	1.00	1.00	1.00
009420	Clinic Manager II	1.00	1.00	1.00	1.00
099302	Clinic Operations Manager	1.00	1.00	1.00	1.00
005700	Coding Specialist	1.00	1.00	1.00	1.00
010100	Communicable Disease Investgr	4.00	4.00	4.00	4.00
010900	Community Educ Specialist	2.00	2.00	2.00	2.00
011000	Community Health Technician	9.00	9.00	9.00	9.00
011010	Community Health Worker	4.00	4.00	4.00	4.00
023400	Communications Manager	1.00	1.00	1.00	1.00
016200	Compliance Specialist	2.00	2.00	2.00	2.00
016220	Compliance Specialist - Lead	1.00	1.00	1.00	1.00
075610	Contact Tracer	3.00	3.00	2.00	2.00
* 012020	Cook	1.00	1.00	1.00	1.00
071200	Crisis Service Worker	18.00	18.00	18.00	18.00
* 013820	Custodial Worker	2.00	2.00	2.00	2.00
* 014120	Dairy Inspector II	4.00	4.00	4.00	4.00
014230	Dairy Inspector III	2.00	2.00	2.00	2.00
077102	Dep HHS Dir Ment Hlth Clin Svs	1.00	1.00	1.00	1.00
072232	Dep HHS Dir Mental Health	1.00	1.00	1.00	1.00
072222	Dep HHS Dir- Public Health Ops	1.00	1.00	1.00	1.00
081800	Dep HHS Dir-PH Nursing&PrevSrv	1.00	1.00	1.00	1.00
000650	Department Secretary	4.00	4.00	5.00	5.00
057720	Dept HR Training Officer II	4.00	4.00	4.00	4.00
000304	Dept Human Rescs Admin Aide	13.00	13.00	13.00	13.00
062902	Deputy HHS Dir Adult Svs/PG	1.00	1.00	1.00	1.00
060802	Deputy HHS Dir Human Resources	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOB CODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
004327	Deputy HHS Dir Integrated Svcs	1.00	1.00	1.00	1.00
048902	Deputy HHS Dir-AdminPrograms	1.00	1.00	1.00	1.00
072302	Deputy HHS Dir-Child Welf Svc	1.00	1.00	1.00	1.00
087602	Deputy HHS Dir-TulareWorks	1.00	1.00	1.00	1.00
021102	Deputy HHS Director Env Health	1.00	1.00	1.00	1.00
015710	Dietitian I	0.00	1.00	1.00	1.00
023802	Dir of Fiscal Operations-HHSA	1.00	1.00	1.00	1.00
003902	Dir of Human Services-HHSA	1.00	1.00	1.00	1.00
072102	Dir of Mental Health-HHSA	1.00	1.00	1.00	1.00
072002	Dir of Public Health	1.00	1.00	1.00	1.00
016300	Director,Public Health Lab	1.00	1.00	1.00	1.00
097002	Div Mgr HHS - Animal Services	1.00	1.00	1.00	1.00
062302	Div Mgr HHS Child Welfare Svcs	2.00	2.00	2.00	2.00
061002	Div Mgr HHS Fiscal Operations	2.00	2.00	2.00	2.00
023200	Div Mgr HHS Mental Health	2.00	2.00	2.00	2.00
016802	Div Mgr HHS-Self Sufficiency	3.00	3.00	3.00	3.00
016800	Division Manager HHS - PH	1.00	1.00	1.00	1.00
069600	Electronic Health Rec Spc,Supv	3.00	3.00	3.00	3.00
069400	Electronic Health Records Mgr	1.00	1.00	1.00	1.00
069500	Electronic Health Records Spec	7.00	7.00	7.00	7.00
095900	Emergency Svcs Specialist I	1.00	1.00	1.00	1.00
095920	Emergency Svcs Specialist II	3.00	3.00	3.00	3.00
020110	Environmental Health HHW Tech	1.00	1.00	1.00	1.00
* 020620	Environmental Health Aide	3.00	3.00	3.00	3.00
021400	Environmental Health Scientist	0.00	0.00	2.00	2.00
* 020720	Environmental Health Spec II	14.00	14.00	12.00	12.00
* 020830	Environmental Health Spec III	10.00	10.00	10.00	10.00
020940	Environmental Health Supervisr	4.00	4.00	4.00	4.00
021000	Environmental Quality Coordntr	1.00	1.00	1.00	1.00
091700	Environmental Quality Spec	1.00	1.00	1.00	1.00
099800	Epidemiologist	2.00	2.00	2.00	2.00
097700	Epidemiologist, Senior	1.00	1.00	1.00	1.00
099320	Family Advocate Mgr	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
087720	Graphics Specialist	1.00	1.00	1.00	1.00
073202	HHS County Health Officer	1.00	1.00	1.00	1.00
023702	HHS Director	1.00	1.00	1.00	1.00
073322	HHS Dpty County Health Officer	1.00	1.00	1.00	1.00
001600	HHS Human Resources Manager	1.00	1.00	1.00	1.00
073222	HHS Medical Director-MH	1.00	1.00	1.00	1.00
073212	HHS Medical Director-Prim Care	1.00	1.00	1.00	1.00
071510	HHS Unit Manager	9.00	9.00	9.00	9.00
071540	HHS Unit Manager I-CalWorks	12.00	12.00	12.00	12.00
* 031220	HHSA Collector Investigator II	5.00	5.00	5.00	5.00
005800	HHSA Facility&Proprty Spec	2.00	2.00	2.00	2.00
082200	HHSA Logistics Manager	1.00	1.00	1.00	1.00
086700	HHSA Storage Facility Supv	1.00	1.00	1.00	1.00
024000	Health Aide	3.00	3.00	2.00	2.00
024100	Health Education Assistant	13.00	13.00	13.00	13.00
024200	Health Education Specialist	20.00	20.00	20.00	20.00
024300	Health Program Assistant	7.00	7.00	6.00	6.00
099700	Health Services Manager	1.00	1.00	1.00	1.00
026302	HomelessInitiativesProgCoordin	1.00	1.00	1.00	1.00
087820	IHSS Program Specialist II	1.00	1.00	1.00	1.00
078202	Inpatient Clinical Supervisor	1.00	1.00	1.00	1.00
* 027220	Laboratory Assistant	3.00	3.00	3.00	3.00
027230	Laboratory Assistant Lead	1.00	1.00	1.00	1.00
027202	Laboratory Support Supervisor	1.00	1.00	1.00	1.00
* 032220	Laboratory Technician	1.00	1.00	1.00	1.00
032230	Laboratory Technician Lead	1.00	1.00	1.00	1.00
040200	Lactation Coordinator	1.00	1.00	1.00	1.00
052440	Lead Care Manager	4.00	4.00	4.00	4.00
028300	Legal Secretary III	0.00	0.00	1.00	1.00
029300	Mail Processor	3.00	3.00	3.00	3.00
085220	Medical Assistant	27.00	27.00	27.00	27.00
013500	Medical Billing Manager	1.00	1.00	1.00	1.00
* 042420	Medical Office Assistant	14.00	14.00	13.00	13.00
042430	Medical Office Assistant Lead	2.00	2.00	2.00	2.00
042400	Medical Office Assitant, Supv	2.00	2.00	2.00	2.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
094302	Medical Section Chief-OB/GYN	1.00	1.00	1.00	1.00
094402	Medical Section Chief-Pedtrc	1.00	1.00	1.00	1.00
001410	Mental Health Associate Clinician I - Unlicensed	21.00	0.00	0.00	0.00
001420	Mental Health Associate Clinician II - Unlicensed	5.00	0.00	0.00	0.00
* 082520	Mental Health Case Mgr II	25.00	25.00	25.00	25.00
* 082530	Mental Health Case Mgr III	28.00	28.00	28.00	28.00
002400	Mental Health Clinic Manager	1.00	0.00	0.00	0.00
099310	Mental Health Clinic Svs Mgr	3.00	0.00	0.00	0.00
002207	Mental Health Clinical Supv	10.00	11.00	11.00	11.00
058700	Mental Health Clinical Svs Mgr	0.00	7.00	7.00	7.00
002200	Mental Health Clinician - Licensed	41.00	66.00	66.00	66.00
001900	Mental Health Specialist	1.00	1.00	1.00	1.00
* 031820	Mental Health Technician II	6.00	6.00	6.00	6.00
097300	Mental Hlth Svs Act Manager	1.00	1.00	1.00	1.00
002407	MH Clinic Administrator	2.00	2.00	2.00	2.00
050410	Nurse I-Supv	7.00	7.00	7.00	7.00
032710	Nurse Practitioner	1.00	1.00	1.00	1.00
032715	Nurse Practitioner - OB	2.00	2.00	2.00	2.00
032600	Nurse-Licensed Vocational	12.00	12.00	12.00	12.00
* 032620	Nurse-Public Health II	32.00	32.00	32.00	32.00
032660	Nurse-Public Health Lead	4.00	4.00	4.00	4.00
032662	Nurse-Public Health Manager	1.00	1.00	1.00	1.00
004100	Nurse-Quality Assurance	5.00	5.00	5.00	5.00
032630	Nurse-Registered	12.00	12.00	12.00	12.00
032635	Nurse-Registered CWS	6.00	6.00	6.00	6.00
032650	Nurse-Registered-Lead	4.00	4.00	4.00	4.00
* 032920	Nutrition Assistant	30.00	30.00	30.00	30.00
032930	Nutrition Assistant Lead	2.00	2.00	2.00	2.00
046800	Nutritionist, Supv Pub Hlth	1.00	1.00	1.00	1.00
047720	Occupational Therapist	2.00	2.00	2.00	2.00
* 033330	Office Assistant	57.00	57.00	56.00	56.00
* 033340	Office Assistant Lead	56.00	55.00	55.00	55.00
* 033343	Office Assistant Lead-K	0.00	1.00	1.00	1.00
033333	Office Assistant-K	1.00	1.00	1.00	1.00
082300	Office Assistant,Supv	7.00	7.00	7.00	7.00
095502	Office of Emergency Svs Mgr	1.00	1.00	1.00	1.00
* 074920	Paralegal II	1.00	1.00	0.00	0.00
* 034120	Patient Accounts Rep	7.00	7.00	7.00	7.00
* 034130	Patient Accounts Rep - Lead	2.00	2.00	2.00	2.00
034000	Patient Accounts Rep, Supv	2.00	2.00	2.00	2.00
087120	Payroll Clerk II	6.00	6.00	6.00	6.00
007620	Peer Support Specialist	3.00	2.00	0.00	0.00
* 007630	Peer Support Specialist Lead	8.00	8.00	0.00	0.00
007630	Peer Support Specialist II	0.00	0.00	10.00	10.00
050320	Personnel Services Officer II	10.00	10.00	10.00	10.00
095950	PHEP Assistant	0.00	0.00	1.00	1.00
047730	Physical Therapist	3.00	3.00	3.00	3.00
090100	Physical Therapist Asst	1.00	1.00	1.00	1.00
032720	Physician Assistant	8.00	8.00	8.00	8.00
* 034922	Physician-OB/GYN	2.00	2.00	2.00	2.00
071600	Prevention Program Supervisor	2.00	2.00	0.00	0.00
* 035420	Prevention Svs Coordinator II	1.00	1.00	1.00	1.00
035421	Prevention Svs Coordinatr II-B	1.00	1.00	1.00	1.00
* 034822	Primary Care Practitioner	4.00	4.00	4.00	4.00
036800	Program Manager Mental Health	1.00	1.00	1.00	1.00
083420	Program Specialist II-Calwrk	27.00	27.00	27.00	27.00
099330	Psychiatric Emergency Svs Mgr	2.00	0.00	0.00	0.00
* 037322	Psychiatrist II	1.00	1.00	1.00	1.00
* 037422	Psychologist II	6.00	6.00	6.00	6.00
019900	PubHealth Emergency Prep Mgr	1.00	1.00	1.00	1.00
* 091020	Public Guardian-Deputy II	7.00	7.00	7.00	7.00
001700	Public Health Lab Manager	1.00	1.00	1.00	1.00
081200	Public Health Manager	2.00	2.00	2.00	2.00
* 037920	Public Health Micro-Biol II	6.00	6.00	6.00	6.00
037930	Public Health Micro-Biol III	1.00	1.00	1.00	1.00
077600	Public Health Prog Coordinator	9.00	9.00	9.00	9.00
015820	Registered Dietitian	7.00	6.00	5.00	5.00
* 086820	Self Suffcncy Support Asst	122.00	122.00	122.00	122.00
086830	Self Suffcncy Support Asst Lea	10.00	10.00	10.00	10.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
* 095220	Self Sufficiency Counselor	249.00	249.00	249.00	249.00
* 095230	Self Sufficiency Counselr Lead	276.00	276.00	276.00	276.00
041300	Self Sufficiency Resrcr Spec	54.00	54.00	54.00	54.00
041420	Self Sufficiency Supervisor	66.00	66.00	66.00	66.00
095300	Self Sufficiency Support Supv	10.00	10.00	10.00	10.00
028400	Senior Services Supervisor	1.00	1.00	1.00	1.00
030200	Social Service Worker Asst	16.00	16.00	16.00	16.00
030300	Social Service Wrkr Asst-Lead	3.00	3.00	3.00	3.00
044310	Social Svs Supervisor I	4.00	4.00	4.00	4.00
* 044320	Social Svs Supervisor II	2.00	2.00	2.00	2.00
* 044410	Social Svs Worker I	1.00	1.00	1.00	1.00
* 044420	Social Svs Worker II	24.00	24.00	24.00	24.00
043930	Social Svs Worker III	35.00	35.00	35.00	35.00
044040	Social Svs Worker III-CWS	123.00	123.00	123.00	123.00
044044	Social Svs Worker III-CWS-Lead	21.00	24.00	24.00	24.00
074600	Social Worker-Adult Services	3.00	3.00	3.00	3.00
029200	Social Worker-Licensed	0.00	1.00	1.00	1.00
* 044620	Stock Clerk	5.00	5.00	5.00	5.00
071600	Substance Use Disorder Sup	0.00	0.00	2.00	2.00
001520	Substance Use Dsrdr Cnslr - Cert	0.00	0.00	17.00	17.00
045300	Supportive Services Supv	1.00	1.00	1.00	1.00
016900	Supv Licensed Social Worker	1.00	0.00	0.00	0.00
047700	Therapist Aide	1.00	1.00	1.00	1.00
081300	Therapist,Supervising	1.00	1.00	1.00	1.00
048010	Training Officer I	1.00	1.00	1.00	1.00
* 048020	Training Officer II	7.00	7.00	7.00	7.00
074000	TulareWORKSFamilyAdvocate	1.00	1.00	1.00	1.00
010400	TulareWORKSStatisticalAnalys	2.00	2.00	2.00	2.00
007600	Veteran Services Technician	1.00	1.00	1.00	1.00
049000	Veterans Services Officer	1.00	1.00	1.00	1.00
049100	Veterans Svs Representative	2.00	2.00	2.00	2.00
038202	Veterinarian	1.00	1.00	1.00	1.00
095400	Veterinary Technician	2.00	2.00	2.00	2.00
087300	Vital Statistics Coordinator	1.00	1.00	1.00	1.00
072710	WIC Brstfding Peer Cnslr	0.00	0.00	3.00	3.00
072707	WIC Brstfding Peer Cnslr Supv	0.00	0.00	1.00	1.00
032907	WIC Manager	1.00	1.00	1.00	1.00
099340	Wellness & recovery Mgr	1.00	0.00	0.00	0.00
Health and Human Services Agency Total		2,127.00	2,129.00	2,130.00	2,130.00
001-200 Human Resources and Development					
* 041503	Account Clerk - K	1.00	1.00	1.00	1.00
000233	Accountant III-K	1.00	1.00	0.00	0.00
019600	Administrative Coordinator	1.00	1.00	1.00	1.00
* 021220	Administrative Specialist IIHRD	1.00	1.00	1.00	1.00
* 001910	Analyst-Human Resources I	1.00	1.00	0.00	0.00
* 001920	Analyst-Human Resources II	1.00	1.00	2.00	2.00
* 001930	Analyst-Human Resources III	5.00	5.00	5.00	5.00
001833	Analyst-Staff Services III K	0.00	0.00	1.00	1.00
087920	Employee Relations Spec II	2.00	2.00	2.00	2.00
034302	Human Resources Depty Director	2.00	2.00	2.00	2.00
060400	Human Resources Director	1.00	1.00	1.00	1.00
* 093120	Human Resources Specialist II	3.00	3.00	3.00	3.00
093130	Human Resources Specialist III	1.00	1.00	2.00	2.00
033400	Human Resources Supervisor	2.00	2.00	4.00	4.00
* 082810	Human Resources Technician I	1.00	1.00	0.00	0.00
* 082820	Human Resources Technician II	1.00	1.00	2.00	2.00
033334	Office Assistant K-B	2.00	2.00	0.00	0.00
* 033343	Office Assistant Lead-K	1.00	1.00	4.00	4.00
* 033333	Office Assistant-K	1.00	1.00	0.00	0.00
000610	Secretary I	1.00	1.00	1.00	1.00
Human Resources and Development Total		29.00	29.00	32.00	32.00
001-205 Probation					
* 041500	Account Clerk	2.00	2.00	2.00	2.00
* 041530	Account Clerk Senior	1.00	1.00	1.00	1.00
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
* 000220	Accountant II	1.00	1.00	1.00	1.00
* 000230	Accountant III	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
000300	Administrative Aide	1.00	1.00	1.00	1.00
000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	1.00	1.00	1.00	1.00
035030	Analyst-Dept Human Rscs III	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	5.00	5.00	5.00	5.00
001834	Analyst-Staff Services, Supv	1.00	1.00	1.00	1.00
036002	Asst Chief Probation Officer	1.00	1.00	1.00	1.00
075000	Background Investigator	3.00	3.00	3.00	3.00
007902	Chief Probation Officer	1.00	1.00	1.00	1.00
035600	Clerk-Principal	1.00	1.00	1.00	1.00
* 012030	Cook Lead	7.00	7.00	7.00	7.00
000650	Department Secretary	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	5.00	5.00	5.00	5.00
003102	Deputy Chief Probation Officer	2.00	2.00	2.00	2.00
074700	Detention Svs Officer-Prob	15.00	15.00	15.00	15.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
022700	Food & Laundry Svs Manager	1.00	1.00	1.00	1.00
087720	Graphics Specialist	1.00	1.00	1.00	1.00
058600	Laundry Technician	4.00	4.00	4.00	4.00
028300	Legal Secretary III	1.00	1.00	1.00	1.00
071800	Media Specialist I	1.00	1.00	1.00	1.00
* 033330	Office Assistant	21.00	21.00	21.00	21.00
* 033340	Office Assistant Lead	1.00	1.00	1.00	1.00
082300	Office Assistant,Supv	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	3.00	3.00	3.00	3.00
* 023420	Prob Correctional Officer II	3.00	3.00	3.00	3.00
023530	Prob Correctional Officer III	89.00	89.00	89.00	89.00
009820	ProbCollectionsInvestigatorII	5.00	5.00	5.00	5.00
035700	Probation Accounts Supervisor	1.00	1.00	1.00	1.00
098320	Probation Admin Specialist II	2.00	2.00	2.00	2.00
035800	Probation Division Manager	6.00	6.00	6.00	6.00
035900	Probation Institution Supv	14.00	14.00	14.00	14.00
* 036020	Probation Officer II	68.00	66.00	66.00	66.00
036021	Probation Officer II-B	1.00	1.00	1.00	1.00
* 036030	Probation Officer III	68.00	70.00	70.00	70.00
036040	Probation Officer IV	5.00	5.00	5.00	5.00
046700	Probation Officer-Supv	20.00	20.00	20.00	20.00
099600	Probation Programs Spec Supv	1.00	1.00	1.00	1.00
002100	Probation Programs Specialist	2.00	2.00	2.00	2.00
018600	Probation Statistical Analyst	1.00	1.00	1.00	1.00
036200	Probation Technician	2.00	2.00	2.00	2.00
026600	Probation Voc Edu Instructor	1.00	1.00	1.00	1.00
* 044620	Stock Clerk	1.00	1.00	1.00	1.00
047220	Systems & Procedures Ana II	1.00	1.00	1.00	1.00
048020	Training Officer II	2.00	2.00	2.00	2.00
Probation Total		380.00	380.00	380.00	380.00
001-210 Public Defender					
000230	Accountant III	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
004202	Assist Public Defender	2.00	2.00	2.00	2.00
* 005052	Attorney-Senior, DA/ PD	37.00	37.00	37.00	37.00
045502	Attorney-Supv-N	6.00	6.00	7.00	7.00
074300	Chief Investigator-Pub Def	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	1.00	1.00	1.00	1.00
025810	Investigator I-Public Def	1.00	1.00	1.00	1.00
* 025820	Investigator II-Public Def	2.00	2.00	2.00	2.00
025821	Investigator II-Public Def-B	3.00	3.00	3.00	3.00
042300	Investigator-Pub Def-Senior	1.00	1.00	2.00	2.00
042301	Investigator-Pub Def-Senior-B	1.00	1.00	1.00	1.00
* 027830	Legal Office Assistant	10.00	10.00	10.00	10.00
027840	Legal Office Assistant Lead	2.00	2.00	2.00	2.00
027800	Legal Office Manager	1.00	1.00	1.00	1.00
028100	Legal Secretary I	1.00	1.00	1.00	1.00
* 028300	Legal Secretary III	1.00	1.00	1.00	1.00
080880	PD Mitigation Specialist	1.00	1.00	1.00	1.00
074910	Paralegal I	1.00	1.00	1.00	1.00
* 074920	Paralegal II	4.00	4.00	7.00	7.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
037660	Public Defender Case Manager	0.00	0.00	1.00	1.00
080800	PubDefInvestigatorAssistant	3.00	3.00	3.00	3.00
037502	Public Defender	1.00	1.00	1.00	1.00
* 037610	Public Defender Intervwr I	5.00	5.00	5.00	5.00
* 037720	Public Defender Intervwr II	1.00	1.00	1.00	1.00
001880	Social Worker-Public Defender	3.00	3.00	2.00	2.00
004950	Supervising Law Clerk	1.00	1.00	1.00	1.00
Public Defender Total		94.00	94.00	99.00	99.00
001-230 Resource Management Agency					
* 041500	Account Clerk	2.00	2.00	3.00	3.00
* 041530	Account Clerk Senior	2.00	2.00	2.00	2.00
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
000210	Accountant I	1.00	1.00	1.00	1.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	2.00	2.00
000300	Administrative Aide	1.00	1.00	1.00	1.00
000640	Administrative Secretary	0.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
035030	Analyst-Dept Human Rscs III	2.00	2.00	2.00	2.00
* 015530	Analyst-Economic Devlpment III	1.00	1.00	1.00	1.00
* 001820	Analyst-Staff Services II	2.00	2.00	2.00	2.00
* 001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
039502	Assoc RMA Director	1.00	1.00	1.00	1.00
025202	Asst RMA Dir - Fiscal Services	1.00	1.00	1.00	1.00
097500	Asst RMA Dir-Econ Devl & Plan	1.00	1.00	1.00	1.00
076300	Building and Housing Manager	1.00	1.00	1.00	1.00
006200	Building/Code Comp Insp Aide	1.00	1.00	1.00	1.00
006430	Building/Code Comp Insp III	13.00	13.00	16.00	16.00
006440	Building/Code Comp Insp IV	3.00	3.00	3.00	3.00
023300	Chief Environmental Planner	1.00	1.00	1.00	1.00
090500	Chief Planner	2.00	2.00	2.00	2.00
009100	Economic Development Manager	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
024800	Grants and Resource Manager	1.00	1.00	1.00	1.00
* 087500	Grants Specialist I	1.00	1.00	1.00	1.00
* 087520	Grants Specialist II	1.00	1.00	1.00	1.00
* 087530	Grants Specialist III	1.00	1.00	1.00	1.00
* 033330	Office Assistant	2.00	2.00	2.00	2.00
071820	Media Specialist II	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
* 035020	Planner II	2.00	2.00	2.00	2.00
* 035130	Planner III	8.00	8.00	8.00	8.00
035242	Planner IV	4.00	4.00	4.00	4.00
* 035320	Planning Technician II	1.00	1.00	1.00	1.00
035330	Planning Technician III	7.00	7.00	7.00	7.00
035002	Planning and Permit Manager	1.00	1.00	1.00	1.00
039802	Resource Mgmt Agency Director	1.00	1.00	1.00	1.00
000610	Secretary I	1.00	1.00	1.00	1.00
000611	Secretary I-B	1.00	1.00	1.00	1.00
000630	Secretary III	1.00	0.00	1.00	1.00
047220	Systems & Procedures Ana II	1.00	1.00	1.00	1.00
Resource Management Agency Total		79.00	79.00	85.00	85.00
001-240 Sheriff					
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
* 000220	Accountant II	4.00	4.00	4.00	4.00
* 000230	Accountant III	3.00	3.00	2.00	2.00
000300	Administrative Aide	3.00	3.00	3.00	3.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	0.00	0.00	1.00	1.00
015900	Assistant Sheriff	2.00	2.00	2.00	2.00
099120	Autopsy Assistant II	1.00	1.00	1.00	1.00
094800	Butcher	2.00	2.00	2.00	2.00
008900	Civil Clerk	4.00	4.00	4.00	4.00
023400	Communications Manager	0.00	0.00	1.00	1.00
012100	County 911 Coordinator	1.00	1.00	1.00	1.00
* 083830	Crime Systems Specialist III	3.00	3.00	3.00	3.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
000650	Department Secretary	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	3.00	3.00	3.00	3.00
015400	Detention Svs Officer-Sher	65.00	65.00	65.00	65.00
031430	Digital Forensic Analyst III	3.00	3.00	3.00	3.00
* 010220	Emergency Dispatcher II	16.00	15.00	15.00	15.00
010230	Emergency Dispatcher III	5.00	5.00	5.00	5.00
010500	Emergency Dispatcher-Supv	1.00	1.00	1.00	1.00
059800	Engraving Supervisor	2.00	2.00	2.00	2.00
022200	Farm Crew Leader	7.00	7.00	6.00	6.00
022300	Farm Manager	1.00	1.00	1.00	1.00
022207	Farm Crew Supervisor	0.00	0.00	1.00	1.00
096030	Field Evidence Technician III	4.00	4.00	4.00	4.00
022430	Fingerprint Technician III	2.00	2.00	2.00	2.00
026100	Fiscal Manager	1.00	1.00	0.00	0.00
022700	Food & Laundry Svs Manager	3.00	3.00	3.00	3.00
087530	Grants Specialist III	1.00	1.00	1.00	1.00
087720	Graphics Specialist	1.00	1.00	1.00	1.00
069202	Inmate Program Specialist Supv	2.00	2.00	2.00	2.00
025100	Inmate Programs Manager	1.00	1.00	1.00	1.00
069200	Inmate Programs Specialist	10.00	10.00	10.00	10.00
085500	IT Desktop Tech Supervisor	1.00	1.00	1.00	1.00
* 097920	IT Desktop Technician II	1.00	1.00	1.00	1.00
* 097930	IT Desktop Technician III	7.00	7.00	7.00	7.00
025900	Jail Services Manager	1.00	1.00	0.00	0.00
058600	Laundry Technician	3.00	3.00	3.00	3.00
* 028300	Legal Secretary III	2.00	2.00	2.00	2.00
071820	Media Specialist II	0.00	1.00	1.00	1.00
071830	Media Specialist III	2.00	1.00	1.00	1.00
* 033330	Office Assistant	19.00	19.00	19.00	19.00
* 033340	Office Assistant Lead	3.00	3.00	2.00	2.00
082300	Office Assistant,Supv	1.00	1.00	1.00	1.00
* 087120	Payroll Clerk II	6.00	6.00	6.00	6.00
026410	Property and Evidence Technici	4.00	4.00	4.00	4.00
026407	Property & Evidence Supervisor	1.00	1.00	1.00	1.00
* 095660	Sheriff Communication Officer	11.00	12.00	12.00	12.00
004000	Sheriff's Asset Mgmt Aide	1.00	1.00	1.00	1.00
000652	Sheriff's Assistant	1.00	1.00	1.00	1.00
* 002000	Sheriff's Background Invest	4.00	4.00	4.00	4.00
042900	Sheriff's Captain	6.00	6.00	6.00	6.00
077400	Sheriff's Community Liaison Sp	1.00	1.00	1.00	1.00
012730	Sheriff Correctional Cook Lead	11.00	11.00	11.00	11.00
088800	Sheriff's Correctional Deputy	245.00	245.00	243.00	243.00
* 015320	Sheriff's Deputy II	227.00	227.00	228.00	228.00
041390	Sheriff's Fiscal Manager	0.00	0.00	1.00	1.00
043100	Sheriff's Lieutenant	14.00	14.00	14.00	14.00
089000	Sheriff's Lieutenant-Correctn	7.00	7.00	7.00	7.00
014700	Sheriff's Pilot	2.00	2.00	2.00	2.00
043200	Sheriff's Records Clerk	18.00	18.00	18.00	18.00
046900	Sheriff's Records Clerk-Supv	1.00	1.00	1.00	1.00
075100	Sheriff's Security Officer	12.00	12.00	12.00	12.00
043300	Sheriff's Sergeant	43.00	43.00	43.00	43.00
088900	Sheriff's Sergeant, Correction	33.00	33.00	33.00	33.00
078000	Sheriff's Support Services Mgr	1.00	1.00	1.00	1.00
002510	Sheriff's Training Technician	2.00	2.00	2.00	2.00
002222	Sheriff's Youth Outreach Spec	1.00	1.00	1.00	1.00
043402	Sheriff-Coroner	1.00	1.00	1.00	1.00
* 044620	Stock Clerk	1.00	1.00	1.00	1.00
044700	Supervising Civil Clerk	1.00	1.00	1.00	1.00
048402	Undersheriff	1.00	1.00	1.00	1.00
099220	Vocation Bldg Cont Instructor	1.00	1.00	1.00	1.00
Sheriff Total		851.00	851.00	849.00	849.00
001-260 Citizens' Option for Public Safety (COPS)					
025601	Investigator-District Atty-B	1.00	1.00	1.00	1.00
* 015320	Sheriff's Deputy II	4.00	4.00	4.00	4.00
088900	Sheriff's Sergeant, Correction	2.00	2.00	2.00	2.00
Citizens' Option for Public Safety (COPS) Total		7.00	7.00	7.00	7.00
001-265 Rural Crime Prevention					

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOB CODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
* 005052	Attorney-Senior, DA/ PD	1.00	1.00	1.00	1.00
025600	Investigator-District Attorney	1.00	1.00	1.00	1.00
* 027830	Legal Office Assistant	1.00	1.00	1.00	1.00
* 015320	Sheriff's Deputy II	3.00	3.00	2.00	2.00
Rural Crime Prevention Total		6.00	6.00	5.00	5.00
001-280 Juvenile Justice Crime Prevention Act					
* 036020	Probation Officer II	1.00	3.00	3.00	3.00
036021	Probation Officer II-B	1.00	1.00	1.00	1.00
* 036030	Probation Officer III	3.00	1.00	1.00	1.00
Juvenile Justice Crime Prevention Act Total		5.00	5.00	5.00	5.00
001-810 Miscellaneous Criminal Justice					
075405	Clerk to the Grand Jury	0.48	0.48	0.48	0.48
027402	Law Library Director	1.00	1.00	1.00	1.00
040000	Research Assistant-Law Library	1.00	1.00	1.00	1.00
Miscellaneous Criminal Justice Total		2.48	2.48	2.48	2.48
General Fund Total		4176.13	4191.13	4191.48	4191.48
010-145 Library					
035120	Analyst-Dept Human Rscs II	1.00	1.00	1.00	1.00
001820	Analyst-Staff Services II	1.00	1.00	0.00	0.00
001830	Analyst-Staff Services III	0.00	0.00	1.00	1.00
070602	Deputy County Librarian	1.00	1.00	1.00	1.00
* 097920	IT Desktop Technician II	1.00	1.00	1.00	1.00
* 028610	Librarian I	1.00	1.00	1.00	1.00
* 028620	Librarian II	2.00	2.00	2.00	2.00
028730	Librarian III	3.00	3.00	4.00	4.00
028740	Librarian IV	3.00	3.00	3.00	3.00
028750	Librarian V	1.00	1.00	1.00	1.00
* 028920	Library Assistant II	10.00	10.00	10.00	10.00
* 029030	Library Assistant III	11.00	11.00	11.00	11.00
082700	Library Prog & Literacy Spec	2.00	2.00	2.00	2.00
* 091510	Library Svs Specialist I	1.00	1.00	0.00	0.00
* 091520	Library Svs Specialist II	2.00	2.00	3.00	3.00
* 091530	Library Svs Specialist III	1.00	1.00	1.00	1.00
Library Total		41.00	41.00	42.00	42.00
013-245 Fire					
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	1.00	1.00	1.00	1.00
001810	Analyst-Staff Services I	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
080402	Deputy Fire Chief	1.00	1.00	1.00	1.00
* 010210	Emergency Dispatcher I	1.00	1.00	1.00	1.00
* 010220	Emergency Dispatcher II	6.00	6.00	6.00	6.00
010230	Emergency Dispatcher III	2.00	2.00	2.00	2.00
010500	Emergency Dispatcher-Supv	1.00	1.00	1.00	1.00
(2) 041700	Fire Apparatus Engineer	18.00	18.00	21.00	21.00
(2) 093200	Fire Battalion Chief	9.00	9.00	9.00	9.00
024900	Fire Battalion Chief-Admin	1.00	1.00	1.00	1.00
(2) 093300	Fire Captain	25.00	25.00	25.00	25.00
093303	Fire Captain-Admin	4.00	4.00	4.00	4.00
089702	Fire Chief	1.00	1.00	1.00	1.00
090402	Fire Division Chief	3.00	3.00	3.00	3.00
022500	Fire Inspector	4.00	4.00	4.00	4.00
(2) 093400	Fire Lieutenant	44.00	44.00	44.00	44.00
* 033330	Office Assistant	2.00	2.00	2.00	2.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
(2) Fire Total		127.00	127.00	130.00	130.00
(2) Fire allocations represent position counts versus FTE counts due to 56 hour work week.					
014-225 Roads					
041530	Account Clerk Senior	1.00	1.00	1.00	1.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	1.00	1.00	1.00	1.00
097210	Admin Spec I - RMA	0.00	0.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
	062720 Analyst-Geographic Info Sys II	0.00	0.00	1.00	1.00
*	001820 Analyst-Staff Services II	1.00	1.00	1.00	1.00
*	001830 Analyst-Staff Services III	2.00	2.00	2.00	2.00
	003500 Assist Hvy Equip Superintndnt	1.00	1.00	1.00	1.00
	004400 Assist Road Superintendent	4.00	4.00	4.00	4.00
	039800 Asst Traf Cntrl Super	1.00	1.00	1.00	1.00
	081000 Chief Engineer	3.00	3.00	3.00	3.00
	012330 Concrete FinisherMaintWrkr III	3.00	3.00	3.00	3.00
	012340 Concrete FinisherMaintWrkr IV	1.00	1.00	1.00	1.00
*	011720 Construction & Maint Wkr II	16.00	16.00	15.00	15.00
	011830 Construction & Maint Wkr III	46.00	46.00	45.00	45.00
	011940 Construction & Maint Wkr IV	4.00	4.00	4.00	4.00
	006162 County Surveyor	1.00	1.00	1.00	1.00
*	013820 Custodial Worker	1.00	1.00	1.00	1.00
*	020220 Engineer II	1.00	1.00	1.00	1.00
*	020230 Engineer III	13.00	13.00	13.00	13.00
	020340 Engineer IV	6.00	6.00	6.00	6.00
	020410 Engineering Aide	1.00	1.00	1.00	1.00
*	050720 Engineering Technician II	8.00	8.00	8.00	8.00
*	050830 Engineering Technician III	7.00	7.00	7.00	7.00
	050840 Engineering Technician IV	1.00	1.00	1.00	1.00
	049720 Heavy Equip Welder Mechanic II	6.00	6.00	6.00	6.00
*	024510 Heavy Equipment Mechanic I	1.00	1.00	1.00	1.00
*	024520 Heavy Equipment Mechanic II	11.00	9.00	7.00	7.00
	024630 Heavy Equipment Mechanic III	3.00	5.00	7.00	7.00
	024640 Heavy Equipment Mechanic IV	1.00	1.00	1.00	1.00
	090600 Heavy Equipment Superintendent	1.00	1.00	1.00	1.00
*	098020 IT Document Specialist II	1.00	1.00	1.00	1.00
*	092730 Land Surveyor III	2.00	2.00	2.00	2.00
	092740 Land Surveyor IV	0.00	0.00	1.00	1.00
*	033330 Office Assistant	1.00	1.00	1.00	1.00
	026500 Parts & Inventory Specialist	1.00	1.00	1.00	1.00
*	076520 Property Specialist II	1.00	1.00	0.00	0.00
	076530 Property Specialist III	1.00	1.00	0.00	0.00
	040420 Right of Way Agent II	0.00	0.00	1.00	1.00
	040430 Right of Way Agent III	0.00	0.00	1.00	1.00
	040802 Road Superintendent	4.00	4.00	4.00	4.00
	091200 Road Use Inspector	1.00	1.00	1.00	1.00
	041000 Road Yard Assistant	5.00	5.00	5.00	5.00
	008500 Safety & Personnel Specialist	1.00	1.00	1.00	1.00
*	044620 Stock Clerk	1.00	1.00	1.00	1.00
	047800 Tire Repairer	1.00	1.00	1.00	1.00
	039900 Traffic Cntrl Superintendent	1.00	1.00	1.00	1.00
	043500 Traffic Control Supervisor	1.00	1.00	0.00	0.00
*	043620 Traffic Control Worker	4.00	4.00	0.00	0.00
	046320 Traffic Control Worker II	0.00	0.00	5.00	5.00
	043700 Traffic Control Worker Lead	5.00	5.00	0.00	0.00
	043700 Traffic Control Worker III	0.00	0.00	6.00	6.00
	043640 Traffic Control Worker IV	0.00	0.00	1.00	1.00
	090800 Transportation Svs Coordinator	1.00	1.00	1.00	1.00
Roads Total		181.00	181.00	184.00	184.00
015-120 Workforce Investment Board					
*	000230 Accountant III	1.00	1.00	1.00	1.00
	000730 Administrative Svs Officer III	1.00	1.00	1.00	1.00
	001833 Analyst-Staff Services III K	1.00	1.00	1.00	1.00
	092400 Business Resource Specialist	3.00	5.00	5.00	5.00
	084300 Business Services Program Mgr	1.00	1.00	1.00	1.00
	099002 Dep Workforce Dev Director	2.00	2.00	2.00	2.00
	078500 Employment Connection Site Crd	1.00	1.00	1.00	1.00
*	033330 Office Assistant	3.00	1.00	1.00	1.00
	079400 Workforce Dev Analyst	5.00	5.00	5.00	5.00
	079302 Workforce Dev Executive Dir	1.00	1.00	1.00	1.00
	092600 Workforce Dev Program Coord	4.00	7.00	7.00	7.00
	086400 Workforce Services program Mgr	1.00	1.00	1.00	1.00
Workforce Investment Board Total		24.00	27.00	27.00	27.00
016-101 Child Support Services					
*	041530 Account Clerk Senior	6.00	6.00	6.00	6.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified	FY 2023/24	FY 2023/24
		Adopted	Adopted As Of	Recommended	Adopted
JOBCODE	CLASSIFICATION TITLE		6/30/2023		
000233	Accountant III-K	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	3.00	3.00	3.00	3.00
008102	Asst Child Supp Svs Director	1.00	1.00	1.00	1.00
081502	Attorney, Chief Child Support	1.00	1.00	1.00	1.00
* 081462	Attorney-Senior, Child Support	5.00	5.00	5.00	5.00
078602	Child Support Services Directo	1.00	1.00	1.00	1.00
* 022120	Child Support Specialist III	74.00	74.00	74.00	74.00
000650	Department Secretary	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	2.00	2.00	2.00	2.00
* 027520	Legal Clerk	2.00	2.00	2.00	2.00
* 027830	Legal Office Assistant	8.00	8.00	8.00	8.00
027840	Legal Office Assistant Lead	1.00	1.00	1.00	1.00
046500	Legal Office Assistant-Supv	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
050210	Personnel Services Officer I	1.00	1.00	1.00	1.00
050320	Personnel Services Officer II	1.00	1.00	1.00	1.00
081700	Program Manager Child Support	3.00	3.00	3.00	3.00
* 044620	Stock Clerk	3.00	3.00	3.00	3.00
046200	Supv Child Support Specialist	12.00	12.00	12.00	12.00
Child Support Services Total		129.00	129.00	129.00	129.00
030-086 Capital Projects					
* 083930	Capital Projects Coord III	1.00	1.00	1.00	1.00
* 083920	Capital Projects CoordinatorII	2.00	2.00	2.00	2.00
088222	Gen Svs Agency Deputy Director	1.00	1.00	1.00	1.00
Capital Projects Total		4.00	4.00	4.00	4.00
040-220 Transit					
041500	Account Clerk	1.00	1.00	0.00	0.00
030002	Transit Manager	1.00	1.00	0.00	0.00
011500	Transit Technician	1.00	1.00	0.00	0.00
Transit Total		3.00	3.00	0.00	0.00
045-235 Solid Waste					
* 041530	Account Clerk Senior	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 035120	Analyst-Dept Human Rscs II	1.00	1.00	1.00	1.00
001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
039500	Assist Refuse Site Supervisor	2.00	2.00	2.00	2.00
001502	Director-Solid Waste	1.00	1.00	1.00	1.00
* 050830	Engineering Technician III	1.00	1.00	1.00	1.00
024520	Heavy Equipment Mechanic II	1.00	1.00	1.00	1.00
024640	Heavy Equipment Mechanic IV	1.00	1.00	1.00	1.00
094520	Landfill Technician II	2.00	2.00	2.00	2.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
* 038920	Refuse Equipment Operator II	19.00	19.00	19.00	19.00
039120	Refuse Site Attendant	7.00	7.00	7.00	7.00
039200	Refuse Site Caretaker	5.00	5.00	5.00	5.00
039300	Refuse Site Coordinator	1.00	1.00	1.00	1.00
039400	Refuse Site Supervisor	3.00	3.00	3.00	3.00
044800	Solid Waste Environ Coord	1.00	1.00	1.00	1.00
071400	Solid Waste Environmental Supv	1.00	1.00	1.00	1.00
Solid Waste Total		52.00	52.00	52.00	52.00
066-066 Grounds Services					
033800	Parks & Grounds Worker	6.00	5.00	7.00	7.00
042700	Parks & Grounds Worker-Senior	1.00	1.00	1.00	1.00
Grounds Services Total		7.00	6.00	8.00	8.00
067-067 Facilities					
001300	Air Conditioning Mechanic	2.00	2.00	2.00	2.00
093800	Building Systems Technician	2.00	2.00	2.00	2.00
005802	Facilities Mgr	1.00	1.00	1.00	1.00
029500	Maintenance Electrician	2.00	2.00	2.00	2.00
093700	Maintenance Painter	2.00	1.00	1.00	1.00
029600	Maintenance Supervisor	3.00	3.00	3.00	3.00
* 029820	Maintenance Worker II	33.00	34.00	34.00	34.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

JOB CODE	CLASSIFICATION TITLE	FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
		Adopted	6/30/2023	Recommended	Adopted
029930	Maintenance Worker III	7.00	7.00	7.00	7.00
026000	Regulatory Compliance Spec	1.00	1.00	1.00	1.00
Facilities Total		53.00	53.00	53.00	53.00
068-068 Custodial Services					
041800	Custodial Services Manager	1.00	1.00	1.00	1.00
013700	Custodial Supervisor	1.00	1.00	1.00	1.00
* 013820	Custodial Worker	39.00	39.00	40.00	40.00
* 013930	Custodial Worker-Lead	4.00	4.00	4.00	4.00
Custodial Services Total		45.00	45.00	46.00	46.00
070-070 Fleet Services					
* 005410	Auto Mechanic I	3.00	3.00	3.00	3.00
* 005420	Auto Mechanic II	4.00	4.00	4.00	4.00
058000	Fleet Services Supervisor	1.00	1.00	1.00	1.00
022600	Fleet Svs Superintendent	1.00	1.00	1.00	1.00
005900	Fleet Svs Technician	1.00	1.00	1.00	1.00
026500	Parts & Inventory Specialist	1.00	1.00	1.00	1.00
Fleet Services Total		11.00	11.00	11.00	11.00
071-090 Information & Communications Technology					
* 041500	Account Clerk	1.00	1.00	1.00	1.00
041530	Account Clerk Senior	0.00	0.00	1.00	1.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	1.00	1.00	1.00	1.00
* 035030	Analyst-Dept Human Rscs III	1.00	1.00	1.00	1.00
* 062720	Analyst-Geographic Info Sys II	2.00	2.00	2.00	2.00
000720	Administrative Svs Officer II	0.00	0.00	1.00	1.00
000650	Department Secretary	0.00	0.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
023000	Geographic Information Sys Crd	1.00	1.00	1.00	1.00
077502	ICT Assistant Director	1.00	1.00	1.00	1.00
015907	IT Bus Intell Devlpr Supv	1.00	1.00	1.00	1.00
015930	IT Business Intell Devlpr III	4.00	4.00	4.00	4.00
* 011320	IT Client Specialist II	13.00	13.00	13.00	13.00
011330	IT Client Specialist III	2.00	2.00	2.00	2.00
098700	IT Data Center Administrator	2.00	2.00	2.00	2.00
098800	IT Deputy Director	1.00	1.00	1.00	1.00
085500	IT Desktop Tech Supervisor	1.00	1.00	1.00	1.00
* 097920	IT Desktop Technician II	17.00	17.00	17.00	17.00
* 097930	IT Desktop Technician III	4.00	4.00	4.00	4.00
096702	IT Director	1.00	1.00	1.00	1.00
096402	IT Division Manager	3.00	3.00	3.00	3.00
* 098020	IT Document Specialist II	2.00	2.00	1.00	1.00
047600	IT Documentation Technician	1.00	1.00	1.00	1.00
007520	IT Eprise Content Mgt Spc II	4.00	4.00	4.00	4.00
014000	IT Infrastructure Supervisor	1.00	1.00	1.00	1.00
097720	IT Logistics Planner II	2.00	2.00	2.00	2.00
* 097730	IT Logistics Planner III	3.00	3.00	3.00	3.00
* 097620	IT Logistics Technician II	1.00	1.00	1.00	1.00
096502	IT Manager	6.00	6.00	7.00	7.00
041602	IT Manager OrgChangeMgt	1.00	1.00	1.00	1.00
* 096920	IT Network Administrator II	7.00	7.00	7.00	7.00
* 096930	IT Network Administrator III	2.00	2.00	3.00	3.00
* 009720	IT Network Technician II	5.00	5.00	4.00	4.00
* 075622	IT Programmer Analyst II	11.00	11.00	12.00	12.00
075632	IT Programmer Analyst III	2.00	2.00	2.00	2.00
013520	IT Project Manager II	4.00	4.00	4.00	4.00
013530	IT Project Manager III	2.00	2.00	1.00	1.00
* 098420	IT Security Administrator II	3.00	3.00	3.00	3.00
098500	IT Senior Systems Programmer	1.00	1.00	0.00	0.00
* 011120	IT Specialist App Support II	9.00	9.00	9.00	9.00
011130	IT Specialist App Support III	1.00	1.00	1.00	1.00
011420	IT Sys Application Trainer II	2.00	2.00	1.00	1.00
* 040920	IT System Administrator II	10.00	10.00	10.00	10.00
040930	IT System Administrator III	5.00	5.00	5.00	5.00
* 032020	IT System Technician II	1.00	1.00	1.00	1.00
* 099020	IT Systems and Procedure An II	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2022/23	Modified Adopted As Of	FY 2023/24	FY 2023/24
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2023	Recommended	Adopted
099030	IT System&Procdures Anlyst 3	0.00	0.00	1.00	1.00
* 033330	Office Assistant	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
* 000630	Secretary III	1.00	1.00	0.00	0.00
Information & Communications Technology Total		150.00	150.00	151.00	151.00
073-073 Property Management					
000300	Administrative Aide	0.00	0.00	1.00	1.00
076502	Property Manager	0.00	0.00	1.00	1.00
076530	Property Specialist III	0.00	0.00	2.00	2.00
Property Management Total		0.00	0.00	4.00	4.00
074-074 Communications					
008600	IT Communications Systems Adm	2.00	2.00	2.00	2.00
* 038520	IT Radio Installer II	3.00	3.00	3.00	3.00
* 038420	IT RadioCommunicationsTechII	1.00	1.00	1.00	1.00
Communications Total		6.00	6.00	6.00	6.00
076-076 Mail Services					
083020	Digital Print and Mail Specialist	2.00	2.00	2.00	2.00
Mail Services Total		2.00	2.00	2.00	2.00
079-079 Print Services					
083020	Digital Print & Mail Spec	9.00	9.00	9.00	9.00
083100	Print and Mail Svs Manager	1.00	1.00	1.00	1.00
086500	Print and Mail Svs Supervisor	1.00	1.00	1.00	1.00
Print Services Total		11.00	11.00	11.00	11.00
Other Funds Total		846.00	848.00	860.00	860.00
Grand Total of All Funds		5022.13	5039.13	5051.48	5051.48

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
098000	4H Community Coordinator	621	19	75,089	91,513
041500	Account Clerk	153	01	36,579	44,580
041503	Account Clerk - K	117	21	36,581	44,583
041530	Account Clerk Senior	542	01	40,530	49,395
041532	Account Clerk Senior K	841	21	40,535	49,401
035500	Account Clerk-Principal	170	07	44,627	54,388
045400	Account Clerk-Supv	165	07	40,408	49,247
026210	Accountant Auditor I	401	20	59,797	72,877
026220	Accountant Auditor II	402	20	67,360	82,094
026230	Accountant Auditor III	403	20	74,388	90,659
026240	Accountant Auditor IV	363	20	85,500	104,202
000210	Accountant I	741	07	55,977	68,221
000213	Accountant I-K	672	19	57,392	69,945
000220	Accountant II	745	07	61,818	75,339
000223	Accountant II-K	771	19	63,374	77,236
000230	Accountant III	776	07	68,951	84,033
000233	Accountant III-K	682	19	70,674	86,133
000300	Administrative Aide	180	07	44,655	54,422
000303	Administrative Aide - K	122	21	44,659	54,427
085000	Administrative Analyst	248	19	85,552	104,265
085102	Administrative Analyst, Prncpl	555	19	112,427	137,018
085100	Administrative Analyst, Senior	258	19	102,205	124,561
019600	Administrative Coordinator	914	21	49,772	60,659
000640	Administrative Secretary	421	21	52,474	63,952
071002	Administrative Specialist I	728	19	76,191	92,857
071020	Administrative Specialist II	709	19	83,811	102,143
071001	Administrative Specialist-B	241	19	79,803	97,259
021210	Administrative Specialist I-HRD	728	19	76,191	92,857
021220	Administrative Specialist IIHRD	709	19	83,811	102,143
000710	Administrative Svs Officer I	249	19	67,015	81,673
000720	Administrative Svs Officer II	777	19	81,245	99,016
000730	Administrative Svs Officer III	248	19	85,552	104,265
017300	Ag & Stds Inspector Aide	812	03	35,767	43,591
000810	Ag & Stds Inspector I	605	03	48,240	58,792
000820	Ag & Stds Inspector II	606	03	53,272	64,924
000830	Ag & Stds Inspector III	608	03	60,593	73,847
000940	Ag & Stds Inspector IV	611	07	70,044	85,365
000800	Ag & Stds Inspector Trainee	604	03	42,858	52,233
099400	Aging Services Manager	775	19	89,729	109,355
001002	Agricultural Comm/Sealer	802	10	135,239	202,860
014600	Agricultural Enforcement Offcr	611	07	70,044	85,365
001100	Agricultural Pest Mgt Spec	612	07	70,044	85,365
001210	Agricultural Technician I	162	03	38,081	46,410
001220	Agricultural Technician II	172	03	42,051	51,249
001300	Air Conditioning Mechanic	872	02	51,037	62,200

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
001510	Alcohol & Drug Specialist I	182	04	45,319	55,232
001520	Alcohol & Drug Specialist II	380	04	47,626	58,044
094000	Analyst-Assessor's System	124	07	87,892	107,117
035110	Analyst-Dept Human Rscs I	705	19	55,125	67,183
035120	Analyst-Dept Human Rscs II	921	19	62,218	75,827
035030	Analyst-Dept Human Rscs III	706	19	68,569	83,567
089800	Analyst-District Attorney	935	19	72,135	87,913
015510	Analyst-Economic Devlpment I	426	19	58,416	71,194
015520	Analyst-Economic Devlpment II	427	19	67,405	82,148
015530	Analyst-Economic Devlpment III	429	19	77,156	94,033
062710	Analyst-Geographic Info Sys I	664	03	65,719	80,094
062720	Analyst-Geographic Info Sys II	660	03	72,574	88,448
001910	Analyst-Human Resources I	678	19	58,092	70,799
001920	Analyst-Human Resources II	226	19	70,083	85,413
001930	Analyst-Human Resources III	898	19	77,402	94,333
005100	Analyst-Property Tax System	124	07	87,892	107,117
004910	Analyst-Risk Management I	333	19	61,411	74,843
004920	Analyst-Risk Management II	337	19	67,549	82,325
004930	Analyst-Risk Management III	338	19	74,303	90,556
001810	Analyst-Staff Services I	705	19	55,125	67,183
001813	Analyst-Staff Services I K	705	19	55,125	67,183
001820	Analyst-Staff Services II	921	19	62,218	75,827
001823	Analyst-Staff Services II K	921	19	62,218	75,827
001830	Analyst-Staff Services III	706	19	68,569	83,567
001833	Analyst-Staff Services III K	706	19	68,569	83,567
001834	Analyst-Staff Services, Supv	318	19	92,738	113,023
021710	Animal Care Specialist I	295	03	37,697	45,943
021720	Animal Care Specialist II	176	03	43,752	53,322
021780	Animal Care Specialist, Supv	192	07	50,305	61,309
021740	Animal Care Technician	932	03	35,767	43,591
077010	Animal Control Officer I	987	03	39,413	48,034
077020	Animal Control Officer II	351	03	47,903	58,381
077030	Animal Control Officer III	200	07	54,459	66,371
077000	Animal Control Officer,Supv	100	07	60,743	74,030
078900	Animal Services Coordinator	696	07	38,661	47,117
097000	Animal Services Manager	775	19	89,729	109,355
078922	Animal Services Operation Mgr	400	19	97,640	118,997
078910	Animal Services Technician	869	01	37,909	46,201
002110	Appraiser I	263	03	62,142	75,734
002120	Appraiser II	747	03	69,999	85,310
002230	Appraiser III	750	03	77,339	94,255
002340	Appraiser IV	616	07	85,294	103,951
003207	Assessment Services Director	800	19	94,002	114,563
006910	Assessment Technician I	324	01	39,988	48,735
006920	Assessment Technician II	717	01	43,987	53,608

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
006930	Assessment Technician III	362	01	48,349	58,924
006970	Assessment Technician, Supv	671	07	54,246	66,112
002600	Assist Agriculture Com/Sealer	B06	11	96,598	144,898
003000	Assist Chief Investigator-DA	244	19	110,161	134,257
080502	Assist County Admin Officer	B02	11	135,239	202,860
003202	Assist County Assessor	B04	11	111,092	166,634
003302	Assist County Auditor-Contrler	B04	11	111,092	166,634
003402	Assist District Attorney	B02	11	135,239	202,860
003500	Assist Hvy Equip Superintendnt	793	19	66,408	80,934
004202	Assist Public Defender	B02	11	135,239	202,860
039500	Assist Refuse Site Supervisor	330	07	54,631	66,580
090002	Assist Retirement Admin	B02	11	135,239	202,860
004400	Assist Road Superintendent	330	07	54,631	66,580
015900	Assistant Sheriff	B02	11	135,239	202,860
089402	Assistant Treas/TaxColl	B04	11	111,092	166,634
004602	Assoc HHS Agency Director	B02	10	135,239	202,860
039502	Assoc RMA Director	B02	10	135,239	202,860
059102	Associate County Counsel	B01	11	173,879	260,781
036002	Asst Chief Probation Officer	B02	11	135,239	202,860
008102	Asst Child Supp Svs Director	B04	11	111,092	166,634
060700	Asst Human Resources Director	B06	11	96,598	144,898
025202	Asst RMA Dir - Fiscal Services	B04	11	111,092	166,634
097500	Asst RMA Dir-Econ Devl & Plan	B02	11	135,239	202,860
039800	Asst Traf Cntrl Super	330	07	54,631	66,580
081502	Attorney, Chief Child Support	B02	11	135,239	202,860
081412	Attorney, Child Support I-N	895	08	73,537	89,622
081422	Attorney, Child Support II-N	239	08	82,851	100,973
081432	Attorney, Child Support III-N	254	08	97,592	118,938
081442	Attorney, Child Support IV-N	267	08	113,775	138,661
004812	Attorney, Civil I-N	711	20	75,871	92,467
004822	Attorney, Civil II-N	242	20	86,322	105,203
004832	Attorney, Civil III-N	570	20	101,187	123,320
004842	Attorney, Civil IV-N	268	20	114,902	140,035
004852	Attorney, Civil V-N	098	20	124,289	151,475
004912	Attorney, DA/PD I-N	895	08	73,537	89,622
004922	Attorney, DA/PD II-N	239	08	82,851	100,973
004932	Attorney, DA/PD III-N	254	08	97,592	118,938
005042	Attorney, DA/PD IV-N	267	08	113,775	138,661
081462	Attorney-Senior, Child Support	355	08	123,047	149,962
005052	Attorney-Senior, DA/ PD	355	08	123,047	149,962
045500	Attorney-Supv	277	20	130,892	159,522
081452	Attorney-Supv Child Support	277	20	130,892	159,522
045502	Attorney-Supv-N	277	20	130,892	159,522
005210	Auditor-Appraiser I	614	03	62,192	75,795
005220	Auditor-Appraiser II	615	03	70,056	85,379

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
005330	Auditor-Appraiser III	435	03	77,364	94,286
005340	Auditor-Appraiser IV	689	07	85,555	104,269
012402	Auditor-Control\Treas-Tax Coll	B02	40	135,239	202,860
005410	Auto Mechanic I	875	02	44,418	54,133
005420	Auto Mechanic II	910	02	49,050	59,779
099100	Autopsy Assistant I	229	03	45,656	55,642
099120	Autopsy Assistant II	649	03	50,531	61,584
075000	Background Investigator	450	03	44,655	54,422
092812	Board Representative I	899	19	57,984	70,667
092822	Board Representative II	633	19	64,071	78,086
092832	Board Representative III	682	19	70,674	86,133
078100	Budget Officer	775	19	89,729	109,355
080600	Budget Technician	114	21	55,570	67,725
093800	Building Systems Technician	712	02	53,359	65,030
076300	Building and Housing Manager	609	20	101,764	124,023
006320	Building/Code Comp Insp II	204	03	57,771	70,407
006200	Building/Code Comp Insp Aide	174	03	42,892	52,274
006210	Building/Code Comp Insp I	194	03	52,310	63,752
006430	Building/Code Comp Insp III	214	07	62,579	76,267
006440	Building/Code Comp Insp IV	776	07	68,951	84,033
092400	Business Resource Specialist	221	19	65,429	79,741
084300	Business Services Program Mgr	119	19	86,525	105,451
094800	Butcher	850	02	42,264	51,509
083610	Cadastral GIS Technician I	194	03	52,310	63,752
083620	Cadastral GIS Technician II	204	03	57,771	70,407
083630	Cadastral GIS Technician III	436	03	63,488	77,375
006500	Cadastral Supervisor	227	07	71,190	86,762
083930	Capital Projects Coord III	432	19	99,615	121,404
083910	Capital Projects Coordinator I	610	19	82,016	99,956
083920	Capital Projects CoordinatorII	127	19	90,912	110,797
006700	Chief Accountant-Prperty Taxes	400	19	97,640	118,997
006800	Chief Appraiser	800	19	94,002	114,563
006900	Chief Assessment Clerk	100	07	60,743	74,030
007000	Chief Auditor-Appraiser	800	19	94,002	114,563
070500	Chief Cadastral Mapper	241	19	79,803	97,259
007102	Chief Clerk, Brd of Supvs	709	19	83,811	102,143
007300	Chief Deputy Clk-Recorder	898	19	77,402	94,333
007422	Chief Deputy Co Cnsl-CPS	B02	20	135,239	202,860
007472	Chief Deputy Co Cnsl-Hearing	B02	20	135,239	202,860
007432	Chief Deputy Co Cnsl-Land/Jus	B02	20	135,239	202,860
007462	Chief Deputy Co Cnsl-Litigate	B02	20	135,239	202,860
007442	Chief Deputy Co Cnsl-Pers	B02	20	135,239	202,860
007452	Chief Deputy Co Cnsl-Schools	B02	20	135,239	202,860
033402	Chief Deputy District Attorney	B02	11	135,239	202,860
015200	Chief Deputy Public Defender	B02	20	135,239	202,860

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
091030	Chief Deputy Public Guardian	625	07	65,424	79,734
081000	Chief Engineer	B04	19	111,092	166,634
023300	Chief Environmental Planner	B06	20	96,598	144,898
026202	Chief Financial Reprtn&Audit	582	19	101,378	123,553
037400	Chief Forensic Psychologist	B03	20	125,791	188,370
007800	Chief Investigator-Dist Atty	259	19	141,028	171,875
074300	Chief Investigator-Pub Def	978	19	107,044	130,458
089500	Chief Investment Officer	400	19	97,640	118,997
080200	Chief Payroll Manager	764	19	85,602	104,326
090500	Chief Planner	B06	20	96,598	144,898
007902	Chief Probation Officer	B01	10	173,879	260,781
042800	Chief Records Clerk	103	07	53,224	64,866
008000	Chief Revenue Officer	400	19	97,640	118,997
097400	Chief of Accounting Systems	400	19	97,640	118,997
070600	Chief of Property Transfers	100	07	60,743	74,030
004702	Chief of Staff Board of Supvs	709	19	83,811	102,143
008200	Child Interview Specialist	182	04	45,319	55,232
059701	Child Supp Community Liaison-B	181	19	59,846	72,936
078602	Child Support Services Directo	B02	10	135,239	202,860
022100	Child Support Specialist I	686	03	40,237	49,038
022110	Child Support Specialist II	298	03	46,256	56,374
022120	Child Support Specialist III	300	03	48,610	59,242
007500	Child Wel Svs Pol & Prog Spec	218	19	78,138	95,229
001500	Child Wel Svs Stat Resrch Anl	728	19	76,191	92,857
081900	Child Welf Svs Family Advocate	251	19	98,309	119,812
099300	Child Welfare Service Mgr	251	19	98,309	119,812
080100	Child Welfare Service Supv	495	07	72,914	88,863
008700	Children Services Worker	171	04	40,637	49,526
084600	Children's Services Supervisor	180	07	44,655	54,422
008900	Civil Clerk	147	01	35,159	42,849
058520	Civil Office Assistant	661	21	36,048	43,933
058521	Civil Office Assistant -B	982	21	37,848	46,126
058530	Civil Office Assistant Lead	665	21	39,695	48,377
058531	Civil Office Assistant Lead B	983	21	41,681	50,798
058400	Civil Office Assistnt-Supv	485	21	46,201	56,307
072200	Clerk Recorder Manager	100	07	60,743	74,030
075405	Clerk to the Grand Jury	658	21	35,767	43,591
009300	Clerk-Dispatcher	331	01	40,386	49,220
042000	Clerk-Dispatcher-Senior	853	01	44,596	54,350
035600	Clerk-Principal	637	07	39,253	47,839
071100	Client Advocate	710	19	59,257	72,218
071101	Client Advocate-B	921	19	62,218	75,827
011400	Clinic Coordinator	662	07	65,170	79,425
009410	Clinic Manager I	241	19	79,803	97,259
009420	Clinic Manager II	775	19	89,729	109,355

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
099302	Clinic Operations Manager	B05	19	101,429	152,145
090310	Code Enforcement Ofcr I	194	03	52,310	63,752
090320	Code Enforcement Ofcr II	204	03	57,771	70,407
090330	Code Enforcement Ofcr III	209	07	59,554	72,580
005700	Coding Specialist	269	06	62,212	75,820
047310	Collector-Tax Programs I	470	03	44,155	53,813
047320	Collector-Tax Programs II	475	03	51,191	62,388
047330	Collector-Tax Programs III	480	03	59,362	72,347
047350	Collector-Tax Programs Supv	601	07	65,016	79,237
010100	Communicable Disease Investgr	189	06	48,832	59,513
023400	Communications Manager	775	19	89,729	109,355
010900	Community Educ Specialist	173	06	41,660	50,772
011000	Community Health Technician	138	06	35,767	43,591
011010	Community Health Worker	354	04	36,486	44,466
023310	Community Outreach Specialist	417	19	52,296	63,735
095700	Community Program Specialist	189	07	48,832	59,513
016200	Compliance Specialist	921	19	62,218	75,827
016220	Compliance Specialist - Lead	101	19	68,569	83,567
012320	Concrete FinisherMaintWrkr II	327	02	41,019	49,991
012330	Concrete FinisherMaintWrkr III	852	02	45,117	54,986
012340	Concrete FinisherMaintWrkr IV	329	02	49,343	60,136
011720	Construction & Maint Wkr II	327	02	41,019	49,991
011830	Construction & Maint Wkr III	852	02	45,117	54,986
011940	Construction & Maint Wkr IV	329	02	49,343	60,136
075610	Contact Tracer	376	04	39,059	47,603
012020	Cook	820	02	36,773	44,816
012030	Cook Lead	830	02	40,489	49,346
012100	County 911 Coordinator	188	03	49,283	60,063
012202	County Administrative Officer	B01	10	173,879	260,781
012302	County Assessor/Clerk-Recorder	B02	40	135,239	202,860
012502	County Counsel	B01	10	173,879	260,781
074810	County Financial Technicn I	720	01	36,507	44,492
074820	County Financial Technicn II	723	01	40,237	49,038
074830	County Financial Technicn III	643	07	46,641	56,843
012602	County Librarian	B02	10	135,239	202,860
058100	County Museum Curator	976	07	52,296	63,735
006162	County Surveyor	B04	19	111,092	166,634
083800	Crime Systems Specialist I	336	03	61,028	74,377
083820	Crime Systems Specialist II	437	03	68,820	83,873
083830	Crime Systems Specialist III	439	03	79,728	97,167
071200	Crisis Service Worker	206	04	57,511	70,090
041800	Custodial Services Manager	B06	19	96,598	144,898
013700	Custodial Supervisor	210	07	45,518	55,474
013820	Custodial Worker	809	02	35,767	43,591
013930	Custodial Worker-Lead	826	02	39,390	48,006

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
077800	DA Grants & Program Coordinato	777	19	81,245	99,016
014110	Dairy Inspector I	691	06	57,802	70,445
014120	Dairy Inspector II	690	06	63,550	77,450
014230	Dairy Inspector III	335	06	70,056	85,380
077102	Dep HHS Dir Ment Hlth Clin Svs	B04	11	111,092	166,634
072232	Dep HHS Dir Mental Health	B03	11	125,791	188,370
072222	Dep HHS Dir- Public Health Ops	B03	11	125,791	188,370
081800	Dep HHS Dir-PH Nursing&PrevSrv	B03	11	125,791	188,370
099002	Dep Workforce Dev Director	B06	11	96,598	144,898
000650	Department Secretary	423	21	49,976	60,907
000651	Department Secretary B	421	21	52,474	63,952
057710	Dept HR Training Officer I	883	07	58,377	71,146
057720	Dept HR Training Officer II	996	07	61,442	74,881
000304	Dept Human Rescs Admin Aide	122	21	44,659	54,427
014500	Deputy Ag Commissioner/Sealer	422	19	76,896	93,716
003102	Deputy Chief Probation Officer	B05	11	101,429	152,145
014800	Deputy Clerk I-Brd of Supvs	667	21	45,148	55,024
014820	Deputy Clerk II-Brd of Supvs	423	21	49,976	60,907
014830	Deputy Clerk III - Brd of Supv	547	21	58,811	71,675
080602	Deputy County Admin Officer	B04	19	111,092	166,634
070602	Deputy County Librarian	B06	11	96,598	144,898
075202	Deputy Executive Director TCAG	B04	11	111,092	166,634
080402	Deputy Fire Chief	B03	11	125,791	188,370
062902	Deputy HHS Dir Adult Svs/PG	B03	11	125,791	188,370
060802	Deputy HHS Dir Human Rsources	B03	11	125,791	188,370
004327	Deputy HHS Dir Integrated Svs	B03	11	125,791	188,370
048902	Deputy HHS Dir-AdminPrograms	B04	11	111,092	166,634
072302	Deputy HHS Dir-Child Welf Svc	B03	11	125,791	188,370
087602	Deputy HHS Dir-TulareWorks	B04	11	111,092	166,634
021102	Deputy HHS Director Env Health	B03	11	125,791	188,370
040902	Deputy Risk Manager	341	19	81,734	99,612
074700	Detention Svs Officer-Prob	719	12	39,494	48,133
015400	Detention Svs Officer-Sher	162	03	38,081	46,410
015710	Dietitian I	285	06	71,963	87,704
031410	Digital Forensic Analyst I	901	03	63,275	77,115
031420	Digital Forensic Analyst II	902	03	70,317	85,697
031430	Digital Forensic Analyst III	903	03	79,903	97,381
083020	Digital Print & Mail Spec	156	01	36,942	45,022
023802	Dir of Fiscal Operations-HHSA	B02	11	135,239	202,860
003902	Dir of Human Services-HHSA	B02	11	135,239	202,860
072102	Dir of Mental Health-HHSA	B02	11	135,239	202,860
072002	Dir of Public Health	B02	11	135,239	202,860
016300	Director,Public Health Lab	988	19	152,825	186,253
001502	Director-Solid Waste	B04	10	111,092	166,634
016402	District Attorney	B01	40	173,879	260,781

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
097002	Div Mgr HHS - Animal Services	B06	19	96,598	144,898
062302	Div Mgr HHS Child Welfare Svs	B05	19	101,429	152,145
061902	Div Mgr HHS Dir Environ Health	B04	19	111,092	166,634
061002	Div Mgr HHS Fiscal Operations	B05	19	101,429	152,145
061602	Div Mgr HHS Human Resources	B05	19	101,429	152,145
023200	Div Mgr HHS Mental Health	B04	19	111,092	166,634
072702	Div Mgr HHS PubHlthNrs PrevSvs	B04	19	111,092	166,634
016802	Div Mgr HHS-Self Sufficiency	B05	19	101,429	152,145
016800	Division Manager HHS - PH	B04	19	111,092	166,634
099322	EH Child Welfare Service Mgr	251	00	98,309	119,812
051502	EH Account Clerk	153	00	36,579	44,580
000104	EH Account Clerk K	117	00	36,581	44,583
056402	EH Account Clerk, Senior	542	00	40,530	49,395
026212	EH Accountant Auditor I	401	00	59,797	72,877
026222	EH Accountant Auditor II	402	00	67,360	82,094
000212	EH Accountant I	741	00	55,977	68,221
000222	EH Accountant II	745	00	61,818	75,339
000232	EH Accountant III	776	00	68,951	84,033
000235	EH Accountant III K	682	00	70,674	86,133
000732	EH Admin Svs Officer III	248	00	85,552	104,265
051602	EH Administrative Aide	180	00	44,655	54,422
000642	EH Administrative Secretary	421	00	52,474	63,952
000712	EH Administrative Serv Off I	249	00	67,015	81,673
000722	EH Administrative Serv Off II	248	00	85,552	104,265
071003	EH Administrative Specialist I	728	00	76,191	92,857
017302	EH Ag & Stds Inspector Aid	812	00	35,767	43,591
051702	EH Ag & Stds Inspector I	605	00	48,240	58,792
000832	EH Ag & Stds Inspector III	608	00	60,593	73,847
001212	EH Agricultural Technician I	162	00	38,081	46,410
001222	EH Agricultural Technician II	172	00	42,051	51,249
001512	EH Alcohol Drug Specialist I	182	00	45,319	55,232
001522	EH Alcohol Drug Specialist II	380	00	47,626	58,044
089802	EH Analyst - DA	935	00	72,135	87,913
035122	EH Analyst-Dept Human Rcsc II	921	00	62,218	75,827
035032	EH Analyst-Dept Human Rcsc III	706		68,569	83,567
035112	EH Analyst-Dept Human Rscs I	705	00	55,125	67,183
001912	EH Analyst-Human Resources I	678	00	58,092	70,799
001922	EH Analyst-Human Resources II	226	00	70,083	85,413
026832	EH Analyst-Human Resources III	898	00	77,402	94,333
001882	EH Analyst-Risk Management I	333	00	61,411	74,843
001872	EH Analyst-Risk Management II	337	00	67,549	82,325
001892	EH Analyst-Risk Management III	338	00	74,303	90,556
021742	EH Animal Care Technician	932	00	35,767	43,591
077002	EH Animal Control Officer	987	00	39,413	48,034
078902	EH Animal Services Coordinator	696	00	38,661	47,117

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
002342	EH Appraiser 4	616	00	85,294	103,951
002232	EH Appraiser III	750	00	77,339	94,255
006912	EH Assessment Technician I	324	00	39,988	48,735
004604	EH Assoc HHS Agency Director	802	00	135,239	202,860
081415	EH Attorney, Child Support 1	895	00	73,537	89,622
081425	EH Attorney, Child Support 2	239	00	82,851	100,973
081435	EH Attorney, Child Support 3	254	00	97,592	118,938
081445	EH Attorney, Child Support 4	267	00	113,775	138,661
004815	EH Attorney, Civil I	711	00	75,871	92,467
004825	EH Attorney, Civil II	242	00	86,322	105,203
004835	EH Attorney, Civil III	570	00	101,187	123,320
004845	EH Attorney, Civil IV	268	00	114,902	140,035
004855	EH Attorney, Civil V	098	00	124,289	151,475
051902	EH Attorney, DA/PD I	895	00	73,537	89,622
005035	EH Attorney, DA/PD III	254	00	97,592	118,938
005045	EH Attorney, DA/PD IV	267	00	113,775	138,661
005054	EH Attorney, DA/PD Senior	355	00	123,047	149,962
081465	EH Attorney, Sr Child Support	355	00	123,047	149,962
004935	EH Attorney, DA/PD III-N	254	00	97,592	118,938
005222	EH Auditor-Appraiser II	615	00	70,056	85,379
005602	EH Auto Service Worker	844	00	40,221	49,019
006202	EH Build/Code Comp Insp Aide	174	00	42,892	52,274
006212	EH Build/Code Comp Insp I	194	00	52,310	63,752
006322	EH Build/Code Comp Insp II	204	00	57,771	70,407
006432	EH Build/Code Comp Insp III	214	00	62,579	76,267
092402	EH Busines Resource Specialist	221	00	65,429	79,741
094802	EH Butcher	850	00	42,264	51,509
083622	EH Cadastral GIS Tech II	204	00	57,771	70,407
083632	EH Cadastral GIS Technicia III	436	00	63,488	77,375
007922	EH Chief Probation Officer	801	00	173,879	260,781
008202	EH Child Interview Specialist	182	00	45,319	55,232
022112	EH Child Support Specialist I	686	00	40,237	49,038
008902	EH Civil Clerk	147	00	35,159	42,849
058522	EH Civil Office Assistant	661	00	36,048	43,933
058532	EH Civil Office Assistant Lead	665	00	39,695	48,377
075402	EH Clerk to the Grand Jury	658	00	35,767	43,591
035602	EH Clerk-Principlal	637	00	39,253	47,839
071102	EH Client Advocate	710	00	59,257	72,218
090332	EH Code Compliance Ofcr III	209	00	59,554	72,580
090312	EH Code Enforcement Ofcr I	194	00	52,310	63,752
090322	EH Code Enforcement Officer II	204	00	57,771	70,407
010902	EH Community Educ Specialist	173	00	41,660	50,772
052402	EH Community Health Technician	138	00	35,767	43,591
023312	EH Community Outreach Spec	417	00	52,296	63,735
095702	EH Community Program Specialis	189	00	48,832	59,513

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
011832	EH Construction & Maint Wk III	852	00	45,117	54,986
052802	EH Construction & Maint Wkr II	327	00	41,019	49,991
075692	EH Contact Tracer	376	00	39,059	47,603
012012	EH Cook	820	00	36,773	44,816
052902	EH Cook Lead	830	00	40,489	49,346
012102	EH County 911 Coordinator	188	00	49,283	60,063
074812	EH County Financial Tech I	720	00	36,507	44,492
074822	EH County Financial Tech II	723	00	40,237	49,038
074832	EH County Financial Tech III	643	00	46,641	56,843
071202	EH Crisis Service Worker	206	00	57,511	70,090
053102	EH Custodial Worker	809	00	35,767	43,591
077802	EH DA Grants & Prg Coordinator	777	00	81,245	99,016
014112	EH Dairy Inspector I	691	00	57,802	70,445
000302	EH Dept HR Admin Aide	122	00	44,659	54,427
014802	EH Deputy Clerk, Brd of Supvs	667	00	45,148	55,024
053202	EH Deputy Sheriff I	874	00	67,070	81,740
015402	EH Detention Svs Ofcr, Sheriff	162	00	38,081	46,410
015712	EH Dietitian I	285	00	71,963	87,704
019312	EH Election Clerk	237	00	37,271	45,423
069402	EH Electronic Health Recrd Mgr	105	00	103,320	125,919
010212	EH Emergency Dispatcher I	736	00	44,962	54,797
010222	EH Emergency Dispatcher II	738	00	53,159	64,787
010232	EH Emergency Dispatcher III	994	00	58,638	71,464
092202	EH Emergency Response SupAsst	154	00	36,773	44,816
087922	EH Emplpyee/Emplyr Rel Spec 2	414	00	86,766	105,745
020212	EH Engineer I	638	00	73,238	89,257
053302	EH Engineer III	759	00	95,486	116,372
020342	EH Engineer IV	642	00	112,487	137,092
053402	EH Engineering Aide I	163	00	38,459	46,871
050612	EH Engineering Tech I	740	00	51,695	63,003
050832	EH Engineering Tech III	753	00	64,982	79,196
050722	EH Engineering Technician II	201	00	58,226	70,962
020612	EH Environmental Health Aide	164	00	38,106	46,441
020722	EH Environmental Health Spc II	690	00	63,550	77,450
020712	EH Environmental Health Spec I	691	00	57,802	70,445
020732	EH Environmental HealthSpc III	335	00	70,056	85,380
099802	EH Epidemiologist	728	00	76,191	92,857
022202	EH Farm Crew Leader	844	00	40,221	49,019
096022	EH Field Evidence Technician	418	00	51,067	62,237
022422	EH Fingerprint Technician 2	162	00	38,081	46,410
022412	EH Fingerprint Technician I	799	00	48,509	59,120
093502	EH Fire Engineer	090	00	35,610	35,610
093602	EH Fire Fighter	089	00	33,384	34,497
022502	EH Fire Inspector	188	00	49,283	60,063
026102	EH Fiscal Manager	400	00	97,640	118,997

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
017702	EH Gate Attendant	121	00	34,718	42,324
062712	EH Geograph Info Sys Analyst I	664	00	65,719	80,094
087502	EH Grants Specialist I	935	00	72,135	87,913
087532	EH Grants Specialist III	786	00	84,853	103,413
087722	EH Graphics Specialist	283	00	66,435	80,967
071512	EH HHS Unit Manager I	728	00	76,191	92,857
053802	EH Health Aide	802	00	35,860	43,704
024102	EH Health Education Assistant	189	00	48,832	59,513
069602	EH Health Education Specialist	205	00	57,234	69,753
024302	EH Health Program Assistant	158	00	37,357	45,528
024632	EH Heavy Equipment Mechanic 3	430	00	56,531	68,896
024512	EH Heavy Equipment Mechanic I	859	00	44,859	54,671
024522	EH Heavy Equipment Mechanic II	871	00	50,533	61,586
093112	EH Human Resources Spclst I	115	00	41,471	50,542
093122	EH Human Resources Spec II	732	00	47,987	58,483
011312	EH IT Client Specialist I	307	00	55,161	67,226
097912	EH IT Desktop Technician I	303	00	46,285	56,409
097922	EH IT Desktop Technician II	305	00	53,763	65,523
007512	EH IT EntContentMgtSpec I	307	00	55,161	67,226
075624	EH IT Programmer Analyst	772	00	93,076	113,435
013522	EH IT Project Manager II	777	00	81,245	99,016
013532	EH IT Project Manager III	251	00	98,309	119,812
070102	EH Intern - No Pay	000	00	0	0
070202	EH Intern -Minimum Wage	F2	00	32,240	32,240
005812	EH Intern-Apprentice	F24	00	32,240	32,240
086012	EH Investigative Tech I	296	00	36,239	44,166
025602	EH Investigator -DA	904	00	79,386	96,750
053902	EH Investigator Aide	167	00	40,016	48,769
025812	EH Investigator I - PD	627	00	68,040	82,923
054202	EH Laboratory Assistant	721	00	38,292	46,668
058602	EH Laundry Technician	832	00	36,427	44,394
004902	EH Law Clerk	733	00	50,151	61,121
027522	EH Legal Clerk II	160	00	38,431	46,837
027382	EH Legal Office Assistant	829	00	38,050	46,373
046502	EH Legal Office Assistant-Supv	835	00	46,099	56,183
082892	EH Lib Vol & Donation Coord	701	00	36,216	44,138
028612	EH Librarian I	648	00	46,899	57,157
028622	EH Librarian II	196	00	53,360	65,031
028732	EH Librarian III	208	00	58,961	71,858
054402	EH Library Assistant I	139	00	35,767	43,591
028922	EH Library Assistant II	149	00	39,390	48,006
007412	EH Library Literacy Asst I	139	00	35,767	43,591
082702	EH Library Prog Literacy Spec	935	00	72,135	87,913
091512	EH Library Svs Specialist I	136	00	46,899	57,157
029302	EH Mail Processor	137	00	35,767	43,591

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
029502	EH Maintenance Electrician	186	00	48,565	59,188
093702	EH Maintenance Painter	860	00	45,304	55,214
029812	EH Maintenance Worker I	805	00	39,430	48,055
029822	EH Maintenance Worker II	175	00	43,542	53,066
029932	EH Maintenance Worker III	865	00	48,081	58,598
071802	EH Media Specialist	680	00	59,256	72,217
085212	EH Medical Assistant	168	00	39,644	48,316
042412	EH Medical Office Assistant	796	00	35,860	43,704
082522	EH Mental Health Case Mgr 2	290	00	44,257	53,938
082512	EH Mental Health Case Mgr I	834	00	40,093	48,863
031822	EH Mental Health Technician II	851	00	45,597	55,571
058902	EH Museum Assistant	147	00	35,159	42,849
050412	EH Nurse I-Supv	763	00	94,017	114,581
032712	EH Nurse Practitioner	769	00	113,991	138,925
032632	EH Nurse,Registered CWS	752	00	79,298	96,643
062802	EH Nurse-Graduate Public Hlth	752	00	79,298	96,643
054502	EH Nurse-Licensed Vocational	265	00	45,826	55,849
032612	EH Nurse-Public Health I	755	00	83,327	101,554
032622	EH Nurse-Public Health II	760	00	87,566	106,719
056102	EH Nurse-Registered	752	00	79,298	96,643
032652	EH Nurse-Registered-Lead	756	00	83,265	101,478
032922	EH Nutrition Assistant	140	00	35,931	43,790
015602	EH Nutritionist-Degreed	346	00	64,830	79,010
054802	EH Office Assistant	822	00	35,860	43,704
054902	EH Office Assistant -K	661	00	36,048	43,933
033342	EH Office Assistant Lead	276	00	39,508	48,149
082302	EH Office Assistant, Supv	281	00	43,505	53,021
074912	EH Paralegal I	729	00	45,488	55,438
009212	EH Paralegal I-K	731	00	47,047	57,338
074922	EH Paralegal II	730	00	47,762	58,209
074932	EH Paralegal III-K	980	00	51,871	63,217
055102	EH Parks & Grounds Worker	828	00	37,147	45,272
034122	EH Patient Acct Rep	264	00	36,576	44,576
087126	EH Payroll Clerk II	855	00	42,346	51,609
007614	EH Peer Support SpecialTrainee	354	00	36,486	44,466
050212	EH Personnel Svs Officer I	231	00	72,261	88,067
047732	EH Physical Therapist	689	00	85,555	104,269
090102	EH Physical Therapist	741	00	55,977	68,221
032722	EH Physician Assistant	261	00	113,990	138,923
034924	EH Physician-OB/GYN	366	00	296,803	361,723
035246	EH Plannel IV	235	00	87,189	106,260
035012	EH Planner I	618	00	58,068	70,769
035132	EH Planner III	620	00	75,079	91,501
092322	EH Planner-Associate Regional	419	00	77,632	94,613
092312	EH Planner-Regional	632	00	69,005	84,098

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
059002	EH Planning Technician I	163	00	38,459	46,871
035322	EH Planning Technician II	644	00	42,469	51,758
074692	EH Poll Worker	F24	00	32,240	32,240
055402	EH Prevention Svs Coordntr II	683	00	62,266	75,886
034826	EH Primary Care Practitioner	319	00	185,993	226,675
035502	EH Principal Account Clerk	170	00	44,627	54,388
023422	EH Prob Correctional Ofcr II	864	00	50,939	62,081
023412	EH Prob Correctional Officer I	848	00	46,128	56,218
035802	EH Probation Division Mgr	762	00	90,218	109,951
036012	EH Probation Officer I	866	00	50,594	61,660
036022	EH Probation Officer II	877	00	58,719	71,563
055602	EH Probation Officer III	885	00	64,847	79,031
076512	EH Property Specialist I	650	00	53,347	65,016
076522	EH Property Specialist II	882	00	58,925	71,814
013502	EH Prosecution Assistant	342	00	52,267	63,699
018602	EH Psychiatrist I	332	00	209,593	255,438
037325	EH Psychiatrist II	714	00	219,568	267,594
037414	EH Psychologist I	257	00	93,549	114,011
080802	EH Pub Def Invest Asst	535	00	45,487	55,437
062502	EH Public Defender Interview I	162	00	38,081	46,410
025802	EH Public Defender Investigr	908	00	71,619	87,285
091012	EH Public Guardian-Deputy I	677	00	52,596	64,101
077602	EH Public Health Program Coord	662	00	65,170	79,425
037912	EH Public Hlth Micro-Bio I	681	00	73,621	89,724
037922	EH Public Hlth Micro-Bio II	639	00	82,108	100,068
037902	EH Public Hlth Micro-Bio Trne	185	00	46,928	57,193
038922	EH Refuse Equip Operator II	852	00	45,117	54,986
039032	EH Refuse Equip Operator III	329	00	49,343	60,136
038912	EH Refuse Equipment Operator I	328	00	41,413	50,471
039102	EH Refuse Site Attendant	787	00	39,718	48,406
039202	EH Refuse Site Caretaker	813	00	35,767	43,591
056202	EH Research Asst-Law Library	349	00	45,488	55,438
012999	EH Retirement Board Trustee	F60	72	208,000	208,000
076632	EH Retirement Specialist III	347	00	68,950	84,031
056302	EH Secretary I	666	00	43,060	52,479
000622	EH Secretary II	667	00	45,148	55,024
000632	EH Secretary III	668	00	47,558	57,960
095222	EH Self Sufficiency Counslr	845	00	40,231	49,031
095662	EH Sheriff Communication Offr	843	00	43,974	53,592
014702	EH Sheriff Pilot	441	00	58,374	71,142
088802	EH Sheriff's Correctional Dep	874	00	67,070	81,740
043202	EH Sheriff's Records Clerk	157	00	37,305	45,464
075102	EH Sheriff's Security Officer	784	00	43,934	53,544
030202	EH Social Service Worker Asst	746	00	36,820	44,873
043932	EH Social Service Worker III	873	00	51,552	62,828

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
056802	EH Social Svs Worker I	459	00	42,273	51,520
044422	EH Social Svs Worker II	511	00	46,679	56,889
044042	EH Social Svs Worker III/CWS	428	00	63,262	77,099
029212	EH Social Worker,Clinical I	754	00	79,803	97,259
029222	EH Social Worker,Clinical II	773	00	83,860	102,203
029202	EH Social Worker,Licensed	761	00	89,899	109,563
001886	EH Social Worker-Pub Def	505	00	58,093	70,800
001812	EH Staff Services Analyst I	705	00	55,125	67,183
001822	EH Staff Services Analyst II	921	00	62,218	75,827
001832	EH Staff Services Analyst III	706	00	68,569	83,567
044622	EH Stock Clerk	154	00	36,773	44,816
018802	EH Student	F2	00	32,240	32,240
046702	EH Supervising Probation Ofcr	360	00	80,930	98,632
059302	EH Supv Account Clerk	165	00	40,408	49,247
047112	EH Systems & Proc Analyst I	287	00	64,467	78,568
008152	EH TCAG Administrative Clerk	795	00	44,936	54,765
047802	EH Tire Repairer	837	00	37,530	45,739
027712	EH Title & Admin Technician I	324	00	39,988	48,735
027722	EH Title&AdministrativeTech2	717	00	43,987	53,608
043612	EH Traffic Control Worker	327	00	41,019	49,991
048022	EH Training Officer II	996	00	61,442	74,881
057102	EH Victim Witness Worker I	849	00	41,042	50,019
049422	EH Victim Witness Worker II	182	00	45,319	55,232
092602	EH WID Program Coord	935	00	72,135	87,913
049702	EH Welder Mechanic	871	00	50,533	61,586
079402	EH Workforce Dev Analyst	221	00	65,429	79,741
009100	Economic Development Manager	B06	20	96,598	144,898
019320	Election Clerk	237	01	37,271	45,423
019330	Election Clerk Senior	284	01	41,035	50,010
085200	Elections Program Coordinator	133	19	71,995	87,743
019400	Elections Technical Analyst	525	01	48,829	59,510
069600	Electronic Health Rec Spc,Supv	414	19	86,766	105,745
069400	Electronic Health Records Mgr	105	19	103,320	125,919
069500	Electronic Health Records Spec	728	19	76,191	92,857
010210	Emergency Dispatcher I	151	03	48,136	58,665
010220	Emergency Dispatcher II	738	03	53,159	64,787
010230	Emergency Dispatcher III	994	03	58,638	71,464
010500	Emergency Dispatcher-Supv	744	07	66,149	80,618
095900	Emergency Svs Specialist I	728	19	76,191	92,857
095920	Emergency Svs Specialist II	709	19	83,811	102,143
091600	Employee Benefits Supervisor	577	19	75,943	92,554
087910	Employee Relations Spec I	777	19	81,245	99,016
087920	Employee Relations Spec II	414	19	86,766	105,745
078500	Employment Connection Site Crd	221	19	65,429	79,741
019500	Emplyee/Employer Benef&Well Mgr	414	19	86,766	105,745

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
020210	Engineer I	638	03	73,238	89,257
020220	Engineer II	640	03	81,665	99,527
020230	Engineer III	759	07	95,486	116,372
020340	Engineer IV	642	20	112,487	137,092
020410	Engineering Aide	163	03	38,459	46,871
050610	Engineering Technician I	740	03	51,695	63,003
050720	Engineering Technician II	201	03	58,226	70,962
050830	Engineering Technician III	753	07	64,982	79,196
050840	Engineering Technician IV	779	07	72,079	87,845
059800	Engraving Supervisor	211	02	53,347	65,016
020110	Enviromental Health HHW Tech	807	03	36,773	44,816
020620	Environmental Health Aide	164	06	38,106	46,441
020710	Environmental Health Spec I	691	06	57,802	70,445
020720	Environmental Health Spec II	690	06	63,550	77,450
020830	Environmental Health Spec III	335	06	70,056	85,380
020940	Environmental Health Supervisr	728	19	76,191	92,857
021000	Environmental Quality Coordntr	243	19	82,973	101,122
091700	Environmental Quality Spec	219	03	53,887	65,674
021100	Environmental Quality Technicn	742	03	51,242	62,451
099800	Epidemiologist	728	19	76,191	92,857
097700	Epidemiologist, Senior	414	19	86,766	105,745
029400	Executive Assitant to CAO	778	21	71,995	87,743
097102	Executive Director TCAG	802	10	135,239	202,860
092712	Extra Help Land Surveyor I	638	00	73,238	89,257
091202	Extra Help Road Use Inspector	740	00	51,695	63,003
095402	Extra-Help Veterinarian	804	00	111,092	166,634
005802	Facilities Mgr	806	19	96,598	144,898
099320	Family Advocate Mgr	251	19	98,309	119,812
022200	Farm Crew Leader	844	02	40,221	49,019
022207	Farm Crew Supervisor	996	07	61,442	74,881
022300	Farm Manager	694	19	72,917	88,866
096000	Field Evidence Technician	418	03	51,067	62,237
096010	Field Evidence Technician I	418	03	51,067	62,237
096020	Field Evidence Technician II	797	03	56,711	69,116
096030	Field Evidence Technician III	798	03	64,345	78,419
022410	Fingerprint Technician I	799	03	48,509	59,120
022420	Fingerprint Technician II	219	03	53,887	65,674
022430	Fingerprint Technician III	336	03	61,028	74,377
041700	Fire Apparatus Engineer	626	23	53,523	65,230
041708	Fire Apparatus Engineer 40 Hr	440	23	53,523	65,230
093200	Fire Battalion Chief	697	19	98,019	119,459
024900	Fire Battalion Chief-Admin	107	19	98,018	119,457
093300	Fire Captain	700	23	77,146	94,020
093500	Fire Captain Admin5	361	23	77,146	94,020
093303	Fire Captain-Admin	715	23	85,838	104,613

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
089702	Fire Chief	B02	10	135,239	202,860
090402	Fire Division Chief	291	19	127,856	155,822
022500	Fire Inspector	188	03	49,283	60,063
093400	Fire Lieutenant	702	23	64,136	78,165
093408	Fire Lieutenant 40 Hr	184	23	64,136	78,165
026100	Fiscal Manager	400	19	97,640	118,997
058000	Fleet Services Supervisor	205	07	57,234	69,753
022600	Fleet Svs Superintendent	692	19	74,888	91,269
005900	Fleet Svs Technician	850	02	42,264	51,509
022700	Food & Laundry Svs Manager	192	07	50,305	61,309
088222	Gen Svs Agency Deputy Director	B04	11	111,092	166,634
088122	General Svs Agency Director	B02	10	135,239	202,860
023000	Geographic Information Sys Crd	238	19	77,464	94,408
087500	Grants Specialist I	935	19	72,135	87,913
087520	Grants Specialist II	679	19	77,143	94,017
087530	Grants Specialist III	786	19	84,853	103,413
024800	Grants and Resource Manager	B06	19	96,598	144,898
087720	Graphics Specialist	283	03	66,435	80,967
087730	Graphics Specialist,Senior- DA	816	03	79,903	97,381
073000	HHS Clinical Supv Mental Hlth	766	19	92,993	113,333
073202	HHS County Health Officer	788	20	296,141	360,917
023702	HHS Director	B01	10	173,879	260,781
073322	HHS Dpty County Health Officer	707	19	251,721	306,781
001600	HHS Human Resources Manager	256	19	97,258	118,532
073222	HHS Medical Director-MH	788	20	296,141	360,917
073212	HHS Medical Director-Prim Care	788	20	296,141	360,917
071510	HHS Unit Manager	728	19	76,191	92,857
071540	HHS Unit Manager I-CalWorks	728	19	76,191	92,857
031210	HHSA Collector Investigator I	167	03	40,016	48,769
031220	HHSA Collector Investigator II	111	03	48,638	59,277
005800	HHSA Facility&Proprty Spec	935	19	72,135	87,913
082200	HHSA Logistics Manager	400	19	97,640	118,997
086700	HHSA Storage Facility Supv	183	07	46,007	56,070
024000	Health Aide	802	06	35,860	43,704
024100	Health Education Assistant	189	06	48,832	59,513
024200	Health Education Specialist	205	07	57,234	69,753
024300	Health Program Assistant	158	06	37,357	45,528
099700	Health Services Manager	775	19	89,729	109,355
049720	Heavy Equip Welder Mechanic II	966	07	55,534	67,681
049700	Heavy Equip Welder-Mechanic I	871	02	50,533	61,586
024510	Heavy Equipment Mechanic I	859	02	44,859	54,671
024520	Heavy Equipment Mechanic II	871	02	50,533	61,586
024630	Heavy Equipment Mechanic III	430	07	56,531	68,896
024640	Heavy Equipment Mechanic IV	996	07	61,442	74,881
090600	Heavy Equipment Superintendent	692	19	74,888	91,269

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
026302	HomelessInitiativesProgCoordin	B05	19	101,429	152,145
034302	Human Resources Depty Director	B05	11	101,429	152,145
060400	Human Resources Director	B02	10	135,239	202,860
002040	Human Resources Manager	B06	19	96,598	144,898
093110	Human Resources Specialist I	115	19	41,471	50,542
093120	Human Resources Specialist II	732	19	47,987	58,483
093130	Human Resources Specialist III	893	19	53,744	65,500
033400	Human Resources Supervisor	928	19	86,767	105,746
082810	Human Resources Technician I	115	19	41,471	50,542
082820	Human Resources Technician II	732	19	47,987	58,483
077502	ICT Assistant Director	B05	11	101,429	152,145
087810	IHSS Program Specialist I	234	07	62,234	75,846
087820	IHSS Program Specialist II	101	19	68,569	83,567
015907	IT Bus Intell Devlpr Supv	255	19	91,709	111,769
015920	IT Business Intell Develpr II	227	07	71,190	86,762
015910	IT Business Intell Devlpr I	287	07	64,467	78,568
015930	IT Business Intell Devlpr III	764	19	85,602	104,326
011310	IT Client Specialist I	307	07	55,161	67,226
011320	IT Client Specialist II	308	07	64,296	78,359
011330	IT Client Specialist III	310	19	71,006	86,537
008600	IT Communications Systems Adm	313	07	85,380	104,056
098700	IT Data Center Administrator	227	07	71,190	86,762
098800	IT Deputy Director	B05	11	101,429	152,145
085500	IT Desktop Tech Supervisor	344	19	72,436	88,280
097910	IT Desktop Technician I	303	07	46,285	56,409
097920	IT Desktop Technician II	305	07	53,763	65,523
097930	IT Desktop Technician III	306	07	62,441	76,099
096702	IT Director	B03	10	125,791	188,370
096402	IT Division Manager	B05	11	101,429	152,145
098010	IT Document Specialist I	307	07	55,161	67,226
098020	IT Document Specialist II	308	07	64,296	78,359
098030	IT Document Specialist III	309	07	74,683	91,018
047600	IT Documentation Technician	180	07	44,655	54,422
007510	IT Eprise Content Mgt Spc I	307	07	55,161	67,226
007520	IT Eprise Content Mgt Spc II	308	07	64,296	78,359
014000	IT Infrastructure Supervisor	318	19	92,738	113,023
097710	IT Logistics Planner I	301	07	58,608	71,428
097720	IT Logistics Planner II	287	07	64,467	78,568
097730	IT Logistics Planner III	238	19	77,464	94,408
097610	IT Logistics Technician I	162	03	38,081	46,410
097620	IT Logistics Technician II	179	03	44,216	53,887
096502	IT Manager	251	19	98,309	119,812
041602	IT Manager OrgChangeMgt	251	19	98,309	119,812
096910	IT Network Administrator I	312	07	73,493	89,568
096920	IT Network Administrator II	313	07	85,380	104,056

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
096930	IT Network Administrator III	318	19	92,738	113,023
009710	IT Network Technician I	305	07	53,763	65,523
009720	IT Network Technician II	306	07	62,441	76,099
075612	IT Programmer Analyst	764	19	85,602	104,326
075622	IT Programmer Analyst II	772	19	93,076	113,435
075632	IT Programmer Analyst III	251	19	98,309	119,812
015102	IT Project Manager - DA	251	19	98,309	119,812
013510	IT Project Manager I	310	19	71,006	86,537
013520	IT Project Manager II	777	19	81,245	99,016
013530	IT Project Manager III	251	19	98,309	119,812
038510	IT Radio Installer I	409	03	46,285	56,409
038520	IT Radio Installer II	410	03	53,764	65,524
038410	IT RadioCommunicationsTech I	412	03	62,441	76,099
038420	IT RadioCommunicationsTechII	413	03	73,493	89,568
098410	IT Security Administrator I	312	07	73,493	89,568
098420	IT Security Administrator II	106	19	85,389	104,067
098500	IT Senior Systems Programmer	772	19	93,076	113,435
011110	IT Specialist App Support I	307	07	55,161	67,226
011120	IT Specialist App Support II	308	07	64,296	78,359
011130	IT Specialist App Support III	310	19	71,006	86,537
011420	IT Sys Application Trainer II	996	07	61,442	74,881
011410	IT Sys Applicaton Trainer I	883	07	58,377	71,146
040910	IT System Administrator I	312	07	73,493	89,568
040920	IT System Administrator II	313	07	85,380	104,056
040930	IT System Administrator III	318	19	92,738	113,023
032010	IT System Technician I	305	07	53,763	65,523
032020	IT System Technician II	306	07	62,441	76,099
099030	IT System&Procdures Anlyst 3	764	19	85,602	104,326
099020	IT Systems and Procedure An II	227	07	71,190	86,762
099010	IT Systems and Procedures An I	287	07	64,467	78,568
069202	Inmate Program Specialist Supv	442	07	56,367	68,696
025100	Inmate Programs Manager	433	19	83,812	102,144
069200	Inmate Programs Specialist	603	03	41,226	50,243
078202	Inpatient Clinical Supervisor	105	20	103,320	125,919
093900	Investigative Auditor	783	03	66,034	80,478
093920	Investigative Auditor II	782	20	72,927	88,879
086010	Investigative Technician I	296	03	36,239	44,166
086020	Investigative Technician II	167	03	40,016	48,769
025400	Investigator Aide	167	03	40,016	48,769
025810	Investigator I-Public Def	627	03	68,040	82,923
025811	Investigator I-Public Def-B	908	03	71,619	87,285
025820	Investigator II-Public Def	628	03	75,200	91,649
025821	Investigator II-Public Def-B	896	03	78,783	96,015
025700	Investigator-Child Support	888	22	71,320	86,920
025701	Investigator-Child Support-B	684	22	74,889	91,270

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
082600	Investigator-Child Suprt Supv	619	22	79,428	96,801
025600	Investigator-District Attorney	904	22	79,386	96,750
025000	Investigator-District Atty,Sup	445	22	88,346	107,670
025601	Investigator-District Atty-B	695	22	83,357	101,590
077700	Investigator-Health & Human Sv	908	03	71,619	87,285
042300	Investigator-Pub Def-Senior	629	03	82,724	100,819
042301	Investigator-Pub Def-Senior-B	631	03	86,661	105,617
049800	Investigator-Welfare	888	22	71,320	86,920
047000	Investigator-Welfare, Supv	445	22	88,346	107,670
049801	Investigator-Welfare-B	684	22	74,889	91,270
070700	Investment Officer	199	07	53,924	65,719
025900	Jail Services Manager	434	19	82,481	100,522
008302	LAFCO Executive Officer	806	19	96,598	144,898
027220	Laboratory Assistant	721	06	38,292	46,668
027230	Laboratory Assistant Lead	743	06	42,127	51,341
027202	Laboratory Support Supervisor	545	07	50,238	61,227
032220	Laboratory Technician	168	06	39,644	48,316
032230	Laboratory Technician Lead	265	06	45,826	55,849
040200	Lactation Coordinator	285	06	71,963	87,704
092710	Land Surveyor I	638	03	73,238	89,257
092720	Land Surveyor II	640	03	81,665	99,527
092730	Land Surveyor III	759	07	95,486	116,372
092740	Land Surveyor IV	642	20	112,487	137,092
094510	Landfill Technician I	740	03	51,695	63,003
094520	Landfill Technician II	201	03	58,226	70,962
094530	Landfill Technician III	753	07	64,982	79,196
058600	Laundry Technician	832	02	36,427	44,394
004900	Law Clerk	733	03	50,151	61,121
027402	Law Library Director	F07	10	78,000	78,000
052440	Lead Care Manager	294	04	48,922	59,623
027520	Legal Clerk	160	01	38,431	46,837
074100	Legal Clerk-Supv	180	07	44,655	54,422
027830	Legal Office Assistant	829	01	38,050	46,373
027833	Legal Office Assistant - K	118	21	38,054	46,378
027840	Legal Office Assistant Lead	274	01	41,855	51,010
046500	Legal Office Assistant-Supv	835	07	46,099	56,183
027800	Legal Office Manager	448	21	55,983	68,228
027901	Legal Office Manager -Civil -B	685	21	60,972	74,308
028100	Legal Secretary I	667	21	45,148	55,024
028200	Legal Secretary II	668	21	47,558	57,960
028300	Legal Secretary III	423	21	49,976	60,907
074900	Legal Services Specialist	934	21	57,911	70,578
028610	Librarian I	648	03	46,899	57,157
028620	Librarian II	196	03	53,360	65,031
028730	Librarian III	208	07	58,961	71,858

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
028740	Librarian IV	352	19	69,129	84,250
028750	Librarian V	236	19	75,943	92,554
028910	Library Assistant I	139	01	35,767	43,591
028920	Library Assistant II	149	01	39,390	48,006
029030	Library Assistant III	159	01	43,388	52,878
009210	Library Literacy Asst I	139	01	35,767	43,591
082700	Library Prog & Literacy Spec	935	19	72,135	87,913
091510	Library Svs Specialist I	136	03	46,899	57,157
091520	Library Svs Specialist II	196	03	53,360	65,031
091530	Library Svs Specialist III	232	03	60,106	73,253
002407	MH Clinic Administrator	520	19	101,193	123,327
029300	Mail Processor	137	01	35,767	43,591
029500	Maintenance Electrician	186	02	48,565	59,188
093700	Maintenance Painter	860	02	45,304	55,214
029600	Maintenance Supervisor	205	07	57,234	69,753
029810	Maintenance Worker I	805	02	39,430	48,055
029820	Maintenance Worker II	175	02	43,542	53,066
029930	Maintenance Worker III	865	02	48,081	58,598
071800	Media Specialist I	680	19	59,256	72,217
071820	Media Specialist II	446	19	66,718	81,312
071830	Media Specialist III	694	19	72,917	88,866
085220	Medical Assistant	168	06	39,644	48,316
013500	Medical Billing Manager	775	19	89,729	109,355
042420	Medical Office Assistant	796	01	35,860	43,704
042430	Medical Office Assistant Lead	815	01	39,508	48,149
042400	Medical Office Assitant, Supv	878	07	45,748	55,755
094302	Medical Section Chief-OB/GYN	727	16	296,127	360,900
094402	Medical Section Chief-Pedtrc	735	16	204,588	249,338
001410	Mental Health Assc Clin I - Un	754	04	79,803	97,259
001420	Mental Health Assc Clin II-Un	773	04	83,860	102,203
082510	Mental Health Case Mgr I	834	04	40,093	48,863
082520	Mental Health Case Mgr II	290	04	44,257	53,938
082530	Mental Health Case Mgr III	294	04	48,922	59,623
002207	Mental Health Clinical Supv	297	07	93,342	113,759
058700	Mental Health Clinical Svs Mgr	251	19	98,309	119,812
002200	Mental Health Clinician-Licens	761	04	89,899	109,563
001900	Mental Health Specialist	101	19	68,569	83,567
031810	Mental Health Technician I	839	04	41,292	50,324
031820	Mental Health Technician II	851	04	45,597	55,571
097300	Mental Hlth Svs Act Manager	775	19	89,729	109,355
058900	Museum Assistant	147	01	35,159	42,849
050410	Nurse I-Supv	763	07	94,017	114,581
032710	Nurse Practitioner	769	06	113,991	138,925
032715	Nurse Practitioner - OB	769	06	113,991	138,925
032640	Nurse-Graduate Public Health	752	06	79,298	96,643

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
032600	Nurse-Licensed Vocational	265	06	45,826	55,849
032610	Nurse-Public Health I	755	06	83,327	101,554
032620	Nurse-Public Health II	760	06	87,566	106,719
032660	Nurse-Public Health Lead	770	06	90,939	110,830
032662	Nurse-Public Health Manager	141	19	105,555	128,643
004100	Nurse-Quality Assurance	756	06	83,265	101,478
032630	Nurse-Registered	752	06	79,298	96,643
032635	Nurse-Registered CWS	752	06	79,298	96,643
032650	Nurse-Registered-Lead	756	06	83,265	101,478
032920	Nutrition Assistant	140	06	35,931	43,790
032930	Nutrition Assistant Lead	653	06	39,577	48,234
015610	Nutritionist MastDegreed	627	06	68,040	82,923
046800	Nutritionist, Supv Pub Hlth	897	07	82,688	100,775
015600	Nutritionist-Degreed	346	06	64,830	79,010
047720	Occupational Therapist	689	06	85,555	104,269
033330	Office Assistant	822	01	35,860	43,704
033334	Office Assistant K-B	663	21	36,389	44,349
033340	Office Assistant Lead	276	01	39,508	48,149
033343	Office Assistant Lead-K	280	21	39,695	48,377
082300	Office Assistant,Supv	281	07	43,505	53,021
033333	Office Assistant-K	661	21	36,048	43,933
095502	Office of Emergency Svs Mgr	256	19	97,258	118,532
080880	PD Mitigation Specialist	749	20	89,899	109,563
074910	Paralegal I	729	03	45,488	55,438
074913	Paralegal I-K	731	21	47,047	57,338
074914	Paralegal I-K-B	979	21	49,396	60,201
074920	Paralegal II	730	03	47,762	58,209
074923	Paralegal II-K	734	21	49,400	60,205
074924	Paralegal II-K-B	980	21	51,871	63,217
074933	Paralegal III K	980	21	51,871	63,217
074934	Paralegal III K B	323	21	54,463	66,376
070502	Parks & Grounds Manager	B06	19	96,598	144,898
033700	Parks & Grounds Operations Sup	863	07	52,610	64,117
033800	Parks & Grounds Worker	828	02	37,147	45,272
042700	Parks & Grounds Worker-Senior	842	02	40,910	49,859
026500	Parts & Inventory Specialist	850	02	42,264	51,509
034120	Patient Accounts Rep	264	01	36,576	44,576
034130	Patient Accounts Rep - Lead	462	01	40,442	49,288
034000	Patient Accounts Rep, Supv	991	07	47,872	58,343
087100	Payroll Clerk I	444	01	38,497	46,918
087112	Payroll Clerk I - K	854	21	38,497	46,918
087120	Payroll Clerk II	855	01	42,346	51,609
087122	Payroll Clerk II - K	858	21	42,346	51,609
034220	Payroll Techician II	862	07	53,967	65,771
034200	Payroll Technician I	861	07	49,061	59,792

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
034230	Payroll Technician III	868	07	59,364	72,349
007620	Peer Support Specialist	354	04	36,486	44,466
007630	Peer Support Specialist Lead	358	04	42,448	51,732
050210	Personnel Services Officer I	231	19	72,261	88,067
050320	Personnel Services Officer II	241	19	79,803	97,259
050330	Personnel Services Officer III	411	19	83,811	102,143
047730	Physical Therapist	689	06	85,555	104,269
090100	Physical Therapist Asst	741	06	55,977	68,221
032720	Physician Assistant	261	06	113,990	138,923
034912	Physician-General Surgeon	321	16	172,086	209,727
034922	Physician-OB/GYN	366	16	296,803	361,723
035010	Planner I	618	03	58,068	70,769
035020	Planner II	460	03	64,830	79,010
035130	Planner III	620	07	75,079	91,501
035242	Planner IV	235	20	87,189	106,260
092320	Planner-Associate Regional	419	03	77,632	94,613
092334	Planner-Principal Regional	634	20	99,058	120,726
092310	Planner-Regional	632	03	69,005	84,098
092330	Planner-Senior Regional	233	07	88,973	108,434
035310	Planning Technician I	163	03	38,459	46,871
035320	Planning Technician II	644	03	42,469	51,758
035330	Planning Technician III	648	03	46,899	57,157
035002	Planning and Permit Manager	806	20	96,598	144,898
071600	Prevention Program Supervisor	221	19	65,429	79,741
035410	Prevention Svs Coordinator I	676	19	55,280	67,372
035420	Prevention Svs Coordinator II	683	19	62,266	75,886
035421	Prevention Svs Coordinatr II-B	919	19	65,380	79,681
034822	Primary Care Practitioner	319	16	185,993	226,675
034825	Primary Care Practitioner T	320	16	211,080	257,250
026200	Principal Accountant Auditor	580	19	80,434	98,027
083100	Print and Mail Svs Manager	806	19	96,598	144,898
086500	Print and Mail Svs Supervisor	189	07	48,832	59,513
009810	Prob Collections Investigator	167	03	40,016	48,769
023410	Prob Correctional Officer I	848	12	46,128	56,218
023420	Prob Correctional Officer II	864	12	50,939	62,081
023530	Prob Correctional Officer III	187	12	56,240	68,541
009820	ProbCollectionsInvestigatorII	111	03	48,638	59,277
035700	Probation Accounts Supervisor	200	07	54,459	66,371
098310	Probation Admin Specialist I	728	19	76,191	92,857
098320	Probation Admin Specialist II	709	19	83,811	102,143
035800	Probation Division Manager	762	19	90,218	109,951
035900	Probation Institution Supv	674	09	67,632	82,426
036010	Probation Officer I	866	12	50,594	61,660
036011	Probation Officer I-B	870	12	53,126	64,746
036020	Probation Officer II	877	12	58,719	71,563

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
036021	Probation Officer II-B	880	12	61,656	75,142
036030	Probation Officer III	885	12	64,847	79,031
036040	Probation Officer IV	443	12	73,356	89,401
046700	Probation Officer-Supv	360	09	80,930	98,632
099600	Probation Programs Spec Supv	442	07	56,367	68,696
002100	Probation Programs Specialist	603	03	41,226	50,243
018600	Probation Statistical Analyst	728	19	76,191	92,857
036200	Probation Technician	174	03	42,892	52,274
026600	Probation Voc Edu Instructor	213	03	62,579	76,267
081610	Procurement Specialist I	099	03	46,478	56,644
081620	Procurement Specialist II	093	03	51,589	62,873
081630	Procurement Specialist III	094	03	62,029	75,597
081600	Procurement Specialist, Supv	092	07	68,569	83,567
000920	Procurement Technician	095	03	39,338	47,943
081700	Program Manager Child Support	728	19	76,191	92,857
036800	Program Manager Mental Health	728	19	76,191	92,857
049300	Program Mgr, District Attorney	220	19	69,737	84,991
083400	Program Specialist - CalWorks	234	07	62,234	75,846
083420	Program Specialist II-Calwrk	101	19	68,569	83,567
026407	Property & Evidence Supervisor	365	07	48,388	58,972
076502	Property Manager	806	19	96,598	144,898
076510	Property Specialist I	650	03	53,347	65,016
076520	Property Specialist II	882	03	58,925	71,814
076530	Property Specialist III	972	07	75,494	92,007
026410	Property and Evidence Technici	364	03	43,989	53,611
095800	Prosecution Assistant	342	03	52,267	63,699
037312	Psychiatrist I	332	16	209,593	255,438
037322	Psychiatrist II	714	16	219,568	267,594
037309	Psychiatrist-Per Diem	104	00	159,129	193,936
037412	Psychologist I	257	20	93,549	114,011
037422	Psychologist II	262	20	98,314	119,819
058202	Psychologist-Lead	272	20	108,587	132,339
080800	PubDefInvestigatorAssistant	535	03	45,487	55,437
019900	PubHealth Emergency Prep Mgr	256	19	97,258	118,532
037502	Public Defender	801	10	173,879	260,781
037610	Public Defender Intervwr I	814	03	39,603	48,265
037720	Public Defender Intervwr II	176	03	43,752	53,322
091010	Public Guardian-Deputy I	677	04	52,596	64,101
091020	Public Guardian-Deputy II	876	04	59,248	72,208
001700	Public Health Lab Manager	141	19	105,555	128,643
081200	Public Health Manager	266	19	100,883	122,949
037910	Public Health Micro-Biol I	681	06	73,621	89,724
037920	Public Health Micro-Biol II	639	06	82,108	100,068
037930	Public Health Micro-Biol III	806	07	90,932	110,822
037900	Public Health Micro-Biol Trne	185	06	46,928	57,193

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
077600	Public Health Prog Coordinator	662	07	65,170	79,425
051000	Purchasing Manager	B06	19	96,598	144,898
038910	Refuse Equipment Operator I	328	02	41,413	50,471
038920	Refuse Equipment Operator II	967	02	46,923	57,186
039030	Refuse Equipment Operator III	329	02	49,343	60,136
039120	Refuse Site Attendant	787	02	39,718	48,406
039200	Refuse Site Caretaker	813	02	35,767	43,591
039300	Refuse Site Coordinator	940	19	87,285	106,377
039400	Refuse Site Supervisor	867	07	74,298	90,550
015820	Registered Dietitian	286	07	75,618	92,158
059202	Registrar of Voters	B03	10	125,791	188,370
026000	Regulatory Compliance Spec	712	02	53,359	65,030
040000	Research Assistant-Law Library	349	21	45,488	55,438
039802	Resource Mgmt Agency Director	B01	10	173,879	260,781
040102	Retirement Administrator	B01	10	173,879	260,781
076610	Retirement Specialist I	975	01	55,977	68,221
076620	Retirement Specialist II	652	01	61,817	75,338
076630	Retirement Specialist III	347	01	68,950	84,031
076800	Retirement Specialist, Supv	647	19	81,248	99,019
084400	Risk Management Technician I	732	19	47,987	58,483
084420	Risk Management Technician II	676	19	55,280	67,372
040602	Risk Manager	B06	11	96,598	144,898
040802	Road Superintendent	692	19	74,888	91,269
091200	Road Use Inspector	740	03	51,695	63,003
041000	Road Yard Assistant	850	02	42,264	51,509
008500	Safety & Personnel Specialist	706	19	68,569	83,567
000610	Secretary I	666	21	43,060	52,479
000611	Secretary I-B	920	21	45,213	55,103
000620	Secretary II	667	21	45,148	55,024
000630	Secretary III	668	21	47,558	57,960
086820	Self Suffcncy Support Asst	947	01	36,549	44,543
086830	Self Suffcncy Support Asst Lea	849	01	41,042	50,019
095220	Self Sufficiency Counselor	845	04	40,231	49,031
095230	Self Sufficiency Counsell Lead	857	04	44,426	54,143
041300	Self Sufficiency Resrce Spec	926	04	49,055	59,785
041420	Self Sufficiency Supervisor	197	07	55,505	67,645
095300	Self Sufficiency Support Supv	991	07	47,872	58,343
028400	Senior Services Supervisor	393	07	56,667	69,062
095660	Sheriff Communication Officer	843	03	43,974	53,592
012720	Sheriff Correctional Cook	830	02	40,489	49,346
012730	Sheriff Correctional Cook Lead	859	02	44,859	54,671
004000	Sheriff's Asset Mgmt Aide	180	07	44,655	54,422
000652	Sheriff's Assistant	367	21	62,178	75,778
002000	Sheriff's Background Invest	450	03	44,655	54,422
042900	Sheriff's Captain	275	14	135,603	165,264

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
077400	Sheriff's Community Liaison Sp	821	01	52,474	63,952
088800	Sheriff's Correctional Deputy	874	13	67,070	81,740
015310	Sheriff's Deputy I	874	13	67,070	81,740
015320	Sheriff's Deputy II	202	13	73,939	90,112
015300	Sheriff's Deputy Trainee	929	13	60,682	73,955
043100	Sheriff's Lieutenant	250	14	116,838	142,394
089000	Sheriff's Lieutenant-Correctn	250	14	116,838	142,394
014700	Sheriff's Pilot	441	19	58,374	71,142
043200	Sheriff's Records Clerk	157	01	37,305	45,464
046900	Sheriff's Records Clerk-Supv	177	07	43,348	52,830
075100	Sheriff's Security Officer	784	03	43,934	53,544
043300	Sheriff's Sergeant	223	15	88,023	107,276
088900	Sheriff's Sergeant, Correction	223	15	88,023	107,276
043301	Sheriff's Sergeant-B	228	15	92,425	112,642
043305	Sheriff's Sergeant-Crime Lab	223	15	88,023	107,276
078000	Sheriff's Support Services Mgr	433	19	83,812	102,144
002510	Sheriff's Training Technician	180	07	44,655	54,422
002222	Sheriff's Youth Outreach Spec	417	19	52,296	63,735
043402	Sheriff-Coroner	801	40	173,879	260,781
030200	Social Service Worker Asst	746	04	36,820	44,873
030300	Social Service Wrker Asst-Lead	804	04	40,559	49,431
044100	Social Svs Program Manager	728	19	76,191	92,857
044310	Social Svs Supervisor I	655	07	59,500	72,515
044320	Social Svs Supervisor II	890	07	67,024	81,684
044410	Social Svs Worker I	459	04	42,273	51,520
044420	Social Svs Worker II	511	04	46,679	56,889
043930	Social Svs Worker III	873	04	51,552	62,828
044040	Social Svs Worker III-CWS	428	04	63,262	77,099
044044	Social Svs Worker III-CWS-Lead	438	04	69,757	85,015
029210	Social Worker I-Clinical	754	04	79,803	97,259
029220	Social Worker II-Clinical	773	04	83,860	102,203
074600	Social Worker-Adult Services	207	04	58,086	70,791
029200	Social Worker-Licensed	761	04	89,899	109,563
001880	Social Worker-Public Defender	505	20	58,093	70,800
044800	Solid Waste Environ Coord	243	19	82,973	101,122
071400	Solid Waste Environmental Supv	935	19	72,135	87,913
044500	Solid Waste Manager	600	19	97,642	119,000
004700	Solid Waste Sustain Prg Coord	694	19	72,917	88,866
044620	Stock Clerk	154	01	36,773	44,816
085400	Subpoena Services Supervisor	316	07	47,517	57,911
044700	Supervising Civil Clerk	636	07	39,223	47,803
004950	Supervising Law Clerk	671	07	54,246	66,112
044802	Supervisor, BOS-District #1	F19	50	131,675	131,675
044902	Supervisor, BOS-District #2	F19	50	131,675	131,675
045002	Supervisor, BOS-District #3	F19	50	131,675	131,675

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
045102	Supervisor, BOS-District #4	F19	50	131,675	131,675
045202	Supervisor, BOS-District #5	F19	50	131,675	131,675
045300	Supportive Services Supv	991	07	47,872	58,343
046200	Supv Child Support Specialist	881	07	57,802	70,445
016900	Supv Licensed Social Worker	297	07	93,342	113,759
028500	Surplus Store Clerk	350	03	38,019	46,335
028507	Surplus Store Supervisor	362	07	48,349	58,924
047110	Systems & Procedures Ana I	287	07	64,467	78,568
047220	Systems & Procedures Ana II	227	07	71,190	86,762
047100	Systems & Procedures Supv	124	07	87,892	107,117
081210	TCAG Accountant I	741	07	55,977	68,221
081220	TCAG Accountant II	745	07	61,818	75,339
081230	TCAG Accountant III	776	07	68,951	84,033
081510	TCAG Administrative Clerk I	795	21	44,936	54,765
081520	TCAG Administrative Clerk II	132	21	49,429	60,241
083310	TCAG Analyst I	705	19	55,125	67,183
083320	TCAG Analyst II	921	19	62,218	75,827
083330	TCAG Analyst III	706	19	68,569	83,567
083302	TCAG Finance Director	322	19	102,522	124,947
089902	TCRTA Executive Director	803	10	125,791	188,370
040402	TCRTA Finance Manager	473	19	97,319	118,606
096800	TCRTA Transit Analyst	472	19	74,643	90,970
096700	TCRTA Transit Coordinator	471	19	64,768	78,935
040502	TCRTA Transit Manager	473	19	97,319	118,606
047300	Tax Collections Supervisor	601	07	65,016	79,237
009700	Tax Collector Division Manager	400	19	97,640	118,997
047700	Therapist Aide	155	06	36,258	44,189
081300	Therapist,Supervising	127	19	90,912	110,797
047800	Tire Repairer	837	02	37,530	45,739
027710	Title & Admin Technician I	324	01	39,988	48,735
027720	Title & Admin Technician II	717	01	43,987	53,608
046400	Title & Admin Technician Supv	671	07	54,246	66,112
039900	Traffic Cntrl Superintendent	692	19	74,888	91,269
043500	Traffic Control Supervisor	193	07	52,331	63,777
043620	Traffic Control Worker	327	02	41,019	49,991
043700	Traffic Control Worker Lead	856	02	45,188	55,072
083700	Trainer-Child Welfare Svs	112	07	66,284	80,782
048010	Training Officer I	883	07	58,377	71,146
048020	Training Officer II	996	07	61,442	74,881
030002	Transit Manager	692	19	74,888	91,269
011500	Transit Technician	430	02	56,531	68,896
090800	Transportation Svs Coordinator	624	19	82,274	100,270
048300	Tree Maintenance Specialist	847	02	41,436	50,500
074000	TulareWORKSsFamilyAdvocate	101	19	68,569	83,567
010400	TulareWORKSsStatisticalAnalys	728	19	76,191	92,857

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
048402	Undersheriff	B02	11	135,239	202,860
007600	Veteran Services Technician	293	03	38,720	47,189
049000	Veterans Services Officer	212	07	65,108	79,349
049100	Veterans Svs Representative	182	04	45,319	55,232
038202	Veterinarian	B04	20	111,092	166,634
095400	Veterinary Technician	293	03	38,720	47,189
049210	Victim Witness Claims Spec I	819	04	39,850	48,567
049220	Victim Witness Claims Spec II	833	04	41,881	51,042
049410	Victim Witness Worker I	849	04	41,042	50,019
049420	Victim Witness Worker II	182	04	45,319	55,232
049430	Victim Witness Worker III	131	04	50,362	61,378
091400	Victim Witness Worker-Supv	741	07	55,977	68,221
087300	Vital Statistics Coordinator	792	01	47,143	57,455
099220	Vocation Bldg Cont Instructor	213	02	62,579	76,267
032907	WIC Manager	775	19	89,729	109,355
070902	Water ResourcesProgrm Director	B04	19	111,092	166,634
079400	Workforce Dev Analyst	221	19	65,429	79,741
079302	Workforce Dev Executive Dir	B02	10	135,239	202,860
092600	Workforce Dev Program Coord	935	19	72,135	87,913
086400	Workforce Services program Mgr	119	19	86,525	105,451

Budget Book Format

This year marks the twenty-first year the Recommended Budget process is using alternative dates in compliance with the County Budget Act. The County uses the alternative schedule to streamline the overall budgetary process and ultimately prepare a Recommended Budget incorporating budgetary changes made by the State affecting County operations, final FY 2022/23 year-end fund balances and net positions, and property tax revenue estimates based on the current assessment roll provided by the Assessor. To use this budgetary process, the Board approves the proposed schedule, including the use of a rollover budget from the prior fiscal year through the budget hearings, at the time the Mid-Year Report is received.

Consistent with state law, the State Controller directs the general organization and structure of County budgets to ensure consistency and comparability of data. For most of the departments and programs reported in this Budget, the two most recent prior fiscal years' activities are included for comparison purposes. The funds listed in the front schedules represent governmental operating funds for the County of Tulare. In addition to these funds, there are Enterprise and Assessment, Internal Service, and Special District Funds. Budget information for Special District Funds is shown in specific schedules. Funds are comprised of single or multiple sub-units called departments.

A narrative section is provided for each department. The narrative provides a statement of: the purpose and core function(s); key goals and objectives for FY 2022/23 organized by strategic initiative with year-end results; other accomplishments for FY 2022/23; key goals and objectives for FY 2023/24 aligned with strategic initiative and goals; budget request; the County Administrator's recommendation(s); pending issues and policy considerations, if applicable; and Department Head concurrence or appeal. Additionally, for each department, a series of summary charts and tables are featured. These include, as appropriate, source of funds and use of funds charts, and the budget summary table. Also provided is a list of each department's current total position count, adopted personnel changes, and total operating cost.

The budget summary table provides information by appropriation units and revenue sources. The appropriation units are the departmental expenses. The Salaries and Employee Benefits appropriation unit is a composite of all employee costs, including extra-help and overtime. The Services and Supplies appropriation represents all operational costs, such as office supplies and professional services. The Other Charges appropriation unit primarily represents charges from the Internal Service Funds for facilities, custodial, fleet, and other internal services. The Capital Assets appropriation unit is for any equipment purchases of \$5,000 or more. The Other Financing Uses appropriation unit is used for operating transfers from one fund to another. Overhead is shown in the Countywide Cost Allocation Plan (COWCAP) appropriation unit. The revenue sources are primarily categorized as follows: taxes; licenses, permits and franchise fees; aid from other government agencies (State or Federal); charges for current services; and miscellaneous revenue.

Promoting financial integrity is an essential policy in the County of Tulare. Our financial policies and guidelines establish the framework for the County's overall fiscal planning and management. The County of Tulare Financial Policies are available by contacting the County Administrative Office at (559) 636-5005 and on the County's website under Financial Information at: <https://tularecounty.ca.gov/cao/financial-policies/>

Legal Requirements

This section of the Budget document sets forth the Government Code (GC) Sections requirements, the California Code of Regulations (CCR), administrative directives, and recommended practices, as issued by the Office of the State Controller, pertaining to the form and content of the Annual County Budget. It describes the format of the Tulare County Budget document and includes County ordinances.

Legal Basis - The Government Code specifies the content of the Budget, budget adoption procedures, and dates by which actions must be taken. Special Districts whose affairs and finances are under the supervision and control of the County Board of Supervisors are subject to the same rules and regulations. (GC 29000-29144, 30200, 53065, CCR 951-967)

Forms - The budget document must be on such forms as are prescribed by the State Controller and shall be presented in numerical order. (GC 29005)

Permission to Deviate - A county may add to the information required, or show it in more detail, providing the financial information and the classifications or items required to be included in the Budget are clearly and completely set forth. Any change proposed by a county in the arrangement of the information required on the forms shall be subject to review and written approval by the State Controller. (GC 29005)

Funds and Accounts - Fund and account titles to be used by counties in the preparation of the Budget are those contained in the publication, *Accounting Standards and Procedures for Counties*, issued by the State Controller. Special Districts required to be

Budget Construction & Legal Requirements

included in the budget document must use fund and account titles contained in the publications, *Uniform System of Accounts for Special Districts*.

Basis of Accounting

The general operating group of funds (governmental fund types) are budgeted and accounted for utilizing the modified accrual basis of accounting. This group of funds is summarized in Schedule 2 of the budget document.

Internal service and enterprise funds are budgeted and accounted for utilizing the accrual basis of accounting.

The basis of accounting utilized in this budget document is required by directive of the State Controller and governmental Generally Accepted Accounting Principles (GAAP) and prescribed by pronouncements of the Governmental Accounting Standards Board (GASB).

Legal Duties and Deadlines

State Controller (GC 29005)

- To promulgate budget rules, regulations, and classifications and to prescribe forms. All County Officials (GC 29040)
- To provide an itemized request detailing estimates of required financing sources and uses for the unit(s) administered. Board of Supervisors (GC 29063, 29064, 29065, 29080, 29081, 29088)
- To make revisions, reductions, and additions to budget requests.
- To formally approve the Recommended Budget, as revised, as the legal authority to spend until approval of the Adopted Budget for the County and dependent Special Districts not later than June 30 of each year.
- To make the Recommended Budget available to the general public.
- To publish notice that the Budget is available and to announce and conduct public hearings, as prescribed by law.
- To approve the Adopted Budget by resolution for the County and dependent Special Districts not later than October 2 of each year.

The Auditor or Administrative Officer as Designated by Board (GC 29040, 29042, 29045, 29060, 29061, 29062, 29083)

- To receive budget requests from officials.
- To prescribe procedures for submitting requests.
- To submit budget requests when the official responsible has not done so.
- To compile budget requests.
- To review budget requests, prepare the Recommended Budget, and submit the Recommended Budget to the Board of Supervisors.
- To revise the Recommended Budget to reflect changes made by the Board.

Auditor (GC 29043, 29044, 29083, 29093, 29124)

- To provide estimates for bonded debt service requirements.
- To furnish financial statements, data, or recommendations for any changes to the estimated financing sources to responsible officials.
- To provide for the Auditor or his/her deputy to attend public hearings on the Recommended Budget and to furnish any financial statements and data required.
- To approve certain payments pending adoption of the Adopted Budget.
- To file a copy of the Adopted Budget in the Office of the Clerk of the Board and with the Office of the State Controller no later than December 1 of each year.

Budget Goals and Objectives

The County Budget sets forth the foundation for significant Board policy actions and provides a fiscal "road map" for the direction of County government to follow, now and in the future. As such, the County Budget represents the single most important document that is prepared, reviewed, and approved on an annual basis.

The Budget document intends to:

- Provide a document in a format that is user friendly and readable to give the public a clear understanding of County government operations and funding. The County Statistical Profile provides the reader with a comprehensive profile of the County.

- Provide specific goals and objectives, which can be used on an annual basis, to judge the progress of County Departments and operations in fulfilling their departmental goals and objectives as well as the County's overall mission. *Key Goals* are broad statements of measurable outcomes to be achieved on behalf of County customers (both external and internal) that are linked to core functions and provide "added value" above minimum requirements. *Key Objectives* are clear, realistic, measurable, and time-limited statements of actions that, when completed, move toward the achievement of key goals.
- Provide the Board and the public with a clear understanding of revenues and expenditures in areas such as Public Safety and Health and Human Services.

While several improvements have been made to this year's budget document, we have maintained the basic principles, goals, and objectives of Tulare County as the underlying foundation for the Budget. These include:

- The Budget must be balanced so estimated revenues equal appropriations.
- Wherever possible, the Budget should be balanced with ongoing and known revenue sources equaling ongoing and reasonably expected expenditures.
- To the extent possible, one-time money should not be used for ongoing operations.
- Service levels should be maintained at the highest level, within funding constraints.
- The Budget should, wherever possible, anticipate and make provisions for uncertain funding for County-operated programs.

In the stated goals and objectives above, several policy guidelines were followed and maintained in developing this Budget:

- Proposition 172 funds have been allocated to maximize public safety benefits.
- Realignment revenues have been allocated to Health and Human Services.

Budget Policy Options of the Board of Supervisors

In addition to the legally required duties, there are certain actions to implement the budget process, which the Supervisors may take.

- Changing the arrangement of information on budget forms, upon approval of the State Controller. (GC 29005)
- Designation of data, in addition to available fund balances, financing sources, and financing uses included in departmental estimates. (GC 29006)
- Selection of method of presenting supporting data for salaries and position allocations. (GC 29007)
- Designation of Auditor or Administrative Officer to receive budget estimates and prescribe budget request forms. (GC 29040, 29042)
- Designation of Auditor or Administrative Officer to submit estimates in the event of non-performance by the responsible official. (GC 29045)
- Designation of Auditor or Administrative Officer to compile budget requests and prepare the Recommended Budget. (GC 29060, 29061, 29062)
- Designation of Auditor or Administrative Officer to revise the Recommended Budget to reflect Board actions for the Adopted Budget. (GC 29083(b))
- Authorization of additional appropriation controls and designation of an official to administer controls. (GC 29092)
- Approval of new positions and capital assets before the Adopted Budget approval. (GC 29124)
- Designation of Auditor or Administrative Officer to approve transfers and revisions of appropriations within a budget unit. (GC 29125(b))
- Approval of budgetary adjustments, including cancellation of unused appropriations and emergency appropriations. (GC 29125, 29126, 29126.1, 29127, 29130)
- Providing for fees for collection of taxes and assessments of Special Districts and Improvement Districts (GC 29142)

Adopted Budget Policy

The FY 2023/24 Budget Hearings will commence Tuesday, September 19, 2023, and continue for a period not to exceed 14 calendar days.

The Board of Supervisors has designated the County Administrative Officer as the official responsible for carrying out all County budgetary responsibilities not explicitly reserved to the Board of Supervisors, Auditor, or State Controller.

Per Tulare County Ordinance Section 1-03-1015, "Budgets: Preparation and Supervision," the County Administrative Officer-Clerk of the Board of Supervisors shall:

Budget Construction & Legal Requirements

- Develop budget instructions and policies, revenue estimates, and departmental budget targets to guide departments in budget preparation.
- Recommend to the Board of Supervisors an annual County operating budget based on revenue projections, budget targets, and proposed goals, objectives, work programs, and projects developed by the various departments.
- Recommend to the Board of Supervisors a capital budget based upon long-range plans for acquiring, constructing, or improving buildings, roads, and other County facilities; make recommendations to the Board on the acquisition and disposition of real property.
- Establish and oversee a control system or systems to assure that the various County departments and other agencies under the jurisdiction of the Board of Supervisors are operating within their respective budgets.
- Make recommendations to the Board regarding requests for unforeseen and unbudgeted expenditures.
- Approve fund transfers and budget revisions within appropriations, and make recommendations to the Board for fund transfer requests which require Board action under State law.
- Establish policies for acquiring additional or replacement capital assets.
- Keep the Board informed of the financial status of the County and of other matters of major significance which affect the County.
- Work closely with the County Auditor-Controller in the preparation and execution of the Budget.

Summary of Designated Responsibilities for Actions

As previously discussed, State laws and County ordinances prescribe the manner and form in which the Budget is presented. Additional responsibilities and the delegation for preparation, review, and approval are also established by statute and ordinance and by policies coordinated through the Board of Supervisors, the County Administrative Officer, and the Auditor-Controller's Office.

Listed below are additional actions, which require a **four-fifths** vote of the Board of Supervisors:

- Appropriation increases offset by an excess of anticipated amounts or by an actual or anticipated increase in financing sources.
 - Appropriations from contingencies.
 - Reduction of appropriations and revenues for unrealized funding.
 - Transfer appropriations between funds.
 - Make appropriations available from designations or reserves, excluding general reserves, balance sheet reserves, and reserves for encumbrances.
 - Transfers from equipment replacement reserves.
 - Transfers from general reserves (only during the budget process).
- Listed below are additional actions requiring a **majority vote** of the Board of Supervisors:
- Approval of acquisition of a capital asset over \$5,000 that does not increase the overall department budget.
 - Approval of contracts and amendments when the aggregate amount of the contract and amendment(s) exceeds \$200,000 per fiscal year.
 - Transfers appropriations to or from any fund-department, object account, or sub-object account within a fund if overall appropriations are not increased.
 - Transfers between Capital Projects.

2 CFR Part 200 (formerly “A-87”)

A guideline that sets forth principles and standards for the determination of costs applicable to County programs funded by the Federal and State government. Under the circular for local governments, the County has to observe uniformity in its allocation of costs; that is, the County cannot be selective in the allocation process whereby externally (State and Federal) funded programs are not charged equitably. Also referred to as the Countywide Cost Allocation Plan, the County uses the 2 CFR Part 200 guidelines to obtain reimbursement from federal, state, and non-General Fund programs for departments that do not charge directly for services rendered.

Accounts Payable

A short-term liability reflecting amounts owed private persons or organizations for goods or services received.

Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services provided (excluding amounts due from other funds or other governments).

Accrual Accounting

The basis of accounting in which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Expenses

Expenses incurred but not paid.

Accrued Revenue

Revenues earned but not received.

ACO

Accumulated Capital Outlay.

Activity

A specific line of work performed to accomplish a function for which a governmental unit is responsible. Example: “Protective Inspection” is an activity performed in the “Public Protection” function.

Ad Valorem Tax

A tax based on the assessed value of real estate or personal property (i.e., a property tax).

Additions

Extensions of existing units like a new wing on a building.

Adopted Budget

Approved legal spending plan for a fiscal year, adopted by resolution of the Board of Supervisors after a public hearing on the Recommended Budget and making any changes to that budget deemed advisable. By statute, the Board of Supervisors must adopt a budget by October 2 each year.

Agency

An organizational device used by County management to group formerly stand-alone departments under central management.

Agency Funds

A type of fund used to hold monies separate and apart from County revenues on a temporary basis. Usually mandated by law and requiring no budget.

Allocated

The authorization by the Board of Supervisors of a position in a specific classification in a department, agency, or other County entity. The position may be allocated as full or part time as expressed in whole or percentage Full Time Equivalents (FTE's). “Allocation of Positions” – The Human Resources Director will recommend the allocation of positions to one of the classes established in the classification plan for approval by the Board of Supervisors.

Appropriation

A legal authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the Fiscal Year.

American Rescue Plan Act (ARPA)

COVID-19 pandemic relief package signed by President Biden on March 11, 2021.

Budget Glossary

Assessed Valuation

A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

Authorized Positions

Positions included in the County's salary resolution and for which funding may or may not be provided in the budget.

Balance Sheet

The financial statement disclosing the assets, liabilities and fund equity or net assets of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Basis of Accounting

A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the modified accrual or the full accrual basis.

Betterments

Items which materially add to the value of property or appreciably extend its life. Betterment is the replacement of an existing component with one of higher quality such as the replacement of an asphalt roof with a tile roof, or the replacement of an old swamp cooler with a modern climate control system. Betterments should be recorded if the costs are \$5,000 or more.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget usually is a financial plan for a single fiscal year.

Budget Unit

The classification of the budget expenditure requirements into appropriate, identified or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

Buildings

Structures of a somewhat permanent nature.

Building Improvements

Fixtures attached to and forming a permanent part of the building. Examples include boilers, lighting fixtures, plumbing, attached shelving, and air conditioners. Building improvements included during construction or purchased as part of an existing structure are included in the cost of the building, as discussed above. Building improvements added after occupancy of the building are recorded as building improvements if the costs are \$100,000 or more, and if the item is not a replacement (see Maintenance).

CAL-OSHA

California Occupational Safety and Health Administration.

Capital Asset

A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000. In addition, intangible items such as easements, rights-of-way, water rights, or computer software valued at \$100,000 or more, that lack a physical substance, are nonfinancial in nature, are not a prepayment for goods and services, and have an initial useful life extending beyond one year.

Capital Expenditures

Expenditures resulting in the acquisition of, or addition to, the government's general capital assets.

Capital Project Fund

A governmental fund to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and other fiduciary funds).

Cash Basis

A basis of accounting in which transactions are recognized when cash is received or disbursed.

Cash Flow

Cash available from net collections available for expenditure payments at any given point.

CDBG

Community Development Block Grant.

Certificates of Participation (COPs)

Certificates issued for the financing of capital assets. COPs represent undivided interests in the rental payments under a tax-exempt lease.

CFP

Court Facility Payment is essentially like an MOE to be paid to the State of California in perpetuity for court facility maintenance.

Contingency

An amount of specified appropriations of a fund, appropriated for unforeseen expenditure requirements.

Contracted Services

Expenditures for services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

Coronavirus Aid, Relief, and Economic Security Act (CARES)

COVID-19 pandemic relief package signed by President Trump on March 27, 2022.

Coronavirus (COVID-19) Pandemic

A worldwide epidemic pandemic caused by the infectious disease caused by the SARS-CoV-2 virus.

Cost Accounting

The method of accounting that provides for the assembly and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

County-wide Cost Allocation Plan (COWCAP)

The Plan (approved by the California State Controller's Office) is designed to allocate central administrative and overhead costs of departments within the General Fund servicing the entire County (such as Human Resources and Development, Treasurer, Auditor, County Counsel, and the County Administration Office) to departments benefiting from those services.

Current Liabilities

Liabilities which are payable within one year.

CWS

Child Welfare Services.

Debt Service Fund

A fund established to account for the accumulation of resources for the payment of interest and principal for general long-term debt.

Defeasance

The legal release of a debtor from being the primary obligor under the debt, either by the courts or by the creditor. Also referred to as a legal defeasance.

Deferred Revenue

Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Delinquent Taxes

Taxes remaining unpaid on or after the due date in which a penalty for nonpayment is attached.

Department

An organizational device used by County management to group programs of like nature.

Designation

For governmental fund types, a segregation of a portion of the unreserved fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc.

Budget Glossary

Discretionary Revenue

Services that are not required by local, state or federal mandates; services that are mandated, but without specified service levels; and services that are provided at levels higher than mandated or excess of maintenance-of-effort (MOE) requirements.

Due to Other Agencies

A short-term liability account reflecting amounts owed by the County to an outside government agency for goods or services provided.

Earmarked Funds

Revenues designated by statute or Constitution for a specific purpose.

EIR/S

Environmental Impact Report/Statement.

Employee Benefits

Amounts paid on behalf of employees not included in the gross salary. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and dental, vision and unemployment insurance payments.

Encumbrance

An obligation in the form of a purchase order, contract, or other commitment related to unperformed contracts for goods and services.

Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ERAF

Refers to the Education Revenue Augmentation Fund established by the State of California in FY 1992/93. This Fund was established to require distribution of property tax funds that were shifted from cities, special districts, and the County to offset cuts in State revenues to schools.

Expenditure

Decrease in net financial resources under the current financial resources measurement focus not properly classified as other financing uses.

Expenses

Outflows or other depletion of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Extra-Help Position (EH)

A non-regular, temporary position created to meet a peak workload or other unusual work situations; can include seasonal or recurrent intermittent employment.

FEMA

Federal Emergency Management Agency.

Fiduciary Fund

A fund used to account for assets held by a government unit in a trustee capacity, or as an agent for others, and therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, and agency funds. A trustee acquires legal title to the assets entrusted, but, in the agency relationship, title rests with the agency (i.e., principal).

Fixed Asset

See Capital Asset.

Flexibly Allocated (FLEX)

When positions are allocated at a higher (or highest) level, they may underfill the position within that classification's series. However, there may be limitations placed on the number of positions that can be filled at any level.

Fiscal Year (FY)

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County's fiscal year is from July 1 to June 30 of the subsequent year.

Full-Time Equivalent Position (FTE)

A full or part-time position converted to a decimal equivalent of a full-time position based on 2,080 hours per year (a 40-hour week). For example, an extra-help laborer working for four months, or 690 hours, would be equivalent to 0.33 of a full-time position (FTE).

Frozen

Authorized allocated positions that have been designated "Frozen" (not allowed to fill) by the Board of Supervisors (usually for a financial reason such as a cost saving measure or the result of a hiring freeze).

Function

A group of related activities aimed at accomplishing a major service that a governmental unit is responsible. The State Controller specifies these designations. Example: "Public Protection" is a function.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The excess of assets over its liabilities reported in a governmental fund. A portion of this balance may be available to finance the succeeding year's budget.

Fund Equity

The net difference of assets over liabilities.

Fund Type

One of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, and capital project funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, and agency funds.

Gann Limit

Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by Consumer Price Index (CPI) and population changes.

General Fund

A Governmental Fund used to account for the general operations of government and any activity not accounted for in another fund.

General Reserve

An equity restriction within a fund to provide for dry period financing.

General Purpose Revenue

Derived from sources not specific to any program or service delivery. General Purpose Revenues may be used for any purposes that is a legal expenditure of County funds.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. These govern the form and content of the financial statement of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP for state and local governments is the GASB.

Budget Glossary

Geographical Information System (GIS)

A collection of map data layers representing various geographic features such as parcels, districts, jurisdictions, streets, landmarks, and the attributes describing the spatial features.

Governmental Accounting Standards Board (GASB)

Refers authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Funds

The group of funds consisting of the general fund, special revenue funds, capital projects funds, and debt service funds.

Grant

A contribution from private grantors or from one governmental unit to another usually made for a specific purpose and period.

In-Home Supportive Services (IHSS)

Provides services to eligible elderly and disabled persons who are unable to remain safely in their own homes without assistance. IHSS is funded through Medi-Cal and the Social Services Block Grant (SSBG).

Infrastructure Assets

Long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than other capital assets. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems valued at \$100,000 or more. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure. Other items that are not an integral part of the infrastructure, such as parking meters and portable traffic signals, are considered equipment.

Intangible Property

Property that lacks physical substance, be nonfinancial in nature which is not in the form of cash or investments, nor a prepayment for goods and services. All other county capital assets are capitalized only if they are \$5,000 or more; however, intangible assets, which include computer software, will not be considered for capitalization unless they are individually of a value of \$100,000 or more.

Internal Control Structure

Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Internal Service Accounts

A category of appropriations for payment of major items unique to the fund making the payment (i.e., insurance premium payments by Risk Management).

Internal Service Fund (ISF)

A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost recovery basis (i.e., Fleet Services, Information Technology, or Risk Management).

Investment Trust Fund

Fund used to account for monies deposited by external participants, such as Schools and Special Districts, in the County-operated treasury pool.

Land

A real estate other than buildings and improvements.

Land improvements

Items of a permanent nature, which are attached to the land, but not to buildings on that land. Examples include parking lots, landscaping, fencing, underground storage tanks and reservoirs.

Local Agency Formation Commission (LAFCO)

A State-mandated independent entity responsible for the formation and modification of the boundaries of local agencies. The Commission is tasked to observe these basic statutory purposes: (a) the promotion of orderly development; (b) the discouragement of urban sprawl; (c) the preservation of open-space and prime agricultural lands; and (d) the extension of governmental services.

Local Assistance and Tribal Consistency Fund (LATCF)

A general revenue enhancement program that provides additional assistance to eligible Tribal governments, eligible revenue sharing counties and eligible revenue sharing consolidated governments.

Letter of Credit

A document issued by a bank that guarantees the payment of a customer's draft. It substitutes the bank's credit for the customer's credit.

Limited Term Position (LT)

A full or part-time position that has a specified term of employment. At the end of the term, the position is eliminated from the Position Allocation Listing.

Maintenance

Neither materially adds to the value of, nor extends the life of an item. Maintenance keeps an item in ordinary efficient operating condition. Replacing part of an existing asset with another of like quality is maintenance even if the cost is \$5,000 or more. Examples include replacement of an existing air conditioner or boiler, or the replacement of an existing asphalt roof with a new asphalt roof.

Maintenance of Effort (MOE)

A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

Mandated Program

Mandated programs are those programs and services, which the County is required to provide by specific State and/or Federal law or by court order.

March 2023 Storms

The name given to the series of atmospheric rivers, floods, and historic snow fall that affected Tulare County in early 2023.

Match

Refers to a cost-sharing ratio for a State or Federal program, which requires a County General Fund Contribution of a certain amount or percentage to qualify.

Measure R

Passed by voters in 2006, this measure imposes 30-year one-half (1/2) cent retail transactions and use tax countywide within Tulare County. The tax may fund the construction, maintenance, improvement, and operation in Tulare County of streets, roads, and highways, and the construction, improvement, and operation of public transit systems.

Medi-Cal

California's Medicaid program, is a federal-state cooperative medical care financing program for low-income elderly, disabled, children, and families.

Memorandum of Understanding (MOU)

A contract between entities outlining the services and responsibilities of each party to the other.

Mission Statement

A succinct description of the scope and purpose of a county department or agency.

Modified Accrual

Basis of accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net County Cost (NCC)

The difference between budgeted appropriations and departmental revenues for General Fund budgets. Countywide revenues fund the dollar difference.

Net Position

The residual of all other elements presented in a statement of financial position.

Budget Glossary

Object

As used in expenditure classification, this term applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained.

Other Charges

A category of appropriations for payment to Internal Service Funds within the County and/or an agency, institution, or person outside the County Government for other than services and supplies (i.e., debt service and payments to the State for maintenance of the Courts).

Other Financing Sources

A category of revenues that includes long-term debt proceeds, proceeds from the sale of general fixed assets and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement of revenues, expenditures, and changes in fund balances.

Other Financing Uses

A category of appropriations, which includes fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from governmental statement of revenues, expenditures, and changes in fund balance.

Pension Obligation Bond (POB)

A bond issued by employers to finance one or more elements of their pension obligation to employees. Pension obligation bonds may be used, for example 1) to reduce or eliminate the employer's net pension obligation, 2) to pay the employer's annual required contribution for the year, or 3) to reduce or eliminate the plan's unfunded actuarial accrued liability.

Pension Trust Fund

Fund established for pension and other employee retirement benefits.

Program Revenue

Revenue that is derived from and dedicated to specific program operations, such as charges to users for licenses and permits.

Proposition 8

Passed by the voters in November 1978. This measure requires the County Assessor to annually assess either a property's Proposition 13 base year value or its Market Value as of January 1 (lien date), taking into account any factors causing a decline in value, whichever is less. Any reductions are temporary. When and if the market value of a previously reduced assessment increases above its Proposition 13 base year value, the Assessor will once again assess its Proposition 13 base year value.

Proposition 13

A tax limitation initiative approved by the voters in 1978. This measure provides for: (a) a one (1) percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; (b) assessment restrictions establishing 1975 level values for all property with allowable increase of 2% annually and reappraisal to current value upon change in ownership and new construction; (c) a two-thirds vote requirement to increase State taxes; and (d) a two-thirds vote of the electorate for local agencies to impose "special taxes."

Proposition 36

Passed by the voters on November 7, 2000, this measure changed State law so that certain adult offenders who use or possess illegal drugs would receive drug treatment and supervision in the community, rather than being sent to prison or jail. The measure also provides state funds to counties to operate drug treatment programs.

Proposition 99

Passed by the voters in November 1988, this measure established a 25-cent surtax per package of cigarettes and equivalent amount on all other tobacco products sold in California. Revenues provide funding for health, health education, research, and other programs.

Proposition 172

Proposition 172 was passed in November 1993. It established a one-half cent sales tax whose proceeds are used to fund eligible public safety activities.

Proposition 218

Passed by the voters in November 1996, this measure constrained local governments' ability to impose fees, assessments, and taxes through the imposition of specific criteria and requirements. All new taxes, fees, and assessments require a two-thirds vote.

Proprietary Fund

The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

Realignment Revenue

State revenues allocated to counties by law are derived from statewide sales tax collections and vehicle license fees. These revenues are allocated yearly and are dedicated to County operated Health and Human Services. The name of the revenues comes from the State's 1991 budget package, which shifted the State's responsibility for non-federal funding for Health and Social Services to counties.

Real Property

Land and the structures attached to it.

Recommended Budget

The working budget document for next fiscal year that is under discussion.

Regular Position

Any permanent position in the County's classification system approved and funded by the Board of Supervisors.

Reimbursement

Payment received for services/supplies expended on behalf of another institution, agency, or person.

Reserve

An account used to set aside and maintain a portion of fund equity, which is legally or contractually restricted for future use or not available for expenditure.

Revenue

Money received to finance ongoing County services. Examples are property taxes, sales taxes, fees, and State and Federal grants.

Rollover Budget

A rollover budget is the current fiscal year's modified budget as of June 30th that is used, with approval of the Board of Supervisors, as the County's operating budget for the period beginning July 1st and concluding with the adoption of the next fiscal year's Final Budget.

Rule 810

Refers to Rules promulgated by the Administrative Office of the Court, which defines expenditures eligible for funding local courts through the Trial Court Budget Commission.

Salaries and Employee Benefits

A category of appropriation, which establishes all expenditures for employee-related costs.

Salary Savings

The dollar amount of salaries expected to be saved owing to vacancies and turnover of employees.

SB

Senate Bill.

Schedule

A listing of financial data in a form and manner prescribed by the State Controller's Office.

Schedule 1 (Summary of All Funds)

A summary of the overall County budget financing sources and financing uses for all funds.

Schedule 2 (Governmental Funds Summary)

Summary of financing sources and uses of governmental fund, by the means of financing the budget and the expenditure requirements.

Budget Glossary

Schedule 3 (*Fund Balance Governmental Funds*)

An analysis of the various components of actual or estimated governmental fund balances available at the end of the fiscal year to finance budgetary requirements of the subsequent year's budget.

Schedule 4 (*Obligated Fund Balance – By Governmental Funds*)

Presents all amounts that are unavailable for financing budgetary requirements in the budget year.

Schedule 5 (*Summary of Additional Financing Sources by Source and Fund – Governmental Funds*) Summarizes the additional financing sources by revenue category for governmental funds.

Schedule 6 (*Detail of Additional Financing Sources by Fund and Account*)

An analysis of revenues in accordance with the Chart of Accounts by fund and account for governmental funds.

Schedule 7 (*Summary of Financing Uses by Function and Fund*)

A summary of financing uses by function, by appropriations for contingencies, by provisions for reserves and designations, and uses by fund for governmental funds.

Schedule 8 (*Detail Financing Uses by Function, Activity, and Budget Unit*)

Summarizes the financing uses by function, activity, and by budget unit for governmental funds.

Schedule 9 (*Financing Sources and Uses by Budget Unit by Object*)

A summary of accounts for disclosing financing sources and uses for each budget unit for governmental funds. Schedule 9 is not included in the Recommended Budget but is included in the Final Budget.

Schedule 10 (*Operation of Internal Service Fund*)

A summary of each internal service activity, with historical data, setting forth expected operations of the activity through detailed revenues and expenses. Schedule 10 is not included in the Recommended Budget but is included in the Final Budget.

Schedule 11 (*Operation of Enterprise Fund*)

A summary of income and expenses, with historical data, for each enterprise fund, including Terra Bella Sewer Maintenance district which is presented as an enterprise fund and whose affairs and finances are under the supervision and control of the Board of Supervisors, as the District Board of Directors, as provided in Government Code Section 29002. Schedule 11 is not included in the Recommended Budget but is included in the Final Budget.

Schedule 12 (*Special Districts and Other Agencies – Non-Enterprise*)

This schedule is the counterpart of Schedule 2 and is used to summarize information for special districts and other agencies operating under the supervision and control of the Board of Supervisors, as the District Board of Directors, as provided in Government Code Section 29002.

Schedule 13 (*Fund Balance – Special Districts and Other Agencies – Non-Enterprise*)

An analysis of the various components of actual or estimated governmental fund balances available at the end of the fiscal year to finance budgetary requirements of the subsequent year's budget.

Schedule 14 (*Obligated Fund Balances - Special Districts and Other Agencies - Non-Enterprise*)

Presents all amounts that are unavailable for financing budgetary requirements in the budget year.

Schedule 15 (*Financing Sources and Uses by Budget Unit by Object - Special Districts and Other Agencies – Non-Enterprise*)

This schedule is the counterpart of Schedule 9 and is used to disclose financing sources and uses by object for special districts and other agencies operating under the supervision and control of the Board of Supervisors, as the District Board of Directors, as provided in Government Code Section 29002.

Secured Roll

Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

Secured Taxes

Taxes levied on real properties in the County, which are "secured" by a lien on the properties.

Sensitive Assets

Although valued at less than \$5,000, are considered sensitive for control purposes because they are readily portable, susceptible to loss, and a loss would greatly inhibit the performance of an employee's duties. Sensitive assets include, but are not limited to, communications equipment, computer-related equipment, photographic equipment, video equipment, medical equipment, construction equipment and tools, postal equipment, armament-related equipment, appliances, and non-fleet-related transportation equipment. Sensitive assets will not be tracked in the Fixed Assets System, but departments should develop policies and procedures to monitor and track these items within their own department.

Services and Supplies

A category of appropriations that establishes expenditures for County department operating expenses related to vendors and suppliers external to the County government.

Special District

Independent unit of local government generally organized and funded through assessments to the beneficiaries of the district to perform a specific function(s) for a specific area. Examples: street lighting, waterworks, and fire departments.

Special Revenue Fund

A fund used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

Strategic Business Plan

A plan in which Tulare County envisions its future in five years and develops strategies, goals, objectives, and action plans to achieve that future.

Structural Deficit

This means that with the current revenue structure (e.g., taxes, fees, and other sources), there is insufficient income to maintain governmental services at the current level.

Structural Balance

Structural balance is defined as the matching of ongoing revenues with ongoing expenditures. If revenues equal or exceed expenditures, structural balance is achieved. Conversely, if expenditures exceed revenues, structural imbalance occurs.

Sub-Object

A subdivision within an expenditure object classification (e.g., "regular employees" is a possible sub-object classification within the "personal services – salaries and wages" expenditure object classification).

Supplement Tax Roll

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

Sustainability

Sustainability (or more precisely fiscal sustainability) means that a government can cover its ongoing expenditures out of its own ongoing revenues, while reducing its dependence on borrowing and intergovernmental transfers.

Tax Rate

The rate per \$100 applied to the assessed valuation base necessary to produce the tax levy.

Tax Relief Subventions

Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowner's exemption.

Tax Revenue Anticipation Note (TRAN)

Notes or warrants issued in anticipation of collection of taxes, usually retireable only from tax collections and frequently only from the proceeds of tax levy whose collection they anticipate.

Budget Glossary

Temporary Assistance for Needy Families (TANF)

TANF was created by the new welfare reform law to replace Aid to Families with Dependent Children (AFDC), Emergency Assistance (EA), and JOBS (GAIN). It provides a block grant to States to enable temporary assistance to needy families and creates new work requirements and time limits.

Trial Court Funding

The Trial Court Funding Act of 1997 effectively separated the budgetary and administrative function of the trial courts from the County and made the State responsible for funding trial court operations. The County's fiscal responsibility is limited to a Maintenance of Effort.

Trust Fund

A fund used to account for assets held by a government unit in a trustee capacity or as an agent for others and which, therefore, cannot be used to support the government's own programs. The County is sometimes required to segregate revenues it receives from certain sources into a trust fund, but these funds are accounted for in the financial statements as County assets.

Unincorporated Area

The areas of the County outside City boundaries.

Under-filled

When a funded position is vacant, in the hiring process the position is filled by a lower classification. This can be for a number of reasons – combination of positions, class or class of positions, trainee class.

Unsecured Tax

A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

Use Tax

A tax on goods purchased outside the State to prevent revenue loss from avoidance of sales taxes by means of out-of-state purchases. A use tax is also levied to remove inequities between purchases made within and outside the State.

Vacancy

Authorized position where funds are available to which no employee has been appointed.

VLF

Vehicle License Fee.

WIA

Workforce Investment Act.

WIB

Workforce Investment Board.