



# COUNTY OF TULARE RECOMMENDED BUDGET



FISCAL YEAR 2024/25

**Cover:** View from Yokohl Drive looking West. Yokohl Valley sits at the Eastern edge of Exeter, CA, and is known for beautiful views of the foothills, Yokohl Creek, space for cattle grazing, and orange groves.

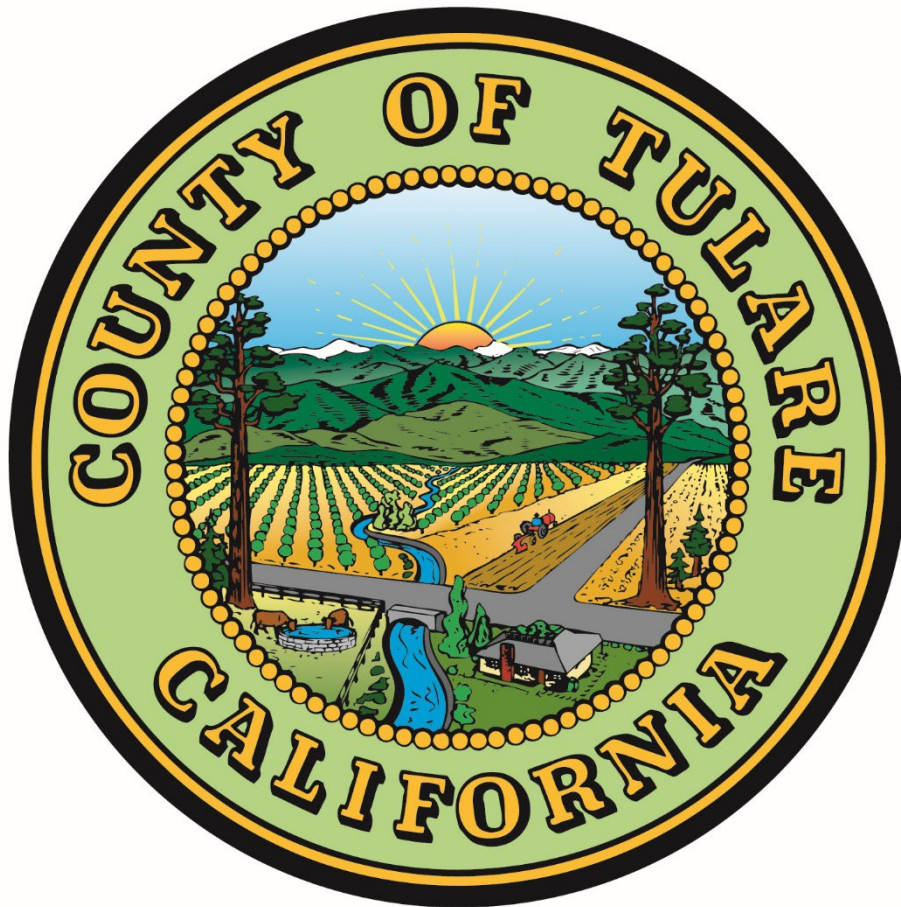
# COUNTY OF TULARE

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RECOMMENDED BUDGET

2 0 2 4 - 2 0 2 5

FOR THE FISCAL YEAR ENDING JUNE 30, 2025



PRESENTED TO THE BOARD OF SUPERVISORS  
BY THE COUNTY ADMINISTRATIVE OFFICE

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# COUNTY OF TULARE

## Board of Supervisors



From Left: Dennis Townsend, Supervisor District 5; Eddie Valero, Supervisor District 4; Larry Micari - Chair, Supervisor District 1; Amy Shuklian, Supervisor District 3; and Pete Vander Poel - Vice Chair, Supervisor District 2.

## County Administrative Officer



Jason T. Britt

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## 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

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

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# COUNTY OF TULARE

## RECOMMENDED BY:

**JASON T. BRITT**

*County Administrative Officer*

**JOHN HESS**

*Assistant County*

*Administrative Officer*

## PREPARED BY THE COUNTY ADMINISTRATIVE OFFICE

**PAUL GUERRERO**

*Principal CAO Analyst*

Budget: Mid-Year, Recommended, and Adopted

Assessor/Clerk-Recorder

Auditor-Controller/

Treasurer -Tax Collector

Board of Supervisors

Capital Acquisition

Contingency

County Administration

Debt Service

General Revenues

Miscellaneous Administration

Pension Obligation Bonds

Retirement

**ROBERT HERNANDEZ**

*CAO Analyst III*

District Attorney

Human Resources and Development

Probation

Public Defender

Registrar of Voters

Sheriff-Coroner

**DEANNA MONTES**

*CAO Analyst II*

County Counsel

County Fire

General Services Agency

Capital Projects

Internal Service Funds

Information and Communications Technology

Risk Management

**MARTA RODRIGUEZ**

*Executive Assistant to the CAO*

Administrative Regulations

Budget Review

Delegated Action Requests

FPPC Reporting

General Administration

Record Keeping

**ALEXANDER CRUZ**

*CAO Analyst III*

Health and Human Services Agency

Indigent Health Care

Realignment

Miscellaneous Criminal Justice

Resource Management Agency

Airport and Transit

Assessment Districts/CSA's

CDBG/HOME

Flood Control

Road Fund

Terra Bella Sewer Maintenance District

Solid Waste

**CASSIE ALEGRE**

*Staff Services Analyst III*

Agricultural Commissioner

Child Support Services

Library

Master Schedule of Fees

UC Cooperative Extension

Position Control

Trusts/Special Funds

Web Budget System 2.0

Workforce Investment Board

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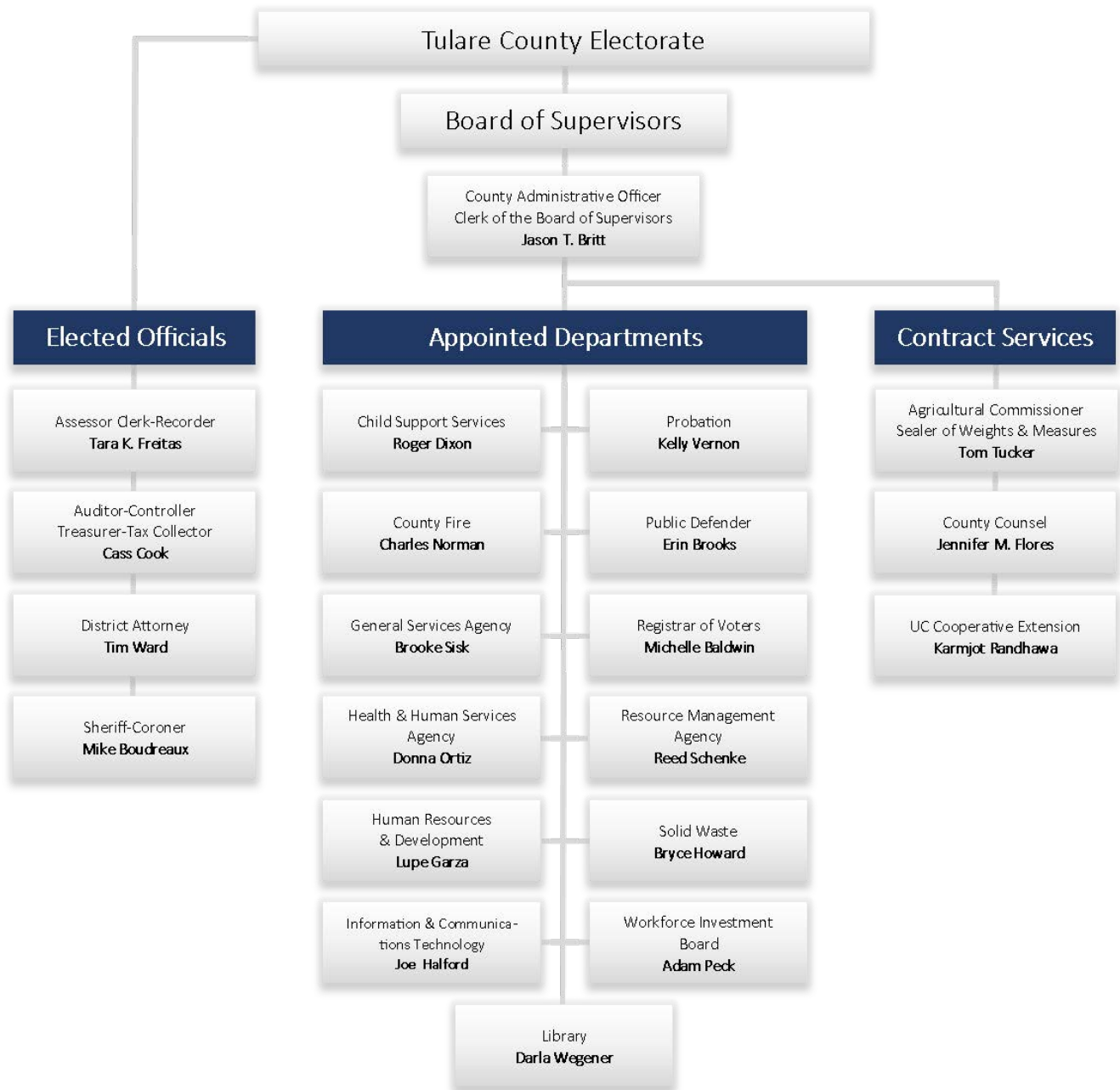
# COUNTY OF TULARE

|  |                     |          |
|--|---------------------|----------|
| 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, Larry Micari | 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        | 608-9035 |
| Public Defender  | Erin Brooks         | 636-4500 |
| Registrar of Voters                                      | Michelle Baldwin    | 839-2100 |
| 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



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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# BUDGET MESSAGE FROM THE CAO

Jason T. Britt

September 17, 2024

Dear Board of Supervisors:

It is my pleasure to present to you the Fiscal Year (FY) 2024/25 Recommended Budget for your consideration, review, modification, and/or adoption. Tulare County continues to be in a financially stable position. This has been made possible by the prudent fiscal policies of the Board of Supervisors, the use of conservative revenue estimates, and the efforts of an outstanding County management team.

Tulare County finished FY 2023/24 with an unassigned fund balance of \$73.3 million, stemming from greater-than-anticipated countywide revenues, planned and unplanned departmental savings, and revenue from the American Rescue Plan Act. The unassigned fund balance is considered one-time monies and is budgeted according to the Board's adopted Financial Policies.

This recommended budget of \$2.01 billion dollars is balanced for all applicable funds as required by law. Consistent with previous years, the FY 2024/25 Recommended Budget was developed in accordance with the priorities established in Tulare County's adopted Strategic Business Plan and the following long-standing budgeting principles:

1. Utilize historically conservative and reasonable revenue estimates to ensure a balanced budget;
2. Fund only mandated services. County General Fund will not backfill revenue losses from state-mandated or grant-funded programs;
3. County departments shall minimize additional commitments requiring ongoing General Fund coverage;
4. Maintain the Board's strong commitment to public safety;
5. Proceeds from sales of real property are designated for future capital needs;
6. One-time funds are used for one-time purposes;
7. Limit the issuance of debt;
8. Strive to meet the Strategic Reserve stated ratio reflected in the Financial Policies;
9. Collaborate with Tulare County Employee Retirement Association to minimize significant retirement cost increases; and
10. Promote adoption of business practices designed to help departments function more efficiently and effectively.

## County Budget Highlights

This \$2.01 billion budget, submitted to your Board for consideration, demonstrates Tulare County's sound financial position and reflects the Board's policy to maintain feasible and sustainable fiscal operations within all of Tulare County's Governmental Funds, Internal Service Funds, Special District Funds, Enterprise Funds, Assessment Districts, and County Service Areas. Some notable budget highlights:

- General Fund budget increases from \$1.18 billion to \$1.24 billion (4.4% increase from FY 2023/24);
- General Fund discretionary revenues increase from \$221.8 million to \$234.1 million (5.5% increase from FY 2023/24);
- General Fund unassigned fund balance increases from \$68.2 million to \$73.3 million (7.5% increase from FY 2023/24);
- Strategic Reserve increases from \$41 million to \$50 million; and
- Maintains General Fund Contingency at \$5 million.

## Budget Message

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The proposed budget also includes several investments in key County services. These investments will provide funds for future elections, increased retirement costs, building improvements, and other important needs. Some important investments include:

- Allocates \$21.4 million for Fire support, debt services payment, equipment and vehicles;
- Allocates \$22 million to retire long-term debt;
- Funds Pension Obligation Bond (POB) debt service payment of \$19.8 million;
- Funds budgetary retirement costs from \$57.6 million to \$64.4 million (11.9% increase from FY 2023/24);
- Allocates \$5 million for the Capital Improvement Plan (decrease of \$1 million from FY 2023/24);
- Allocates \$4 million for future Electric Vehicle Infrastructure;
- Transfers \$4 million to the Public Agency Retirement Services (PARS) 115 trust to offset future retirement liabilities;
- Allocates \$2 million for disaster management and abatement;
- Allocates \$1.1 million for Jail Medical Fund;
- Allocates \$1.1 million for IT projects;
- Transfers \$1 million to the Equipment and Vehicle Replacement Fund;
- Transfers \$1 million to replenish the Election Trust Fund; and
- Funds total employee compensation increases from \$472 million to \$488.9 million (3.6% increase from FY 2023/24).

### American Rescue Plan Act

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law and authorized \$90.6 million dollars in COVID-19 relief funds to Tulare County. On August 24, 2021, the Board of Supervisors approved the ARPA Interim Recovery Plan to align with the US Department of Treasury interim rules. In May 2022, the US Department of Treasury released the final rule which included broader eligibility guidelines and acceptable uses of the funds. On July 26, 2022, the Board of Supervisors adopted the ARPA Final Recovery Plan, which aligns the County's spending with the US Department of Treasury's Final Rule. As of June 30, 2024, the County has expended approximately \$75.4 million of ARPA funds. The FY 2024/25 budget reflects approximately \$14.6 million in ARPA Final Recovery Plan spending.

### FY 2024/25 State Budget Act Agreement Highlights

In June 2024, Governor Newsom and the Senate and Assembly negotiated and settled the details of the 2024 Budget Act Agreement. The final budget agreement includes many significant budget reductions; however, the 2024 Budget Act preserves some public services that counties deliver. The final spending agreement for the 2024-25 state budget retains the fundamental architecture of the Legislature's budget proposal. Notable State Budget Act impacts on the County include the following:

- \$1 billion for Round 6 of the Homeless Housing, Assistance and Prevention (HHAP) Program;
- \$184.1 million preserved for local public health workforce and infrastructure;
- More than \$600 million preserved for various CalWORKs programs including the Single Allocation, Family Stabilization, and Enhanced Subsidized Employment;
- \$160 million preserved for various Child Welfare and Foster Care programs, including the Family Urgent Response System and Bringing Families Home;
- More than \$100 million preserved for various Adult Protective Services (APS) programs including APS Expansion and Home Safe;
- \$103 million for the Victim Services Program to provide financial assistance and support to victim services providers to ensure all victims of crime in California receive the support they need; and
- \$40 million for the Public Defender Pilot Program for counties to implement recently chaptered legislation related to a wide range of post-conviction services.

### Forward Looking

Beacon Economics has published a positive economic forecast as the country continues to enjoy a strong labor market, declining inflation, and job creation continues to exceed expectations at a national level. The June 2024 US consumer confidence survey reported a slight decline in consumer confidence, but overall, consumers remain optimistic about their own financial situation, despite stubborn impacts of inflation, a softening real estate market, higher interest rates, and consumer debt. However, unemployment has risen in California and in Tulare County. Locally, unemployment rose slightly from 10.0% in 2023 to 11.1% in the first six months of 2024. Local sales tax and Prop 172 revenues continue to decrease and return to pre-pandemic levels. Property tax collections will continue to grow, as the Assessor's Office has reported a record high 8.417% increase in assessed valuation for the fiscal year 2024/25. In addition, the State Budget continues to be an area of concern. The State of California reported a large deficit this year; however, Beacon Economics forecasts a mixed economic outlook for California. California continues to spend about 40% more than it did pre-pandemic, prompting the need for tough decisions by state leaders in future years to reduce spending or find alternative revenue sources. We will actively monitor the State Budget and provide updates on local impacts.

During FY 2023/24, the County has been focused on preparing for the implementation of the new Human Capital Management system. Our existing systems are outdated and beyond the end-of-service available from the vendor. The Human Capital Management system will modernize the way we manage our personnel and increase efficiencies.

The County continues to face growing wage pressure, increasing retirement and healthcare costs, and rapid expansion of State programs without additional funding. CalAIM, CARE Court, and Prop 1 Behavioral Health reform require more services, utilizing existing revenue streams, and diverting money from prevention and early intervention to more costly institutionalization.

To maintain the County's financial stability and enjoy balanced budgets in future years, the Board should maintain the following budget philosophy and strategies: fund only mandated services; negotiate financially sustainable labor agreements; limit the issuance of debt; use one-time funds for one-time expenses; strive to fund the Strategic Reserve to the stated reserve ratio reflected in the Reserve Policy; collaborate with TCERA to minimize significant retirement cost increases; continue utilizing conservative revenue estimating practices; encourage departments to maximize the use of non-General-Fund revenues to minimize the burden on the General Fund; and encourage departments to adopt more efficient business practices.

### Appreciation

A special thank you to the Tulare County Board of Supervisors for their continued commitment to conservative budgeting and fiscal practices. This budget could not have been completed timely and accurately without the dedicated elected and appointed department and agency heads. A HUGE thank you to the CAO and Clerk of the Board staff members for their commitment and dedication to the budget process and budget book.

I invite you to review the Executive Summary of the FY 2024/25 Recommended Budget that directly follows this letter.

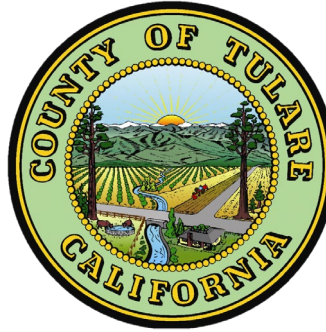
Respectfully submitted,

Jason T. Britt  
County Administrative Officer

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## County Administrative Officer

County Administration Building  
2800 W. Burrel  
Visalia, CA 93291  
(559) 636-5005  
(559) 733-6318



**Jason T. Britt**  
County Administrative Officer

## Board of Supervisors

**Larry Micari, Chair**  
District 1

**Pete Vander Poel, Vice Chair**  
District 2

**Amy Shuklian**  
District 3

**Eddie Valero**  
District 4

**Dennis Townsend**  
District 5

### EXECUTIVE BUDGET SUMMARY

#### **GENERAL FUND BUDGET COMPARISON TO ACTUAL RESULTS IN FISCAL YEAR 2023/24**

Tulare County ended FY 2023/24 in a strong financial position despite the stubborn impacts of inflation and the softening real estate market. The FY 2023/24 Adopted Budget improved or replaced county assets and equipment, supported expanded economic development investment, enhanced public safety and fire services, funded various capital projects and building improvements, increased the Strategic Reserve by \$5 million, maintained the County contingency fund to pre-pandemic levels, and funded negotiated cost of living salary increases.

As a result of greater-than-anticipated general revenue, departmental savings, the County realized a higher-than-expected unassigned fund balance at the close of FY 2023/24. Specifically, the General Fund ended the fiscal year with a fund balance of \$73.3 million, which represents a \$5.1 million increase from the \$68.2 million General Fund unassigned fund balance in FY 2023/24.

#### **Achievements in FY 2023/24 include:**

- \$15.1 million was transferred to County Fire Fund for operations and one-time expenditures.
- \$12.6 million was assigned to the Finance Management and Debt Reduction Fund;
- \$11.1 million assigned to the Future Construction Fund;
- \$6 million appropriated for the Capital Improvements Plan;
- \$5 million increase to the Strategic Reserve;
- \$5 million contingency maintained;
- \$2 million was spent on March 2023 Storms flood response through grants;
- \$1.5 million transferred for the replenishment of the Elections Trust Fund;
- \$1.4 million one-time funds transferred for IT infrastructure upgrades and special projects;
- \$1 million transferred to the Homelessness and Community Activity Fund;
- \$1 million was transferred to the Litigation Trust Fund;
- \$1 million transferred for countywide equipment and vehicle replacement; and
- \$1 million appropriated to the Pension Stabilization Fund.

# Executive Budget Summary

## TULARE COUNTY FISCAL YEAR 2024/25 RECOMMENDED BUDGET

The FY 2024/25 Recommended Budget for all funds totals \$2.01 billion, an increase of \$37.7 million, or 2%, when compared to the FY 2023/24 Adopted Budget. The budget supports a total workforce of 5,041.48 FTE positions and reflects a net decrease of 10 FTE positions.

The Recommended Budget for all funds is depicted below:

| Fund                          | FY 2023/24 Adopted     | FY 2024/25 Recommended | Difference          | Percentage Inc/Dec |
|-------------------------------|------------------------|------------------------|---------------------|--------------------|
| General Fund                  | \$1,184,550,836        | \$1,236,516,677        | \$51,965,841        | 4.4%               |
| Other Operating Funds         | \$569,266,957          | \$550,923,777          | -\$18,343,180       | -3.2%              |
| County Service Areas          | \$1,302,717            | \$3,553,451            | \$2,250,734         | 172.8%             |
| Enterprise Funds              | \$49,033,430           | \$48,364,679           | -\$668,751          | -1.4%              |
| Internal Service Funds        | \$164,984,274          | \$166,477,755          | \$1,493,481         | 0.9%               |
| Special Districts             | \$7,784,166            | \$8,754,383            | \$970,217           | 12.5%              |
| <b>Totals All Funds</b>       | <b>\$1,976,922,380</b> | <b>\$2,014,590,722</b> | <b>\$37,668,342</b> | <b>1.9%</b>        |
| Less Internal Service Funds   | \$164,984,274          | \$166,477,755          | \$1,493,481         | 0.9%               |
| <b>Net Total of All Funds</b> | <b>\$1,811,938,106</b> | <b>\$1,848,112,967</b> | <b>\$36,174,861</b> | <b>2.0%</b>        |

| Authorized Staffing | FY 2023/24 Adopted | FY 2024/25 Recommended | Net Change |
|---------------------|--------------------|------------------------|------------|
| Total All Funds     | 5,051.48           | 5,041.48               | -10.00     |

The Recommended Budget provides funding for mandated and essential services; local programs and projects; capital and infrastructure needs; equipment maintenance and replacement; and reserves and contingencies. In doing so, the Recommended Budget adheres to the State Budget Act, as well as County Administrative Regulations and Board Financial Policies.

## GENERAL FUND: FISCAL YEAR 2024/25

The General Fund Budget encompasses the majority of the County’s operations and totals \$1.24 billion, an increase of \$52 million or 4.4% compared to the FY 2023/24 Adopted Budget. The increase in revenues is primarily based on the Resource Management Agency, primarily due to anticipated overall grant funding, and increases in building permit and planning revenue increases.

The County’s discretionary revenues total \$234.1 million, a \$12.3 million or 6% increase over last year’s \$221.8 million. Of the \$234.1 million in discretionary revenue, property tax revenue comprises the largest portion at 66%, or 155.1 million; sales tax revenue makes up 26%, or \$60.2 million; and all other revenues total 8%, or \$18.9 million.

The County’s long-term debt as of June 30, 2024, amounts to \$227.8 million, which is a decrease of \$15.1 million when compared to the June 30, 2023, amount of \$242.9 million. The \$227.8 million long-term debt is summarized as follows:

- \$189.6 million (Pension Obligation Bonds)
- \$25.4 million (Millennium Fund Variable Rate Demand Bonds)
- \$816 thousand (Certificates of Participation for Enterprise Funds)
- \$2 thousand (Bonds Payable for El Rancho Sewer District)
- \$3.6 million (Fire Equipment Lease)
- \$8.4 million (Energy Lease)

Despite its larger fund balance at the start of this fiscal year, the General Fund has been cautiously budgeted in FY 2024/25 in recognition of the economic uncertainty and California’s slower than projected job growth, high interest rates, and mixed consumer sentiment. Therefore, the General Fund has been budgeted to address both strategic and operational responsibilities, financial sustainability, and structural balance, while preparing for possible future financial downturns.

Tulare County will continue to implement a robust economic development strategy with the emphasis on Assessed Valuation Growth; increasing of strategic reserves; maintaining contingency reserves; investing in revenue-generating



improvements, projects and activities; focusing on operational efficiencies; and proposing budget allocations within a framework of annual feasibility and long-term sustainability.

### **OTHER FUNDS: FISCAL YEAR 2024/25**

Activities not included in the General Fund are budgeted in Governmental (Operating Funds), County Service Areas, Enterprise and Assessment Districts, Internal Services, and Special District Funds as follows:

- **Operating Funds:** The County's most prominent Governmental Funds include Fire, Building Debt Service, Tobacco Settlement, Mental Health Realignment, Health Realignment, Social Services Realignment, Pension Obligation Bond, Roads, Child Support Services, Library, and Capital Projects.
  - **Fire Fund** appropriations increased by \$3.5 million or 11%, primarily due to staff positions added between fiscal years, now fully budgeted in FY 2024/25; two additional fire lieutenant requests in FY 2024/25; higher salaries; overtime benefits; retirement; and pension obligation bond charges. The new capital asset purchases for FY 2024/25 include \$11,000 for a Fit Tester and \$391,500 for 15 Radio Repeaters. In addition, the following rollover assets approved by the Board of Supervisors prior to the publication of this book are also included in FY 2024/25's requests: \$51,721 for Hurst Extrication Equipment, \$12,490 for a Swiftwater Rescue Boat, \$91,834 for a GTR 8000 Base Repeater, \$35,000 for Extrication Tools, \$167,427 for three Dispatch Pods, \$91,000 for Thermal Imaging Cameras, \$216,000 for a Stakeside Truck, and \$124,600 for Personal Protective Equipment. The Fire Fund also has its annual debt services payment of \$1,806,727 for the equipment lease/purchase program that included two type 1 engines, one aerial fire truck, three 2,000-gallon engines, and five Type 3 wildland engines.
  - **Road Fund** is used to improve and maintain adequate transportation infrastructure. In June 2024, the Board of Supervisors approved the County Transportation Improvement Program (CTIP), which identifies the improvement and maintenance strategy for the County's transportation infrastructure. The CTIP identifies 94 projects with a total estimate of \$144.5 million. The FY 2024/25 Road Fund budget of \$126.1 million includes projects from the approved FY 2024/25 CTIP and the remainder of the previous year CTIP along with other Board approved projects.
  - **Child Support Services Fund** does not maintain a fund balance. Federal and State funding for child support services is provided to the Department of Child Support Service (DCSS) on a reimbursement basis. The mission of DCSS is to partner with parents to obtain accurate child support orders that assist families in meeting their medical and financial needs. Most of the services provided by DCSS are free to the public and approximately 27,770 children are supported each year. The FY 2024/25 Child Support Services Fund budget of \$16.3 million represents a \$485 thousand decrease in funding from the previous fiscal year.
  - **Library Fund** increased appropriations by \$436 thousand when compared with the Adopted Budget for last fiscal year. Increases are primarily attributable to cost-of-living increases for staff, planned maintenance for library facilities, and capital improvement projects at the Springville, Alpaugh, Oroshi, and Visalia Libraries.
  - **Capital Projects Fund** decreased appropriations by \$17,849,214 million or 15%, when compared with the FY 2023/24 Adopted Budget. The decrease is associated with the completion in ARPA approved projects and the finalized purchase of the Doe Avenue Building in FY 2023/24.
  - **Building Debt Service** accounts for the County's building debt service activities and departmental debt service contributions to the equipment lease/purchase program. The Building Debt Service Fund represents an increase of \$5,001,671 to its Obligated Fund Balance primarily based on an operating transfer-in from Capital Acquisitions.
  - **Tobacco Settlement Fund** is used to collect the County's annual share of the Tobacco Master Settlement Agreement, nationwide litigation against tobacco companies for smoking related diseases. The FY 2024/25 Tobacco Settlement payment is projected to be \$5.8M. Effective July 30, 2024, the Board of Supervisors approved the amended and restated Millennium Capital Project Fund Program, which shall continue to receive the Tobacco Settlement Fund revenues and invested according to the Millennium Capital Project Fund Investment Policy. These funds are intended to provide a stable, long-term source of funds for capital improvements, major maintenance, and repair projects within the County.

## Executive Budget Summary

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- **Mental Health Realignment Fund** accounts for revenue received from the State that are designated to support local mental health programs. Counties are provided with two realignment revenue sources: a portion of state sales tax collections and a portion of Vehicle License Fees. The FY 2024/25 budget represents an increase of \$676,458 or 3% in expenditures and an increase of \$750,769 or 4% in revenues. The \$2,284,755 difference between revenues and expenditures represents the use of fund balance.
- **Health Realignment Fund** accounts for revenue 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 Vehicle License Fees. The FY 2024/25 budget represents an overall decrease of \$4,278,572 or 24% in expenditures and a decrease of \$224,330 or 2% in revenues. The \$2,337,215 difference between revenues and expenditures represents the use of fund balance.
- **Social Services Realignment Fund** accounts for revenue received from the State and 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. The FY 2024/25 budget represents an overall increase of \$25,025,599 or 18% in expenditures and an increase of \$6,249,050 or 5% in revenue. The \$30,649,018 difference between revenues and expenditures represents the use of fund balance.
- **Pension Obligation Bond Fund** accounts for the debt service payments of the County’s Taxable Pension Obligation Bonds (POB), \$251 million, approved by the Board of Supervisors in April of 2018. A \$19.8 million POB debt service payment is scheduled for FY 2024/25. POB payments are scheduled to continue until June 2037.
- **Housing Successor Agency** was created as part of the Redevelopment Agency dissolution process, and to receive and manage the portion of Redevelopment Funds designated as low- and moderate-income housing funds, including any future funds generated by former Redevelopment Agency housing assets. Redevelopment Funds have been converted into Fiduciary Trust Funds. Currently, the Successor Agency continues the process of managing the former Redevelopment Agency’s loan portfolio, and accumulating funds for future low- or moderate-income housing projects. The recommended budget represents an overall increase of \$110,458 or 31% in expenditures due to increased fund balance.
- **County Service Area (CSA) Funds:** These funds account for eight sewer systems, three water systems, and one construction fund. The systems serve small, unincorporated, disadvantaged communities around the County. The purpose of the construction fund is to locate, develop, provide, and maintain potable water for residents of the unincorporated areas of the County. Overall, CSA appropriations represent an increase of \$2.3 million or 173%, in combination with the use of fund balance.
- **Enterprise and Assessment Funds:** These funds account for operations that are financed and operated in a manner similar to private business, where the intent of the government is to provide goods or services to the public on a continuing basis at a cost which is financed or recovered primarily through user charges. The County’s Enterprise funds include Transit and Solid Waste Management. The Assessment District funds provide for long-term maintenance of storm drainage systems, landscape improvements, and road maintenance for residential subdivisions in unincorporated areas through district assessment fees.
  - **Transit Fund** accounts for the operation of the Tulare County Area Transit (TCaT). Service has been provided in the form of community Dial-A-Ride service, rural fixed routes, and subsidies to residents since 1980. 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. As of July 1, 2024, the city of Porterville has departed from the Agency. The Transit Fund has been budgeted to reflect the County’s share of TCRTA capital and operational costs in FY 2024/25. The Recommended Budget of \$7.3 million includes approximately \$1.8 million for the purchase of five buses.
  - **Solid Waste Fund** provides administration of the 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.

## Executive Budget Summary

The Recommended Budget of \$37.8 million includes approximately \$6.8 million for the construction of a new cell at the Woodville Landfill and \$3 million for additional heavy equipment and trucks necessary for landfill operations.

- **Assessment 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 Recommended Budget overall expenses increased \$358,290 or 19%. This increase results from an increase of budgeted maintenance.
- **Terra Bella Sewer Maintenance District** provides sanitary sewer collection, treatment, and disposal services to the community of Terra Bella. The Terra Bella Sewer District serves a population of approximately 1,500 residents. The Recommended Budget overall expenses decrease \$180,877 or 16% due to a decrease in special department expenses.
- **Internal Service Funds (ISFs):** These funds provide services to departments within the County by taking advantage of operating efficiencies, providing better accountability, and control over costs previously provided within the General Fund. ISFs include services such as insurance, facilities, information and communication technology, copier, custodial, fleet, grounds, print, mail, and utilities. The revenues for FY 2024/25 decreased \$2,531,507 or 2%, in comparison to the prior fiscal year due to fewer insurance claims proceeds.
- **Special District Funds:** These are independent units of local government generally organized and funded through assessments to the beneficiaries of the districts to perform targeted functions for a specific area.
  - **Flood Control District Fund** coordinates all countywide flood control activities with the ultimate goal of reducing the risk to life and property from flood damage. It coordinates with federal, state, and local water resource agencies and special districts to reduce the impact of flood damage and to utilize the inherent value of stormwater. The Recommended Budget overall expenses increased by \$970,217 or 12% due to increased special department expenses.

### **FUND BALANCES FISCAL YEAR 2024/25**

In accordance with Section 29009 of the California Government Code, the Recommended Budget, for all applicable funds, is balanced as required by law. As such, the FY 2024/25 projected ending fund balance is zero - the funding sources are equal to financing uses. The financing uses include General Fund \$1.2 billion; Special Revenue Funds \$420 million; Capital Projects Funds \$103.7 million; and Debt Service Funds \$27.2 million.

The Fund Balance Summary is depicted in the table below:

|   | General Fund         | Special Revenue Funds | Capital Projects Funds | Debt Service Funds |
|---|----------------------|-----------------------|------------------------|--------------------|
| <b>Fund Balance Available June 30, 2023</b>                 | \$ 68,153,352        | \$77,121,234          | \$53,205,296           | \$-                |
| <b>Fund Balance Available June 30, 2024</b>                 | 73,283,901           | 44,389,324            | 36,604,259             | -                  |
| <b>Financing Sources:</b>                                   |                      |                       |                        |                    |
| Decreases To Obligated Fund Balances                        | -                    | 19,516,875            | -                      | -                  |
| Additional Financing Sources - Revenue                      | 1,163,232,776        | 356,092,504           | 67,078,265             | 27,242,550         |
| <b>Total Financing Sources</b>                              | <b>1,236,516,677</b> | <b>419,998,703</b>    | <b>103,682,524</b>     | <b>27,242,550</b>  |
| <b>Financing Uses:</b>                                      |                      |                       |                        |                    |
| Increases To Obligated Fund Balances                        | 9,000,000            | -                     | -                      | 5,001,671          |
| Additional Financing Uses - Expenditures                    | 1,227,516,667        | 419,998,703           | 103,682,524            | 22,240,879         |
| <b>Total Financing Uses</b>                                 | <b>1,236,516,677</b> | <b>419,998,703</b>    | <b>103,682,524</b>     | <b>27,242,550</b>  |
| <b>FY 24/25 Projected Ending Fund Balance</b>               | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>         |
| <b>Available Fund Balance Percentage Change<sup>1</sup></b> | <b>8%</b>            | <b>-42%</b>           | <b>31%</b>             | <b>0%</b>          |
| <b>Total Obligated Fund Balance (Reserves)</b>              | <b>50,000,000</b>    | <b>109,113,586</b>    | <b>-</b>               | <b>33,439,413</b>  |

(1) Available Fund Balance Percent Change reflects the changes from Fund Balance Available June 30, 2023, to Fund Balance Available June 30, 2024. The changes are demonstrated as a (decrease)/ increase.

## Executive Budget Summary

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### General Fund

The General Fund includes the usage of \$73.3 million in Unassigned Fund Balance for one-time budgetary expenditures in FY 2024/25, an increase of \$5.1 million over last year's Unassigned Fund Balance of \$68.1 million. The recommended usage of the carryover funds to balance the General Fund FY 2024/25 Budget is as follows:

- \$9 million is recommended to increase the County's General Fund Strategic Reserve (Increases to Obligated Fund Balances) from \$41 million to \$50 million;
- \$5 million to maintain the General Fund contingency;
- \$1.1 million transfer to the Jail Medical Fund;
- \$1 million transfer to the Elections Trust Fund;
- \$1 million transfer to the Equipment and Vehicle Replacement Fund;
- \$4 million transfer to the Future Construction Fund;
- \$21.4 million transfer for operations and one-time expenditures to the County Fire Fund;
- \$1.1 million transfer to TCICT Projects;
- \$4 million transfer to the PARS 115 Trust;
- \$5 million transfer to the Capital Projects Fund;
- \$2.3 million transfer to Miscellaneous Criminal Justice;
- \$3.8 million for operational priorities and future needs;
- \$2 million for disaster management and abatement; and
- \$12.6 million for General Fund operations.

### Special Revenue Funds

Special Revenue Funds include Aviation, Community Development Block Grant, Fish and Wildlife, Home Program Fund, Housing Successor, Indigent Health Care AB 75, Health Realignment, Mental Health Realignment, Social Services Realignment, Library, Road Fund, County Fire Fund, Workforce Investment Board, Child Support Services, and Tobacco Settlement Revenue. The total recommended use of \$63.9 million fund balance includes the Available Fund Balance of \$44.4 million and the Obligated Fund Balance of \$19.5 million. The use of the \$19.5 million Obligated Fund Balance is \$13.9 million more when compared to the FY 2023/24 amount of \$5.7 million. Material decreases to Obligated Fund Balances for budgetary expenditures in FY 2024/25 include: Library \$1.5 million, Health Realignment \$2.3 million, Mental Health Realignment \$2.3 million, and Social Services Realignment \$13.3 million. There are no material increases to Obligated Fund Balances for budgetary expenditures in FY 2024/25.

### Capital Projects Funds

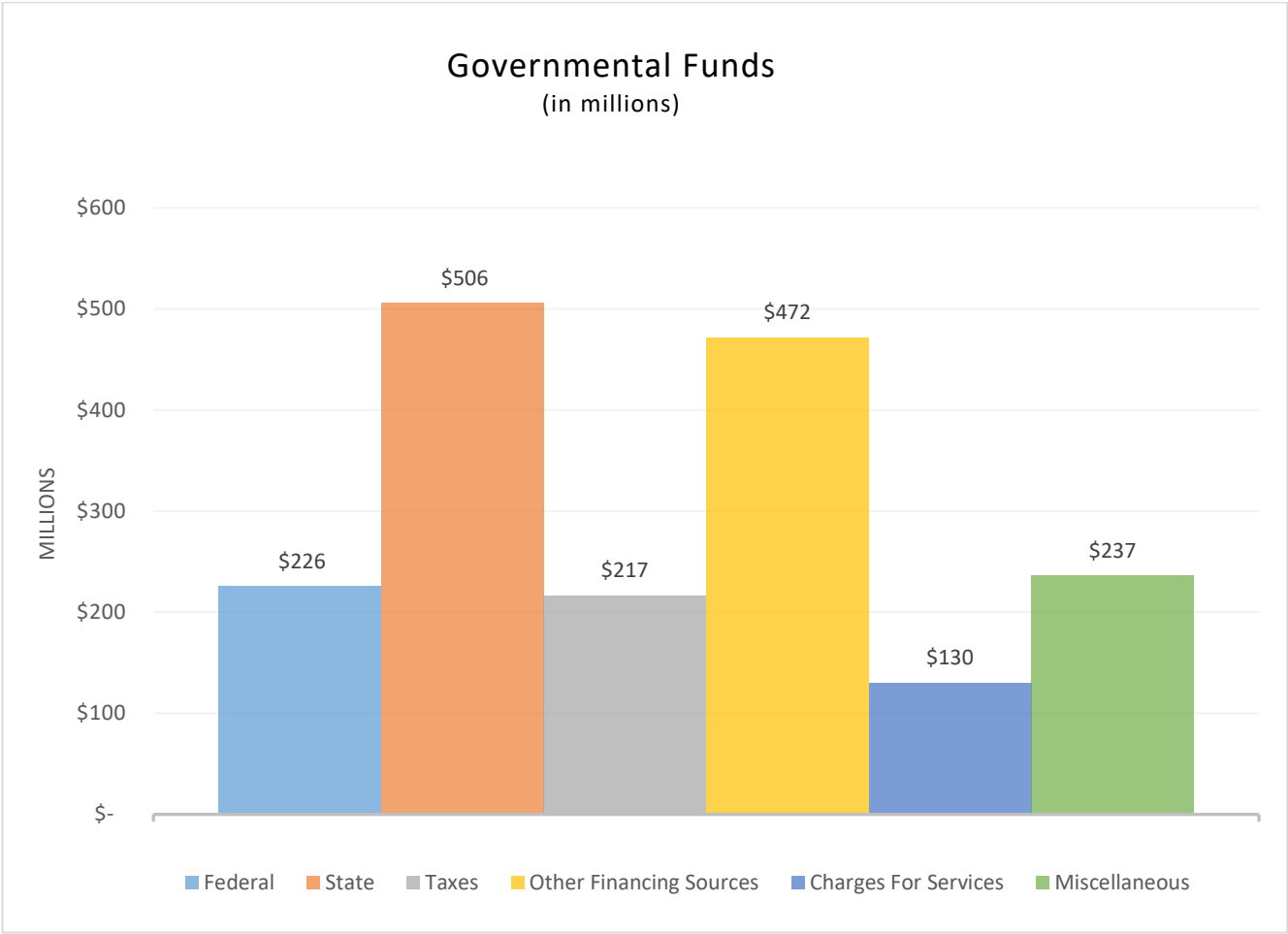
The Capital Projects Funds include the General Services Agency (GSA) Capital Projects Fund and the Information and Communications Technology (ICT) Special Projects Fund. The recommended \$36.6 million GSA Capital Projects and ICT Special Projects Fund Balance for FY 2024/25 have no obligated fund balances. In addition, there are no changes to obligated fund balances for budgetary expenditures in FY 2024/25. Amounts budgeted in Capital Projects Funds fluctuate based on projects spanning multiple fiscal years and project balances carrying over to subsequent fiscal years until project completion. Projects are approved by the Board of Supervisors. On July 30, 2024, the Board appropriated \$3 million from the Millennium Fund for FY2024/25 Budget. The FY 2024/25 Recommend also includes a general fund transfer of \$5 million towards the Capital Improvement Plan (CIP) for FY 2024/25.

### Debt Service Funds

The Debt Service Funds include the Building Debt Service Fund and Pension Obligation Bond Fund. In FY 2024/25, a \$5 million increase to Building Debt Service obligated fund balances is recommended for future countywide projects. The Pension Obligation Bond Fund has a \$1,500 available fund balance as of June 30, 2024, that will be used to offset the annual POB debt service amount of \$19.8 million in FY 2024/25.

**GOVERNMENTAL FUNDS: MEANS OF FINANCING BY MAJOR SOURCE**

The following diagrams are a summary of financial resources by source and percentage of total revenues, \$1,787,440,454.

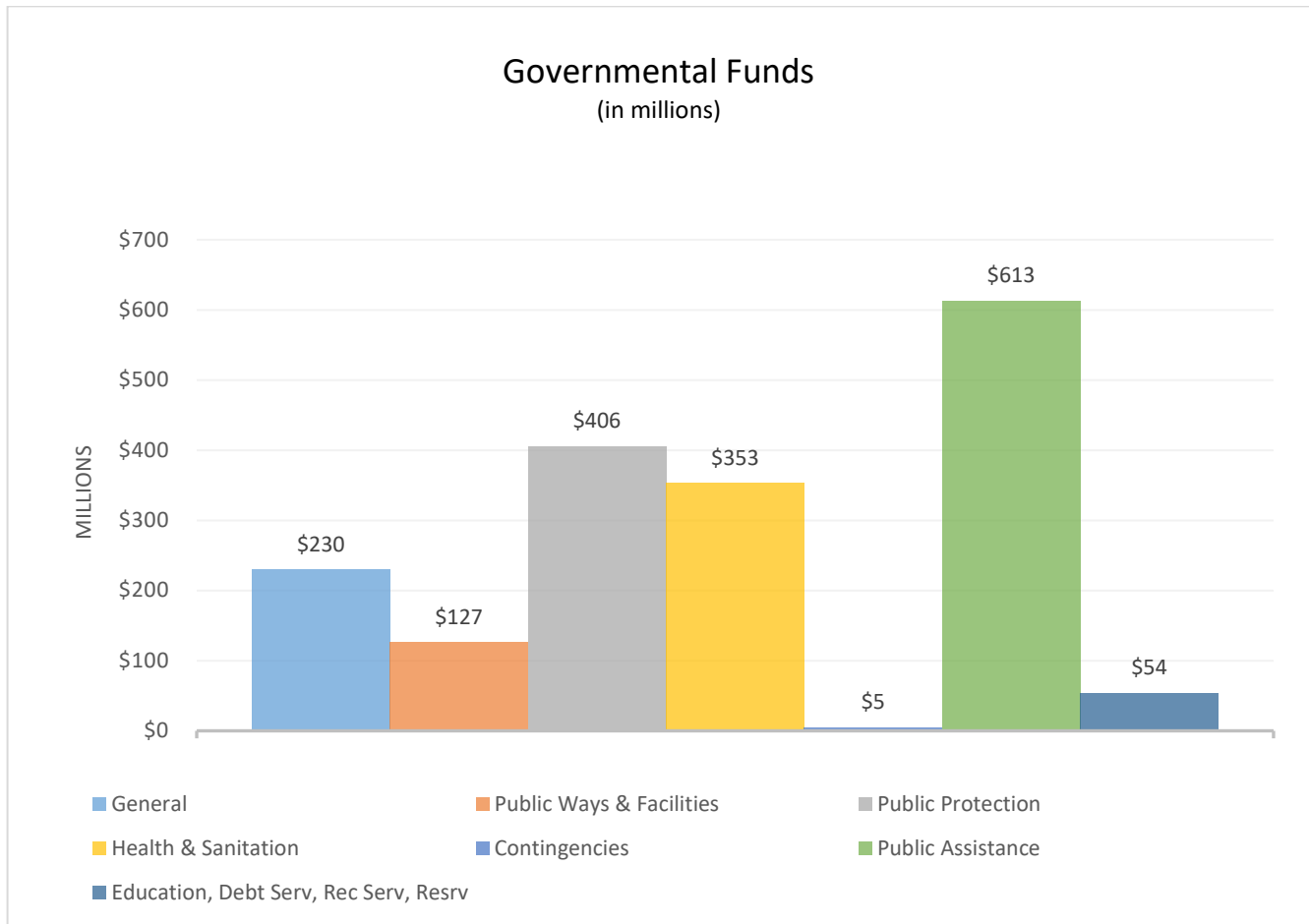


| Means of Financing by Major Source |                        |                  |
|------------------------------------|------------------------|------------------|
| Categories                         | Revenue Source         | Percent of Total |
| Federal                            | \$225,796,015          | 12.63%           |
| State                              | \$506,014,042          | 28.31%           |
| Taxes                              | \$216,754,872          | 12.13%           |
| Other Financing Sources            | \$471,880,274          | 26.40%           |
| Charges For Services               | \$130,371,829          | 7.29%            |
| Miscellaneous                      | \$236,623,422          | 13.24%           |
| <b>Total Financing Sources</b>     | <b>\$1,787,440,454</b> | <b>100%</b>      |

# Executive Budget Summary

## GOVERNMENTAL FUNDS: FINANCING USES BY FUNCTION

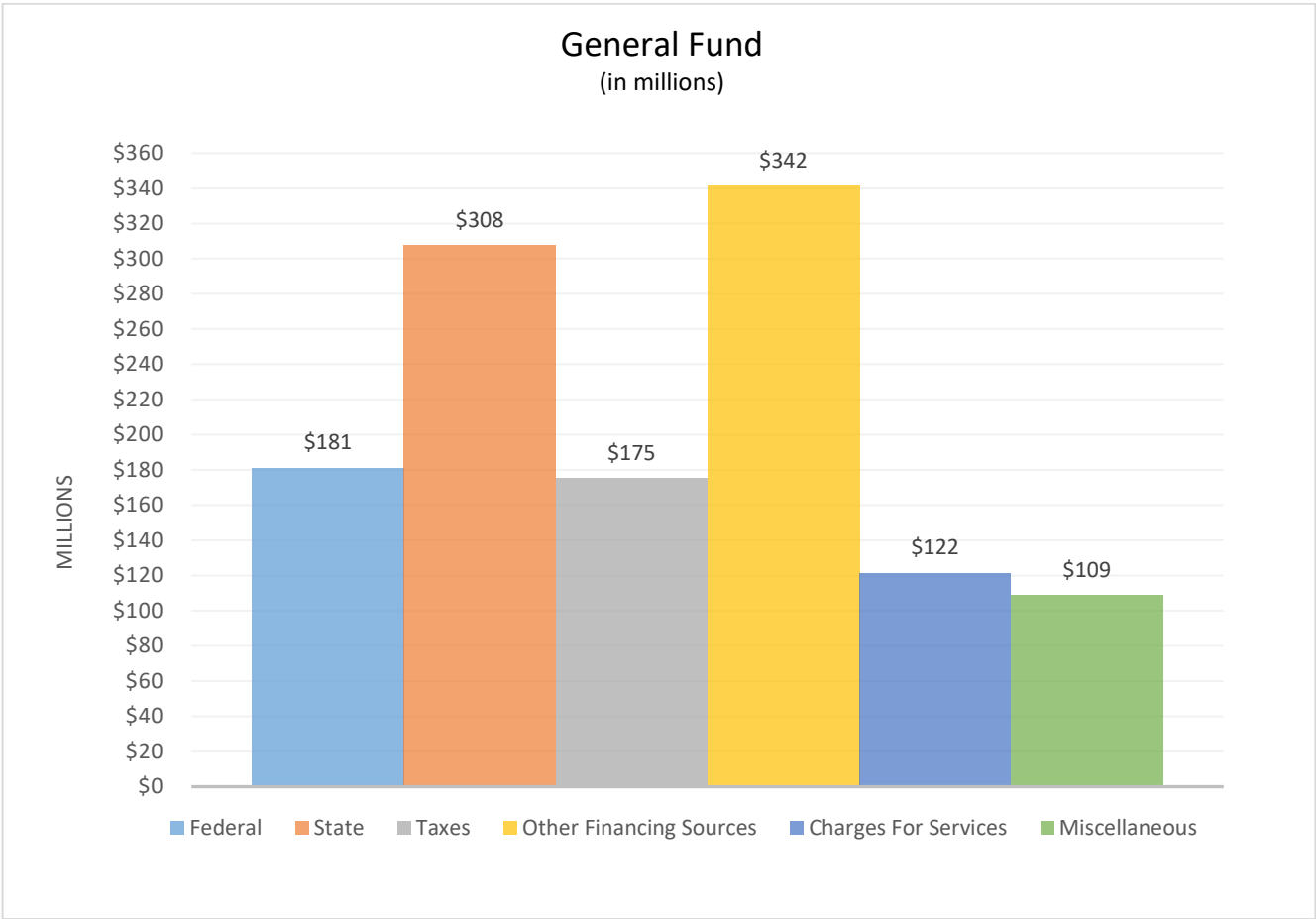
The following diagrams are a summary of appropriations by function and percentage of total appropriations, \$1,787,440,454.



| Operating Budget by Major Function                     |                        |                  |
|--|------------------------|------------------|
| Categories   | Appropriation Amount   | Percent of Total |
| General  | \$230,282,683          | 12.88%           |
| Public Ways & Facilities                               | \$126,509,305          | 7.08%            |
| Public Protection                                      | \$405,678,670          | 22.70%           |
| Health & Sanitation                                    | \$353,220,415          | 19.76%           |
| Contingencies  | \$5,000,000            | 0.28%            |
| Public Assistance                                      | \$612,923,052          | 34.29%           |
| Education, Debt Service, Recreational Service, Reserve | \$53,826,329           | 3.01%            |
| <b>Total Financing Uses</b>                            | <b>\$1,787,440,454</b> | <b>100%</b>      |

**GENERAL FUND: MEANS OF FINANCING BY MAJOR SOURCE**

The following diagrams are a summary of General Fund financial resources by source and percentage of total revenues, \$1,236,516,677.

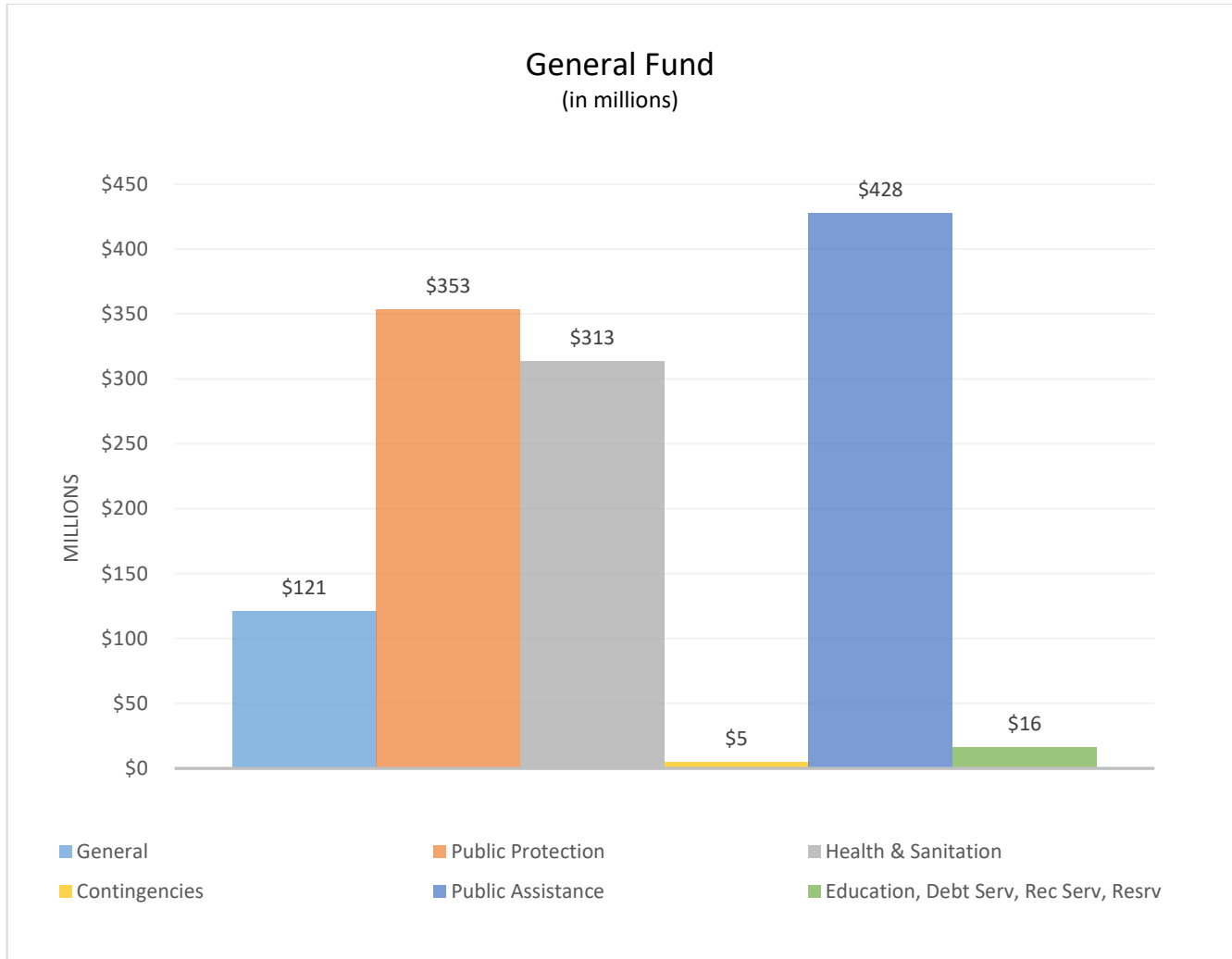


| General Fund Means of Financing by Major Source |                        |                  |
|---|------------------------|------------------|
| Categories                                      | Revenue Source         | Percent of Total |
| Federal   | \$181,188,490          | 14.65%           |
| State   | \$307,714,758          | 24.89%           |
| Taxes   | \$175,439,351          | 14.19%           |
| Other Financing Sources                         | \$341,548,470          | 27.62%           |
| Charges For Services                            | \$121,676,557          | 9.84%            |
| Miscellaneous                                   | \$108,949,051          | 8.81%            |
| <b>Total Financing Sources</b>                  | <b>\$1,236,516,677</b> | <b>100%</b>      |

# Executive Budget Summary

## GENERAL FUND: FINANCING USES BY FUNCTION

The following diagrams are a summary of General Fund appropriations by function and percentage of total appropriations, \$1,236,516,677.



| General Fund Operating Budget by Major Function |                        |                  |
|---|------------------------|------------------|
| Categories                                      | Appropriation Amount   | Percent of Total |
| General   | \$120,799,831          | 9.77%            |
| Public Protection                               | \$353,366,647          | 28.58%           |
| Health & Sanitation                             | \$313,489,267          | 25.35%           |
| Contingencies                                   | \$5,000,000            | 0.40%            |
| Public Assistance                               | \$427,765,703          | 34.59%           |
| Education, Debt Serv, Rec Serv, Resrv           | \$120,799,831          | 9.77%            |
| <b>Total Financing Uses</b>                     | <b>\$1,236,516,677</b> | <b>100%</b>      |



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

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 develop 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

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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**  
**Chair, District One**  
**Population:** 94,025  
**Communities Served:** Exeter, Farmersville, Lemon Cove, Lindcove, Lindsay, Poplar-Cotton Center, Strathmore, Visalia (part), & Woodville  
**Term Ending:** 1/6/29



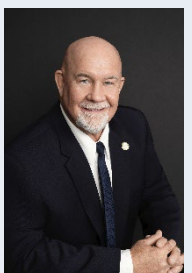
**Pete Vander Poel**  
**Vice Chair, District Two**  
**Population:** 94,025  
**Communities Served:** Allensworth, Alpaugh, Earlimart, Pixley, Tipton, Tulare, & Waukena  
**Term Ending:** 1/6/29



**Amy Shuklian**  
**Supervisor, District Three**  
**Population:** 95,473  
**Community Served:** Visalia (part)  
**Term Ending** 1/6/29



**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**  
**Supervisor, 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.

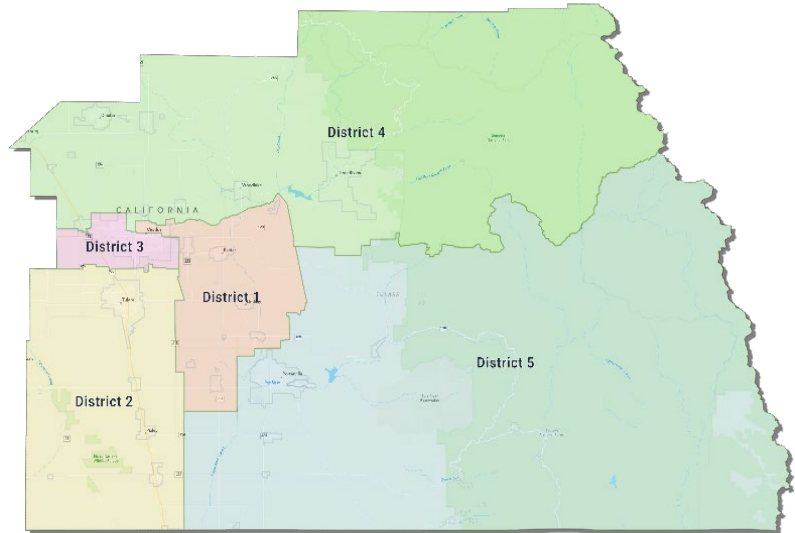
There were many marsh areas in Tulare County before land speculators drained Tulare Lake in the 20th century and settlers began cultivating the land. For the first time in many decades, Tulare Lake reappeared in 2023 due to historic March 2023 storms, but has since receded.

# County Statistical Profile

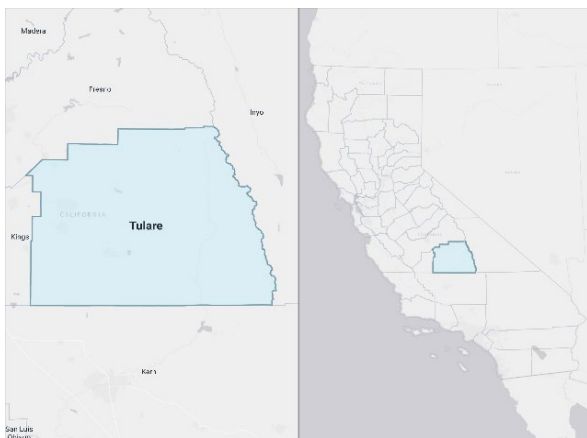
## Geography

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 including 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 144,532 compared to the total unincorporated population of 134,267.

## 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          | 1/1/2014 | 1/1/2024 | 2014 - 2024 | %     |
|---------|-----------------|----------|----------|-------------|-------|
| 4       | Placer          | 368,059  | 412,844  | 44,785      | 12.2% |
| 7       | Merced          | 265,848  | 287,303  | 21,455      | 8.1%  |
| 11      | Solano          | 423,383  | 446,426  | 23,043      | 5.4%  |
| 15      | Tulare          | 458,492  | 478,918  | 20,426      | 4.5%  |
| 20      | Stanislaus      | 529,094  | 548,744  | 19,650      | 3.7%  |
| 24      | Monterey        | 427,733  | 437,614  | 9,881       | 2.3%  |
| 32      | Santa Barbara   | 437,875  | 443,623  | 5,748       | 1.3%  |
| 36      | San Luis Obispo | 276,091  | 278,469  | 2,378       | 0.9%  |
| 45      | San Mateo       | 754,234  | 741,565  | -12,669     | -1.7% |
| 50      | Marin           | 261,001  | 252,844  | -8,157      | -3.1% |
| 51      | Santa Cruz      | 271,217  | 262,572  | -8,645      | -3.2% |
| 53      | Sonoma          | 497,121  | 478,152  | -18,969     | -3.8% |

**Population**

California is the most populous state in the country, with over 39.1 million persons as of January 1, 2024. California represents 11.6% of the nation’s 335.9 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 5.08% since 2014. Growth has primarily occurred in the cities of Visalia, Tulare, Porterville, and Dinuba, with small declines in the cities of Exeter and Farmersville. Notably, over the past 10 years, the unincorporated area of the County has experienced a 5.98% decrease in population.

**Table 2. Tulare County Population Change by City**

| City                        | 1/1/2014       | 1/1/2024       | 2014 - 2024   | %             |
|-----------------------------|----------------|----------------|---------------|---------------|
| <b>Total Unincorporated</b> | <b>142,812</b> | <b>134,267</b> | <b>-8,545</b> | <b>-5.98%</b> |
| <b>Total Incorporated</b>   | <b>312,962</b> | <b>344,651</b> | <b>31,689</b> | <b>10.13%</b> |
| Dinuba                      | 23,209         | 25,573         | 2,364         | 10.19%        |
| Exeter                      | 10,400         | 10,179         | -221          | -2.13%        |
| Farmersville                | 10,636         | 10,327         | -309          | -2.91%        |
| Lindsay                     | 12,404         | 12,594         | 190           | 1.53%         |
| Porterville                 | 56,866         | 62,934         | 6,068         | 10.67%        |
| Tulare                      | 61,631         | 70,799         | 9,168         | 14.88%        |
| Visalia                     | 130,478        | 144,532        | 14,054        | 10.77%        |
| Woodlake                    | 7,338          | 7,713          | 375           | 5.11%         |
| <b>Total County</b>         | <b>455,774</b> | <b>478,918</b> | <b>23,144</b> | <b>5.08%</b>  |

## County Statistical Profile

As shown in Figures 1 and 2, the County of Tulare maintains a low population density, with 99 persons per square mile of land. The majority (72%) 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 133 to 1,653, with an average of 405 persons per square mile.

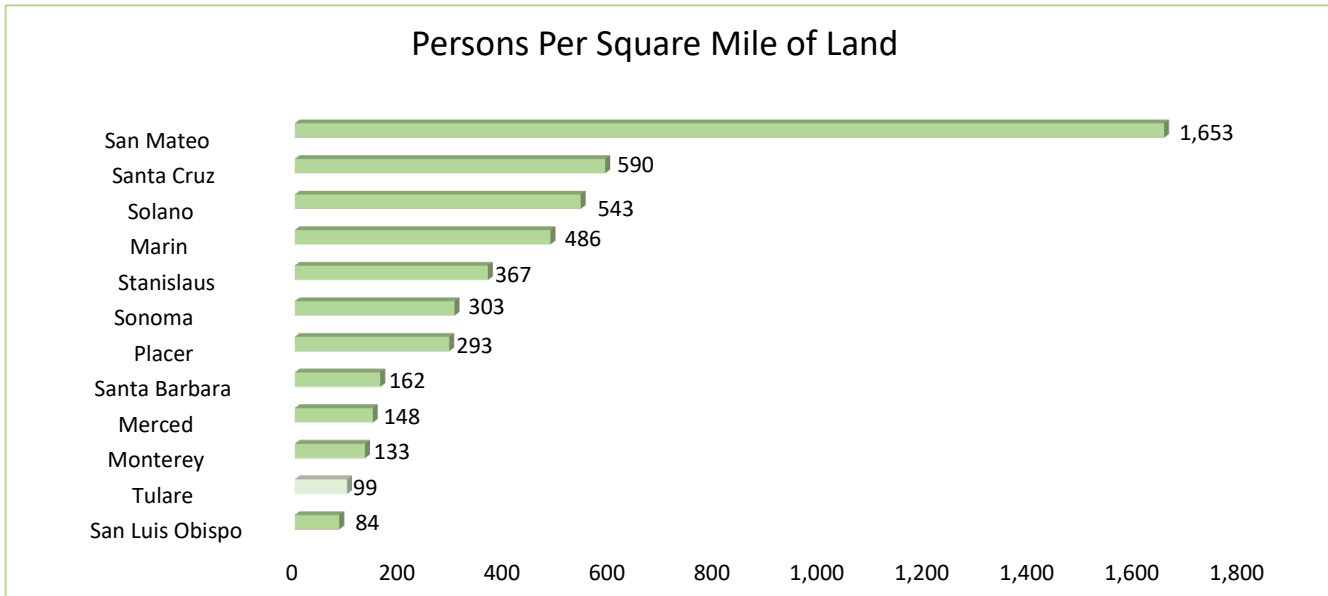


Figure 1– Persons per Square Mile

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.



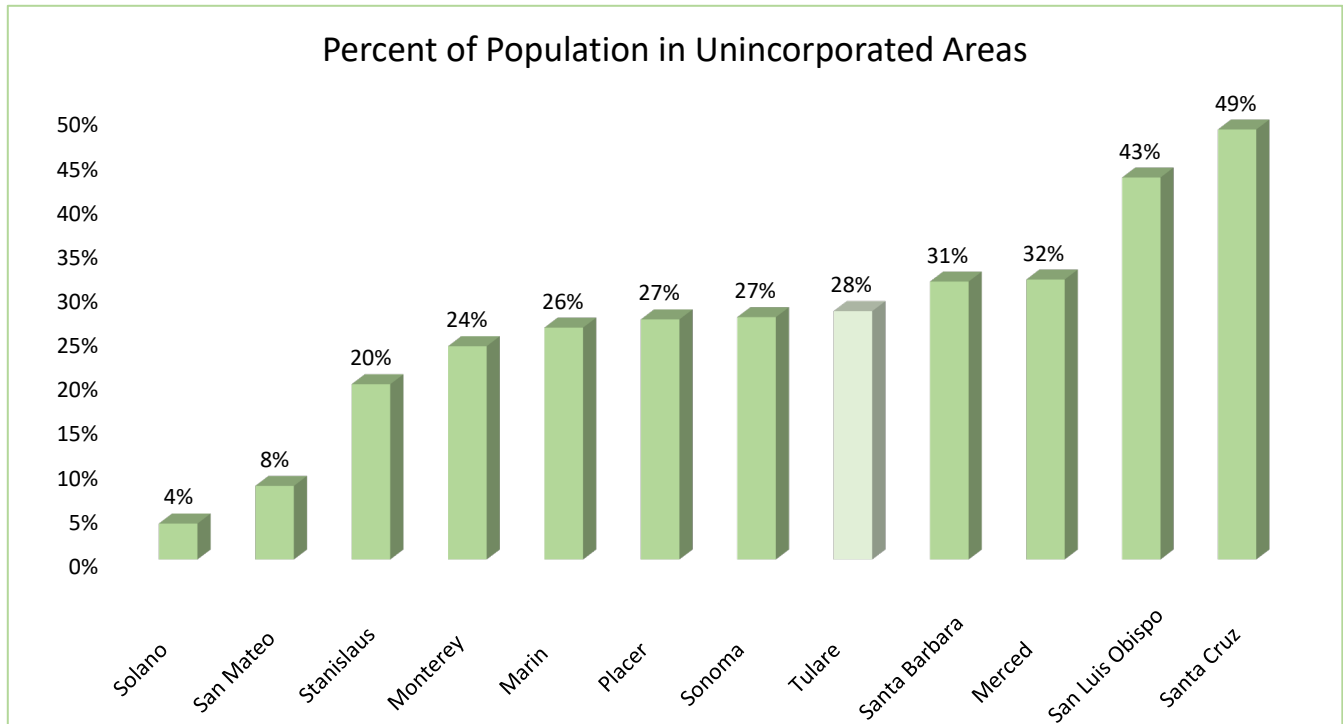


Figure 2 – Percent of Population in Unincorporated Areas

**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.

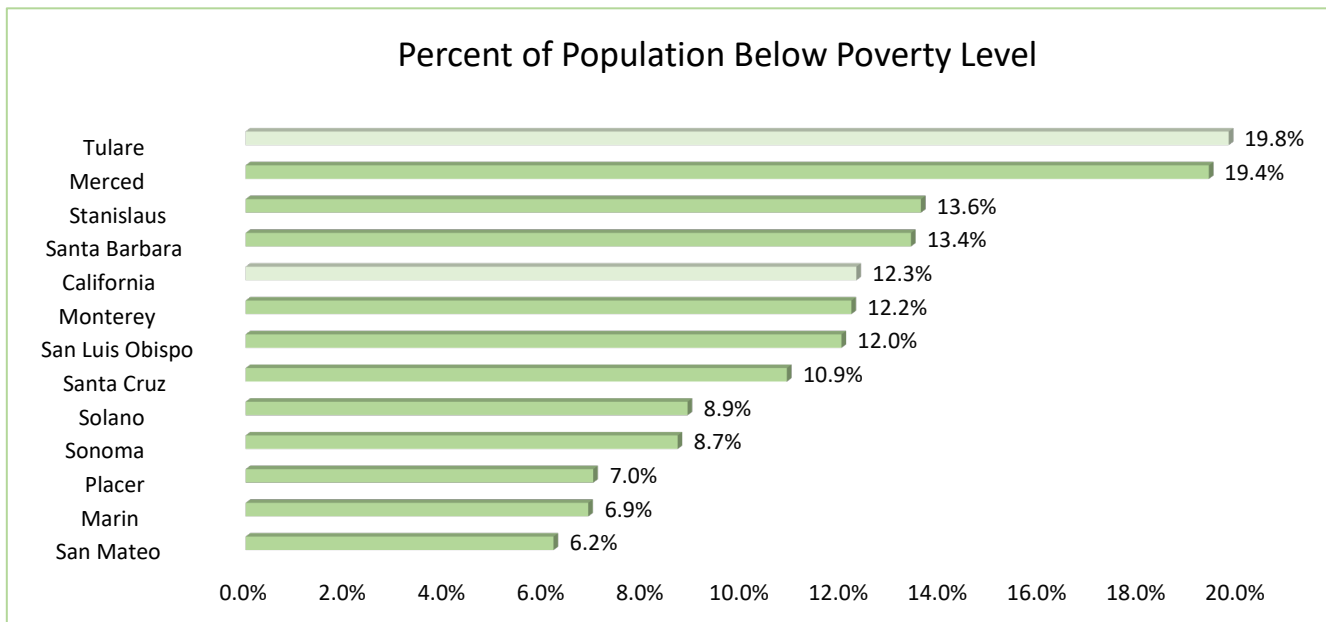


Figure 3 - Percent of Population Below Poverty Level

# 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.

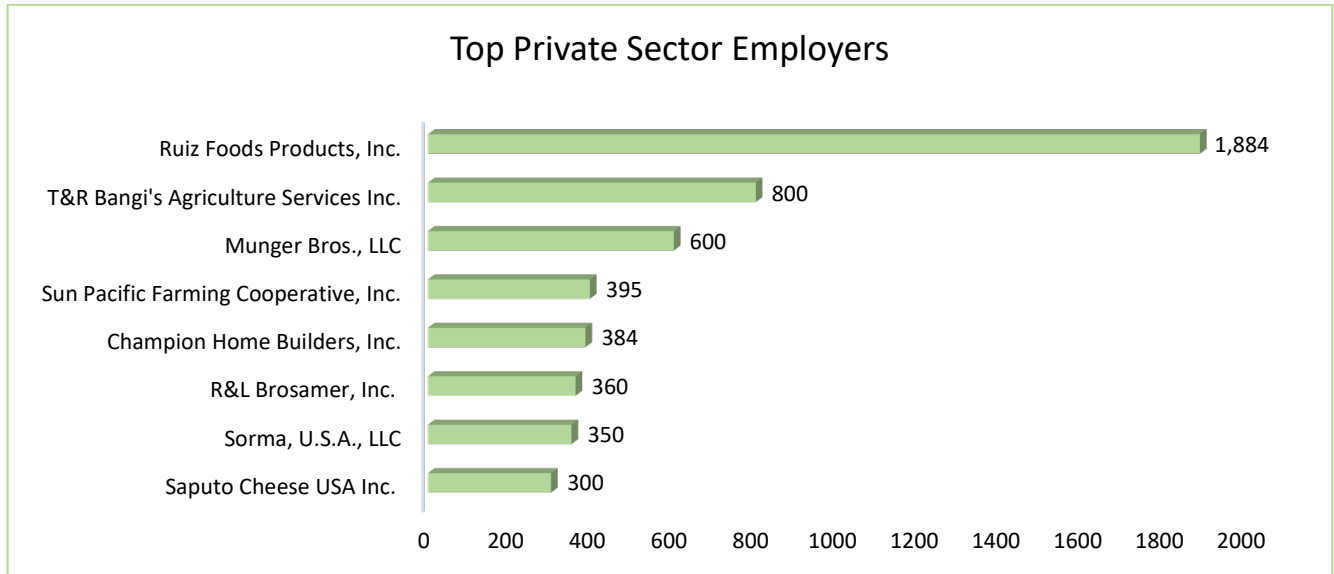


Figure 4 –Top Private Sector Employers

## 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 2024 County unemployment rate is estimated to be 11.1%, demonstrating a slight uptick year over year, and the State average is estimated to be 5.3% (Figure 5).

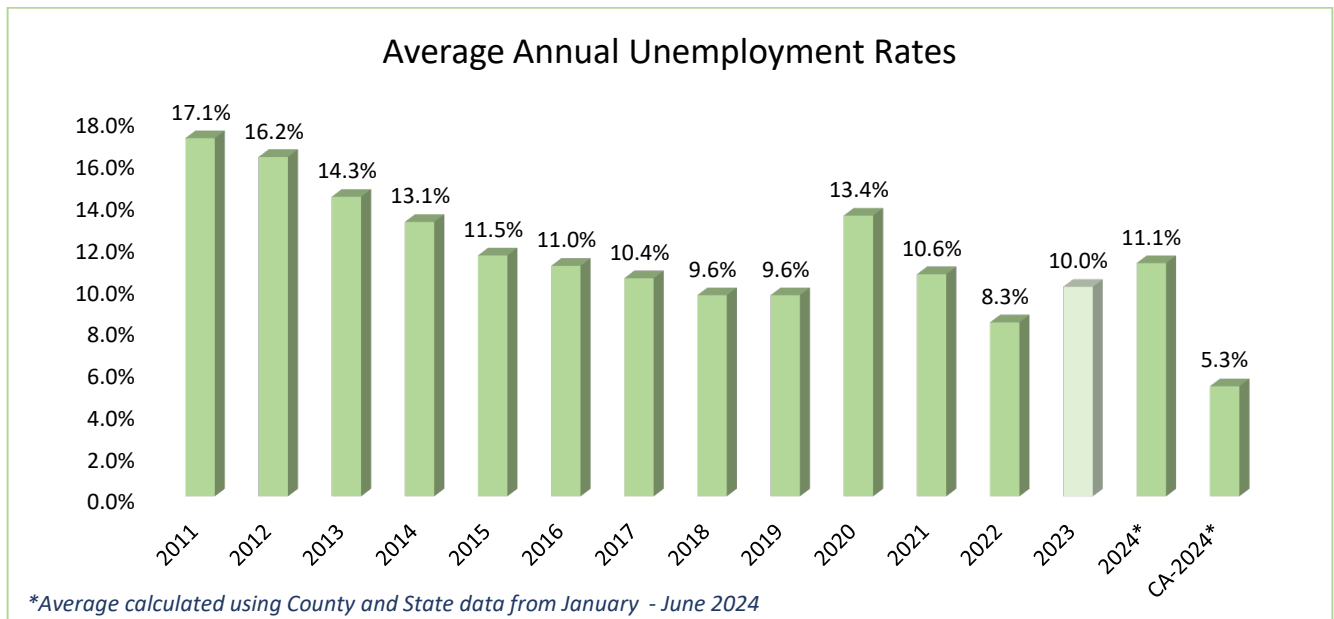


Figure 5 - Average Annual Unemployment Rates

As shown in Figure 6, Tulare County’s 2023 average wage per job was \$51,028. The Tulare County 2023 average wage per job grew 4.55% when compared to 2022 yet remained the lowest amongst the eleven Benchmark Counties.

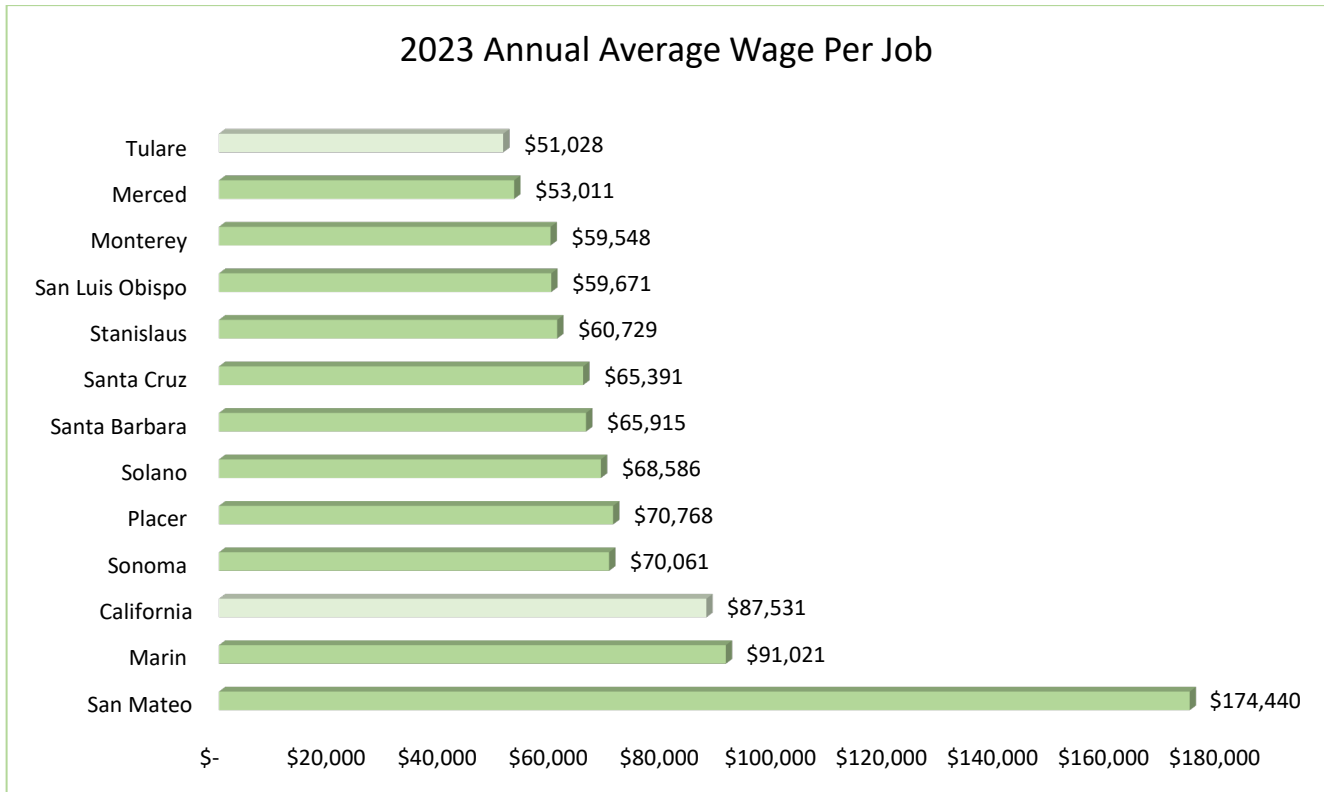


Figure 6 – Annual Average Wage Per Job

Figure 7 represents the distribution of 178,900 civilian jobs in the Visalia and Porterville area for 2023, an increase of 3,000 jobs when compared to 2022. The industries with the greatest increase between 2022 and 2023 by overall annual growth were: Education & Health Services by 2,100 jobs; and Government by 1,100 jobs. Total Farming decreased by 600 jobs year-over-year.

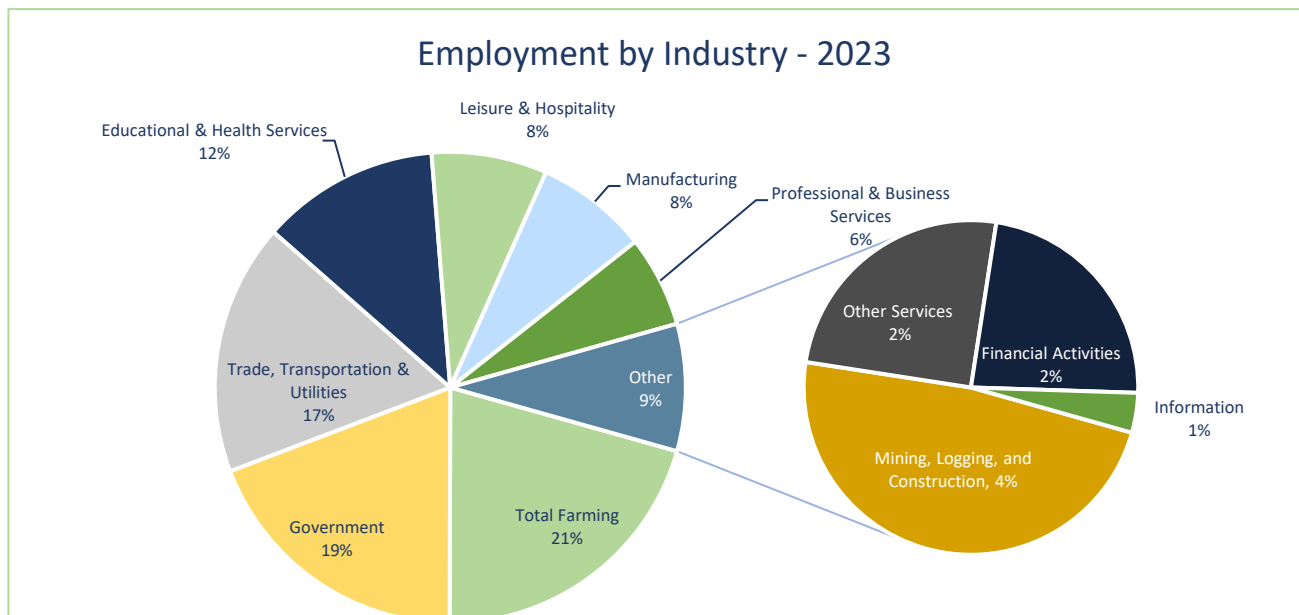


Figure 7 – Annual Average Employment by Industry

## County Statistical Profile

### Gross Agricultural Crop Value

Agricultural commodities continue to be a mainstay of the County’s economy with a 2022 total gross production value of \$8.61 billion (Figure 8) and 1,602,520 acres in production. The value of agricultural crops for 2022 represents an increase of \$522,828,700 million over 2021 production values. And total acres in production have increased by 3,635 acres compared to 2021.

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 \$2.67 billion, an increase of \$728 million or 37% 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.

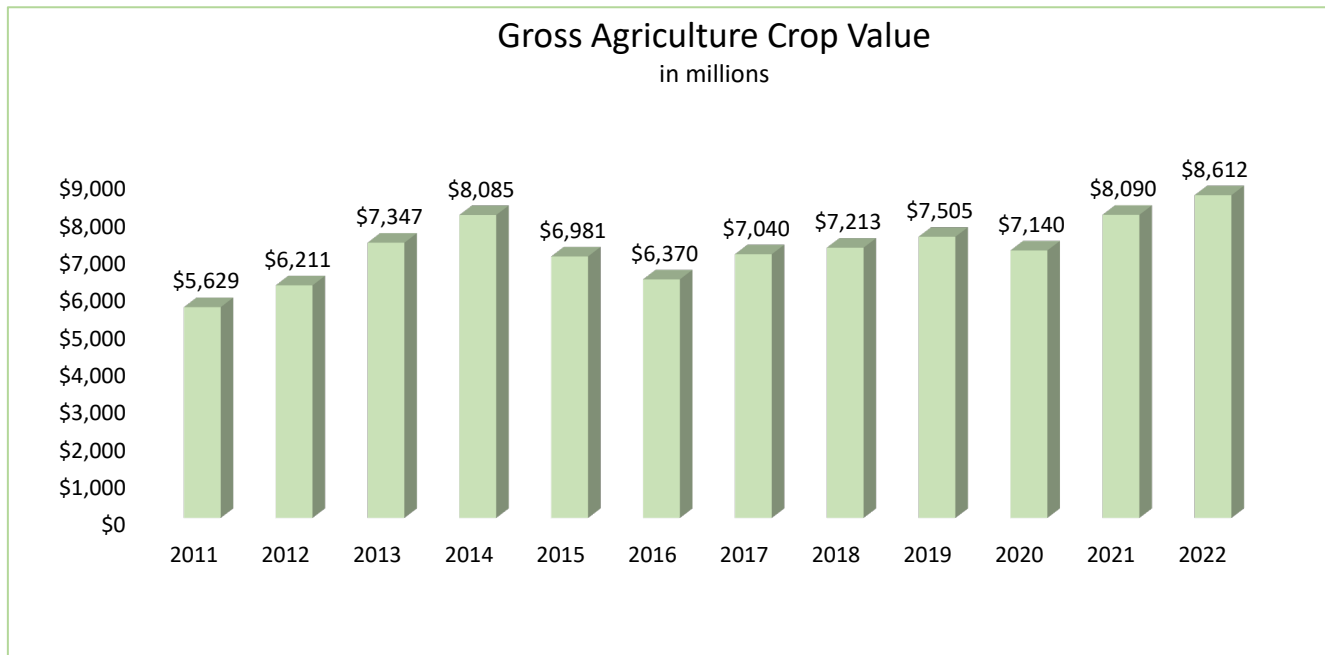


Figure 8 – Gross Annual Crop Value

### 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 2024/2025 calculates property values in Tulare County at \$51.6 billion as of June 2024. This figure represents the net value of property and does not account for homeowner exemptions. The net assessed value increased by \$3.9 billion or 8.33% over the prior year’s value of \$47.6 billion. The increase is 2% higher than the average three prior fiscal year increases. 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 increase in real property sales prices over the past three years.

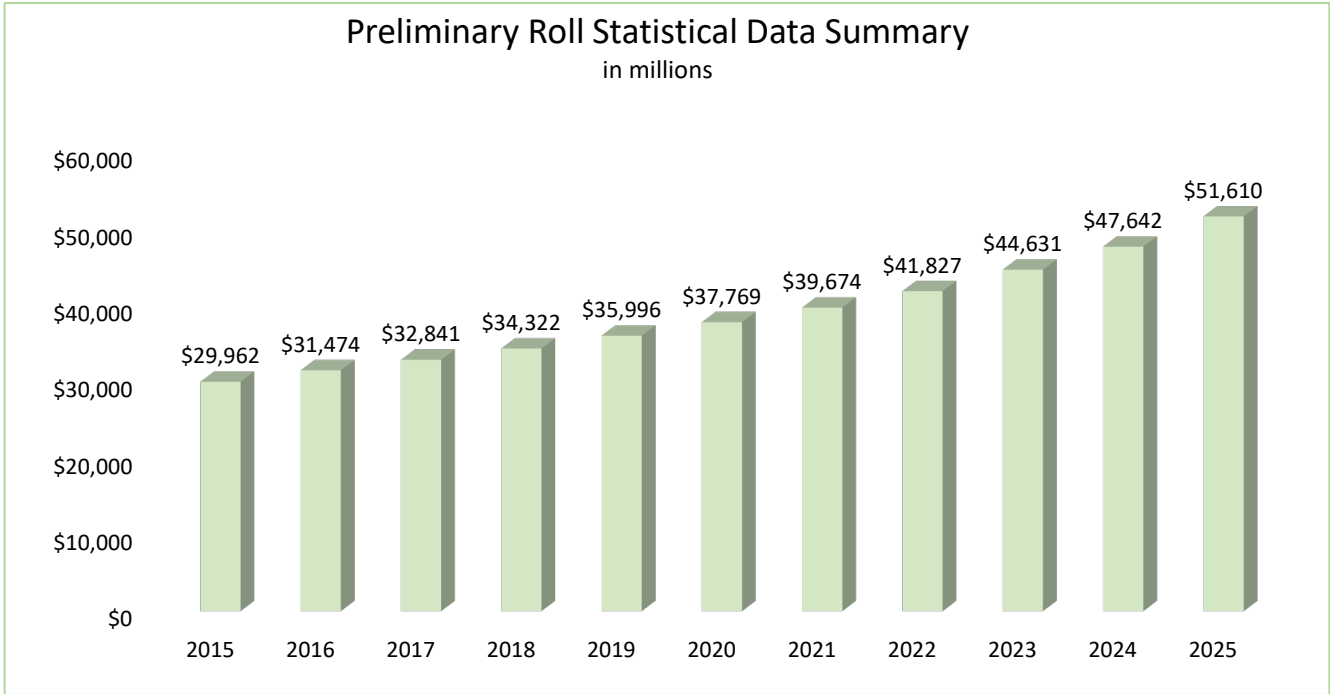


Figure 9 – Preliminary Roll Statistical Data Summary

Table 3. Top Ten Principal Property Taxpayers  
Fiscal Year 2024 (in thousands)

| Rank  | Taxpayer                           | Taxable Assessed Value  | % of AV      |
|---|------------------------------------|-------------------------|--------------|
| 1   | Southern California Edison Company | \$ 1,441,877,343        | 2.99%        |
| 2   | Southern California Gas Company    | 282,912,407             | 0.59%        |
| 3   | California Dairies/Milk Producers  | 256,171,003             | 0.53%        |
| 4   | Saputo Cheese USA Inc              | 232,927,474             | 0.48%        |
| 5   | Wal-Mart Stores/ Retail Trust      | 227,025,865             | 0.47%        |
| 6   | Setton Pistachio                   | 199,932,330             | 0.41%        |
| 7   | Sun Pacific                        | 196,530,115             | 0.41%        |
| 8   | Land O' Lakes                      | 180,774,504             | 0.37%        |
| 9   | Ventura Coastal                    | 158,509,053             | 0.33%        |
| 10  | 3315 Kelsey LLC                    | 130,788,439             | 0.27%        |
| <b>Total Top Ten Principal Property Taxpayers</b> |                                    | <b>3,307,448,533</b>    | <b>6.85%</b> |
| <b>Total Taxable Assessed Value</b>               |                                    | <b>\$48,294,226,451</b> | <b>100%</b>  |

## County Statistical Profile

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### **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.*

<https://dof.ca.gov/forecasting/demographics/estimates/>

State of California Department of Finance, (2024, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2021-2024, with 2020 Census Benchmark.*

<https://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, (2024, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2021-2024, with 2020 Census Benchmark.*

<https://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 (2024, July) *Business Table-Businesses for all Industries in Tulare County, CA.*

#### **Figure 5 - Average Annual Unemployment Rates**

State of California, Employment Development Department (2024, June). *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 (2023, September). *Quarterly Census of Employment and Wages.*

[https://data.bls.gov/cew/apps/table\\_maker/v4/table\\_maker.htm#type=2&st=06&year=2023&qtr=A&own=0&ind=10&supp=0](https://data.bls.gov/cew/apps/table_maker/v4/table_maker.htm#type=2&st=06&year=2023&qtr=A&own=0&ind=10&supp=0)

#### **Figure 7 - Annual Average Employment by Industry**

State of California, Employment Development Department (2023, March Benchmark). *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 (2023, September). *Tulare County Crop and Livestock Report 2022.*

<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 (2024, July). *Revision 2024/2025 Tulare County Local Assessment Roll*

<https://tularecounty.ca.gov/assessor/news-and-information/property-data/delivered-roll-values/statistical-data-summary4/>

### **Table References:**

#### **Table 1 - Total Population Change**

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.*

<https://dof.ca.gov/forecasting/demographics/estimates/>

State of California Department of Finance, (2024, May). *Report E-4 Population Estimates for Cities, Counties, and the State, 2021-2024, with 2020 Census Benchmark.*

<https://dof.ca.gov/forecasting/demographics/estimates/>

State of California Department of Finance, (2024). Report E-1 & E1H Population and Housing Estimates for Cities, Counties, and the State, January 1, 2023 and 2024  
<https://dof.ca.gov/forecasting/demographics/estimates/>

United States Census Bureau (2024, January 1). US World and Population Clock  
<https://www.census.gov/popclock/>

**Table 2 - Total Population by City**

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.  
<https://dof.ca.gov/forecasting/demographics/estimates/>

State of California Department of Finance, (2024, May). Report E-4 Population Estimates for Cities, Counties, and the State, 2021-2024, with 2020 Census Benchmark.  
<https://dof.ca.gov/forecasting/demographics/estimates/>

**Table 3 - Top Ten Principal Property Taxpayers**

Tulare County Auditor Controller-Treasurer-Tax Collector (2024 July). *Principal Property Taxpayers Fiscal Year 2024 (Unaudited)*.

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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 2024/25**

Tulare County provides employees with 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 2024/25 is budgeted at \$489 million. Additional County Contributions are estimated at \$40.4 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 2022/23 through 2024/25.

**TABLE 1**

Total Employee Compensation

| <b>Appropriations</b>              | <b>FY 2022/23<br/>Actuals</b> | <b>FY 2023/24<br/>Actuals**</b> | <b>FY 2024/25<br/>Recommended</b> |
|------------------------------------|-------------------------------|---------------------------------|-----------------------------------|
| Employee Salaries                  | 282,294,438                   | 302,603,834                     | 370,006,595                       |
| Health Benefits                    | 36,776,389                    | 37,830,944                      | 46,465,316                        |
| Retirement                         | 41,001,325                    | 46,573,534                      | 64,422,207                        |
| Other Pay*                         | 7,866,213                     | 8,620,005                       | 7,998,260                         |
| <b>Total Employee Compensation</b> | <b>367,938,365</b>            | <b>395,628,317</b>              | <b>488,892,378</b>                |

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

\*\* FY 2023/24 Actuals as of 8/1/2024.

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

|                                      | <b>FY 2022/23</b>   | <b>FY 2023/24**</b> | <b>FY 2024/25 Estimated</b> |
|--------------------------------------|---------------------|---------------------|-----------------------------|
| Employee Sick Leave*                 | \$11,970,944        | \$10,906,944        | \$11,404,078                |
| Life Insurance                       | 89,482              | 108,420.45          | 97,184                      |
| Long Term Disability                 | 236,695             | 2361,478            | 266,379                     |
| Defined Contributions (County Match) | 1,534,718           | 1,611,419           | 1,700,000                   |
| Wellness Program                     | -                   | 96,695              | 97,785                      |
| Employee Assistance Program          | 89,813              | 92,615              | 93,647                      |
| Tuition Reimbursement                | 2,151               | 9,075               | 14,851                      |
| Unemployment Insurance               | 558,947             | 537,520             | 901,881                     |
| Virtual On-Demand Primary Care       | -                   | 58,848              | 66,455                      |
| Workers Compensation                 | 16,306,055          | 18,727,593          | 25,777,524                  |
| <b>Total</b>                         | <b>\$30,788,805</b> | <b>\$34,510,607</b> | <b>\$40,419,784</b>         |

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

\*\* FY 2023/24 as of 6/30/2024

### 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, 2024) and the total number of employees represented in these units:

**TABLE 3**  
Bargaining Units

| <b>Bargaining Unit Names</b>   | <b>Total Enrolled</b> |
|--|-----------------------|
| SEIU - Service Employees International Union (Units 01, 02, 03, 04, 06, and 07)        | <b>2,806</b>          |
| GLAW - Government Lawyers Association of Workers (Unit 08)                             | <b>70</b>             |
| TCPA - Tulare County Probation Association (Unit 12)                                   | <b>174</b>            |
| TCDSA - Tulare County Deputy Sheriff's Association (Units 13 and 15)                   | <b>480</b>            |
| PLEMA - Professional Law Enforcement Association (Unit 14)                             | <b>27</b>             |
| PATCOP - Professional Association of Tulare County Physicians (Unit 16)                | <b>5</b>              |
| DACIATC - District Attorney Criminal Investigators Association Tulare County (Unit 22) | <b>36</b>             |
| TCPFA - Tulare County Professional Firefighters Association (Unit 23)                  | <b>98</b>             |
| Unrepresented Employees (Units 09, 10, 11, 19, 20, and 21)                             | <b>782</b>            |

### 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 are 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.

**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 \$500 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.

TABLE 4

## Employee Total Compensation

### 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.

The County of Tulare focuses on diabetes prevention. Lark is available to employees enrolled in select County insurance plans. This CDC-certified diabetes prevention program leverages conversational AI and connected devices to offer personalized coaching to help members understand their condition, make healthy lifestyle changes, and drive improved health outcomes.

**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 varying terms 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, 2024, the 115 Trust has a balance of \$8,754,609. 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, 2024, POB debt balance is \$189.6 million.

Table 5 below reflects actual and estimated Retirement Contributions provided by the Employer and Employee through the period 2023 through 2043. 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 (%) |
|----------------|-----------------------------------|--|------------------------------|-------------------|-----------------------|-------------------|
| 2023           | \$29,250,519                      | \$28,312,680                           | \$57,563,199                 | 17.30%            | \$29,497,716          | 8.90%             |
| 2024           | 30,124,597                        | 32,089,838                             | 62,214,435                   | 18.20%            | 30,351,498            | 8.90%             |
| 2025           | 31,019,497                        | 35,276,318                             | 66,295,815                   | 18.80%            | 31,237,042            | 8.90%             |
| 2026           | 31,943,283                        | 37,595,540                             | 69,538,822                   | 19.10%            | 32,151,106            | 8.90%             |
| 2027           | 32,895,425                        | 39,956,199                             | 72,851,624                   | 19.50%            | 33,095,420            | 8.80%             |
| 2028           | 33,877,081                        | 42,601,423                             | 76,478,504                   | 19.80%            | 34,071,109            | 8.80%             |
| 2029           | 34,889,216                        | 44,638,880                             | 79,528,096                   | 20.00%            | 35,075,411            | 8.80%             |
| 2030           | 35,931,449                        | 46,614,130                             | 82,545,579                   | 20.20%            | 36,112,383            | 8.80%             |
| 2031           | 37,005,778                        | 49,684,738                             | 86,690,517                   | 20.60%            | 37,179,006            | 8.80%             |
| 2032           | 38,111,823                        | 52,352,910                             | 90,464,733                   | 20.80%            | 38,277,254            | 8.80%             |
| 2033           | 39,250,889                        | 53,947,016                             | 93,197,905                   | 20.90%            | 39,410,128            | 8.80%             |
| 2034           | 40,424,669                        | 28,002,860                             | 68,427,530                   | 14.90%            | 40,576,121            | 8.80%             |
| 2035           | 41,633,289                        | 21,521,015                             | 63,154,303                   | 13.30%            | 41,777,809            | 8.80%             |
| 2036           | 42,878,352                        | 38,622,275                             | 81,500,627                   | 16.70%            | 43,013,474            | 8.80%             |
| 2037           | 44,160,031                        | 37,828,542                             | 81,988,573                   | 16.30%            | 44,284,296            | 8.80%             |
| 2038           | 45,479,469                        | 37,149,082                             | 82,628,551                   | 15.90%            | 45,593,434            | 8.80%             |
| 2039           | 46,838,500                        | 29,236,865                             | 76,075,365                   | 14.30%            | 46,941,870            | 8.80%             |
| 2040           | 48,238,218                        | 29,600,359                             | 77,838,578                   | 14.20%            | 48,331,566            | 8.80%             |
| 2041           | 49,680,125                        | 28,572,338                             | 78,252,463                   | 13.80%            | 49,761,678            | 8.80%             |
| 2042           | 51,164,762                        | 17,674,205                             | 68,838,967                   | 11.80%            | 51,234,400            | 8.80%             |
| 2043           | 52,693,763                        | 12,136,898                             | 64,830,661                   | 10.80%            | 52,752,909            | 8.80%             |

\*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 2024/25 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 \$1.6 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           |
|               | <b>\$251,220,000.00</b> |        | <b>\$114,916,803.12</b> | <b>\$366,136,803.12</b> |

## 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 2019/20 through 2023/24.

**TABLE 1**  
General Fund Balance Summary  
Fiscal Years 2019/20 through 2023/24

| Fund Balance Classification | Fiscal Year           |                       |                       |                       |                       |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                             | 2024 <sup>(1)</sup>   | 2023                  | 2022                  | 2021                  | 2020                  |
| Nonspendable                | \$ 9,607,000          | \$ 10,080,000         | \$ 7,757,000          | \$ 11,767,000         | \$ 12,034,000         |
| Restricted                  | 191,968,890           | 166,925,000           | 134,431,000           | 114,579,000           | 102,448,000           |
| Committed                   | 69,488,000            | 62,394,000            | 61,805,000            | 58,984,000            | 57,962,000            |
| Assigned                    | 112,831,000           | 85,447,000            | 61,340,000            | 50,213,000            | 41,119,000            |
| Unassigned                  | 69,244,219            | 46,622,000            | 49,633,000            | 50,146,000            | 42,977,000            |
| <b>Total Fund Balance</b>   | <b>\$ 453,139,109</b> | <b>\$ 371,468,000</b> | <b>\$ 314,966,000</b> | <b>\$ 285,689,000</b> | <b>\$ 256,540,000</b> |

(1) Amounts as of 7/31/24

## 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, 2024.

**TABLE 2**  
**Governmental and Fiduciary Funds Summary**  
 Cash Balance as of June 30, 2024

| Agency/Department/Office                      | Governmental          |                      |                       |                   | Fiduciary            |
|---|-----------------------|----------------------|-----------------------|-------------------|----------------------|
|   | Restricted            | Committed            | Assigned              | Unassigned        |                      |
| Agricultural Commissioner                     | \$ 37,838             | \$ -                 | \$ -                  | \$ -              | \$ 47,730            |
| Assessor/Clerk-Recorder                       | 12,349,105            | 149,704              | -                     | 67,519            | 19,076,723           |
| Auditor-Controller/Treasurer-Tax Collector    | 7,268,031             | -                    | 3,091,706             | 63,431            | 3,244,239            |
| Child Support Services                        | 3,286,470             | -                    | -                     | -                 | -                    |
| County Administrative Office                  | -                     | 7,749,823            | 108,972,626           | -                 | -                    |
| District Attorney                             | 5,611,447             | -                    | -                     | 221,113           | 3,566,861            |
| General Services Agency                       | 213                   | 5,146,645            | 20,483,925            | -                 | -                    |
| Health and Human Services Agency              | 98,014,479            | 12,002,856           | -                     | -                 | 536,635              |
| Human Resources and Development               | -                     | -                    | -                     | -                 | 5,210,685            |
| Library                                       | 13,096                | -                    | -                     | -                 | -                    |
| Probation                                     | 111,155,557           | -                    | 47                    | -                 | 980,910              |
| Public Defender                               | 4,268,353             | -                    | -                     | -                 | 34,915               |
| Tulare County Employee Retirement Association | -                     | -                    | -                     | -                 | 13,440,027           |
| Resource Management Agency                    | 2,733,962             | 454,510              | 541,073               | 309,684           | 485,903              |
| Sheriff-Coroner                               | 19,068,361            | 1,959,628            | -                     | -                 | 1,593,166            |
| Tulare County Association of Government       | 2,975                 | -                    | -                     | -                 | 21,027,189           |
| Information and Communications Technology     | -                     | 1,339,159            | -                     | -                 | -                    |
| Law Library                                   | -                     | -                    | -                     | -                 | 863,576              |
| <b>Total</b>                                  | <b>\$ 263,809,887</b> | <b>\$ 28,802,325</b> | <b>\$ 133,089,377</b> | <b>\$ 661,747</b> | <b>\$ 70,108,559</b> |

### 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 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.



## Sub Fund and Fund Balance Summary

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 \$41 million in the Strategic Reserve.

The County's estimated total operating revenues for Fiscal Year Ended June 30, 2024, are \$909 million and the total estimated unrestricted fund balance is \$252 million.

**TABLE 3**  
**Estimated Fund Balance Summary of the General Fund**  
**For the Last Five Fiscal Years**

FY 2024 amounts based on the County's financial statements (ACFR) as of 7/31/24  
(amounts expressed in thousands)

| Fund Balance Classification | General Fund<br>(001) | Other General<br>Fund<br>(Trust Funds,<br>PARS, and TRAN) | 2024<br>Total General<br>Fund | 2023<br>Total General<br>Fund | 2022<br>Total General<br>Fund | 2021<br>Total General<br>Fund | 2020<br>Total General<br>Fund |
|-----------------------------|-----------------------|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Nonspendable                | \$ 9,607              | \$ -  | \$ 9,607                      | \$ 10,080                     | \$ 7,757                      | \$ 11,767                     | \$ 12,034                     |
| Restricted                  | -                     | 191,969   | 191,969                       | 166,925                       | 134,431                       | 114,579                       | 102,448                       |
| Committed                   | 41,000                | 28,488  | 69,488                        | 62,394                        | 61,805                        | 58,984                        | 57,962                        |
| Assigned                    | 114                   | 112,717   | 112,831                       | 85,447                        | 61,340                        | 50,213                        | 41,119                        |
| Unassigned                  | 69,057                | 187   | 69,244                        | 46,622                        | 49,633                        | 50,146                        | 42,977                        |
| <b>Total fund balance</b>   | <b>\$ 119,778</b>     | <b>\$ 333,361</b>   | <b>\$ 453,139</b>             | <b>\$ 371,468</b>             | <b>\$ 314,966</b>             | <b>\$ 285,689</b>             | <b>\$ 256,540</b>             |
|                             |                       | <b>Annual dollar increase</b>                             | \$ 81,671                     | \$ 56,502                     | \$ 29,277                     | \$ 29,149                     | \$ 21,160                     |
|                             |                       | <b>Annual percentage increase</b>                         | 21.99%                        | 17.94%                        | 10.25%                        | 11.36%                        | 8.99%                         |

| <b>Level of Unrestricted Fund Balance in the General Fund</b>   |                          |
|---|--------------------------|
| 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 \$145,380 (16% of \$908,628 estimated operating revenues) for Fiscal Year 2024. However, the County's estimated level of fund balance in the General Fund for Fiscal Year 2024 is as follows: |                          |
| <i>Estimated operating revenues</i>   | <u>\$ 908,628</u>        |
| Committed fund balance  | \$ 69,488                |
| Assigned fund balance   | 112,831                  |
| Unassigned fund balance   | 69,244                   |
| <b>Total unrestricted fund balance</b>  | <u><b>\$ 251,563</b></u> |
| <b>% of operating revenues</b>  | <b>27.69%</b>            |
| Therefore, the County has a fund balance of \$106,183 in excess of the GFOA Best Practice minimum.  |                          |

The following pages provide details as of June 30, 2024, 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, 2024

By fund number

| Fund | Fund Group   | Fund Name   | Cash Balance as of 06/30/2024 | Classification  | Responsible Department  |
|------|--------------|---|-------------------------------|-----------------|---|
| 401  | Governmental | Sequoia Gateway Impact Fees                                 | \$ 122,347.10                 | Committed       | Resource Management Agency  |
| 402  | Governmental | Abandoned Vehicle Abatement                                 | \$ 2,975.48                   | 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  | \$ 23,304.91                  | Held for Others | Resource Management Agency  |
| 407  | Governmental | Property Tax System Replacement                             | \$ 7,749,822.99               | Committed       | County Administrative Office  |
| 408  | Fiduciary    | Automobile Insurance Fraud                                  | \$ 1,162.96                   | Held for Others | District Attorney   |
| 409  | Fiduciary    | Workers Comp Fraud  | \$ 2,913.03                   | 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 Recorders Modernization | \$ 11,346,590.96              | Restricted      | Assessor/Clerk-Recorder   |
| 412  | Governmental | County Children   | \$ 163,512.08                 | Restricted      | Health and Human Services Agency  |
| 413  | Governmental | Conditional Release Prog-MH                                 | \$ 29,408.89                  | Restricted      | Health and Human Services Agency  |
| 414  | Fiduciary    | Deceased Trust Probate                                      | \$ 36,691.57                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector                                |
| 415  | Governmental | Domestic Violence Program                                   | \$ 27,258.95                  | Restricted      | Health and Human Services Agency  |
| 416  | Fiduciary    | DNA Identification Fund                                     | \$ 49,288.41                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector                                |
| 417  | Governmental | AB 818  | \$ 456,263.72                 | Restricted      | Assessor/Clerk-Recorder   |
| 419  | Governmental | Compliance Inspection                                       | \$ 153,902.14                 | Committed       | Resource Management Agency  |
| 420  | Fiduciary    | H&S 12706 Fireworks   | \$ 72.53                      | Held for Others | Auditor-Controller/Treasurer-Tax Collector                                |
| 421  | Fiduciary    | Employees Retirement  | \$ 13,037,053.55              | Held for Others | Tulare County Employee Retirement Association                             |
| 422  | Fiduciary    | TCERA Property  | \$ 402,972.96                 | Held for Others | Tulare County Employee Retirement Association                             |
| 423  | Fiduciary    | Consumer Fraud  | \$ 2,709,394.41               | Held for Others | District Attorney   |
| 424  | Governmental | MHSA Local Prudent Reserve                                  | \$ 4,542,653.98               | Restricted      | Health and Human Services Agency  |
| 425  | Governmental | Alcohol & Drug Prior Year Unexpended                        | \$ 3,330,500.95               | Restricted      | Health and Human Services Agency  |
| 426  | Governmental | Public Safety Power Shutoff Resiliency Program              | \$ 446.14                     | 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                               | \$ 148,603.35                 | Held for Others | Probation   |
| 429  | Fiduciary    | Incorp Cities & States Fines                                | \$ 71,817.49                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector                                |
| 430  | Governmental | Inmate Welfare Trust  | \$ 1,894,208.14               | Restricted      | Sheriff-Coroner   |
| 431  | Fiduciary    | Railroad Education  | \$ 18,513.40                  | Held for Others | Resource Management Agency  |
| 432  | Governmental | Harmon Field Clean-Up                                       | \$ 213.25                     | Restricted      | General Services Agency   |
| 433  | Governmental | Micrographics e-Recording Trust Fund                        | \$ 149,703.58                 | Committed       | Assessor/Clerk-Recorder   |
| 434  | Governmental | Aids Education  | \$ 113,751.28                 | Restricted      | Health and Human Services Agency  |
| 435  | Governmental | Drug Prevention   | \$ 151,706.08                 | Restricted      | Health and Human Services Agency  |
| 436  | Governmental | Alcohol Prevention  | \$ 572,971.86                 | Restricted      | Health and Human Services Agency  |
| 437  | Fiduciary    | Victim Witness Assistance                                   | \$ 810,638.46                 | Held for Others | District Attorney   |
| 438  | Governmental | Mental Health Services Act                                  | \$ 78,027,548.45              | Restricted      | Health and Human Services Agency  |
| 439  | Fiduciary    | Law Library Trust   | \$ 863,576.15                 | Held for Others | Law Library   |
| 440  | Governmental | Alcohol Trust Statham                                       | \$ 1,203,439.86               | Restricted      | Health and Human Services Agency  |
| 441  | Governmental | First Offender Program Fees                                 | \$ 210.50                     | Restricted      | Health and Human Services Agency  |
| 442  | Governmental | Local Assistance and Tribal Consistency Fund                | \$ 12,244,349.57              | Assigned        | County Administrative Office  |
| 443  | Fiduciary    | Industrial Hemp Abatement Deposit                           | \$ 28,200.00                  | Held for Others | Agricultural Commissioner   |
| 444  | Governmental | DUI Laboratory  | \$ 62,116.72                  | Restricted      | Auditor-Controller/Treasurer-Tax Collector                                |
| 445  | Governmental | Program Income (CDBG)                                       | \$ 221,702.86                 | Restricted      | Resource Management Agency  |
| 446  | Governmental | Probation Sustaining Fund                                   | \$ 6,515.59                   | Restricted      | Probation   |
| 448  | Governmental | George Stewart Historical Collection                        | \$ 13,096.17                  | Restricted      | Library   |
| 449  | Governmental | Off Highway Vehicle (014)                                   | \$ 95,996.70                  | Restricted      | Sheriff-Coroner   |
| 450  | Fiduciary    | Probation Officers Restitution                              | \$ 819,667.55                 | 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                             | \$ 12,638.60                  | Held for Others | Probation   |
| 454  | Fiduciary    | Public Defenders Agency Trust Account                       | \$ 34,915.27                  | Held for Others | Public Defender   |
| 455  | Governmental | Substandard Abatement Revolving Fund                        | \$ 524,137.10                 | Assigned        | Resource Management Agency  |
| 456  | Governmental | State Asset Forfeitures 15% Trust                           | \$ 161,431.61                 | Restricted      | Sheriff-Coroner   |
| 457  | Governmental | Social Security Truncation                                  | \$ 392,781.95                 | Restricted      | Assessor/Clerk-Recorder   |
| 458  | Governmental | Range Improvement Grazing D#1                               | \$ 37,838.38                  | Restricted      | Agricultural Commissioner   |
| 459  | Governmental | Real Property Transfer Tax                                  | \$ 67,519.37                  | Unassigned      | Assessor/Clerk-Recorder   |
| 460  | Fiduciary    | Public Works  | \$ 431,484.66                 | Held for Others | Resource Management Agency  |
| 461  | Governmental | Sheriff Civil Trust Fund                                    | \$ 331,803.78                 | Restricted      | Sheriff-Coroner   |
| 462  | Governmental | County Prop 69 DNA Finger Printing                          | \$ 298.46                     | Restricted      | Sheriff-Coroner   |
| 463  | Governmental | Criminal Justice Facility                                   | \$ 5,792.01                   | Debt Service    | Auditor-Controller/Treasurer-Tax Collector (Sub-fund of Debt Service 024) |
| 464  | Fiduciary    | Courthouse Temp. Construction                               | \$ 816.28                     | Held for Others | Auditor-Controller/Treasurer-Tax Collector*                               |
| 465  | Fiduciary    | State Fund  | \$ 2,950.00                   | Held for Others | Auditor-Controller/Treasurer-Tax Collector                                |
| 466  | Governmental | Jail Based Competency Treatment Program                     | \$ 9,886.07                   | Restricted      | Health and Human Services Agency  |
| 467  | Fiduciary    | State Trust surcharge of Vital Stats & Environmental Health | \$ 119,223.96                 | Held for Others | Health and Human Services Agency  |
| 468  | Governmental | Federal Ntf [narcotics asset forfeitures]                   | \$ 690,784.94                 | Restricted      | Sheriff-Coroner   |
| 469  | Fiduciary    | State Sales Tax   | \$ 9,819.63                   | Held for Others | Auditor-Controller/Treasurer-Tax Collector                                |
| 470  | Fiduciary    | Dinuba Courthouse Construction                              | \$ 64,720.23                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector*                               |
| 471  | Fiduciary    | State Transit Assistance                                    | \$ 5,510,953.55               | Held for Others | Tulare County Association of Governments                                  |
| 472  | Governmental | Title IV-E  | \$ 466,089.79                 | Restricted      | Probation   |
| 473  | Governmental | Survey Monument Preservation                                | \$ 133,558.07                 | Committed       | Resource Management Agency  |
| 474  | Governmental | Memo Trust - Deferred Comp                                  | \$ -                          | Restricted      | Auditor-Controller/Treasurer-Tax Collector                                |
| 475  | Fiduciary    | Life & Annuity Program                                      | \$ 0.01                       | Held for Others | District Attorney   |
| 476  | Governmental | Public Defense Pilot Program                                | \$ 352,863.27                 | Restricted      | Public Defender   |

# Sub Fund and Fund Balance Summary

## Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2024

By fund number

| Fund | Fund Group   | Fund Name   | Cash Balance as of 06/30/2024 | Classification  | Responsible Department                     |
|------|--------------|---|-------------------------------|-----------------|--|
| 477  | Governmental | Officers Cash Overage                                     | \$ 63,431.25                  | Unassigned      | Auditor-Controller/Treasurer-Tax Collector |
| 478  | Governmental | Standards In Training Ben-Prob                            | \$ 32,642.36                  | Restricted      | Probation                                  |
| 479  | Governmental | Supplemental Law Enforcement Services COPS                | \$ 4,547,596.80               | Restricted      | District Attorney                          |
| 480  | Governmental | Local Enforcement Agency (LEA)                            | \$ 457,352.32                 | Restricted      | Health and Human Services Agency           |
| 481  | Governmental | Used Oil Recycling Block Grant                            | \$ 558,476.31                 | Restricted      | Health and Human Services Agency           |
| 482  | Governmental | Treasurer's Trust Fund                                    | \$ 29,522.62                  | Restricted      | Auditor-Controller/Treasurer-Tax Collector |
| 483  | Fiduciary    | Dinuba Transportation Tax                                 | \$ 803,706.79                 | Held for Others | Tulare County Association of Governments   |
| 484  | Fiduciary    | Exeter Transportation Tax                                 | \$ 404,426.24                 | Held for Others | Tulare County Association of Governments   |
| 485  | Fiduciary    | Farmersville Transportation Tax                           | \$ 327,329.06                 | Held for Others | Tulare County Association of Governments   |
| 486  | Fiduciary    | Lindsay Transportation Tax                                | \$ 423,723.63                 | Held for Others | Tulare County Association of Governments   |
| 487  | Fiduciary    | Porterville Transportation Tax                            | \$ 3,499,116.20               | Held for Others | Tulare County Association of Governments   |
| 488  | Fiduciary    | Tulare Transportation Tax                                 | \$ 934,573.28                 | Held for Others | Tulare County Association of Governments   |
| 489  | Fiduciary    | Visalia Transportation Tax                                | \$ 3,743,428.08               | Held for Others | Tulare County Association of Governments   |
| 490  | Fiduciary    | Woodlake Transportation Tax                               | \$ 562,328.16                 | Held for Others | Tulare County Association of Governments   |
| 491  | Fiduciary    | Tulare County Transport Tax                               | \$ 4,817,603.93               | Held for Others | Tulare County Association of Governments   |
| 492  | Governmental | PVAE - Private Vehicular Access Easement Trust            | \$ 16,430.33                  | Committed       | Resource Management Agency                 |
| 493  | Fiduciary    | TC HIDTA Seizures   | \$ 40,989.14                  | Held for Others | Sheriff-Coroner                            |
| 494  | Governmental | Behavioral Health and Homelessness Multi Year Initiatives | \$ 253,631.58                 | Restricted      | Health and Human Services Agency           |
| 495  | Governmental | Home Program Investment                                   | \$ 1,473,440.09               | Restricted      | Resource Management Agency                 |
| 496  | Governmental | Grants ( All receipts)                                    | \$ 429,576.95                 | Restricted      | Resource Management Agency                 |
| 497  | Governmental | Standards & Training For Corrections                      | \$ -                          | Committed       | Sheriff-Coroner                            |
| 498  | Fiduciary    | IHSS Trust  | \$ 80,439.35                  | Held for Others | Health and Human Services Agency           |
| 499  | Fiduciary    | Treasury - Minor Beneficiary                              | \$ 12,532.43                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector |
| 500  | Governmental | Asset Forfeiture  | \$ 214,664.05                 | Unassigned      | District Attorney                          |
| 501  | Fiduciary    | Tax Collectors Deposits in Transit                        | \$ (1,403,500.76)             | Held for Others | Auditor-Controller/Treasurer-Tax Collector |
| 502  | Governmental | Sheriff's Automation Fund                                 | \$ 450,932.07                 | Restricted      | Sheriff-Coroner                            |
| 503  | Governmental | Vital and Health Statistic                                | \$ 153,468.75                 | Restricted      | Assessor/Clerk-Recorder                    |
| 504  | Governmental | Jail Medical Fund   | \$ 11,225,101.32              | Assigned        | County Administrative Office               |
| 505  | Governmental | Suppl Law Enforce Serv - Jails                            | \$ 123,113.79                 | Restricted      | Sheriff-Coroner                            |
| 506  | Fiduciary    | K/T Area Agency on Aging Assets                           | \$ 333,974.21                 | Held for Others | Health and Human Services Agency           |
| 507  | Fiduciary    | SB1473 Surcharge  | \$ 10,110.40                  | Held for Others | Resource Management Agency                 |
| 508  | Governmental | Dairy Inspection Program                                  | \$ 9,133.29                   | Committed       | Health and Human Services Agency           |
| 509  | Governmental | Youthful Offender Block Grant Fund (SB81)                 | \$ 44,767,580.25              | Restricted      | Probation                                  |
| 510  | Governmental | Sheriff's Fleet Veh Replacement Trust Fund                | \$ 1,074,681.67               | Restricted      | Sheriff-Coroner                            |
| 511  | Governmental | Environmental Litigation                                  | \$ 283,021.22                 | Restricted      | Health and Human Services Agency           |
| 512  | Fiduciary    | Agricultural Commissioner - Cdfa Bait Surcharge           | \$ 19,530.00                  | Held for Others | Agricultural Commissioner                  |
| 513  | Governmental | Child Restraint System Loaner                             | \$ 77,572.15                  | Restricted      | Health and Human Services Agency           |
| 514  | Governmental | Vital and Health Statistics Trust Fund                    | \$ 292,258.88                 | Restricted      | Health and Human Services Agency           |
| 515  | Governmental | Public Health Emergency Preparedness                      | \$ 1,173.06                   | Restricted      | Health and Human Services Agency           |
| 516  | Governmental | Federal Forest Reserve                                    | \$ 178,939.48                 | Restricted      | Resource Management Agency                 |
| 517  | Governmental | Equipment and Vehicle Replacement Fund                    | \$ 9,454,896.10               | Assigned        | County Administrative Office               |
| 518  | Governmental | Hospital Preparedness Program                             | \$ 52,272.21                  | Restricted      | Health and Human Services Agency           |
| 519  | Fiduciary    | Education Rev Augmentation Fd                             | \$ 68,425.39                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector |
| 522  | Governmental | Future Construction                                       | \$ 20,483,925.26              | Assigned        | General Services Agency                    |
| 523  | Governmental | Local Community Corrections Fund                          | \$ 27,874,520.64              | Restricted      | Probation                                  |
| 524  | Governmental | Proposition 99  | \$ 140,545.33                 | Restricted      | Health and Human Services Agency           |
| 525  | Governmental | Juvenile Justice Realignment Block Grant                  | \$ 15,742,735.44              | Restricted      | Probation                                  |
| 526  | Governmental | Sheriff's Farm Expansion Fund                             | \$ 526,527.59                 | Committed       | Sheriff-Coroner                            |
| 527  | Governmental | Vehicle Internal Borrowing                                | \$ 3,091,705.74               | Assigned        | Auditor-Controller/Treasurer-Tax Collector |
| 528  | Governmental | DMV Auto Theft  | \$ 826,139.15                 | 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                                  | \$ 2,531,210.12               | Restricted      | Health and Human Services Agency           |
| 532  | Governmental | Financial System Project Fund                             | \$ 24,527,518.12              | Assigned        | County Administrative Office               |
| 533  | Governmental | Elections Trust Fund                                      | \$ 8,774,565.25               | Assigned        | County Administrative Office               |
| 534  | Governmental | Local Law Enforcement Service Acct. (LESA)                | \$ 12,389,850.23              | Restricted      | Sheriff-Coroner                            |
| 535  | Fiduciary    | Seized Narcotic Funds [State dist to 466 or 568]          | \$ 1,552,176.99               | Held for Others | Sheriff-Coroner                            |
| 536  | Governmental | Conflict Defender Fund                                    | \$ 4,000,000.00               | Assigned        | County Administrative Office               |
| 537  | Governmental | Fish and Game Fees  | \$ 300,053.92                 | Unassigned      | Resource Management Agency                 |
| 538  | Fiduciary    | Civil Assessment AB199 amd PC 1214.1                      | \$ 1,758.32                   | Held for Others | Auditor-Controller/Treasurer-Tax Collector |
| 539  | Governmental | Permanent Local Housing Association                       | \$ -                          | Restricted      | Resource Management Agency                 |
| 540  | Governmental | Opioid Settlement Fund                                    | \$ 3,551,070.26               | Assigned        | County Administrative Office               |
| 541  | Governmental | AG Mitigation   | \$ 28,272.62                  | Committed       | Resource Management Agency                 |
| 542  | Governmental | Children's Wraparound Plan                                | \$ 5,186,443.56               | Restricted      | Health and Human Services Agency           |
| 543  | Governmental | LSPF-Local Safety and Protection Fund                     | \$ 7,683,108.52               | Restricted      | Probation                                  |
| 544  | Governmental | Sheriff's Local Law Enforcement Grant (K9)                | \$ 197.54                     | Restricted      | Sheriff-Coroner                            |
| 545  | Governmental | Special Projects  | \$ 6,448.58                   | Unassigned      | District Attorney                          |
| 546  | Governmental | Community Corrections Performance Incentive Fund          | \$ 1,366,182.41               | Restricted      | Probation                                  |
| 547  | Fiduciary    | CAA JPA Custodial Fund                                    | \$ 18,612,700.89              | Held for Others | Assessor/Clerk-Recorder                    |
| 548  | Fiduciary    | DNA Penalty Assessment Ab1806                             | \$ 166,611.09                 | Held for Others | Auditor-Controller/Treasurer-Tax Collector |
| 549  | Governmental | State Criminal Alien Assistance Program                   | \$ 1,433,100.38               | Committed       | Sheriff-Coroner                            |
| 550  | Governmental | Federal Equitable Sharing                                 | \$ 46.98                      | Assigned        | Probation                                  |
| 551  | Governmental | Suppl Law Enf Serv Front Line                             | \$ 1,335,818.46               | Restricted      | Sheriff-Coroner                            |
| 552  | Governmental | SLESF Juvenile Justice                                    | \$ 12,432,445.42              | Restricted      | Probation                                  |
| 553  | Governmental | CalHome   | \$ 310,845.54                 | Restricted      | Resource Management Agency                 |

# Sub Fund and Fund Balance Summary

## Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2024

By fund number

| Fund | Fund Group   | Fund Name   | Cash Balance as of 06/30/2024 | Classification  | Responsible Department                              |
|------|--------------|---|-------------------------------|-----------------|---|
| 554  | Governmental | Real Estate Fraud Protection                                      | \$ 237,710.88                 | Restricted      | District Attorney                                   |
| 555  | Fiduciary    | Asset Forfeiture NTF  | \$ 42,752.21                  | Held for Others | District Attorney                                   |
| 558  | Governmental | Pandemic Influenza Healthcare Preparedness Improvements for State | \$ 5,072.05                   | Restricted      | Health and Human Services Agency                    |
| 559  | Fiduciary    | Public Health Emergency Response                                  | \$ 96.59                      | Held for Others | Health and Human Services Agency                    |
| 560  | Fiduciary    | Public Works Permittee Trust Min King Dairy                       | \$ 2,490.12                   | Held for Others | Resource Management Agency                          |
| 561  | Governmental | Eminent Domain  | \$ 88,536.77                  | Restricted      | Resource Management Agency                          |
| 562  | Fiduciary    | Public Health Emergency Response Phase III                        | \$ 2,901.27                   | Held for Others | Health and Human Services Agency                    |
| 564  | Fiduciary    | Emergency Medical Air Transportation Act                          | \$ 14.16                      | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 567  | Governmental | Emergency Medical Services  | \$ 210,938.12                 | Committed       | Health and Human Services Agency                    |
| 568  | Governmental | Narcotics Task Force State NTF                                    | \$ 519,243.36                 | Restricted      | Sheriff-Coroner                                     |
| 569  | Governmental | Neighborhood Stabilization Program (NSP1)                         | \$ -                          | Restricted      | Resource Management Agency                          |
| 571  | Fiduciary    | Insurance Agency Fund   | \$ 5,210,684.60               | Held for Others | Human Resources and Development                     |
| 573  | Fiduciary    | Redemption Reserve Trust Tc/Tr                                    | \$ 1,186,010.49               | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 574  | Fiduciary    | PIMS Trust Tc/Tr  | \$ 551,180.55                 | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 575  | Fiduciary    | Tax Collector - Map Clearances                                    | \$ 514,049.00                 | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 576  | Governmental | Indigent Defense Fund   | \$ 7,270.88                   | Restricted      | Public Defender                                     |
| 578  | Fiduciary    | Tax Collector Mobile Home Clearances                              | \$ 19,626.49                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 579  | Fiduciary    | Tax Collector - Bulk Transfers & Bankruptcies                     | \$ 59,137.63                  | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 580  | Proprietary  | Energy Management Control (081)                                   | \$ 167,339.56                 | ISF             | General Services Agency (Sub-fund of Utilities 081) |
| 581  | Governmental | Child Support ADM/INCENTIVE                                       | \$ 3,286,469.72               | Restricted      | Child Support Services                              |
| 582  | Fiduciary    | Tax Collector - Misc.   | \$ 1,810,352.60               | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 583  | Fiduciary    | SJVA Investment Fund  | \$ 0.83                       | Held for Others | Auditor-Controller/Treasurer-Tax Collector          |
| 585  | Governmental | Future Economic Development                                       | \$ 6,165,372.34               | Assigned        | County Administrative Office                        |
| 586  | Governmental | Step-Up and Community Outreach                                    | \$ 628,982.63                 | Assigned        | County Administrative Office                        |
| 589  | Governmental | Homelessness and Community Activity                               | \$ 3,543,000.00               | Assigned        | County Administrative Office                        |
| 590  | Governmental | Local Revenue Fund 2011 (AB118)                                   | \$ 7,176,391.54               | Restricted      | Auditor-Controller/Treasurer-Tax Collector          |
| 591  | Governmental | IT Projects - County wide etc.                                    | \$ 1,339,158.57               | Committed       | Information and Communications Technology           |
| 592  | Governmental | Litigation and Unallowable Reimbursement Fund                     | \$ 13,547,769.99              | Assigned        | County Administrative Office                        |
| 593  | Governmental | Pension Stabilization Trust Fund                                  | \$ -                          | Assigned        | County Administrative Office                        |
| 594  | Governmental | Local Community Corrections Special Growth Fund                   | \$ 783,736.90                 | Restricted      | Probation   |
| 595  | Governmental | Public Defender General Purpose                                   | \$ 3,908,219.05               | Restricted      | Public Defender                                     |
| 596  | Governmental | Building and Property Improvement                                 | \$ 5,146,645.16               | Committed       | General Services Agency                             |
| 597  | Governmental | Tobacco Control Proposition 56                                    | \$ 2,154.72                   | Restricted      | Health and Human Services Agency                    |
| 598  | Fiduciary    | SB2 Affordable Housing Fee  | \$ 464,022.50                 | Held for Others | Assessor/Clerk-Recorder                             |
| 599  | Governmental | Blue Cross Sharable Revenue                                       | \$ 11,782,785.00              | Committed       | Health and Human Services Agency                    |
| 41A  | Governmental | Van Beek Brothers Environmental Impact Review                     | \$ 16,936.10                  | Assigned        | Resource Management Agency                          |

**Grand Total** 496,645,027.65

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, 2024

By department

| Fund  | Fund Group   | Fund Name   | Cash balance as of<br>06/30/2024 | Classification  |
|---|--------------|---|----------------------------------|-----------------|
| <b>Agricultural Commissioner/Sealer of Weights &amp; Measures</b>       |              |   |                                  |                 |
| 443   | Fiduciary    | Industrial Hemp Abatement Deposit                           | \$ 28,200.00                     | Held for Others |
| 512   | Fiduciary    | Agricultural Commissioner - CDFA Bait Surcharge             | \$ 19,530.00                     | Held for Others |
| 458   | Governmental | Range Improvement Grazing D#1                               | \$ 37,838.38                     | Restricted      |
| <b>Agricultural Commissioner/Sealer of Weights &amp; Measures Total</b> |              |   | <b>85,568.38</b>                 |                 |
| <b>Assessor/Clerk-Recorder</b>  |              |   |                                  |                 |
| 547   | Fiduciary    | CAA JPA Custodial Fund                                      | \$ 18,612,700.89                 | Held for Others |
| 598   | Fiduciary    | SB2 Affordable Housing Fee                                  | \$ 464,022.50                    | Held for Others |
| 411   | Governmental | Micrographics, Recorder's Trust and Recorders Modernization | \$ 11,346,590.96                 | Restricted      |
| 417   | Governmental | AB 818  | \$ 456,263.72                    | Restricted      |
| 457   | Governmental | Social Security Truncation                                  | \$ 392,781.95                    | Restricted      |
| 503   | Governmental | Vital and Health Statistic                                  | \$ 153,468.75                    | Restricted      |
| 433   | Governmental | Micrographics e-Recording Trust Fund                        | \$ 149,703.58                    | Committed       |
| 459   | Governmental | Real Property Transfer Tax                                  | \$ 67,519.37                     | Unassigned      |
| <b>Assessor/Clerk-Recorder Total</b>                                    |              |   | <b>31,643,051.72</b>             |                 |
| <b>Auditor-Controller/Treasurer-Tax Collector</b>                       |              |   |                                  |                 |
| 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                                      | \$ 36,691.57                     | Held for Others |
| 416   | Fiduciary    | DNA Identification Fund                                     | \$ 49,288.41                     | Held for Others |
| 420   | Fiduciary    | H&S 12706 Fireworks   | \$ 72.53                         | Held for Others |
| 429   | Fiduciary    | Incorp Cities & States Fines                                | \$ 71,817.49                     | Held for Others |
| 464   | Fiduciary    | Courthouse Temp. Construction                               | \$ 816.28                        | Held for Others |
| 465   | Fiduciary    | State Fund  | \$ 2,950.00                      | Held for Others |
| 469   | Fiduciary    | State Sales Tax   | \$ 9,819.63                      | Held for Others |
| 470   | Fiduciary    | Dinuba Courthouse Construction                              | \$ 64,720.23                     | Held for Others |
| 499   | Fiduciary    | Treasury - Minor Beneficiary                                | \$ 12,532.43                     | Held for Others |
| 501   | Fiduciary    | Tax Collectors Deposits in Transit                          | \$ (1,403,500.76)                | Held for Others |
| 519   | Fiduciary    | Education Rev Augmentation Fd                               | \$ 68,425.39                     | Held for Others |
| 538   | Fiduciary    | Civil Assessment AB199 amd PC 1214.1                        | \$ 1,758.32                      | Held for Others |
| 548   | Fiduciary    | DNA Penalty Assessment Ab1806                               | \$ 166,611.09                    | Held for Others |
| 564   | Fiduciary    | Emergency Medical Air Transportation Act                    | \$ 14.16                         | Held for Others |
| 573   | Fiduciary    | Redemption Reserve Trust Tc/Tr                              | \$ 1,186,010.49                  | Held for Others |
| 574   | Fiduciary    | PIMS Trust Tc/Tr  | \$ 551,180.55                    | Held for Others |
| 575   | Fiduciary    | Tax Collector - Map Clearances                              | \$ 514,049.00                    | Held for Others |
| 578   | Fiduciary    | Tax Collector Mobile Home Clearances                        | \$ 19,626.49                     | Held for Others |
| 579   | Fiduciary    | Tax Collector - Bulk Transfers & Bankruptcies               | \$ 59,137.63                     | Held for Others |
| 582   | Fiduciary    | Tax Collector - Misc.                                       | \$ 1,810,352.60                  | Held for Others |
| 583   | Fiduciary    | SJVA Investment Fund  | \$ 0.83                          | Held for Others |
| 463   | Governmental | Criminal Justice Facility                                   | \$ 5,792.01                      | Debt Service    |
| 444   | Governmental | DUI Laboratory  | \$ 62,116.72                     | Restricted      |
| 474   | Governmental | Memo Trust - Deferred Comp                                  | \$ -                             | Restricted      |
| 482   | Governmental | Treasurer's Trust Fund                                      | \$ 29,522.62                     | Restricted      |
| 590   | Governmental | Local Revenue Fund 2011 (AB118)                             | \$ 7,176,391.54                  | Restricted      |
| 527   | Governmental | Vehicle Internal Borrowing                                  | \$ 3,091,705.74                  | Assigned        |
| 477   | Governmental | Officers Cash Overage                                       | \$ 63,431.25                     | Unassigned      |
| <b>Auditor-Controller/Treasurer-Tax Collector Total</b>                 |              |   | <b>13,673,199.02</b>             |                 |
| <b>Child Support Services</b>   |              |   |                                  |                 |
| 581   | Governmental | Child Support ADM/INCENTIVE                                 | \$ 3,286,469.72                  | Restricted      |
| <b>Child Support Services Total</b>                                     |              |   | <b>3,286,469.72</b>              |                 |
| <b>County Administrative Office</b>                                     |              |   |                                  |                 |
| 407   | Governmental | Property Tax System Replacement                             | \$ 7,749,822.99                  | Committed       |
| 442   | Governmental | Local Assistance and Tribal Consistency Fund                | \$ 12,244,349.57                 | Assigned        |
| 504   | Governmental | Jail Medical Fund   | \$ 11,225,101.32                 | Assigned        |
| 517   | Governmental | Equipment and Vehicle Replacement Fund                      | \$ 9,454,896.10                  | Assigned        |
| 529   | Governmental | Natural Resources Fund                                      | \$ 11,310,000.00                 | Assigned        |
| 532   | Governmental | Financial System Project Fund                               | \$ 24,527,518.12                 | Assigned        |

# Sub Fund and Fund Balance Summary

## Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2024  
By department

| Fund                                      | Fund Group   | Fund Name   | Cash balance as of 06/30/2024 | Classification  |
|---|--------------|---|-------------------------------|-----------------|
| 533                                       | Governmental | Elections Trust Fund  | \$ 8,774,565.25               | Assigned        |
| 536                                       | Governmental | Conflict Defender Fund                                      | \$ 4,000,000.00               | Assigned        |
| 540                                       | Governmental | Opioid Settlement Fund                                      | \$ 3,551,070.26               | Assigned        |
| 585                                       | Governmental | Future Economic Development                                 | \$ 6,165,372.34               | Assigned        |
| 586                                       | Governmental | Step-Up and Community Outreach                              | \$ 628,982.63                 | Assigned        |
| 589                                       | Governmental | Homelessness and Community Activity                         | \$ 3,543,000.00               | Assigned        |
| 592                                       | Governmental | Litigation and Unallowable Reimbursement Fund               | \$ 13,547,769.99              | Assigned        |
| <b>County Administrative Office Total</b> |              |   | <b>116,722,448.57</b>         |                 |
| <b>District Attorney</b>                  |              |   |                               |                 |
| 408                                       | Fiduciary    | Automobile Insurance Fraud                                  | \$ 1,162.96                   | Held for Others |
| 409                                       | Fiduciary    | Workers Comp Fraud  | \$ 2,913.03                   | Held for Others |
| 423                                       | Fiduciary    | Consumer Fraud  | \$ 2,709,394.41               | Held for Others |
| 437                                       | Fiduciary    | Victim Witness Assistance                                   | \$ 810,638.46                 | Held for Others |
| 475                                       | Fiduciary    | Life & Annuity Program                                      | \$ 0.01                       | Held for Others |
| 555                                       | Fiduciary    | Asset Forfeiture NTF  | \$ 42,752.21                  | Held for Others |
| 479                                       | Governmental | Supplemental Law Enforcement Services COPS                  | \$ 4,547,596.80               | Restricted      |
| 528                                       | Governmental | DMV Auto Theft  | \$ 826,139.15                 | Restricted      |
| 554                                       | Governmental | Real Estate Fraud Protection                                | \$ 237,710.88                 | Restricted      |
| 500                                       | Governmental | Asset Forfeiture  | \$ 214,664.05                 | Unassigned      |
| 545                                       | Governmental | Special Projects  | \$ 6,448.58                   | Unassigned      |
| <b>District Attorney Total</b>            |              |   | <b>9,399,420.54</b>           |                 |
| <b>General Services Agency</b>            |              |   |                               |                 |
| 580                                       | Proprietary  | Energy Management Control (081)                             | \$ 167,339.56                 | ISF             |
| 432                                       | Governmental | Harmon Field Clean-Up                                       | \$ 213.25                     | Restricted      |
| 596                                       | Governmental | Building and Property Improvement                           | \$ 5,146,645.16               | Committed       |
| 522                                       | Governmental | Future Construction   | \$ 20,483,925.26              | Assigned        |
| <b>General Services Agency Total</b>      |              |   | <b>25,798,123.23</b>          |                 |
| <b>Health and Human Services Agency</b>   |              |   |                               |                 |
| 467                                       | Fiduciary    | State Trust surcharge of Vital Stats & Environmental Health | \$ 119,223.96                 | Held for Others |
| 498                                       | Fiduciary    | IHSS Trust  | \$ 80,439.35                  | Held for Others |
| 506                                       | Fiduciary    | K/T Area Agency on Aging Assets                             | \$ 333,974.21                 | Held for Others |
| 559                                       | Fiduciary    | Public Health Emergency Response                            | \$ 96.59                      | Held for Others |
| 562                                       | Fiduciary    | Public Health Emergency Response Phase III                  | \$ 2,901.27                   | Held for Others |
| 410                                       | Governmental | Public Health Emergency Preparedness Advance Fund           | \$ -                          | Restricted      |
| 412                                       | Governmental | County Children   | \$ 163,512.08                 | Restricted      |
| 413                                       | Governmental | Conditional Release Prog-MH                                 | \$ 29,408.89                  | Restricted      |
| 415                                       | Governmental | Domestic Violence Program                                   | \$ 27,258.95                  | Restricted      |
| 424                                       | Governmental | MHSA Local Prudent Reserve                                  | \$ 4,542,653.98               | Restricted      |
| 425                                       | Governmental | Alcohol & Drug Prior Year Unexpended                        | \$ 3,330,500.95               | Restricted      |
| 426                                       | Governmental | Public Safety Power Shutoff Resiliency Program              | \$ 446.14                     | Restricted      |
| 435                                       | Governmental | Drug Prevention   | \$ 151,706.08                 | Restricted      |
| 436                                       | Governmental | Alcohol Prevention  | \$ 572,971.86                 | Restricted      |
| 438                                       | Governmental | Mental Health Services Act                                  | \$ 78,027,548.45              | Restricted      |
| 440                                       | Governmental | Alcohol Trust Statham                                       | \$ 1,203,439.86               | Restricted      |
| 441                                       | Governmental | First Offender Program Fees                                 | \$ 210.50                     | Restricted      |
| 466                                       | Governmental | Jail Based Competency Treatment Program                     | \$ 9,886.07                   | Restricted      |
| 480                                       | Governmental | Local Enforcement Agency (LEA)                              | \$ 457,352.32                 | Restricted      |
| 481                                       | Governmental | Used Oil Recycling Block Grant                              | \$ 558,476.31                 | Restricted      |
| 494                                       | Governmental | Behavioral Health and Homelessness Multi Year Initiatives   | \$ 253,631.58                 | Restricted      |
| 511                                       | Governmental | Environmental Litigation                                    | \$ 283,021.22                 | Restricted      |
| 513                                       | Governmental | Child Restraint System Loaner                               | \$ 77,572.15                  | Restricted      |
| 514                                       | Governmental | Vital and Health Statistics Trust Fund                      | \$ 292,258.88                 | Restricted      |
| 515                                       | Governmental | Public Health Emergency Preparedness                        | \$ 1,173.06                   | Restricted      |
| 518                                       | Governmental | Hospital Preparedness Program                               | \$ 52,272.21                  | Restricted      |
| 524                                       | Governmental | Proposition 99  | \$ 140,545.33                 | Restricted      |
| 531                                       | Governmental | Public Guardian Interest                                    | \$ 2,531,210.12               | Restricted      |

## Sub Fund and Fund Balance Summary

### Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2024

By department

| Fund   | Fund Group   | Fund Name  | Cash balance as of 06/30/2024 | Classification  |
|--|--------------|--|-------------------------------|-----------------|
| 542  | Governmental | Children's Wraparound Plan   | \$ 5,186,443.56               | Restricted      |
| 558  | Governmental | Pandemic Influenza Healthcare Preparedness Improvements for States | \$ 5,072.05                   | Restricted      |
| 597  | Governmental | Tobacco Control Proposition 56                                     | \$ 2,154.72                   | Restricted      |
| 434  | Governmental | Aids Education   | \$ 113,751.28                 | Restricted      |
| 508  | Governmental | Dairy Inspection Program   | \$ 9,133.29                   | Committed       |
| 567  | Governmental | Emergency Medical Services   | \$ 210,938.12                 | Committed       |
| 599  | Governmental | Blue Cross Sharable Revenue  | \$ 11,782,785.00              | Committed       |
| <b>Health and Human Services Agency Total</b>          |              |  | <b>110,553,970.39</b>         |                 |
| <b>Human Resources and Development</b>                 |              |  |                               |                 |
| 571  | Fiduciary    | Insurance Agency Fund  | \$ 5,210,684.60               | Held for Others |
| <b>Human Resources and Development Total</b>           |              |  | <b>5,210,684.60</b>           |                 |
| <b>Information and Communications Technology</b>       |              |  |                               |                 |
| 591  | Governmental | IT Projects - County wide etc.                                     | \$ 1,339,158.57               | Committed       |
| <b>Information and Communications Technology Total</b> |              |  | <b>1,339,158.57</b>           |                 |
| <b>Law Library</b>                                     |              |  |                               |                 |
| 439  | Fiduciary    | Law Library Trust  | \$ 863,576.15                 | Held for Others |
| <b>Law Library Total</b>                               |              |  | <b>863,576.15</b>             |                 |
| <b>Library</b>   |              |  |                               |                 |
| 448  | Governmental | George Stewart Historical Collection                               | \$ 13,096.17                  | Restricted      |
| <b>Library Total</b>                                   |              |  | <b>13,096.17</b>              |                 |
| <b>Probation</b>                                       |              |  |                               |                 |
| 428  | Fiduciary    | Juv Inmate Welfare Benefit Fd                                      | \$ 148,603.35                 | Held for Others |
| 450  | Fiduciary    | Probation Officers Restitution                                     | \$ 819,667.55                 | Held for Others |
| 453  | Fiduciary    | Probation Officer Miscellaneous                                    | \$ 12,638.60                  | Held for Others |
| 446  | Governmental | Probation Sustaining Fund  | \$ 6,515.59                   | Restricted      |
| 472  | Governmental | Title IV-E   | \$ 466,089.79                 | Restricted      |
| 478  | Governmental | Standards In Training Ben-Prob                                     | \$ 32,642.36                  | Restricted      |
| 509  | Governmental | Youthful Offender Block Grant Fund (SB81)                          | \$ 44,767,580.25              | Restricted      |
| 523  | Governmental | Local Community Corrections Fund                                   | \$ 27,874,520.64              | Restricted      |
| 525  | Governmental | Juvenile Justice Realignment Block Grant                           | \$ 15,742,735.44              | Restricted      |
| 543  | Governmental | LSPF-Local Safety and Protection Fund                              | \$ 7,683,108.52               | Restricted      |
| 546  | Governmental | Community Corrections Performance Incentive Fund                   | \$ 1,366,182.41               | Restricted      |
| 552  | Governmental | SLESF Juvenile Justice   | \$ 12,432,445.42              | Restricted      |
| 594  | Governmental | Local Community Corrections Special Growth Fund                    | \$ 783,736.90                 | Restricted      |
| 550  | Governmental | Federal Equitable Sharing  | \$ 46.98                      | Assigned        |
| <b>Probation Total</b>                                 |              |  | <b>112,136,513.80</b>         |                 |
| <b>Public Defender</b>                                 |              |  |                               |                 |
| 454  | Fiduciary    | Public Defenders Agency Trust Account                              | \$ 34,915.27                  | Held for Others |
| 476  | Governmental | Public Defense Pilot Program                                       | \$ 352,863.27                 | Restricted      |
| 576  | Governmental | Indigent Defense Fund  | \$ 7,270.88                   | Restricted      |
| 595  | Governmental | Public Defender General Purpose                                    | \$ 3,908,219.05               | Restricted      |
| <b>Public Defender Total</b>                           |              |  | <b>4,303,268.47</b>           |                 |
| <b>Resource Management Agency</b>                      |              |  |                               |                 |
| 406  | Fiduciary    | Building Seismic   | \$ 23,304.91                  | Held for Others |
| 431  | Fiduciary    | Railroad Education   | \$ 18,513.40                  | Held for Others |
| 460  | Fiduciary    | Public Works   | \$ 431,484.66                 | Held for Others |
| 507  | Fiduciary    | SB1473 Surcharge   | \$ 10,110.40                  | Held for Others |
| 560  | Fiduciary    | Public Works Permittee Trust Min King Dairy                        | \$ 2,490.12                   | Held for Others |
| 445  | Governmental | Program Income (CDBG)  | \$ 221,702.86                 | Restricted      |
| 495  | Governmental | Home Program Investment  | \$ 1,473,440.09               | Restricted      |
| 496  | Governmental | Grants ( All receipts)   | \$ 429,576.95                 | Restricted      |
| 516  | Governmental | Federal Forest Reserve   | \$ 178,939.48                 | Restricted      |
| 530  | Governmental | Ivanhoe Community Drainage   | \$ 30,920.00                  | Restricted      |
| 539  | Governmental | Permanent Local Housing Association                                | \$ -                          | Restricted      |
| 553  | Governmental | CalHome  | \$ 310,845.54                 | Restricted      |
| 561  | Governmental | Eminent Domain   | \$ 88,536.77                  | Restricted      |
| 569  | Governmental | Neighborhood Stabilization Program (NSP1)                          | \$ -                          | Restricted      |

# Sub Fund and Fund Balance Summary

## Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2024  
By department

| Fund   | Fund Group   | Fund Name  | Cash balance as of 06/30/2024 | Classification  |
|--|--------------|--|-------------------------------|-----------------|
| 401  | Governmental | Sequoia Gateway Impact Fees                      | \$ 122,347.10                 | Committed       |
| 419  | Governmental | Compliance Inspection                            | \$ 153,902.14                 | Committed       |
| 473  | Governmental | Survey Monument Preservation                     | \$ 133,558.07                 | Committed       |
| 492  | Governmental | PVAE - Private Vehicular Access Easement Trust   | \$ 16,430.33                  | Committed       |
| 541  | Governmental | AG Mitigation                                    | \$ 28,272.62                  | Committed       |
| 455  | Governmental | Substandard Abatement Revolving Fund             | \$ 524,137.10                 | Assigned        |
| 41A  | Governmental | Van Beek Brothers Environmental Impact Review    | \$ 16,936.10                  | Assigned        |
| 403  | Governmental | Building Department                              | \$ 9,630.00                   | Unassigned      |
| 537  | Governmental | Fish and Game Fees                               | \$ 300,053.92                 | Unassigned      |
| <b>Resource Management Agency Total</b>                    |              |  | <b>4,525,132.56</b>           |                 |
| <b>Sheriff-Coroner</b>                                     |              |  |                               |                 |
| 493  | Fiduciary    | TC HIDTA Seizures                                | \$ 40,989.14                  | Held for Others |
| 535  | Fiduciary    | Seized Narcotic Funds [State dist to 466 or 568] | \$ 1,552,176.99               | Held for Others |
| 430  | Governmental | Inmate Welfare Trust                             | \$ 1,894,208.14               | Restricted      |
| 449  | Governmental | Off Highway Vehicle (014)                        | \$ 95,996.70                  | Restricted      |
| 451  | Governmental | TC HIDTA Forfeitures State                       | \$ -                          | Restricted      |
| 452  | Governmental | TC HIDTA Forfeitures Federal                     | \$ -                          | Restricted      |
| 456  | Governmental | State Asset Forfeitures 15% Trust                | \$ 161,431.61                 | Restricted      |
| 461  | Governmental | Sheriff Civil Trust Fund                         | \$ 331,803.78                 | Restricted      |
| 462  | Governmental | County Prop 69 DNA Finger Printing               | \$ 298.46                     | Restricted      |
| 468  | Governmental | Federal Ntf [narcotics asset forfeitures]        | \$ 690,784.94                 | Restricted      |
| 502  | Governmental | Sheriff's Automation Fund                        | \$ 450,932.07                 | Restricted      |
| 505  | Governmental | Suppl Law Enforce Serv - Jails                   | \$ 123,113.79                 | Restricted      |
| 510  | Governmental | Sheriff's Fleet Veh Replacement Trust Fund       | \$ 1,074,681.67               | Restricted      |
| 534  | Governmental | Local Law Enforcement Service Acct. (LESA)       | \$ 12,389,850.23              | Restricted      |
| 544  | Governmental | Sheriff's Local Law Enforcement Grant (K9)       | \$ 197.54                     | Restricted      |
| 551  | Governmental | Suppl Law Enf Serv Front Line                    | \$ 1,335,818.46               | Restricted      |
| 568  | Governmental | Narcotics Task Force State NTF                   | \$ 519,243.36                 | Restricted      |
| 497  | Governmental | Standards & Training For Corrections             | \$ -                          | Committed       |
| 526  | Governmental | Sheriff's Farm Expansion Fund                    | \$ 526,527.59                 | Committed       |
| 549  | Governmental | State Criminal Alien Assistance Program          | \$ 1,433,100.38               | Committed       |
| <b>Sheriff-Coroner Total</b>                               |              |  | <b>22,621,154.85</b>          |                 |
| <b>Tulare County Association of Governments</b>            |              |  |                               |                 |
| 471  | Fiduciary    | State Transit Assistance                         | \$ 5,510,953.55               | Held for Others |
| 483  | Fiduciary    | Dinuba Transportation Tax                        | \$ 803,706.79                 | Held for Others |
| 484  | Fiduciary    | Exeter Transportation Tax                        | \$ 404,426.24                 | Held for Others |
| 485  | Fiduciary    | Farmersville Transportation Tax                  | \$ 327,329.06                 | Held for Others |
| 486  | Fiduciary    | Lindsay Transportation Tax                       | \$ 423,723.63                 | Held for Others |
| 487  | Fiduciary    | Porterville Transportation Tax                   | \$ 3,499,116.20               | Held for Others |
| 488  | Fiduciary    | Tulare Transportation Tax                        | \$ 934,573.28                 | Held for Others |
| 489  | Fiduciary    | Visalia Transportation Tax                       | \$ 3,743,428.08               | Held for Others |
| 490  | Fiduciary    | Woodlake Transportation Tax                      | \$ 562,328.16                 | Held for Others |
| 491  | Fiduciary    | Tulare County Transport Tax                      | \$ 4,817,603.93               | Held for Others |
| 402  | Governmental | Abandoned Vehicle Abatement                      | \$ 2,975.48                   | Restricted      |
| <b>Tulare County Association of Governments Total</b>      |              |  | <b>21,030,164.40</b>          |                 |
| <b>Tulare County Employee Retirement Association</b>       |              |  |                               |                 |
| 421  | Fiduciary    | Employees Retirement                             | \$ 13,037,053.55              | Held for Others |
| 422  | Fiduciary    | TCERA Property                                   | \$ 402,972.96                 | Held for Others |
| <b>Tulare County Employee Retirement Association Total</b> |              |  | <b>13,440,026.51</b>          |                 |

**Grand Total \$ 496,645,027.65**

**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.



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**).

*Mooney Grove Bridge Renovation*



### 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) 2024/25 is \$99.9 million, and includes projects not accounted for in other department budgets as well as \$653,031 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 \$6.8 million Woodville Landfill Cell Expansion Project is currently included in the FY 2024/25 Solid Waste budget.

## Capital Expenditures

The following table identifies significant planned capital expenditures over a three-million-dollar threshold for FY 2024/25.

**Table 1. Significant Capital Expenditures Over \$3 Million**

| Project Name  | Department/Agency       | Budget FY 2023/24 |
|---|-------------------------|-------------------|
| Behavioral Health Urgent Care Facility Hillman Campus | HHSA                    | \$9,155,168       |
| Juvenile Detention Facility Control Panel             | Probation               | \$8,000,000       |
| TCSO Training Facility                                | Sheriff-Coroner         | \$7,988,479       |
| Goshen New Fire Station                               | Fire                    | \$7,080,845       |
| Assessor/Clerk-Recorder Relocation                    | Assessor/Clerk-Recorder | \$6,039,662       |
| Morgue  | Sheriff-Coroner         | \$5,987,924       |
| Springville Library                                   | Library                 | \$5,177,568       |
| Main Jail Demolition                                  | Sheriff-Coroner         | \$5,172,648       |
| Mental Health Supportive Housing Facility             | HHSA                    | \$5,008,954       |
| Tulare District Office Remodel                        | HHSA                    | \$4,649,894       |
| Public Health Lab Expansion                           | HHSA                    | \$3,306,743       |

The following is a summary of key capital improvement projects scheduled for FY 2024/25:

The **Behavioral Health Urgent Care Facility Hillman 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. It will also include an access control entrance to and from the staff area, a breakroom and storage area, one conference room, three private offices as well as a workspace for staff and an emergency exit at the back of the office. The project is currently in the design phase, and construction is estimated to commence in March 2026.

The **Juvenile Detention Facility Control Panel** needs an upgrade for security purposes. The system, which is over 30 years old, has surpassed its serviceable life, and replacement parts are no longer available. The project is currently in the scoping phase.

The **Goshen New Fire Station** has outgrown its current location at 30901 Rd 67, Visalia, particularly due to fire apparatus and equipment needs. Additionally, the Betty Drive expansion has increased commercial traffic hindering first responders' ability to exit the station when dispatched. A new station will be designed and constructed on County-owned property adjacent to the Community Park of Goshen. This project is currently in design, and construction is expected to commence in October 2024.

The **Assessor/Clerk-Recorder** will relocate their entire operations from the Visalia Courthouse to approximately 20,000 sq ft at Government Plaza, a portion of which was formerly occupied by the Registrar of Voters and the portion occupied by Print & Mail. This will allow the department to consolidate all its functions more cohesively and provide better access to the public.

The **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 project is currently in construction with an estimated completion date of November 2025.

### 2. ICT Special Projects Fund

The ICT Special Projects Fund budget for FY 2024/25 has dedicated \$3.8 million to the improvement of county technology and technology infrastructure. Projects include WEB Content Management System Expansion & Modernization, Storage Area Network Modernization, CommVault Modernization, and upgrades to Radio Towers for improved communications.

# Capital Assets Summary

| Item  | Asset Category                      | Request # | Quantity | Unit Price | Total Cost         |
|---|-------------------------------------|-----------|----------|------------|--------------------|
| <b>General Fund</b>   |                                     |           |          |            |                    |
| <b>Agricultural Commissioner/Sealer of Weights &amp; Measures (001-015)</b> |                                     |           |          |            |                    |
| Small to Mid-Sized Pickup Trucks  | Truck                               | F00086    | 7        | 45,000     | 315,000            |
| Half Ton Pickup Truck   | Truck                               | F00108    | 2        | 55,000     | 110,000            |
| <b>Agricultural Commissioner/Sealer of Weights &amp; Measures Total</b>     |                                     |           |          |            | <b>\$425,000</b>   |
| <b>Auditor-Controller/Treasurer-Tax Collector (001-030)</b>                 |                                     |           |          |            |                    |
| Bill Pay Kiosk  | Other                               | F00138    | 1        | 50,000     | 50,000             |
| <b>Auditor-Controller/Treasurer-Tax Collector Total</b>                     |                                     |           |          |            | <b>\$50,000</b>    |
| <b>UC Cooperative Extension (001-055)</b>                                   |                                     |           |          |            |                    |
| Half Ton Pickup Truck   | Truck                               | F00183    | 1        | 55,000     | 55,000             |
| Half Ton Pickup Truck   | Truck                               | F00184    | 1        | 55,000     | 55,000             |
| Sport Utility Vehicle   | Sport Utility Vehicle               | F00185    | 1        | 42,000     | 42,000             |
| <b>UC Cooperative Extension Total</b>                                       |                                     |           |          |            | <b>\$152,000</b>   |
| <b>General Services Agency (001-087)</b>                                    |                                     |           |          |            |                    |
| * Tractor   | Heavy Equipment                     | F00126    | 1        | 67,673     | 67,673             |
| * Tractor   | Heavy Equipment                     | F00127    | 1        | 99,968     | 99,968             |
| Tractor   | Heavy Equipment                     | F00129    | 1        | 80,000     | 80,000             |
| Tractor   | Heavy Equipment                     | F00130    | 1        | 80,000     | 80,000             |
| <b>General Services Agency Total</b>  |                                     |           |          |            | <b>\$327,641</b>   |
| <b>District Attorney (001-100)</b>  |                                     |           |          |            |                    |
| * Eprosecutor, Case Management Software                                     | IT Equipment (Hardware or Software) | F00081    | 1        | 340,000    | 340,000            |
| * Damion, Case Management Software  | IT Equipment (Hardware or Software) | F00083    | 1        | 141,000    | 141,000            |
| * Attorney Premier, Evidence Management Software                            | IT Equipment (Hardware or Software) | F00084    | 1        | 244,351    | 244,351            |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00170    | 1        | 38,544     | 38,544             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00171    | 1        | 38,544     | 38,544             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00172    | 1        | 37,932     | 37,932             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00173    | 1        | 37,932     | 37,932             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00174    | 1        | 37,675     | 37,675             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00175    | 1        | 37,675     | 37,675             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00176    | 1        | 41,822     | 41,822             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00177    | 1        | 41,822     | 41,822             |
| Midsize Truck   | Truck                               | F00178    | 1        | 56,749     | 56,749             |
| Midsize Truck   | Truck                               | F00180    | 1        | 56,749     | 56,749             |
| <b>District Attorney Total</b>  |                                     |           |          |            | <b>\$1,150,795</b> |
| <b>Health and Human Services Agency (001-142)</b>                           |                                     |           |          |            |                    |
| * Videoconferencing System  | Communication Equipment             | F00103    | 1        | 190,209    | 190,209            |
| * Animal Control Body Truck   | Truck                               | F00104    | 3        | 123,282    | 369,846            |
| Vehicle   | Car                                 | F00106    | 1        | 25,100     | 25,100             |
| Sport Utility Vehicle   | Sport Utility Vehicle               | F00107    | 3        | 91,806     | 275,418            |
| Uninterrupted Power Supply  | IT Equipment (Hardware or Software) | F00109    | 1        | 31,424     | 31,424             |
| Camera Server   | IT Equipment (Hardware or Software) | F00110    | 1        | 16,572     | 16,572             |
| Vehicle   | Car                                 | F00111    | 1        | 38,000     | 38,000             |
| Vehicle   | Car                                 | F00112    | 1        | 38,000     | 38,000             |
| TulareWORKs Kiosks  | IT Equipment (Hardware or Software) | F00113    | 8        | 17,592     | 140,736            |
| Switch Stack  | IT Equipment (Hardware or Software) | F00115    | 1        | 14,000     | 14,000             |
| Switch Stack  | IT Equipment (Hardware or Software) | F00116    | 1        | 14,000     | 14,000             |
| Switch Stack  | IT Equipment (Hardware or Software) | F00117    | 1        | 14,000     | 14,000             |
| Switch Stack  | IT Equipment (Hardware or Software) | F00118    | 1        | 14,000     | 14,000             |
| Vehicle   | Car                                 | F00119    | 1        | 38,000     | 38,000             |
| Vehicle   | Car                                 | F00120    | 1        | 38,000     | 38,000             |
| Vehicle   | Car                                 | F00121    | 1        | 38,000     | 38,000             |
| Vehicle   | Car                                 | F00122    | 1        | 38,000     | 38,000             |
| Vehicle   | Car                                 | F00123    | 1        | 38,000     | 38,000             |
| Vehicle   | Car                                 | F00124    | 1        | 38,000     | 38,000             |
| Midsize Sport Utility Vehicle   | Sport Utility Vehicle               | F00125    | 1        | 75,000     | 75,000             |
| * Security Camera System  | Security Equipment                  | F00128    | 1        | 83,500     | 83,500             |
| Repeater  | Communication Equipment             | F00133    | 2        | 25,000     | 50,000             |
| Pickup Truck  | Truck                               | F00134    | 2        | 50,000     | 100,000            |
| * Generator   | Heavy Equipment                     | F00135    | 1        | 200,000    | 200,000            |
| * BD Max Plus Analyzer  | Medical/Lab Equipment               | F00136    | 1        | 135,000    | 135,000            |
| <b>Health and Human Services Agency Total</b>                               |                                     |           |          |            | <b>\$2,052,805</b> |
| <b>Probation (001-205)</b>  |                                     |           |          |            |                    |
| * Mobile Probation Service Center   | Other Vehicles                      | F00140    | 1        | 710,000    | 710,000            |
| * Police Interceptors   | Car                                 | F00141    | 8        | 57,750     | 462,000            |
| * Van   | Vans                                | F00142    | 1        | 65,000     | 65,000             |
| * Police Interceptor  | Car                                 | F00143    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00144    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00145    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00146    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00147    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00148    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00149    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00150    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00151    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00152    | 1        | 57,750     | 57,750             |
| * Police Interceptor  | Car                                 | F00153    | 1        | 57,750     | 57,750             |
| Sport Utility Vehicle   | Sport Utility Vehicle               | F00154    | 1        | 50,000     | 50,000             |

\*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         |
|---|-------------------------|-----------|----------|------------|--------------------|
| APX 6500 Single-Band Mobile Radio                   | Communication Equipment | F00155    | 1        | 7,500      | 7,500              |
| Dishwashing Machine                                 | Appliances              | F00156    | 1        | 25,000     | 25,000             |
| Property Vacuum Seal Machine                        | Other                   | F00157    | 1        | 12,000     | 12,000             |
| Portable Walk-In Cooler                             | Appliances              | F00158    | 1        | 76,500     | 76,500             |
| Refrigerator Compressor                             | Appliances              | F00163    | 4        | 62,500     | 250,000            |
| <b>Probation Total</b>                              |                         |           |          |            | <b>\$2,293,250</b> |
| <b>Resource Management Agency (001-230)</b>         |                         |           |          |            |                    |
| * Context Scanners                                  | Other                   | F00045    | 2        | 20,000     | 40,000             |
| * Extended Cab Half Ton Pickup 4X4                  | Truck                   | F00046    | 1        | 47,000     | 47,000             |
| * Extended Cab Half Ton Pickup 4X4                  | Truck                   | F00047    | 1        | 47,000     | 47,000             |
| Chevy Colorado Extended Cab 4X4                     | Truck                   | F00049    | 1        | 45,000     | 45,000             |
| Chevy Colorado Extended Cab 4X4                     | Truck                   | F00050    | 1        | 45,000     | 45,000             |
| Chevy Colorado Extended Cab 4X4                     | Truck                   | F00051    | 1        | 45,000     | 45,000             |
| Sea Train Storage Container                         | Other                   | F00058    | 1        | 8,500      | 8,500              |
| Purchase of Land - Yettem/Seville                   | Other                   | F00105    | 1        | 85,400     | 85,400             |
| <b>Resource Management Agency Total</b>             |                         |           |          |            | <b>\$362,900</b>   |
| <b>Sheriff-Coroner (001-240)</b>                    |                         |           |          |            |                    |
| * Handheld Chemical Detection Tool                  | Public Safety Equipment | F00161    | 1        | 81,298     | 81,298             |
| * Handheld Backscatter X-Ray Imager and Transmitter | Public Safety Equipment | F00162    | 1        | 53,845     | 53,845             |
| * 2024 Ford Police Interceptor                      | Car                     | F00165    | 1        | 54,847     | 54,847             |
| Utility Task Vehicle                                | All Terrain Vehicle     | F00167    | 1        | 45,000     | 45,000             |
| * Ford Expedition                                   | Sport Utility Vehicle   | F00186    | 6        | 60,000     | 360,000            |
| <b>Sheriff-Coroner Total</b>                        |                         |           |          |            | <b>\$594,990</b>   |
| <b>General Fund Total</b>                           |                         |           |          |            | <b>\$7,409,381</b> |
| <b>Other Funds</b>                                  |                         |           |          |            |                    |
| <b>Aviation (012-231)</b>                           |                         |           |          |            |                    |
| Navigational Aids                                   | Other                   | F00085    | 1        | 40,000     | 40,000             |
| <b>Aviation Total</b>                               |                         |           |          |            | <b>\$40,000</b>    |
| <b>County Fire (013-245)</b>                        |                         |           |          |            |                    |
| * Thermal Imaging Cameras                           | Public Safety Equipment | F00003    | 14       | 6,500      | 91,000             |
| * Fire Personal Protective Equipment                | Public Safety Equipment | F00004    | 1        | 124,600    | 124,600            |
| * Stakeside Truck                                   | Truck                   | F00096    | 1        | 216,000    | 216,000            |
| * Dispatch Pods                                     | Public Safety Equipment | F00097    | 3        | 55,809     | 167,427            |
| * Hurst Extrication Equipment                       | Public Safety Equipment | F00100    | 1        | 51,721     | 51,721             |
| * Swiftwater Rescue Inflatable Boat                 | Public Safety Equipment | F00101    | 1        | 12,490     | 12,490             |
| Radio Repeaters                                     | Public Safety Equipment | F00137    | 15       | 26,100     | 391,500            |
| * Radio Repeaters                                   | Public Safety Equipment | F00139    | 4        | 22,959     | 91,834             |
| Fit Tester  | Public Safety Equipment | F00168    | 1        | 11,000     | 11,000             |
| * Extrication Tool                                  | Public Safety Equipment | F00169    | 1        | 35,000     | 35,000             |
| <b>County Fire Total</b>                            |                         |           |          |            | <b>\$1,192,572</b> |
| <b>Road Fund (014-225)</b>                          |                         |           |          |            |                    |
| * One-Ton Flat Bed                                  | Truck                   | F00005    | 1        | 75,000     | 75,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00006    | 1        | 55,000     | 55,000             |
| * One Ton Truck with Service Bed                    | Truck                   | F00007    | 1        | 130,000    | 130,000            |
| * Three-Quarter Ton Pickup                          | Truck                   | F00008    | 1        | 55,000     | 55,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00009    | 1        | 55,000     | 55,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00010    | 1        | 55,000     | 55,000             |
| * One Ton Dual Rear Wheel Sign Truck                | Truck                   | F00011    | 1        | 75,000     | 75,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00012    | 1        | 55,000     | 55,000             |
| * One Ton Dual Rear Wheel Sign Truck                | Truck                   | F00013    | 1        | 75,000     | 75,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00014    | 1        | 55,000     | 55,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00017    | 1        | 55,000     | 55,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00019    | 1        | 55,000     | 55,000             |
| * 26,000 GVWR Truck with Pothole Patching body      | Truck                   | F00021    | 1        | 277,000    | 277,000            |
| * Three-Quarter Ton Pickup                          | Truck                   | F00023    | 1        | 55,000     | 55,000             |
| * One Ton Truck with Service Bed                    | Truck                   | F00024    | 1        | 135,000    | 135,000            |
| * Three-Quarter Ton Pickup with Utility Bed         | Truck                   | F00025    | 1        | 85,000     | 85,000             |
| * Three-Quarter Ton Pickup with Utility Bed         | Truck                   | F00028    | 1        | 85,000     | 85,000             |
| * Three-Quarter Ton Pickup                          | Truck                   | F00029    | 1        | 55,000     | 55,000             |
| * Motor Grader                                      | Heavy Equipment         | F00030    | 1        | 370,000    | 370,000            |
| * Half Ton Pickup                                   | Truck                   | F00032    | 1        | 40,000     | 40,000             |
| * Half Ton Pickup                                   | Truck                   | F00033    | 1        | 40,000     | 40,000             |
| * 26,000 GVWR Truck with Dump Bed                   | Truck                   | F00034    | 1        | 165,000    | 165,000            |
| * Half Ton Pickup 4x4 Quad Cab                      | Truck                   | F00037    | 1        | 60,000     | 60,000             |
| * Half Ton Pickup 4x4 Quad Cab                      | Truck                   | F00041    | 1        | 60,000     | 60,000             |
| Motor Grader Snow Plow Attachment                   | Other                   | F00061    | 1        | 30,000     | 30,000             |
| 26,000 GVWR Truck with Pothole Patching Body        | Truck                   | F00062    | 1        | 300,000    | 300,000            |
| Self-Propelled Power Broom                          | Heavy Equipment         | F00063    | 1        | 100,000    | 100,000            |
| Flail Mower   | Other                   | F00065    | 1        | 22,000     | 22,000             |
| One Ton Dual Rear Wheel Flat Bed Sign Truck         | Truck                   | F00068    | 1        | 75,000     | 75,000             |
| Three-Quarter Ton Pickup                            | Truck                   | F00069    | 1        | 70,000     | 70,000             |
| Road Material Mixer                                 | Heavy Equipment         | F00070    | 1        | 750,000    | 750,000            |
| LED Lighting in Dinuba Road Yard Shop               | Structures              | F00072    | 1        | 15,000     | 15,000             |
| Camp Nelson Road Yard Building Repair               | Structures              | F00073    | 1        | 200,000    | 200,000            |
| * Two Axle Dump Truck 4X4                           | Heavy Equipment         | F00160    | 1        | 263,000    | 263,000            |
| <b>Road Fund Total</b>                              |                         |           |          |            | <b>\$4,047,000</b> |
| <b>Child Support Services (016-101)</b>             |                         |           |          |            |                    |

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# Capital Assets Summary

| Item  | Asset Category                      | Request # | Quantity | Unit Price  | Total Cost          |
|---|-------------------------------------|-----------|----------|---|---------------------|
| * Security Upgrade  | Security Equipment                  | F00182    | 1        | 12,000  | 12,000              |
|   |                                     |           |          | <b>Child Support Services Total</b>                                     | <b>\$12,000</b>     |
| <b>Information and Communications Technology Special Projects (035-090)</b> |                                     |           |          |   |                     |
| Universal Power Supply Modernization  | IT Equipment (Hardware or Software) | F00048    | 1        | 80,000  | 80,000              |
| * ARPA Radio Towers   | Public Safety Equipment             | F00075    | 1        | 1,099,498   | 1,099,498           |
| VCH Data Center A/C Replacement   | Heavy Equipment                     | F00076    | 1        | 200,000   | 200,000             |
| Wireless Local Area Network Controller Modernization                        | IT Equipment (Hardware or Software) | F00077    | 1        | 130,000   | 130,000             |
| Storage Area Network Modernization  | IT Equipment (Hardware or Software) | F00078    | 1        | 214,599   | 214,599             |
| CommVault Modernization   | IT Equipment (Hardware or Software) | F00079    | 1        | 360,401   | 360,401             |
| Unified Logging System  | IT Equipment (Hardware or Software) | F00080    | 1        | 150,000   | 150,000             |
|   |                                     |           |          | <b>Information and Communications Technology Special Projects Total</b> | <b>\$2,234,498</b>  |
| <b>Transit (040-220)</b>  |                                     |           |          |   |                     |
| * Large CNG Bus   | Bus                                 | F00053    | 1        | 275,645   | 275,645             |
| * Large CNG Bus   | Bus                                 | F00054    | 1        | 275,645   | 275,645             |
| * Large CNG Bus   | Bus                                 | F00055    | 1        | 275,645   | 275,645             |
| * Large CNG Bus   | Bus                                 | F00056    | 1        | 275,645   | 275,645             |
| * Large CNG Bus   | Bus                                 | F00057    | 1        | 693,408   | 693,408             |
|   |                                     |           |          | <b>Transit Total</b>  | <b>\$1,795,988</b>  |
| <b>Solid Waste (045-235)</b>  |                                     |           |          |   |                     |
| * Woodville Cell Expansion  | Project                             | F00087    | 1        | 6,808,952   | 6,808,952           |
| * Dozer- Woodville  | Heavy Equipment                     | F00088    | 1        | 905,000   | 905,000             |
| * Fire Box  | Heavy Equipment                     | F00089    | 1        | 250,000   | 250,000             |
| * Bin Truck   | Heavy Equipment                     | F00090    | 1        | 1,000,000   | 1,000,000           |
| Transmission Replacement  | Heavy Equipment                     | F00091    | 1        | 200,000   | 200,000             |
| Transmission Replacement  | Heavy Equipment                     | F00092    | 1        | 200,000   | 200,000             |
| Engine Replacement  | Heavy Equipment                     | F00093    | 1        | 200,000   | 200,000             |
| Engine Replacement  | Heavy Equipment                     | F00094    | 1        | 200,000   | 200,000             |
| 4x4 Pickup  | Truck                               | F00095    | 1        | 60,000  | 60,000              |
|   |                                     |           |          | <b>Solid Waste Total</b>  | <b>\$9,823,952</b>  |
| <b>Grounds (066-066)</b>  |                                     |           |          |   |                     |
| Mini Backhoe  | Heavy Equipment                     | F00042    | 1        | 94,000  | 94,000              |
| Mini Backhoe Attachments  | Other                               | F00043    | 1        | 19,000  | 19,000              |
|   |                                     |           |          | <b>Grounds Total</b>  | <b>\$113,000</b>    |
| <b>Facilities (067-067)</b>   |                                     |           |          |   |                     |
| Truck   | Truck                               | F00044    | 1        | 78,000  | 78,000              |
|   |                                     |           |          | <b>Facilities Total</b>   | <b>\$78,000</b>     |
| <b>Fleet Services (070-070)</b>   |                                     |           |          |   |                     |
| Electric Vehicle Chargers   | Other                               | F00040    | 2        | 10,000  | 20,000              |
|   |                                     |           |          | <b>Fleet Services Total</b>   | <b>\$20,000</b>     |
| <b>Communications (074-074)</b>   |                                     |           |          |   |                     |
| Microwave Links Equipment Bundle  | IT Equipment (Hardware or Software) | F00000    | 1        | 80,000  | 80,000              |
| Microwave Links Equipment Bundle  | IT Equipment (Hardware or Software) | F00001    | 1        | 80,000  | 80,000              |
|   |                                     |           |          | <b>Communications Total</b>   | <b>\$160,000</b>    |
|   |                                     |           |          | <b>Total Other Funds</b>  | <b>\$19,517,010</b> |
|   |                                     |           |          | <b>Total All Funds</b>  | <b>\$26,926,391</b> |

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

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# Appropriations and Revenues Summary

| Fund                   | Dept       | Department Name  | Expenditures         |                      | Revenues             |                      |
|------------------------|------------|--|----------------------|----------------------|----------------------|----------------------|
|                        |            |  | Requested            | Recommended          | Requested            | Recommended          |
| <b>General Fund</b>    |            |  |                      |                      |                      |                      |
| 001                    | 010        | Board Of Supervisors                                     | 2,308,218            | 2,308,218            | 6,003                | 6,003                |
| 001                    | 012        | Miscellaneous Administration                             | 70,198,593           | 70,198,593           | 24,488,412           | 24,488,412           |
| 001                    | 015        | Agricultural Commissioner/Sealer of Weights and Measures | 11,488,614           | 11,488,614           | 9,283,721            | 9,283,721            |
| 001                    | 025        | Assessor/Clerk-Recorder                                  | 12,846,306           | 12,846,306           | 4,360,974            | 4,360,974            |
| 001                    | 030        | Auditor-Controller/Treasurer-Tax Collector               | 7,188,209            | 7,188,209            | 4,519,300            | 4,519,300            |
| 001                    | 031        | General Revenues   | -                    | -                    | 234,053,328          | 234,053,328          |
| 001                    | 032        | Purchasing   | -                    | -                    | -                    | -                    |
| 001                    | 050        | Contingency  | 5,000,000            | 5,000,000            | -                    | -                    |
| 001                    | 055        | Cooperative Extension                                    | 1,335,001            | 1,335,001            | 34,230               | 34,230               |
| 001                    | 080        | County Counsel   | 6,602,926            | 6,602,926            | 4,842,771            | 4,842,771            |
| 001                    | 085        | County Administration                                    | 1,460,362            | 1,460,362            | 710,019              | 710,019              |
| 001                    | 087        | General Services Agency                                  | 10,441,505           | 10,441,505           | 5,406,501            | 5,406,501            |
| 001                    | 088        | Registrar of Voters                                      | 5,887,910            | 5,887,910            | 2,891,738            | 2,891,738            |
| 001                    | 091        | Central Telephone Services                               | 626,597              | 626,597              | 626,597              | 626,597              |
| 001                    | 095        | Capital Acquisitions                                     | 5,348,454            | 5,348,454            | 5,348,454            | 5,348,454            |
| 001                    | 100        | District Attorney  | 34,409,150           | 34,409,150           | 6,095,204            | 6,095,204            |
| 001                    | 142        | Health and Human Services Agency                         | 722,710,452          | 722,710,452          | 705,695,622          | 705,695,622          |
| 001                    | 200        | Human Resources and Development                          | 1,755,580            | 1,755,580            | 967,326              | 967,326              |
| 001                    | 205        | Probation  | 71,860,310           | 71,860,310           | 47,295,338           | 47,295,338           |
| 001                    | 210        | Public Defender  | 18,099,408           | 18,099,408           | 1,600,651            | 1,600,651            |
| 001                    | 230        | Resource Management Agency                               | 54,395,406           | 54,395,406           | 51,233,219           | 51,233,219           |
| 001                    | 240        | Sheriff-Coroner  | 168,315,069          | 168,315,069          | 40,637,891           | 40,637,891           |
| 001                    | 260        | Citizens' Option for Public Safety (COPS)                | 1,249,656            | 1,249,656            | 1,055,879            | 1,055,879            |
| 001                    | 265        | Rural Crime Prevention                                   | 748,126              | 748,126              | 748,126              | 748,126              |
| 001                    | 280        | Juvenile Justice Crime Prevention Act                    | 3,456,675            | 3,456,675            | 3,456,675            | 3,456,675            |
| 001                    | 810        | Miscellaneous Criminal Justice                           | 9,784,150            | 9,784,150            | 7,874,797            | 7,874,797            |
|                        |            | <b>General Fund Subtotal</b>                             | <b>1,227,516,677</b> | <b>1,227,516,677</b> | <b>1,163,232,776</b> | <b>1,163,232,776</b> |
| <b>001</b>             | <b>FBL</b> | <b>Fund Balance</b>                                      |                      |                      | <b>73,283,901</b>    | <b>73,283,901</b>    |
|                        |            | <b>Increase of Reserves</b>                              | <b>9,000,000</b>     | <b>9,000,000</b>     |                      |                      |
|                        |            | <b>General Fund Total</b>                                | <b>1,236,516,677</b> | <b>1,236,516,677</b> | <b>1,236,516,677</b> | <b>1,236,516,677</b> |
| <b>Operating Funds</b> |            |  |                      |                      |                      |                      |
| 004                    | 142        | Indigent Health Care                                     | 1,050,000            | 1,050,000            | 1,050,000            | 1,050,000            |
| 004                    | FBL        | Fund Balance   | -                    | -                    | -                    | -                    |
|                        |            | <b>Indigent Health Care Fund Total</b>                   | <b>1,050,000</b>     | <b>1,050,000</b>     | <b>1,050,000</b>     | <b>1,050,000</b>     |
| 010                    | 145        | Library  | 10,488,550           | 10,488,550           | 8,295,545            | 8,295,545            |
|                        |            | Decrease to Fund Balance                                 | -                    | -                    | 1,546,712            | 1,546,712            |
| 010                    | FBL        | Fund Balance   | -                    | -                    | 646,293              | 646,293              |
|                        |            | <b>Library Fund Total</b>                                | <b>10,488,550</b>    | <b>10,488,550</b>    | <b>10,488,550</b>    | <b>10,488,550</b>    |
| 011                    | 015        | Fish and Wildlife  | 2,569                | 2,569                | -                    | -                    |
| 011                    | FBL        | Fund Balance   | -                    | -                    | 2,569                | 2,569                |
|                        |            | <b>Fish and Wildlife Fund Total</b>                      | <b>2,569</b>         | <b>2,569</b>         | <b>2,569</b>         | <b>2,569</b>         |
| 012                    | 231        | Aviation   | 363,836              | 363,836              | 363,633              | 363,633              |
| 012                    | FBL        | Fund Balance   | -                    | -                    | 203                  | 203                  |
|                        |            | <b>Aviation Fund Total</b>                               | <b>363,836</b>       | <b>363,836</b>       | <b>363,836</b>       | <b>363,836</b>       |
| 013                    | 245        | County Fire  | 35,776,685           | 35,776,685           | 35,776,685           | 35,776,685           |
| 013                    | FBL        | Fund Balance   | -                    | -                    | -                    | -                    |
|                        |            | <b>County Fire Fund Total</b>                            | <b>35,776,685</b>    | <b>35,776,685</b>    | <b>35,776,685</b>    | <b>35,776,685</b>    |
| 014                    | 225        | Road Fund  | 126,145,469          | 126,145,469          | 100,144,903          | 100,144,903          |
| 014                    | FBL        | Fund Balance   | -                    | -                    | 26,000,566           | 26,000,566           |
|                        |            | <b>Road Fund Total</b>                                   | <b>126,145,469</b>   | <b>126,145,469</b>   | <b>126,145,469</b>   | <b>126,145,469</b>   |
| 015                    | 120        | Workforce Investment Board                               | 17,278,949           | 17,278,949           | 17,278,949           | 17,278,949           |
| 015                    | FBL        | Fund Balance   | -                    | -                    | -                    | -                    |
|                        |            | <b>Workforce Investment Board Fund Total</b>             | <b>17,278,949</b>    | <b>17,278,949</b>    | <b>17,278,949</b>    | <b>17,278,949</b>    |
| 016                    | 101        | Child Support Services                                   | 16,305,464           | 16,305,464           | 16,305,464           | 16,305,464           |
| 016                    | FBL        | Fund Balance   | -                    | -                    | -                    | -                    |
|                        |            | <b>Child Support Services Fund Total</b>                 | <b>16,305,464</b>    | <b>16,305,464</b>    | <b>16,305,464</b>    | <b>16,305,464</b>    |
| 017                    | 017        | Mental Health Realignment                                | 23,815,312           | 23,815,312           | 21,530,557           | 21,530,557           |
|                        |            | Decrease to Fund Balance                                 | -                    | -                    | 2,284,755            | 2,284,755            |
| 017                    | FBL        | Fund Balance   | -                    | -                    | -                    | -                    |
|                        |            | <b>Mental Health Realignment Fund Total</b>              | <b>23,815,312</b>    | <b>23,815,312</b>    | <b>23,815,312</b>    | <b>23,815,312</b>    |
| 018                    | 018        | Health Realignment                                       | 13,656,804           | 13,656,804           | 11,319,589           | 11,319,589           |
|                        |            | Decrease to Fund Balance                                 | -                    | -                    | 2,337,215            | 2,337,215            |
| 018                    | FBL        | Fund Balance   | -                    | -                    | -                    | -                    |
|                        |            | <b>Health Realignment Fund Total</b>                     | <b>13,656,804</b>    | <b>13,656,804</b>    | <b>13,656,804</b>    | <b>13,656,804</b>    |

# Appropriations and Revenues Summary

| Fund                        | Dept | Department Name   | Expenditures         |                      | Revenues             |                      |
|-----------------------------|------|---|----------------------|----------------------|----------------------|----------------------|
|                             |      |   | Requested            | Recommended          | Requested            | Recommended          |
| 019                         | 019  | Social Services Realignment                             | 167,152,203          | 167,152,203          | 136,503,185          | 136,503,185          |
|                             |      | Decrease to Fund Balance                                |                      | -                    | 13,348,193           | 13,348,193           |
| 019                         | FBL  | Fund Balance  |                      |                      | 17,300,825           | 17,300,825           |
|                             |      | <b>Social Services Realignment Fund Total</b>           | <b>167,152,203</b>   | <b>167,152,203</b>   | <b>167,152,203</b>   | <b>167,152,203</b>   |
| 020                         | 020  | Tobacco Settlement                                      | 5,800,328            | 5,800,328            | 5,800,328            | 5,800,328            |
| 020                         | FBL  | Fund Balance  |                      |                      | -                    | -                    |
|                             |      | <b>Tobacco Settlement Fund Total</b>                    | <b>5,800,328</b>     | <b>5,800,328</b>     | <b>5,800,328</b>     | <b>5,800,328</b>     |
| 022                         | 022  | Pension Obligation Bond                                 | 19,832,744           | 19,832,744           | 19,832,744           | 19,832,744           |
| 022                         | FBL  | Fund Balance  |                      |                      | -                    | -                    |
|                             |      | <b>Pension Obligation Bond Fund Total</b>               | <b>19,832,744</b>    | <b>19,832,744</b>    | <b>19,832,744</b>    | <b>19,832,744</b>    |
| 024                         | 024  | Building Debt Service                                   | 2,408,135            | 2,408,135            | 7,409,806            | 7,409,806            |
|                             |      | Increase to Fund Balance                                | 5,001,671            | 5,001,671            |                      |                      |
| 024                         | FBL  | Fund Balance  |                      |                      | -                    | -                    |
|                             |      | <b>Building Debt Fund Total</b>                         | <b>7,409,806</b>     | <b>7,409,806</b>     | <b>7,409,806</b>     | <b>7,409,806</b>     |
| 030                         | 086  | Capital Projects  | 99,919,609           | 99,919,609           | 64,475,869           | 64,475,869           |
| 030                         | FBL  | Fund Balance  |                      |                      | 35,443,740           | 35,443,740           |
|                             |      | <b>Capital Projects Fund Total</b>                      | <b>99,919,609</b>    | <b>99,919,609</b>    | <b>99,919,609</b>    | <b>99,919,609</b>    |
| 035                         | 090  | ICT Special Projects                                    | 3,762,915            | 3,762,915            | 2,602,396            | 2,602,396            |
|                             |      | Decrease to Fund Balance                                |                      |                      | -                    | -                    |
| 035                         | FBL  | Fund Balance  |                      |                      | 1,160,519            | 1,160,519            |
|                             |      | <b>ICT Special Projects Fund Total</b>                  | <b>3,762,915</b>     | <b>3,762,915</b>     | <b>3,762,915</b>     | <b>3,762,915</b>     |
| 050                         | 230  | Community Development Block Grants                      | 675,907              | 675,907              | 674,443              | 674,443              |
| 050                         | FBL  | Fund Balance  |                      |                      | 1,464                | 1,464                |
|                             |      | <b>Community Development Block Grants Fund Total</b>    | <b>675,907</b>       | <b>675,907</b>       | <b>675,907</b>       | <b>675,907</b>       |
| 051                         | 230  | HOME Program Fund                                       | 1,017,726            | 1,017,726            | 1,017,723            | 1,017,723            |
| 051                         | FBL  | Fund Balance  |                      |                      | 3                    | 3                    |
|                             |      | <b>HOME Program Fund Total</b>                          | <b>1,017,726</b>     | <b>1,017,726</b>     | <b>1,017,726</b>     | <b>1,017,726</b>     |
| RA6                         | RA6  | Housing Successor Agency                                | 468,901              | 468,901              | 31,500               | 31,500               |
| RA6                         | FBL  | Fund Balance  |                      |                      | 437,401              | 437,401              |
|                             |      | <b>Housing Successor Fund Total</b>                     | <b>468,901</b>       | <b>468,901</b>       | <b>468,901</b>       | <b>468,901</b>       |
|                             |      | <b>Operating Funds Total</b>                            | <b>550,923,777</b>   | <b>550,923,777</b>   | <b>550,923,777</b>   | <b>550,923,777</b>   |
|                             |      | <b>Governmental Funds (includes General Fund) Total</b> | <b>1,787,440,454</b> | <b>1,787,440,454</b> | <b>1,787,440,454</b> | <b>1,787,440,454</b> |
| <b>County Service Areas</b> |      |   |                      |                      |                      |                      |
| C15                         | C15  | Lemon Cove Water  | 57,033               | 57,033               | 1,300                | 1,300                |
| C15                         | NP   | Net Position  |                      |                      | 55,733               | 55,733               |
|                             |      | <b>Lemon Cove Fund Total</b>                            | <b>57,033</b>        | <b>57,033</b>        | <b>57,033</b>        | <b>57,033</b>        |
| Z01                         | Z01  | TC CSA#1 ZOB El Rancho                                  | 193,402              | 193,402              | 165,924              | 165,924              |
| Z01                         | NP   | Net Position  |                      |                      | (79,785)             | (79,785)             |
|                             |      | <b>TC CSA#1 ZOB El Rancho Fund Total</b>                | <b>193,402</b>       | <b>193,402</b>       | <b>86,139</b>        | <b>86,139</b>        |
| Z10                         | Z10  | TC CSA#1 ZOB Delft Colony                               | 483,425              | 483,425              | 342,763              | 342,763              |
| Z10                         | NP   | Net Position  |                      |                      | (23,074)             | (23,074)             |
|                             |      | <b>TC CSA#1 ZOB Delft Colony Fund Total</b>             | <b>483,425</b>       | <b>483,425</b>       | <b>319,689</b>       | <b>319,689</b>       |
| Z11                         | Z11  | TC CSA#1 ZOB Delft Colony Water                         | 347,186              | 347,186              | 284,186              | 284,186              |
| Z11                         | NP   | Net Position  |                      |                      | (27,317)             | (27,317)             |
|                             |      | <b>TC CSA#1 ZOB Delft Colony Water Fund Total</b>       | <b>347,186</b>       | <b>347,186</b>       | <b>256,869</b>       | <b>256,869</b>       |
| Z50                         | Z50  | TC CSA#1 ZOB Seville                                    | 344,649              | 344,649              | 233,499              | 233,499              |
| Z50                         | NP   | Net Position  |                      |                      | (158,236)            | (158,236)            |
|                             |      | <b>TC CSA#1 ZOB Seville Fund Total</b>                  | <b>344,649</b>       | <b>344,649</b>       | <b>75,263</b>        | <b>75,263</b>        |
| Z60                         | Z60  | TC CSA#1 ZOB Tonyville                                  | 291,747              | 291,747              | 222,490              | 222,490              |
| Z60                         | NP   | Net Position  |                      |                      | (120,756)            | (120,756)            |
|                             |      | <b>TC CSA#1 ZOB Tonyville Fund Total</b>                | <b>291,747</b>       | <b>291,747</b>       | <b>101,734</b>       | <b>101,734</b>       |
| Z70                         | Z70  | TC CSA#1 ZOB Tooleville                                 | 487,518              | 487,518              | 333,571              | 333,571              |
| Z70                         | NP   | Net Position  |                      |                      | (310,260)            | (310,260)            |
|                             |      | <b>TC CSA#1 ZOB Tooleville Fund Total</b>               | <b>487,518</b>       | <b>487,518</b>       | <b>23,311</b>        | <b>23,311</b>        |
| Z80                         | Z80  | TC CSA#1 ZOB Traver                                     | 523,111              | 523,111              | 425,090              | 425,090              |
| Z80                         | NP   | Net Position  |                      |                      | (44,680)             | (44,680)             |
|                             |      | <b>TC CSA#1 ZOB Traver Fund Total</b>                   | <b>523,111</b>       | <b>523,111</b>       | <b>380,410</b>       | <b>380,410</b>       |



# Appropriations and Revenues Summary

| Fund   | Dept | Department Name                        | Expenditures      |                   | Revenues          |                   |
|--|------|--|-------------------|-------------------|-------------------|-------------------|
|  |      |  | Requested         | Recommended       | Requested         | Recommended       |
| Z90  | Z90  | TC CSA#1 ZOB Yettem                    | 363,390           | 363,390           | 291,536           | 291,536           |
| Z90  | NP   | Net Position                           |                   | -                 | (48,396)          | (48,396)          |
| <b>TC CSA#1 ZOB Yettem Fund Total</b>            |      |  | <b>363,390</b>    | <b>363,390</b>    | <b>243,140</b>    | <b>243,140</b>    |
| Z91  | Z91  | TC CSA#1 ZOB Yettem Water              | 16,281            | 16,281            | -                 | -                 |
| Z91  | NP   | Net Position                           |                   | -                 | 16,281            | 16,281            |
| <b>TC CSA#1 ZOB Yettem Water Fund Total</b>      |      |  | <b>16,281</b>     | <b>16,281</b>     | <b>16,281</b>     | <b>16,281</b>     |
| Z95  | Z95  | TC CSA#2 Wells Tract Water             | 86,886            | 86,886            | 22,925            | 22,925            |
| Z95  | NP   | Net Position                           |                   | -                 | (144,288)         | (144,288)         |
| <b>TC CSA#2 Wells Tract Water Fund Total</b>     |      |  | <b>86,886</b>     | <b>86,886</b>     | <b>(121,363)</b>  | <b>(121,363)</b>  |
| Z96  | Z96  | TC CSA#2 Wells Tract Sewer             | 358,823           | 358,823           | 325,259           | 325,259           |
| Z96  | NP   | Net Position                           |                   | -                 | (488,232)         | (488,232)         |
| <b>TC CSA#2 Wells Tract Sewer Fund Total</b>     |      |  | <b>358,823</b>    | <b>358,823</b>    | <b>(162,973)</b>  | <b>(162,973)</b>  |
| <b>County Service Area Total</b>                 |      |  | <b>3,553,451</b>  | <b>3,553,451</b>  | <b>1,275,533</b>  | <b>1,275,533</b>  |
| <b>Enterprise and Assessment Districts Funds</b> |      |  |                   |                   |                   |                   |
| 040  | 220  | Transit                                | 7,390,697         | 7,390,697         | 2,033,928         | 2,033,928         |
| 040  | NP   | Net Position                           |                   | -                 | 5,356,769         | 5,356,769         |
| <b>Transit Fund Total</b>                        |      |  | <b>7,390,697</b>  | <b>7,390,697</b>  | <b>7,390,697</b>  | <b>7,390,697</b>  |
| 045  | 235  | Solid Waste                            | 37,810,236        | 37,810,236        | 22,259,845        | 22,259,845        |
| 045  | NP   | Net Position                           |                   | -                 | 32,744,102        | 32,744,102        |
| <b>Solid Waste Fund Total</b>                    |      |  | <b>37,810,236</b> | <b>37,810,236</b> | <b>55,003,947</b> | <b>55,003,947</b> |
| 761  | 761  | Terra Bella Sewer Maintenance District | 950,573           | 950,573           | 603,799           | 603,799           |
| 761  | NP   | Net Position                           |                   | -                 | 428,774           | 428,774           |
| <b>Terra Bella Fund Total</b>                    |      |  | <b>950,573</b>    | <b>950,573</b>    | <b>1,032,573</b>  | <b>1,032,573</b>  |
| L01  | L01  | 92-01 Orosi Landscape                  | 64,587            | 64,587            | 9,405             | 9,405             |
| L01  | NP   | Net Position                           |                   | -                 | 55,182            | 55,182            |
| <b>92-01 Orosi Landscape Fund Total</b>          |      |  | <b>64,587</b>     | <b>64,587</b>     | <b>64,587</b>     | <b>64,587</b>     |
| L05  | L05  | 95-720 Orosi Storm                     | 22,934            | 22,934            | 2,210             | 2,210             |
| L05  | NP   | Net Position                           |                   | -                 | 20,724            | 20,724            |
| <b>95-720 Orosi Storm Fund Total</b>             |      |  | <b>22,934</b>     | <b>22,934</b>     | <b>22,934</b>     | <b>22,934</b>     |
| L10  | L10  | 95-722 Orosi Storm                     | 43,118            | 43,118            | 3,095             | 3,095             |
| L10  | NP   | Net Position                           |                   | -                 | 40,023            | 40,023            |
| <b>95-722 Orosi Storm Fund Total</b>             |      |  | <b>43,118</b>     | <b>43,118</b>     | <b>43,118</b>     | <b>43,118</b>     |
| L16  | L16  | 02-01 Earlimart Landscape              | 114,159           | 114,159           | 12,431            | 12,431            |
| L16  | NP   | Net Position                           |                   | -                 | 101,728           | 101,728           |
| <b>02-01 Earlimart Fund Total</b>                |      |  | <b>114,159</b>    | <b>114,159</b>    | <b>114,159</b>    | <b>114,159</b>    |
| L17  | L17  | 23-19-003-Goshen (2A) Storm Drain      | 1,876             | 1,876             | 1,876             | 1,876             |
| L17  | NP   | Net Position                           |                   | -                 | -                 | -                 |
| <b>23-19-003 Goshen (2A) Storm Drain</b>         |      |  | <b>1,876</b>      | <b>1,876</b>      | <b>1,876</b>      | <b>1,876</b>      |
| L18  | L18  | 23-19-003-Goshen (4) Storm Drain       | 1,934             | 1,934             | 1,934             | 1,934             |
| L18  | NP   | Net Position                           |                   | -                 | -                 | -                 |
| <b>23-019-003-Goshen (4) Storm Drain</b>         |      |  | <b>1,934</b>      | <b>1,934</b>      | <b>1,934</b>      | <b>1,934</b>      |
| L60  | L60  | 02-748 Tipton Storm                    | 46,958            | 46,958            | 3,857             | 3,857             |
| L60  | NP   | Net Position                           |                   | -                 | 43,101            | 43,101            |
| <b>02-748 Tipton Storm Fund Total</b>            |      |  | <b>46,958</b>     | <b>46,958</b>     | <b>46,958</b>     | <b>46,958</b>     |
| L65  | L65  | 02-746 Earlmrt Storm                   | 68,287            | 68,287            | 5,331             | 5,331             |
| L65  | NP   | Net Position                           |                   | -                 | 62,956            | 62,956            |
| <b>02-746 Earlimart Storm Fund Total</b>         |      |  | <b>68,287</b>     | <b>68,287</b>     | <b>68,287</b>     | <b>68,287</b>     |
| L70  | L70  | 05-764 Cutler Drainage Distr           | 53,699            | 53,699            | 4,756             | 4,756             |
| L70  | NP   | Net Position                           |                   | -                 | 48,943            | 48,943            |
| <b>05-764 Cutler Drainage Distr Fund Total</b>   |      |  | <b>53,699</b>     | <b>53,699</b>     | <b>53,699</b>     | <b>53,699</b>     |
| L75  | L75  | 04-752 Teviston Storm                  | 12,059            | 12,059            | 1,315             | 1,315             |
| L75  | NP   | Net Position                           |                   | -                 | 10,744            | 10,744            |
| <b>04-752 Teviston Storm Fund Total</b>          |      |  | <b>12,059</b>     | <b>12,059</b>     | <b>12,059</b>     | <b>12,059</b>     |
| L80  | L80  | 04-744 Earlmrt Storm                   | 62,969            | 62,969            | 5,022             | 5,022             |
| L80  | NP   | Net Position                           |                   | -                 | 57,947            | 57,947            |
| <b>04-744 Earlimart Storm Fund Total</b>         |      |  | <b>62,969</b>     | <b>62,969</b>     | <b>62,969</b>     | <b>62,969</b>     |
| L85  | L85  | 04-754 Orosi Storm                     | 82,888            | 82,888            | 6,196             | 6,196             |

# Appropriations and Revenues Summary

| Fund | Dept | Department Name                                     | Expenditures   |                | Revenues       |                |
|------|------|---|----------------|----------------|----------------|----------------|
|      |      |   | Requested      | Recommended    | Requested      | Recommended    |
| L85  | NP   | Net Position  |                | -              | 76,692         | 76,692         |
|      |      | <b>04-754 Orosi Storm Fund Total</b>                | <b>82,888</b>  | <b>82,888</b>  | <b>82,888</b>  | <b>82,888</b>  |
| L86  | L86  | 07-79 Visalia Storm Drain                           | 179,119        | 179,119        | 15,712         | 15,712         |
| L86  | NP   | Net Position  |                | -              | 163,407        | 163,407        |
|      |      | <b>07-79 Visalia Storm Fund Total</b>               | <b>179,119</b> | <b>179,119</b> | <b>179,119</b> | <b>179,119</b> |
| L87  | L87  | 07-767 Visalia Storm Drain                          | 70,494         | 70,494         | 6,886          | 6,886          |
| L87  | NP   | Net Position  |                | -              | 63,608         | 63,608         |
|      |      | <b>07-767 Visalia Storm Fund Total</b>              | <b>70,494</b>  | <b>70,494</b>  | <b>70,494</b>  | <b>70,494</b>  |
| L88  | L88  | 13-792 Visalia                                      | 99,194         | 99,194         | 11,694         | 11,694         |
| L88  | NP   | Net Position  |                | -              | 87,500         | 87,500         |
|      |      | <b>13-792 Visalia Fund Total</b>                    | <b>99,194</b>  | <b>99,194</b>  | <b>99,194</b>  | <b>99,194</b>  |
| L89  | L89  | 14-830-TRAVER Storm Drain                           | 30,246         | 30,246         | 4,330          | 4,330          |
| L89  | NP   | Net Position  |                | -              | 25,916         | 25,916         |
|      |      | <b>14-830 Traver Fund Total</b>                     | <b>30,246</b>  | <b>30,246</b>  | <b>30,246</b>  | <b>30,246</b>  |
| L90  | L90  | 14-792 Visalia                                      | 95,851         | 95,851         | 13,628         | 13,628         |
| L90  | NP   | Net Position  |                | -              | 82,223         | 82,223         |
|      |      | <b>14-792 Visalia Fund Total</b>                    | <b>95,851</b>  | <b>95,851</b>  | <b>95,851</b>  | <b>95,851</b>  |
| L91  | L91  | 16-767-VISALIA                                      | 41,430         | 41,430         | 5,729          | 5,729          |
| L91  | NP   | Net Position  |                | -              | 35,701         | 35,701         |
|      |      | <b>16-767 Visalia Fund Total</b>                    | <b>41,430</b>  | <b>41,430</b>  | <b>41,430</b>  | <b>41,430</b>  |
| L92  | L92  | 18-789 Goshen                                       | 7,457          | 7,457          | 1,892          | 1,892          |
| L92  | NP   | Net Position  |                | -              | 5,565          | 5,565          |
|      |      | <b>18-789 Goshen Fund Total</b>                     | <b>7,457</b>   | <b>7,457</b>   | <b>7,457</b>   | <b>7,457</b>   |
| L93  | L93  | 19-17-003-Orosi                                     | 7,508          | 7,508          | 1,903          | 1,903          |
| L93  | NP   | Net Position  |                | -              | 5,605          | 5,605          |
|      |      | <b>19-17-003 Orosi Fund Total</b>                   | <b>7,508</b>   | <b>7,508</b>   | <b>7,508</b>   | <b>7,508</b>   |
| L94  | L94  | 20-770 Pixley                                       | 7,503          | 7,503          | 2,332          | 2,332          |
| L94  | NP   | Net Position  |                | -              | 5,171          | 5,171          |
|      |      | <b>20-770 Pixley Fund Total</b>                     | <b>7,503</b>   | <b>7,503</b>   | <b>7,503</b>   | <b>7,503</b>   |
| L95  | L95  | 19-789 Goshen Storm Drain                           | 7,654          | 7,654          | 2,243          | 2,243          |
| L95  | NP   | Net Position  |                | -              | 5,411          | 5,411          |
|      |      | <b>19-789 Goshen Storm Drain Fund Total</b>         | <b>7,654</b>   | <b>7,654</b>   | <b>7,654</b>   | <b>7,654</b>   |
| L96  | L96  | 20-19-003 Goshen Storm Drain                        | 7,407          | 7,407          | 3,098          | 3,098          |
| L96  | NP   | Net Position  |                | -              | 4,309          | 4,309          |
|      |      | <b>20-19-003 Goshen Storm Drain Fund Total</b>      | <b>7,407</b>   | <b>7,407</b>   | <b>7,407</b>   | <b>7,407</b>   |
| L97  | L97  | 21-789 Goshen Storm Drain                           | 2,175          | 2,175          | 2,175          | 2,175          |
| L97  | NP   | Net Position  |                | -              | -              | -              |
|      |      | <b>21-789 Goshen Storm Drain Fund Total</b>         | <b>2,175</b>   | <b>2,175</b>   | <b>2,175</b>   | <b>2,175</b>   |
| M03  | M03  | 05-773 Strathmore Road Distr                        | 2,309          | 2,309          | 50             | 50             |
| M03  | NP   | Net Position  |                | -              | 2,259          | 2,259          |
|      |      | <b>05-773 Strathmore Road Dist Fund Total</b>       | <b>2,309</b>   | <b>2,309</b>   | <b>2,309</b>   | <b>2,309</b>   |
| M04  | M04  | 06-781 Porterville Road Distr                       | 43,677         | 43,677         | 1,250          | 1,250          |
| M04  | NP   | Net Position  |                | -              | 42,427         | 42,427         |
|      |      | <b>06-781 Porterville Road Distr Fund Total</b>     | <b>43,677</b>  | <b>43,677</b>  | <b>43,677</b>  | <b>43,677</b>  |
| M06  | M06  | 06-772R Visalia                                     | 113,575        | 113,575        | 10,070         | 10,070         |
| M06  | NP   | Net Position  |                | -              | 103,505        | 103,505        |
|      |      | <b>06-772R Visalia Fund Total</b>                   | <b>113,575</b> | <b>113,575</b> | <b>113,575</b> | <b>113,575</b> |
| M17  | M17  | 23-19-003R-Goshen(2A) Road Maint                    | 6,946          | 6,946          | 6,946          | 6,946          |
| M17  | NP   | Net Position  |                | -              | -              | -              |
|      |      | <b>23-19-003R Goshen (2A) Road Maint Fund Total</b> | <b>6,946</b>   | <b>6,946</b>   | <b>6,946</b>   | <b>6,946</b>   |
| M18  | M18  | 23-19-003R-Goshen(4) Street Maintenance             | 14,986         | 14,986         | 14,986         | 14,986         |
| M18  | NP   | Net Position  |                | -              | -              | -              |
|      |      | <b>23-19-003R Goshen(4) Street Maint Fund Total</b> | <b>14,986</b>  | <b>14,986</b>  | <b>14,986</b>  | <b>14,986</b>  |
| M19  | M19  | 23-20-003R-Goshen Street Maintenance                | 14,008         | 14,008         | 14,008         | 14,008         |
| M19  | NP   | Net Position  |                | -              | -              | -              |
|      |      | <b>23-20-003R-Goshen Street Maint Fund Total</b>    | <b>14,008</b>  | <b>14,008</b>  | <b>14,008</b>  | <b>14,008</b>  |
| M86  | M86  | 07-792R Visalia Road Maint                          | 237,273        | 237,273        | 21,290         | 21,290         |

# Appropriations and Revenues Summary

| Fund   | Dept | Department Name  | Expenditures      |                   | Revenues   |                   |                   |
|--|------|--|-------------------|-------------------|------------|-------------------|-------------------|
|  |      |  | Requested         | Recommended       | Requested  | Recommended       |                   |
| M86  | NP   | Net Position   |                   |                   | -          | 215,983           | 215,983           |
|  |      | <b>07-792R Visalia Road Maint Fund Total</b>           | <b>237,273</b>    | <b>237,273</b>    |            | <b>237,273</b>    | <b>237,273</b>    |
| M87  | M87  | 07-767R Visalia Road Maint                             | 39,881            | 39,881            | 3,865      | 3,865             |                   |
| M87  | NP   | Net Position   |                   |                   | -          | 36,016            | 36,016            |
|  |      | <b>07-767R Visalia Road Maint Fund Total</b>           | <b>39,881</b>     | <b>39,881</b>     |            | <b>39,881</b>     | <b>39,881</b>     |
| M88  | M88  | 09-804R Goshen Road Maint                              | 45,188            | 45,188            | 5,117      | 5,117             |                   |
| M88  | NP   | Net Position   |                   |                   | -          | 40,071            | 40,071            |
|  |      | <b>09-804R Goshen Road Maint Fund Total</b>            | <b>45,188</b>     | <b>45,188</b>     |            | <b>45,188</b>     | <b>45,188</b>     |
| M89  | M89  | 12-804R Goshen   | 21,936            | 21,936            | 2,661      | 2,661             |                   |
| M89  | NP   | Net Position   |                   |                   | -          | 19,275            | 19,275            |
|  |      | <b>12-804R Goshen Fund Total</b>                       | <b>21,936</b>     | <b>21,936</b>     |            | <b>21,936</b>     | <b>21,936</b>     |
| M90  | M90  | 13-792R Visalia  | 232,636           | 232,636           | 27,206     | 27,206            |                   |
| M90  | NP   | Net Position   |                   |                   | -          | 205,430           | 205,430           |
|  |      | <b>13-792R Visalia Fund Total</b>                      | <b>232,636</b>    | <b>232,636</b>    |            | <b>232,636</b>    | <b>232,636</b>    |
| M91  | M91  | 14-792R Visalia  | 171,817           | 171,817           | 26,961     | 26,961            |                   |
| M91  | NP   | Net Position   |                   |                   | -          | 144,856           | 144,856           |
|  |      | <b>14-792R Visalia Fund Total</b>                      | <b>171,817</b>    | <b>171,817</b>    |            | <b>171,817</b>    | <b>171,817</b>    |
| M92  | M92  | 16-767R VISALIA  | 42,154            | 42,154            | 8,639      | 8,639             |                   |
| M92  | NP   | Net Position   |                   |                   | -          | 33,515            | 33,515            |
|  |      | <b>16-767R Visalia Fund Total</b>                      | <b>42,154</b>     | <b>42,154</b>     |            | <b>42,154</b>     | <b>42,154</b>     |
| M93  | M93  | 18-789R VISALIA  | 20,292            | 20,292            | 4,752      | 4,752             |                   |
| M93  | NP   | Net Position   |                   |                   | -          | 15,540            | 15,540            |
|  |      | <b>18-789R Visalia Fund Total</b>                      | <b>20,292</b>     | <b>20,292</b>     |            | <b>20,292</b>     | <b>20,292</b>     |
| M94  | M94  | 19-17-003R Orosi                                       | 17,898            | 17,898            | 4,226      | 4,226             |                   |
| M94  | NP   | Net Position   |                   |                   | -          | 13,672            | 13,672            |
|  |      | <b>19-17-003R Orosi Fund Total</b>                     | <b>17,898</b>     | <b>17,898</b>     |            | <b>17,898</b>     | <b>17,898</b>     |
| M95  | M95  | 20-770R Pixley   | 11,361            | 11,361            | 3,347      | 3,347             |                   |
| M95  | NP   | Net Position   |                   |                   | -          | 8,014             | 8,014             |
|  |      | <b>20-770R Pixley Fund Total</b>                       | <b>11,361</b>     | <b>11,361</b>     |            | <b>11,361</b>     | <b>11,361</b>     |
| M96  | M96  | 19-789R-Goshen Road                                    | 9,951             | 9,951             | 2,797      | 2,797             |                   |
| M96  | NP   | Net Position   |                   |                   | -          | 7,154             | 7,154             |
|  |      | <b>19-789R Goshen Road Fund Total</b>                  | <b>9,951</b>      | <b>9,951</b>      |            | <b>9,951</b>      | <b>9,951</b>      |
| M97  | M97  | 20-20-002R-Porterville Street                          | 8,453             | 8,453             | 2,491      | 2,491             |                   |
| M97  | NP   | Net Position   |                   |                   | -          | 5,962             | 5,962             |
|  |      | <b>20-20-002R Porterville Street Fund Total</b>        | <b>8,453</b>      | <b>8,453</b>      |            | <b>8,453</b>      | <b>8,453</b>      |
| M98  | M98  | 20-19-003R Goshen Street Maintenance                   | 21,381            | 21,381            | 8,520      | 8,520             |                   |
| M98  | NP   | Net Position   |                   |                   | -          | 12,861            | 12,861            |
|  |      | <b>20-19-003R Goshen Street Maintenance Fund Total</b> | <b>21,381</b>     | <b>21,381</b>     |            | <b>21,381</b>     | <b>21,381</b>     |
| M99  | M99  | 21-789R Goshen Street Maintenance                      | 5,945             | 5,945             | 5,945      | 5,945             |                   |
| M99  | NP   | Net Position   |                   |                   | -          | -                 | -                 |
|  |      | <b>21-789R Goshen Street Maintenance Fund Total</b>    | <b>5,945</b>      | <b>5,945</b>      |            | <b>5,945</b>      | <b>5,945</b>      |
| <b>Enterprise Funds and Assessment Districts Total</b> |      |  | <b>48,364,679</b> | <b>48,364,679</b> |            | <b>65,640,390</b> | <b>65,640,390</b> |
| <b>Internal Service Funds</b>                          |      |  |                   |                   |            |                   |                   |
| 061  | 035  | Risk Management  | 25,777,524        | 25,777,524        | 18,156,955 | 18,156,955        |                   |
| 061  | NP   | Net Position   |                   |                   | -          | 24,767,809        | 24,767,809        |
|  |      | <b>Workers' Compensation Fund Total</b>                | <b>25,777,524</b> | <b>25,777,524</b> |            | <b>42,924,764</b> | <b>42,924,764</b> |
| 062  | 035  | Risk Management  | 53,406,826        | 53,406,826        | 53,726,634 | 53,726,634        |                   |
| 062  | NP   | Net Position   |                   |                   | -          | 12,649,913        | 12,649,913        |
|  |      | <b>General Liability Insurance Fund Total</b>          | <b>53,406,826</b> | <b>53,406,826</b> |            | <b>66,376,547</b> | <b>66,376,547</b> |
| 063  | 035  | Risk Management  | 2,050,515         | 2,050,515         | 2,816,000  | 2,816,000         |                   |
| 063  | NP   | Net Position   |                   |                   | -          | 1,806,125         | 1,806,125         |
|  |      | <b>Property Insurance Fund Total</b>                   | <b>2,050,515</b>  | <b>2,050,515</b>  |            | <b>4,622,125</b>  | <b>4,622,125</b>  |
| 064  | 035  | Risk Management  | 1,240,626         | 1,240,626         | 1,266,000  | 1,266,000         |                   |
| 064  | NP   | Net Position   |                   |                   | -          | 1,347,480         | 1,347,480         |
|  |      | <b>Malpractice Insurance Fund Total</b>                | <b>1,240,626</b>  | <b>1,240,626</b>  |            | <b>2,613,480</b>  | <b>2,613,480</b>  |
| 066  | 066  | Grounds Services                                       | 1,481,877         | 1,481,877         | 1,125,116  | 1,125,116         |                   |
| 066  | NP   | Net Position   |                   |                   | -          | -                 | -                 |

# Appropriations and Revenues Summary

| Fund  | Dept | Department Name                         | Expenditures         |                      | Revenues             |                      |
|---|------|---|----------------------|----------------------|----------------------|----------------------|
|   |      |   | Requested            | Recommended          | Requested            | Recommended          |
| <b>Grounds Services Fund Total</b>                            |      |   | <b>1,481,877</b>     | <b>1,481,877</b>     | <b>1,125,116</b>     | <b>1,125,116</b>     |
| 067   | 067  | Facilities                              | 13,108,779           | 13,108,779           | 12,378,153           | 12,378,153           |
| 067   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Facilities Fund Total</b>                                  |      |   | <b>13,108,779</b>    | <b>13,108,779</b>    | <b>12,378,153</b>    | <b>12,378,153</b>    |
| 068   | 068  | Custodial Services                      | 5,680,867            | 5,680,867            | 5,791,499            | 5,791,499            |
| 068   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Custodial Services Fund Total</b>                          |      |   | <b>5,680,867</b>     | <b>5,680,867</b>     | <b>5,791,499</b>     | <b>5,791,499</b>     |
| 070   | 070  | Fleet Services                          | 8,924,712            | 8,924,712            | 8,577,813            | 8,577,813            |
| 070   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Fleet Services Fund Total</b>                              |      |   | <b>8,924,712</b>     | <b>8,924,712</b>     | <b>8,577,813</b>     | <b>8,577,813</b>     |
| 071   | 090  | Information & Communications Technology | 34,685,682           | 34,685,682           | 34,685,682           | 34,685,682           |
| 071   | NP   | Net Position                            | -                    | -                    | 967,100              | 967,100              |
| <b>Information &amp; Communications Technology Fund Total</b> |      |   | <b>34,685,682</b>    | <b>34,685,682</b>    | <b>35,652,782</b>    | <b>35,652,782</b>    |
| 073   | 073  | Property Management                     | 592,309              | 592,309              | 773,873              | 773,873              |
| 073   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Property Management Fund Total</b>                         |      |   | <b>592,309</b>       | <b>592,309</b>       | <b>773,873</b>       | <b>773,873</b>       |
| 074   | 074  | Communications                          | 2,525,480            | 2,525,480            | 2,525,480            | 2,525,480            |
| 074   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Communications Fund Total</b>                              |      |   | <b>2,525,480</b>     | <b>2,525,480</b>     | <b>2,525,480</b>     | <b>2,525,480</b>     |
| 076   | 076  | Mail Services                           | 1,725,951            | 1,725,951            | 1,794,374            | 1,794,374            |
| 076   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Mail Services Fund Total</b>                               |      |   | <b>1,725,951</b>     | <b>1,725,951</b>     | <b>1,794,374</b>     | <b>1,794,374</b>     |
| 077   | 077  | Copier Services                         | 506,912              | 506,912              | 439,507              | 439,507              |
| 077   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Copier Services Fund Total</b>                             |      |   | <b>506,912</b>       | <b>506,912</b>       | <b>439,507</b>       | <b>439,507</b>       |
| 079   | 079  | Print Services                          | 1,527,321            | 1,527,321            | 1,520,871            | 1,520,871            |
| 079   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Print Services Fund Total</b>                              |      |   | <b>1,527,321</b>     | <b>1,527,321</b>     | <b>1,520,871</b>     | <b>1,520,871</b>     |
| 081   | 081  | Utilities                               | 13,242,374           | 13,242,374           | 12,923,864           | 12,923,864           |
| 081   | NP   | Net Position                            | -                    | -                    | -                    | -                    |
| <b>Utilities Fund Total</b>                                   |      |   | <b>13,242,374</b>    | <b>13,242,374</b>    | <b>12,923,864</b>    | <b>12,923,864</b>    |
| <b>Internal Service Funds Total</b>                           |      |   | <b>166,477,755</b>   | <b>166,477,755</b>   | <b>200,040,248</b>   | <b>200,040,248</b>   |
| <b>Special Districts</b>                                      |      |   |                      |                      |                      |                      |
| 771   | 771  | Flood Control District                  | 8,754,383            | 8,754,383            | 1,862,109            | 1,862,109            |
| 771   | FBL  | Fund Balance                            | -                    | -                    | 6,892,274            | 6,892,274            |
| <b>Tulare Co. Flood Control Dist Fund Total</b>               |      |   | <b>8,754,383</b>     | <b>8,754,383</b>     | <b>8,754,383</b>     | <b>8,754,383</b>     |
| <b>Special Districts Funds Total</b>                          |      |   | <b>8,754,383</b>     | <b>8,754,383</b>     | <b>8,754,383</b>     | <b>8,754,383</b>     |
| <b>Ending Totals</b>  |      |   |                      |                      |                      |                      |
| <b>Total of All Funds</b>                                     |      |   | <b>2,014,590,722</b> | <b>2,014,590,722</b> | <b>2,063,151,008</b> | <b>2,063,151,008</b> |
| <b>Less Internal Service Funds</b>                            |      |   | <b>166,477,755</b>   | <b>166,477,755</b>   | <b>200,040,248</b>   | <b>200,040,248</b>   |
| <b>Net Total of All Funds</b>                                 |      |   | <b>1,848,112,967</b> | <b>1,848,112,967</b> | <b>1,863,110,760</b> | <b>1,863,110,760</b> |

**STATE CONTROLLER  
SCHEDULES  
COUNTY BUDGET ACT**

**COUNTY OF TULARE  
ALL FUNDS SUMMARY  
FISCAL YEAR 2024-25**

**SCHEDULE 1**

| FUND NAME                       | TOTAL FINANCING SOURCES              |                                      |                              |                         | TOTAL FINANCING USES   |                                      |                        |
|---------------------------------|--------------------------------------|--------------------------------------|------------------------------|-------------------------|------------------------|--------------------------------------|------------------------|
|                                 | FUND BALANCE AVAILABLE JUNE 30, 2024 | 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                      |
| <b>GOVERNMENTAL FUNDS</b>       |                                      |                                      |                              |                         |                        |                                      |                        |
| <b>GENERAL FUND</b>             | \$73,283,901                         | \$-                                  | \$1,163,232,776              | \$1,236,516,677         | \$1,227,516,677        | \$9,000,000                          | \$1,236,516,677        |
| <b>SPECIAL REVENUE FUNDS</b>    | \$44,389,324                         | \$19,516,875                         | \$356,092,504                | \$419,998,703           | \$419,998,703          | \$-                                  | \$419,998,703          |
| <b>CAPITAL PROJECTS FUNDS</b>   | \$36,604,259                         | \$-                                  | \$67,078,265                 | \$103,682,524           | \$103,682,524          | \$-                                  | \$103,682,524          |
| <b>DEBT SERVICE FUNDS</b>       | \$-                                  | \$-                                  | \$27,242,550                 | \$27,242,550            | \$22,240,879           | \$5,001,671                          | \$27,242,550           |
| <b>TOTAL GOVERNMENTAL FUNDS</b> | <b>\$154,277,484</b>                 | <b>\$19,516,875</b>                  | <b>\$1,613,646,095</b>       | <b>\$1,787,440,454</b>  | <b>\$1,773,438,783</b> | <b>\$14,001,671</b>                  | <b>\$1,787,440,454</b> |
| <b>OTHER FUNDS</b>              |                                      |                                      |                              |                         |                        |                                      |                        |
| <b>SPECIAL DISTRICT FUNDS</b>   | \$6,892,274                          | \$-                                  | \$1,862,109                  | \$8,754,383             | \$8,754,383            | \$-                                  | \$8,754,383            |
| <b>TOTAL OTHER FUNDS</b>        | <b>\$6,892,274</b>                   | <b>\$-</b>                           | <b>\$1,862,109</b>           | <b>\$8,754,383</b>      | <b>\$8,754,383</b>     | <b>\$-</b>                           | <b>\$8,754,383</b>     |
| <b>TOTAL ALL FUNDS</b>          | <b>\$161,169,758</b>                 | <b>\$19,516,875</b>                  | <b>\$1,615,508,204</b>       | <b>\$1,796,194,837</b>  | <b>\$1,782,193,166</b> | <b>\$14,001,671</b>                  | <b>\$1,796,194,837</b> |

|   |  |                   |
|---|--|-------------------|
| <b>STATE CONTROLLER<br/>SCHEDULES<br/>COUNTY BUDGET ACT</b> | <b>COUNTY OF TULARE<br/>GOVERNMENTAL FUNDS SUMMARY<br/>FISCAL YEAR 2024-25</b> | <b>SCHEDULE 2</b> |
|---|--|-------------------|

| FUND NAME | TOTAL FINANCING SOURCES                    |   |                                    |                               | TOTAL FINANCING USES |   |                            |
|-----------|--|---|------------------------------------|-------------------------------|----------------------|---|----------------------------|
|           | FUND BALANCE<br>AVAILABLE<br>JUNE 30, 2024 | DECREASES TO<br>OBLIGATED<br>FUND<br>BALANCES | ADDITIONAL<br>FINANCING<br>SOURCES | TOTAL<br>FINANCING<br>SOURCES | FINANCING<br>USES    | INCREASES TO<br>OBLIGATED<br>FUND<br>BALANCES | TOTAL<br>FINANCING<br>USES |
| 1         | 2  | 3   | 4                                  | 5                             | 6                    | 7   | 8                          |

|                           |                     |            |                        |                        |                        |                    |                        |
|---------------------------|---------------------|------------|------------------------|------------------------|------------------------|--------------------|------------------------|
| <b>GENERAL FUND</b>       |                     |            |                        |                        |                        |                    |                        |
| GENERAL FUND              | \$73,283,901        | \$-        | \$1,163,232,776        | \$1,236,516,677        | \$1,227,516,677        | \$9,000,000        | \$1,236,516,677        |
| <b>TOTAL GENERAL FUND</b> | <b>\$73,283,901</b> | <b>\$-</b> | <b>\$1,163,232,776</b> | <b>\$1,236,516,677</b> | <b>\$1,227,516,677</b> | <b>\$9,000,000</b> | <b>\$1,236,516,677</b> |

|                                    |                     |                     |                      |                      |                      |            |                      |
|------------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|------------|----------------------|
| <b>SPECIAL REVENUE FUNDS</b>       |                     |                     |                      |                      |                      |            |                      |
| AVIATION                           | \$203               | \$-                 | \$363,633            | \$363,836            | \$363,836            | \$-        | \$363,836            |
| CHILD SUPPORT SERVICES             | \$-                 | \$-                 | \$16,305,464         | \$16,305,464         | \$16,305,464         | \$-        | \$16,305,464         |
| COMMUNITY DEVELOPMENT BLOCK G      | \$1,464             | \$-                 | \$674,443            | \$675,907            | \$675,907            | \$-        | \$675,907            |
| FISH AND WILDLIFE                  | \$2,569             | \$-                 | \$-                  | \$2,569              | \$2,569              | \$-        | \$2,569              |
| HOME PROGRAM FUND                  | \$3                 | \$-                 | \$1,017,723          | \$1,017,726          | \$1,017,726          | \$-        | \$1,017,726          |
| HOUSING SUCCESSOR                  | \$437,401           | \$-                 | \$31,500             | \$468,901            | \$468,901            | \$-        | \$468,901            |
| INDIGENT                           | \$-                 | \$-                 | \$1,050,000          | \$1,050,000          | \$1,050,000          | \$-        | \$1,050,000          |
| HEALTHCARE AB75                    | \$646,293           | \$1,546,712         | \$8,295,545          | \$10,488,550         | \$10,488,550         | \$-        | \$10,488,550         |
| LIBRARY FUND                       | \$-                 | \$2,337,215         | \$11,319,589         | \$13,656,804         | \$13,656,804         | \$-        | \$13,656,804         |
| REALIGNMENT - HEALTH               | \$-                 | \$2,284,755         | \$21,530,557         | \$23,815,312         | \$23,815,312         | \$-        | \$23,815,312         |
| REALIGNMENT - MENTAL HEALTH        | \$-                 | \$2,284,755         | \$21,530,557         | \$23,815,312         | \$23,815,312         | \$-        | \$23,815,312         |
| REALIGNMENT - SOCIAL SERVICES      | \$17,300,825        | \$13,348,193        | \$136,503,185        | \$167,152,203        | \$167,152,203        | \$-        | \$167,152,203        |
| ROAD FUND                          | \$26,000,566        | \$-                 | \$100,144,903        | \$126,145,469        | \$126,145,469        | \$-        | \$126,145,469        |
| STRUCTURAL FIRE FUND               | \$-                 | \$-                 | \$35,776,685         | \$35,776,685         | \$35,776,685         | \$-        | \$35,776,685         |
| TC WORKFORCE INVESTMENT BOARD      | \$-                 | \$-                 | \$17,278,949         | \$17,278,949         | \$17,278,949         | \$-        | \$17,278,949         |
| TOBACCO SETTLEMENT REVENUE FND     | \$-                 | \$-                 | \$5,800,328          | \$5,800,328          | \$5,800,328          | \$-        | \$5,800,328          |
| <b>TOTAL SPECIAL REVENUE FUNDS</b> | <b>\$44,389,324</b> | <b>\$19,516,875</b> | <b>\$356,092,504</b> | <b>\$419,998,703</b> | <b>\$419,998,703</b> | <b>\$-</b> | <b>\$419,998,703</b> |

|                                     |                     |            |                     |                      |                      |            |                      |
|-------------------------------------|---------------------|------------|---------------------|----------------------|----------------------|------------|----------------------|
| <b>CAPITAL PROJECTS FUNDS</b>       |                     |            |                     |                      |                      |            |                      |
| CAPITAL PROJECTS/MAJOR MAINT.       | \$35,443,740        | \$-        | \$64,475,869        | \$99,919,609         | \$99,919,609         | \$-        | \$99,919,609         |
| TCICT PROJECTS                      | \$1,160,519         | \$-        | \$2,602,396         | \$3,762,915          | \$3,762,915          | \$-        | \$3,762,915          |
| <b>TOTAL CAPITAL PROJECTS FUNDS</b> | <b>\$36,604,259</b> | <b>\$-</b> | <b>\$67,078,265</b> | <b>\$103,682,524</b> | <b>\$103,682,524</b> | <b>\$-</b> | <b>\$103,682,524</b> |

|                           |     |     |             |             |             |             |             |
|---------------------------|-----|-----|-------------|-------------|-------------|-------------|-------------|
| <b>DEBT SERVICE FUNDS</b> |     |     |             |             |             |             |             |
| BUILDING LOANS            | \$- | \$- | \$7,409,806 | \$7,409,806 | \$2,408,135 | \$5,001,671 | \$7,409,806 |

STATE CONTROLLER  
SCHEDULES  
COUNTY BUDGET ACT

COUNTY OF TULARE  
GOVERNMENTAL FUNDS SUMMARY  
FISCAL YEAR 2024-25

SCHEDULE 2

| FUND NAME                       | TOTAL FINANCING SOURCES                 |   |                                 |                            | TOTAL FINANCING USES |   |                         |
|---------------------------------|---|---|---------------------------------|----------------------------|----------------------|---|-------------------------|
|                                 | FUND BALANCE AVAILABLE<br>JUNE 30, 2024 | DECREASES TO OBLIGATED<br>FUND BALANCES | ADDITIONAL FINANCING<br>SOURCES | TOTAL FINANCING<br>SOURCES | FINANCING USES       | INCREASES TO OBLIGATED<br>FUND BALANCES | TOTAL FINANCING<br>USES |
| 1                               | 2                                       | 3                                       | 4                               | 5                          | 6                    | 7                                       | 8                       |
| PENSION OBLIGATION BOND         | \$-                                     | \$-                                     | \$19,832,744                    | \$19,832,744               | \$19,832,744         | \$-                                     | \$19,832,744            |
| <b>TOTAL DEBT SERVICE FUNDS</b> | \$-                                     | \$-                                     | \$27,242,550                    | \$27,242,550               | \$22,240,879         | \$5,001,671                             | \$27,242,550            |
| <b>TOTAL GOVERNMENTAL FUNDS</b> | \$154,277,484                           | \$19,516,875                            | \$1,613,646,095                 | \$1,787,440,454            | \$1,773,438,783      | \$14,001,671                            | \$1,787,440,454         |

Appropriations Limit \$-

Appropriations Subject To Limit \$-

|   |   |   |
|---|---|---|
| <b>STATE CONTROLLER<br/>SCHEDULES<br/>COUNTY BUDGET ACT</b> | <b>COUNTY OF TULARE<br/>FUND BALANCE - GOVERNMENTAL FUNDS<br/>FISCAL YEAR 2024-25</b> | <b>SCHEDULE 3<br/>ACTUAL <input type="checkbox"/><br/>ESTIMATED <input checked="" type="checkbox"/></b> |
|---|---|---|

| FUND NAME | TOTAL FUND<br>BALANCE JUNE 30,<br>2024 | LESS: OBLIGATED FUND BALANCES |  |          | FUND BALANCE<br>AVAILABLE JUNE<br>30, 2024 |
|-----------|--|-------------------------------|--|----------|--|
|           |  | ENCUMBRANCES                  | NONSPENDABLE,<br>RESTRICTED AND<br>COMMITTED | ASSIGNED |  |
| 1         | 2                                      | 3                             | 4  | 5        | 6  |

|                           |                      |            |                     |            |                     |
|---------------------------|----------------------|------------|---------------------|------------|---------------------|
| <b>GENERAL FUND</b>       |                      |            |                     |            |                     |
| GENERAL FUND              | \$114,283,901        | \$-        | \$41,000,000        | \$-        | \$73,283,901        |
| <b>TOTAL GENERAL FUND</b> | <b>\$114,283,901</b> | <b>\$-</b> | <b>\$41,000,000</b> | <b>\$-</b> | <b>\$73,283,901</b> |

|                                    |                      |            |                      |                    |                     |
|------------------------------------|----------------------|------------|----------------------|--------------------|---------------------|
| <b>SPECIAL REVENUE FUNDS</b>       |                      |            |                      |                    |                     |
| AVIATION                           | \$203                | \$-        | \$-                  | \$-                | \$203               |
| COMMUNITY DEVELOPMENT              | \$1,464              | \$-        | \$-                  | \$-                | \$1,464             |
| BLOCK G                            |                      |            |                      |                    |                     |
| FISH AND WILDLIFE                  | \$2,569              | \$-        | \$-                  | \$-                | \$2,569             |
| HOME PROGRAM FUND                  | \$3                  | \$-        | \$-                  | \$-                | \$3                 |
| HOUSING SUCCESSOR                  | \$437,401            | \$-        | \$-                  | \$-                | \$437,401           |
| LIBRARY FUND                       | \$5,651,706          | \$-        | \$5,005,413          | \$-                | \$646,293           |
| REALIGNMENT-HEALTH                 | \$14,623,200         | \$-        | \$14,623,200         | \$-                | \$-                 |
| REALIGNMENT-MENTAL                 | \$39,029,239         | \$-        | \$39,029,239         | \$-                | \$-                 |
| HEALTH                             |                      |            |                      |                    |                     |
| REALIGNMENT-SOCIAL                 | \$80,794,325         | \$-        | \$63,493,500         | \$-                | \$17,300,825        |
| SERVICES                           |                      |            |                      |                    |                     |
| ROAD FUND                          | \$26,000,566         | \$-        | \$-                  | \$-                | \$26,000,566        |
| STRUCTURAL FIRE FUND               | \$6,499,109          | \$-        | \$-                  | \$6,499,109        | \$-                 |
| <b>TOTAL SPECIAL REVENUE FUNDS</b> | <b>\$173,039,785</b> | <b>\$-</b> | <b>\$122,151,352</b> | <b>\$6,499,109</b> | <b>\$44,389,324</b> |

|                                     |                     |            |            |            |                     |
|-------------------------------------|---------------------|------------|------------|------------|---------------------|
| <b>CAPITAL PROJECTS FUNDS</b>       |                     |            |            |            |                     |
| CAPITAL PROJECTS/MAJOR              | \$35,443,740        | \$-        | \$-        | \$-        | \$35,443,740        |
| MAINT.                              |                     |            |            |            |                     |
| TCICT PROJECTS                      | \$1,160,519         | \$-        | \$-        | \$-        | \$1,160,519         |
| <b>TOTAL CAPITAL PROJECTS FUNDS</b> | <b>\$36,604,259</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> | <b>\$36,604,259</b> |

|                                 |                     |            |            |                     |            |
|---------------------------------|---------------------|------------|------------|---------------------|------------|
| <b>DEBT SERVICE FUNDS</b>       |                     |            |            |                     |            |
| BUILDING LOANS                  | \$28,436,242        | \$-        | \$-        | \$28,436,242        | \$-        |
| PENSION OBLIGATION BOND         | \$1,500             | \$-        | \$-        | \$1,500             | \$-        |
| <b>TOTAL DEBT SERVICE FUNDS</b> | <b>\$28,437,742</b> | <b>\$-</b> | <b>\$-</b> | <b>\$28,437,742</b> | <b>\$-</b> |

|                                 |                      |            |                      |                     |                      |
|---------------------------------|----------------------|------------|----------------------|---------------------|----------------------|
| <b>TOTAL GOVERNMENTAL FUNDS</b> | <b>\$352,365,687</b> | <b>\$-</b> | <b>\$163,151,352</b> | <b>\$34,936,851</b> | <b>\$154,277,484</b> |
|---------------------------------|----------------------|------------|----------------------|---------------------|----------------------|



|   |   |                   |
|---|---|-------------------|
| <b>STATE CONTROLLER<br/>SCHEDULES<br/>COUNTY BUDGET ACT</b> | <b>COUNTY OF TULARE<br/>OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS<br/>FISCAL YEAR 2024-25</b> | <b>SCHEDULE 4</b> |
|---|---|-------------------|

| FUND NAME AND FUND<br>BALANCE DESCRIPTIONS | OBLIGATED FUND<br>BALANCES<br>JUNE 30, 2024 | DECREASES OR CANCELLATIONS |   | INCREASES OR NEW OBLIGATED<br>FUND BALANCES |   | TOTAL OBLIGATED<br>FUND BALANCES<br>FOR THE<br>BUDGET YEAR |
|--|---|----------------------------|---|---|---|--|
|  |   | RECOMMENDED                | ADOPTED BY THE<br>BOARD OF<br>SUPERVISORS | RECOMMENDED                                 | ADOPTED BY THE<br>BOARD OF<br>SUPERVISORS |  |
| 1  | 2   | 3                          | 4   | 5   | 6   | 7  |

|                     |
|---------------------|
| <b>GENERAL FUND</b> |
|---------------------|

|                           |                     |            |            |                    |            |                     |
|---------------------------|---------------------|------------|------------|--------------------|------------|---------------------|
| <b>General Fund</b>       |                     |            |            |                    |            |                     |
| <b>Committed</b>          |                     |            |            |                    |            |                     |
| Strategic Reserve         | \$41,000,000        | \$-        | \$-        | \$9,000,000        | \$-        | \$50,000,000        |
| <b>TOTAL GENERAL FUND</b> | <b>\$41,000,000</b> | <b>\$-</b> | <b>\$-</b> | <b>\$9,000,000</b> | <b>\$-</b> | <b>\$50,000,000</b> |

|                              |
|------------------------------|
| <b>SPECIAL REVENUE FUNDS</b> |
|------------------------------|

|   |                      |                     |            |            |            |                      |
|---|----------------------|---------------------|------------|------------|------------|----------------------|
| <b>Aviation</b>                               |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Child Support Services</b>                 |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Community Development Block Grant Fund</b> |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Fish and Wildlife</b>                      |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Home Program Fund</b>                      |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Housing Successor Agency</b>               |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Indigent Healthcare Ab75</b>               |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Library Fund</b>                           |                      |                     |            |            |            |                      |
| <b>Restrcted</b>                              |                      |                     |            |            |            |                      |
| Education Programs                            | \$5,005,413          | \$1,546,712         | \$-        | \$-        | \$-        | \$3,458,701          |
| <b>Realignment-Health</b>                     |                      |                     |            |            |            |                      |
| <b>Restrcted</b>                              |                      |                     |            |            |            |                      |
| Health Care Programs                          | \$14,623,200         | \$2,337,215         | \$-        | \$-        | \$-        | \$12,285,985         |
| <b>Realignment-Mental Health</b>              |                      |                     |            |            |            |                      |
| <b>Restrcted</b>                              |                      |                     |            |            |            |                      |
| Mental Health Care Programs                   | \$39,029,239         | \$2,284,755         | \$-        | \$-        | \$-        | \$36,744,484         |
| <b>Realignment-Social Services</b>            |                      |                     |            |            |            |                      |
| <b>Restrcted</b>                              |                      |                     |            |            |            |                      |
| Social Services Programs                      | \$63,493,500         | \$13,348,193        | \$-        | \$-        | \$-        | \$50,145,307         |
| <b>Road Fund</b>                              |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Structural Fire Fund</b>                   |                      |                     |            |            |            |                      |
| <b>Assigned</b>                               |                      |                     |            |            |            |                      |
| County Fire                                   | \$6,499,109          | \$-                 | \$-        | \$-        | \$-        | \$6,499,109          |
| <b>TC Workforce Investment Board</b>          |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>Tobacco Settlement Revenue Fnd</b>         |                      |                     |            |            |            |                      |
| --  | \$-                  | \$-                 | \$-        | \$-        | \$-        | \$-                  |
| <b>TOTAL SPECIAL REVENUE</b>                  | <b>\$128,650,461</b> | <b>\$19,516,875</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> | <b>\$109,133,586</b> |

|                               |
|-------------------------------|
| <b>CAPITAL PROJECTS FUNDS</b> |
|-------------------------------|

|                                      |     |     |     |     |     |     |
|--------------------------------------|-----|-----|-----|-----|-----|-----|
| <b>Capital Projects/Major Maint.</b> |     |     |     |     |     |     |
| --                                   | \$- | \$- | \$- | \$- | \$- | \$- |

| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT |   | COUNTY OF TULARE<br>OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 |   |   |   | SCHEDULE 4   |  |
|--|---|--|---|---|---|--|--|
| FUND NAME AND FUND<br>BALANCE DESCRIPTIONS         | OBLIGATED FUND<br>BALANCES<br>JUNE 30, 2024 | DECREASES OR CANCELLATIONS   |   | INCREASES OR NEW OBLIGATED<br>FUND BALANCES |   | TOTAL OBLIGATED<br>FUND BALANCES<br>FOR THE<br>BUDGET YEAR |  |
|  |   | RECOMMENDED  | ADOPTED BY THE<br>BOARD OF<br>SUPERVISORS | RECOMMENDED                                 | ADOPTED BY THE<br>BOARD OF<br>SUPERVISORS |  |  |
| 1  | 2   | 3  | 4   | 5   | 6   | 7  |  |
| <b>TCICT Projects</b>                              |   |  |   |   |   |  |  |
| --   | \$-   | \$-  | \$-                                       | \$-   | \$-                                       | \$-  |  |
| <b>TOTAL CAPITAL<br/>PROJECTS FUNDS</b>            | \$-   | \$-  | \$-                                       | \$-   | \$-                                       | \$-  |  |
| <b>DEBT SERVICE FUNDS</b>                          |   |  |   |   |   |  |  |
| <b>Building Loans</b>                              |   |  |   |   |   |  |  |
| <b>Assigned</b>                                    |   |  |   |   |   |  |  |
| Debt Service                                       | \$28,436,242                                | \$-  | \$-                                       | \$5,001,671                                 | \$-                                       | \$33,437,913   |  |
| <b>Pension Obligation Bond</b>                     |   |  |   |   |   |  |  |
| <b>Assigned</b>                                    |   |  |   |   |   |  |  |
| Debt Service                                       | \$1,500                                     | \$-  | \$-                                       | \$-   | \$-                                       | \$1,500  |  |
| <b>TOTAL DEBT SERVICE<br/>FUNDS</b>                | <b>\$28,437,742</b>                         | <b>\$-</b>   | <b>\$-</b>                                | <b>\$5,001,671</b>                          | <b>\$-</b>                                | <b>\$33,439,413</b>  |  |
| <b>TOTAL GOVERNMENTAL<br/>FUNDS</b>                | <b>\$198,088,203</b>                        | <b>\$19,516,875</b>  | <b>\$-</b>                                | <b>\$14,001,671</b>                         | <b>\$-</b>                                | <b>\$192,572,999</b>                                       |  |

|   |   |                   |
|---|---|-------------------|
| <b>STATE CONTROLLER<br/>SCHEDULES<br/>COUNTY BUDGET ACT</b> | <b>COUNTY OF TULARE<br/>SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND<br/>GOVERNMENTAL FUNDS<br/>FISCAL YEAR 2024-25</b> | <b>SCHEDULE 5</b> |
|---|---|-------------------|

| DESCRIPTION | 2022-23<br>ACTUAL | 2023-24<br>ACTUAL<br>ESTIMATED <input type="checkbox"/> | 2024-25<br>RECOMMENDED | 2024-25<br>ADOPTED BY<br>THE BOARD<br>OF SUPERVISORS |
|-------------|-------------------|---|------------------------|--|
| 1           | 2                 | 3   | 4                      | 5  |

| SUMMARIZATION BY SOURCE              |                        |                        |                        |            |
|--------------------------------------|------------------------|------------------------|------------------------|------------|
| TAXES                                | \$223,229,438          | \$233,970,702          | \$216,754,872          | \$-        |
| LIC.,PERMITS & FRANCHISE             | \$16,428,882           | \$14,078,107           | \$13,504,572           | \$-        |
| FINES,FORFEIT.,PENALTIES             | \$5,976,250            | \$6,140,703            | \$5,554,017            | \$-        |
| REV. FROM USE OF MONEY & PROP        | \$12,529,764           | \$19,702,740           | \$8,276,285            | \$-        |
| INTERGOVERNMENTAL REVENUE            | \$678,843,587          | \$672,002,067          | \$733,010,441          | \$-        |
| CHARGES FOR CURRENT SERV             | \$86,205,734           | \$104,639,767          | \$130,371,829          | \$-        |
| MISCELLANEOUS REVENUE                | \$10,773,548           | \$16,901,557           | \$30,079,505           | \$-        |
| OTHER FINANCING SOURCES              | \$294,570,311          | \$315,250,143          | \$471,880,274          | \$-        |
| COWCAP                               | \$2,374,959            | \$2,995,452            | \$4,214,300            | \$-        |
| <b>TOTAL SUMMARIZATION BY SOURCE</b> | <b>\$1,330,932,473</b> | <b>\$1,385,681,238</b> | <b>\$1,613,646,095</b> | <b>\$-</b> |

| SUMMARIZATION BY FUND              |                        |                        |                        |            |
|------------------------------------|------------------------|------------------------|------------------------|------------|
| GENERAL FUND                       | \$966,165,803          | \$1,034,387,796        | \$1,163,232,776        | \$-        |
| AVIATION                           | \$52,980               | \$95,404               | \$363,633              | \$-        |
| CHILD SUPPORT SERVICES             | \$13,952,503           | \$13,430,564           | \$16,305,464           | \$-        |
| COMMUNITY DEVELOPMENT BLOCK        | \$2,353,255            | \$118,108              | \$674,443              | \$-        |
| GRANT FUND                         |                        |                        |                        |            |
| FISH AND WILDLIFE                  | \$1,535                | \$2,130                | \$-                    | \$-        |
| HOME PROGRAM FUND                  | \$-                    | \$-                    | \$1,017,723            | \$-        |
| HOUSING SUCCESSOR                  | \$58,827               | \$113,314              | \$31,500               | \$-        |
| INDIGENT HEALTHCARE AB75           | \$636,069              | \$591,635              | \$1,050,000            | \$-        |
| LIBRARY FUND                       | \$7,911,192            | \$7,677,341            | \$8,295,545            | \$-        |
| REALIGNMENT-HEALTH                 | \$11,718,118           | \$11,055,157           | \$11,319,589           | \$-        |
| REALIGNMENT-MENTAL HEALTH          | \$21,276,379           | \$20,734,162           | \$21,530,557           | \$-        |
| REALIGNMENT-SOCIAL SERVICES        | \$120,572,122          | \$113,322,914          | \$136,503,185          | \$-        |
| ROAD FUND                          | \$60,182,830           | \$60,054,488           | \$100,144,903          | \$-        |
| STRUCTURAL FIRE FUND               | \$36,620,978           | \$33,936,824           | \$35,776,685           | \$-        |
| TC WORKFORCE INVESTMENT BOARD      | \$14,591,202           | \$16,612,191           | \$17,278,949           | \$-        |
| TOBACCO SETTLEMENT REVENUE FND     | \$4,615,491            | \$4,116,151            | \$5,800,328            | \$-        |
| CAPITAL PROJECTS/MAJOR MAINT.      | \$36,644,954           | \$40,090,929           | \$64,475,869           | \$-        |
| TCICT PROJECTS                     | \$6,694,206            | \$2,598,870            | \$2,602,396            | \$-        |
| BUILDING LOANS                     | \$7,061,011            | \$6,920,779            | \$7,409,806            | \$-        |
| PENSION OBLIGATION BOND            | \$19,823,018           | \$19,822,481           | \$19,832,744           | \$-        |
| <b>TOTAL SUMMARIZATION BY FUND</b> | <b>\$1,330,932,473</b> | <b>\$1,385,681,238</b> | <b>\$1,613,646,095</b> | <b>\$-</b> |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

**GENERAL FUND**

**GENERAL FUND**

**PROPERTY TAXES**

| TAXES                                    |                      |                      |                      |            |  |  |
|--|----------------------|----------------------|----------------------|------------|--|--|
| PROPERTY TAXES-CURRENT SECURED           | \$63,606,371         | \$67,444,623         | \$60,043,622         | \$-        |  |  |
| PROPERTY TAX-CURRENT UNSECURED           | \$4,343,034          | \$4,914,012          | \$3,927,614          | \$-        |  |  |
| PROPERTY TAXES-PRIOR SECURED             | \$1,021,498          | \$1,513,672          | \$1,073,708          | \$-        |  |  |
| PROPERTY TAXES-PRIOR UNSECURED           | \$35,951             | \$99,721             | \$47,436             | \$-        |  |  |
| PROPERTY TAX IN-LIEU OF VLF              | \$72,294,047         | \$77,076,087         | \$67,647,139         | \$-        |  |  |
| SUPPL PROP TAX-CURRENT SECURED           | \$1,351,037          | \$2,267,257          | \$1,075,690          | \$-        |  |  |
| SUPPL PROPERTY TAXES-PRIOR               | \$285,671            | \$297,871            | \$290,515            | \$-        |  |  |
| WILLIAMSON ACT LOCAL (AB 1265)           | \$4,982,656          | \$5,387,001          | \$4,784,580          | \$-        |  |  |
| RESIDUAL DIST                            | \$4,249,448          | \$4,776,402          | \$3,623,754          | \$-        |  |  |
| PASS THROUGH - FACILITIES PORTION        | \$7,226,021          | \$7,992,112          | \$6,571,786          | \$-        |  |  |
| AVAILABLE OTHER ASSETS - H&S 34188       | \$-                  | \$-                  | \$1                  | \$-        |  |  |
| PROCEEDS FROM SALE OF ASSETS - H&S 34188 | \$-                  | \$-                  | \$1                  | \$-        |  |  |
| RDA PASS THRU                            | \$3,501,707          | \$5,260,029          | \$3,267,596          | \$-        |  |  |
| <b>TOTAL TAXES</b>                       | <b>\$162,897,441</b> | <b>\$177,028,787</b> | <b>\$152,353,442</b> | <b>\$-</b> |  |  |

|                      |               |               |               |     |
|----------------------|---------------|---------------|---------------|-----|
| TOTAL PROPERTY TAXES | \$162,897,441 | \$177,028,787 | \$152,353,442 | \$- |
|----------------------|---------------|---------------|---------------|-----|

**OTHER TAXES**

| TAXES                          |                     |                     |                     |            |  |  |
|--------------------------------|---------------------|---------------------|---------------------|------------|--|--|
| SALES & USE TAXES              | \$19,323,595        | \$21,429,252        | \$17,044,165        | \$-        |  |  |
| OTHER TAXES                    | \$-                 | \$-                 | \$1                 | \$-        |  |  |
| TRANSIENT LODGING-ROOM OCCUP   | \$3,623,752         | \$3,334,104         | \$3,068,993         | \$-        |  |  |
| PROPERTY TRANSFER TAX          | \$2,229,073         | \$1,826,029         | \$1,779,140         | \$-        |  |  |
| TIMBER YIELD                   | \$6,968             | \$2,495             | \$4,959             | \$-        |  |  |
| AIRCRAFT                       | \$264,794           | \$329,785           | \$226,651           | \$-        |  |  |
| ADJUSTMENT OF PARTNERSHIP PROG | \$962,000           | \$996,052           | \$962,000           | \$-        |  |  |
| <b>TOTAL TAXES</b>             | <b>\$26,410,182</b> | <b>\$27,917,717</b> | <b>\$23,085,909</b> | <b>\$-</b> |  |  |

|                   |              |              |              |     |
|-------------------|--------------|--------------|--------------|-----|
| TOTAL OTHER TAXES | \$26,410,182 | \$27,917,717 | \$23,085,909 | \$- |
|-------------------|--------------|--------------|--------------|-----|

**LICENSES, PERMITS & FRANCHISES**

| LIC., PERMITS & FRANCHISE    |             |             |             |     |  |  |
|------------------------------|-------------|-------------|-------------|-----|--|--|
| ANIMAL LICENSES              | \$41,556    | \$46,413    | \$50,000    | \$- |  |  |
| REGISTRATION FEES            | \$449,337   | \$457,082   | \$470,543   | \$- |  |  |
| BUSINESS LICENSES            | \$3,048,492 | \$3,066,379 | \$3,706,400 | \$- |  |  |
| CONSTRUCTION PERMITS         | \$5,041,091 | \$3,539,616 | \$3,478,500 | \$- |  |  |
| DAIRY COMPLIANCE INVEST FEES | \$21,750    | \$23,550    | \$25,000    | \$- |  |  |
| AG PRESERVE APPLICATION FEES | \$30,350    | \$21,050    | \$20,000    | \$- |  |  |
| FRANCHISES                   | \$6,251,050 | \$6,386,784 | \$5,222,627 | \$- |  |  |

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|   |                     |                     |                     |            |
|---|---------------------|---------------------|---------------------|------------|
| OTHER LICENSES & PERMITS                  | \$416,582           | \$402,020           | \$404,000           |            |
| AUTOMATION SURCHARGE                      | \$55,103            | \$49,045            | \$48,000            |            |
| E.E. HOUSING PERMITS                      | \$55,097            | \$55,757            | \$60,000            |            |
| REINSPECTION FEES                         | \$-                 | \$-                 | \$1,000             |            |
| HOUSING CERTIFICATE OF NON-OP             | \$200               | \$200               | \$1,500             |            |
| HOUSING VERIFICATION OF US CIT            | \$39                | \$26                | \$-                 |            |
| NOTICE OF APPEAL FEES-LIMITED             | \$-                 | \$-                 | \$1                 |            |
| <b>TOTAL LIC.,PERMITS &amp; FRANCHISE</b> | <b>\$15,410,647</b> | <b>\$14,047,922</b> | <b>\$13,487,571</b> | <b>\$-</b> |

|                                     |              |              |              |     |
|-------------------------------------|--------------|--------------|--------------|-----|
| TOTAL LICENSES,PERMITS & FRANCHISES | \$15,410,647 | \$14,047,922 | \$13,487,571 | \$- |
|-------------------------------------|--------------|--------------|--------------|-----|

**VEHICLE CODE FINES**

|                                       |                 |                  |                  |            |
|---------------------------------------|-----------------|------------------|------------------|------------|
| <b>FINES,FORFEIT.,PENALTIES</b>       |                 |                  |                  |            |
| RED LIGHT VIOLATIONS                  | \$8,652         | \$6,869          | \$8,500          | \$-        |
| PROOF OF INSURANCE VIOLATIONS         | \$41,364        | \$45,436         | \$42,000         |            |
| PARKING FINES                         | \$35,812        | \$48,214         | \$50,000         |            |
| <b>TOTAL FINES,FORFEIT.,PENALTIES</b> | <b>\$85,828</b> | <b>\$100,519</b> | <b>\$100,500</b> | <b>\$-</b> |

|                          |          |           |           |     |
|--------------------------|----------|-----------|-----------|-----|
| TOTAL VEHICLE CODE FINES | \$85,828 | \$100,519 | \$100,500 | \$- |
|--------------------------|----------|-----------|-----------|-----|

**OTHER COURT FINES**

|                                       |                    |                    |                    |            |
|---------------------------------------|--------------------|--------------------|--------------------|------------|
| <b>FINES,FORFEIT.,PENALTIES</b>       |                    |                    |                    |            |
| OTHER COURT FINES                     | \$46,548           | \$42,644           | \$51,507           | \$-        |
| AUTO WARRANT SYS (FTA/FTP)            | \$(8)              | \$-                | \$1                |            |
| BICYCLE HELMET VIOLATIONS             | \$77               | \$85               | \$80               |            |
| STATE PENALTY ASSESSMENT              | \$545,783          | \$497,499          | \$500,000          |            |
| CRIME PREVENTION FINES                | \$142              | \$103              | \$125              |            |
| OFF-HIGHWAY VEHICLE FINES             | \$405              | \$453              | \$400              |            |
| GENERAL BASE FINE DISTRIBUTION        | \$337,537          | \$290,124          | \$303,000          |            |
| BASE FINE DISTRIBUTION-REALIGN        | \$863,614          | \$760,659          | \$750,000          |            |
| TRAFFIC SCHOOL FEES #24               | \$220,295          | \$220,486          | \$200,000          |            |
| <b>TOTAL FINES,FORFEIT.,PENALTIES</b> | <b>\$2,014,393</b> | <b>\$1,812,053</b> | <b>\$1,805,113</b> | <b>\$-</b> |

|                         |             |             |             |     |
|-------------------------|-------------|-------------|-------------|-----|
| TOTAL OTHER COURT FINES | \$2,014,393 | \$1,812,053 | \$1,805,113 | \$- |
|-------------------------|-------------|-------------|-------------|-----|

**FORFEITURES & PENALTIES**

|                                 |             |             |             |     |
|---------------------------------|-------------|-------------|-------------|-----|
| <b>FINES,FORFEIT.,PENALTIES</b> |             |             |             |     |
| ADMINISTRATIVE FINES            | \$46,607    | \$68,697    | \$50,000    | \$- |
| PENALTY ON DELINQUENT TAXES     | \$2,868,105 | \$3,299,154 | \$2,180,656 |     |
| COST OF PREPARING DELINQ TAXES  | \$148,810   | \$152,420   | \$130,000   |     |
| B&P 4337 PHARMACY PROH & OFF    | \$4         | \$7         | \$1         |     |
| PENALTY & ASSESSMENTS           | \$73,600    | \$59,375    | \$56,751    |     |
| BAIL ENHANCEMENT                | \$52,335    | \$51,327    | \$53,000    |     |
| CONTROLLED SUBSTANCE VIOLATION  | \$58        | \$1         | \$1         |     |
| ADMIN FINES: MEDICAL MARIJUANA  | \$69,668    | \$27,749    | \$250,000   |     |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|   |                    |                    |                    |            |
|---|--------------------|--------------------|--------------------|------------|
| <b>TOTAL FINES, FORFEIT., PENALTIES</b> | <b>\$3,259,187</b> | <b>\$3,658,730</b> | <b>\$2,720,409</b> | <b>\$-</b> |
| TOTAL FORFEITURES & PENALTIES           | \$3,259,187        | \$3,658,730        | \$2,720,409        | \$-        |

**FROM USE OF MONEY & PROPERTY**

**REV. FROM USE OF MONEY & PROP**

|  |                     |                     |                    |            |
|--|---------------------|---------------------|--------------------|------------|
| INTEREST                                       | \$9,653,753         | \$15,772,318        | \$5,610,282        | \$-        |
| FACILITY RENT                                  | \$1,014,017         | \$1,499,147         | \$1,401,238        | \$-        |
| BANK EARNINGS ALLOWANCE                        | \$101,919           | \$171,913           | \$132,000          | \$-        |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> | <b>\$10,769,689</b> | <b>\$17,443,378</b> | <b>\$7,143,520</b> | <b>\$-</b> |

|                                    |              |              |             |     |
|------------------------------------|--------------|--------------|-------------|-----|
| TOTAL FROM USE OF MONEY & PROPERTY | \$10,769,689 | \$17,443,378 | \$7,143,520 | \$- |
|------------------------------------|--------------|--------------|-------------|-----|

**STATE AID**

**INTERGOVERNMENTAL REVENUE**

|  |                      |                      |                      |            |
|--|----------------------|----------------------|----------------------|------------|
| STATE MOTOR VEHICLE-SUPPLEMENT         | \$406,961            | \$490,917            | \$466,037            | \$-        |
| STATE OTHER-IN LIEU TAX                | \$5,581              | \$5,589              | \$5,600              | \$-        |
| STATE-PUBLIC ASSISTANCE ADMIN          | \$58,222,007         | \$66,392,413         | \$49,915,861         | \$-        |
| STATE AID FOR CHILDREN                 | \$17,307,181         | \$49,008,958         | \$6,387,898          | \$-        |
| STATE AID VLF REALIGNMENT              | \$11,352,560         | \$12,262,688         | \$12,918,060         | \$-        |
| STATE-MENTAL HEALTH                    | \$35,000             | \$12,633             | \$346,430            | \$-        |
| AID FOR TUBERCULOSIS CONTROL           | \$65,969             | \$59,117             | \$37,506             | \$-        |
| STATE HEALTH PROGRAMS-OTHER            | \$2,558,492          | \$3,179,340          | \$3,391,308          | \$-        |
| STATE HEALTH PROGRAM-AB75              | \$333,415            | \$108,798            | \$-                  | \$-        |
| STATE-AGRICULTURE                      | \$6,172,481          | \$6,364,141          | \$6,570,984          | \$-        |
| STATE-WEIGHTS & MEASURES               | \$17,634             | \$15,628             | \$16,828             | \$-        |
| AID FOR TRNG POST                      | \$145,925            | \$147,510            | \$135,000            | \$-        |
| STATE-DISASTER RELIEF                  | \$134                | \$-                  | \$1                  | \$-        |
| STATE-OES REIMBURSEMENT                | \$-                  | \$61,135             | \$25,128             | \$-        |
| STATE-VETERANS AFFAIRS                 | \$205,925            | \$213,801            | \$175,223            | \$-        |
| ST-HOMEOWNERS PROP TAX RELIEF          | \$393,264            | \$397,161            | \$408,834            | \$-        |
| STATE- OTHER                           | \$47,353,572         | \$43,798,689         | \$56,300,934         | \$-        |
| OTHER STATE GRANTS                     | \$19,697,455         | \$11,714,984         | \$47,526,459         | \$-        |
| STATE REALIGNMENT 2011                 | \$79,363,019         | \$77,965,998         | \$79,712,186         | \$-        |
| STATE AID FOR SB90                     | \$332,046            | \$292,597            | \$243,368            | \$-        |
| PROP 172 PUB SAFETY FUND               | \$59,184,706         | \$55,867,788         | \$43,131,112         | \$-        |
| VICTIM WITNESS RESTITUTION             | \$-                  | \$-                  | \$1                  | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$303,153,327</b> | <b>\$328,359,885</b> | <b>\$307,714,758</b> | <b>\$-</b> |

|                 |               |               |               |     |
|-----------------|---------------|---------------|---------------|-----|
| TOTAL STATE AID | \$303,153,327 | \$328,359,885 | \$307,714,758 | \$- |
|-----------------|---------------|---------------|---------------|-----|

**FEDERAL AID**

**INTERGOVERNMENTAL REVENUE**

|                                |              |              |               |     |
|--------------------------------|--------------|--------------|---------------|-----|
| FED-PUBLIC ASSISTANCE ADMINIST | \$44,483,785 | \$50,365,881 | \$107,898,081 | \$- |
| FED-PUB-ASSISTANCE-CHILDREN    | \$52,650,990 | \$43,190,098 | \$29,313,149  | \$- |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|  |  |  |                      |                      |                      |            |
|--|--|--|----------------------|----------------------|----------------------|------------|
| FED-WIC                                |  |  | \$4,932,795          | \$5,332,997          | \$6,503,235          | \$-        |
| FED ALCOHOL & DRUG PROGRAMS            |  |  | \$1,441,216          | \$2,357,646          | \$2,225,015          | \$-        |
| FED-HEALTH ADMINISTRATION              |  |  | \$1,982,138          | \$689,401            | \$600,796            | \$-        |
| FED-DISASTER RELIEF                    |  |  | \$220,173            | \$(95,126)           | \$9                  | \$-        |
| FED-USDA                               |  |  | \$-                  | \$455                | \$4,499,653          | \$-        |
| FED-IN LIEU TAXES                      |  |  | \$4,011,610          | \$4,256,111          | \$3,781,855          | \$-        |
| FED-OTHER                              |  |  | \$1,181,111          | \$1,691,037          | \$846,131            | \$-        |
| OTHER FEDERAL GRANTS                   |  |  | \$16,948,599         | \$12,271,779         | \$12,525,593         | \$-        |
| OTHER FEDERAL CONTRACTS                |  |  | \$243,940            | \$365,214            | \$570,783            | \$-        |
| FED-HOMELAND SECURITY                  |  |  | \$357,679            | \$440,857            | \$1,472,593          | \$-        |
| FED-BIOTERRORISM PREPAREDNESS          |  |  | \$963,696            | \$1,005,298          | \$925,191            | \$-        |
| FOOD & NUTRITION SERVICES              |  |  | \$160,371            | \$231,147            | \$206,900            | \$-        |
| FEMA GRANTS                            |  |  | \$798,533            | \$(3,022)            | \$-                  | \$-        |
| CDBG-REHAB PROGRAM INCOME              |  |  | \$3,533              | \$39,550             | \$20,000             | \$-        |
| CAL HOME                               |  |  | \$(675)              | \$3,527              | \$2,000              | \$-        |
| HOME REHAB PROGRAM INCOME              |  |  | \$300,800            | \$17,906             | \$1,016,000          | \$-        |
| FEDERAL CARES FUNDING                  |  |  | \$1,551,820          | \$36,590             | \$353,956            | \$-        |
| ARPA                                   |  |  | \$14,069,428         | \$7,258,642          | \$8,427,550          | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$146,301,542</b> | <b>\$129,455,988</b> | <b>\$181,188,490</b> | <b>\$-</b> |

|                   |               |               |               |     |
|-------------------|---------------|---------------|---------------|-----|
| TOTAL FEDERAL AID | \$146,301,542 | \$129,455,988 | \$181,188,490 | \$- |
|-------------------|---------------|---------------|---------------|-----|

**OTHER GOVERNMENTAL AID**

| INTERGOVERNMENTAL REVENUE              |  |  |                    |                    |                    |            |
|--|--|--|--------------------|--------------------|--------------------|------------|
| ADMIN FEE                              |  |  | \$30,708           | \$30,620           | \$27,926           | \$-        |
| OTHER-IN LIEU TAXES                    |  |  | \$21,693           | \$22,193           | \$21,806           | \$-        |
| OTHER GOV. AGENCIES                    |  |  | \$948,176          | \$1,053,566        | \$1,150,650        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$1,000,577</b> | <b>\$1,106,379</b> | <b>\$1,200,382</b> | <b>\$-</b> |

|                              |             |             |             |     |
|------------------------------|-------------|-------------|-------------|-----|
| TOTAL OTHER GOVERNMENTAL AID | \$1,000,577 | \$1,106,379 | \$1,200,382 | \$- |
|------------------------------|-------------|-------------|-------------|-----|

**CHARGES FOR CURRENT SERVICES**

| CHARGES FOR CURRENT SERV       |  |  |             |             |             |     |
|--------------------------------|--|--|-------------|-------------|-------------|-----|
| ASSESSMENTS & TAX COLLECT FEES |  |  | \$363,189   | \$412,211   | \$366,354   | \$- |
| HR&D ADMIN FEES                |  |  | \$47,599    | \$61,669    | \$102,431   | \$- |
| DEFERRED COMP ADMIN            |  |  | \$92,504    | \$89,918    | \$106,018   | \$- |
| PROP TAX ADM-SB2557            |  |  | \$2,780,037 | \$2,630,178 | \$2,360,530 | \$- |
| AUDITING & ACCOUNTING FEES     |  |  | \$11,209    | \$9,833     | \$10,000    | \$- |
| BOND PROCESSING FEES           |  |  | \$29,232    | \$29,563    | \$30,000    | \$- |
| ELECTION SERVICES              |  |  | \$613,830   | \$56,431    | \$25,000    | \$- |
| FILING FEES                    |  |  | \$16,252    | \$1,008     | \$1,000     | \$- |
| LEGAL SERVICES                 |  |  | \$145,846   | \$164,561   | \$115,001   | \$- |
| REG FEES - APPOINTED COUNSEL   |  |  | \$-         | \$-         | \$1         | \$- |
| COMPLIANCE REP/MONITORING FEES |  |  | \$6,087     | \$4,874     | \$-         | \$- |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT       | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                              | 4              | 5   | 6                   | 7   |
|           |                           | PLANNING & ENGINEERING SERV    | \$1,381,334    | \$1,246,546   | \$2,005,800         | \$-   |
|           |                           | AGRICULTURAL SERVICES          | \$1,710,092    | \$1,812,748   | \$1,960,344         | \$-   |
|           |                           | CIVIL PROCESS SERVICES         | \$157,110      | \$158,679   | \$135,000           | \$-   |
|           |                           | CITATION PROCESSING FEES       | \$(191)        | \$-   | \$-                 | \$-   |
|           |                           | ADMINISTRATIVE SCREENING       | \$(21)         | \$-   | \$-                 | \$-   |
|           |                           | DOMESTIC VIOLENCE-RESTRAINING  | \$-            | \$18,509  | \$1                 | \$-   |
|           |                           | TRAFFIC SCHOOL FEES            | \$260,049      | \$234,572   | \$240,000           | \$-   |
|           |                           | TRAFFIC SCHOOL REALIGNMENT FEE | \$900,140      | \$812,947   | \$800,000           | \$-   |
|           |                           | VEHICLE REPOSSESSION FEES      | \$5,935        | \$4,619   | \$5,000             | \$-   |
|           |                           | TOWING FEE CHARGE              | \$70,460       | \$63,007  | \$60,000            | \$-   |
|           |                           | ESTATE FEES                    | \$106,350      | \$128,737   | \$35,635            | \$-   |
|           |                           | HUMANE SERVICES                | \$89,131       | \$90,179  | \$85,000            | \$-   |
|           |                           | BOOKING FEES                   | \$(83)         | \$-   | \$-                 | \$-   |
|           |                           | OUTSIDE CONTRACTS              | \$20,026       | \$-   | \$-                 | \$-   |
|           |                           | WEEKENDER ADMINISTRATION FEES  | \$1,220        | \$220   | \$-                 | \$-   |
|           |                           | RETURN TO CUSTODY              | \$92,190       | \$69,265  | \$62,000            | \$-   |
|           |                           | PROOF OF CORRECTION            | \$25,797       | \$25,895  | \$25,000            | \$-   |
|           |                           | FINGERPRINT FEES               | \$175,723      | \$190,140   | \$170,000           | \$-   |
|           |                           | DISPATCH SERVICE               | \$424,738      | \$427,742   | \$476,584           | \$-   |
|           |                           | RESEARCH FEES                  | \$9,149        | \$2,018   | \$1,700             | \$-   |
|           |                           | TAX ESTIMATES FEE              | \$10,268       | \$8,736   | \$8,600             | \$-   |
|           |                           | DMV-AUTO THEFT ASSESSMENT FEES | \$100,257      | \$186,080   | \$235,422           | \$-   |
|           |                           | RECORDING FEES                 | \$2,050,593    | \$1,887,033   | \$1,851,151         | \$-   |
|           |                           | BIRTHS, DEATHS & MARRIAGE CERT | \$237,915      | \$237,415   | \$228,747           | \$-   |
|           |                           | HEALTH FEES                    | \$16,209       | \$25,463  | \$27,705            | \$-   |
|           |                           | HEALTH FEES - MEDI-CAL         | \$43,691,626   | \$60,173,790  | \$78,408,942        | \$-   |
|           |                           | MEDI-CAL-BLUE CROSS/MNGD CARE  | \$4,512,022    | \$5,434,533   | \$6,468,594         | \$-   |
|           |                           | MEDI-CAL-HEALTHNET/MNGD CARE   | \$94,746       | \$106,794   | \$200,000           | \$-   |
|           |                           | CAPITATION - KEY MEDICAL       | \$80,271       | \$44,567  | \$100,000           | \$-   |
|           |                           | HEALTH FEES - MEDICARE         | \$793,096      | \$521,500   | \$751,000           | \$-   |
|           |                           | HEALTH FEES - PRIVATE PAY      | \$71,981       | \$114,038   | \$195,000           | \$-   |
|           |                           | HEALTH FEES - PATIENT INSUR    | \$449,170      | \$385,499   | \$600,000           | \$-   |
|           |                           | CALIF CHILDREN SERVICES        | \$1,281,260    | \$1,263,132   | \$1,192,541         | \$-   |
|           |                           | LIBRARY SERVICES               | \$201,040      | \$206,939   | \$230,368           | \$-   |
|           |                           | CHGS FOR SERV-WATER & SEWER    | \$-            | \$146,963   | \$1,364,617         | \$-   |
|           |                           | MUSEUM ENTRANCE FEES           | \$10,979       | \$15,484  | \$10,000            | \$-   |
|           |                           | CAMPING FEES                   | \$29,605       | \$3,820   | \$50,000            | \$-   |
|           |                           | PARK ENTRANCE FEES             | \$95,361       | \$122,536   | \$95,000            | \$-   |
|           |                           | RESERVATION FEES               | \$48,823       | \$45,051  | \$50,000            | \$-   |
|           |                           | OTHER SERVICES                 | \$1,014,565    | \$1,382,224   | \$966,528           | \$-   |
|           |                           | KTAAA ADMIN                    | \$1,301,453    | \$1,508,997   | \$1,811,454         | \$-   |
|           |                           | SERVICES OF THE TREASURER      | \$1,474,051    | \$1,264,390   | \$1,628,742         | \$-   |
|           |                           | BILLED SVCS TO COURT           | \$1,313,435    | \$932,585   | \$1,192,113         | \$-   |
|           |                           | BURIAL SERVICE FEE             | \$-            | \$-   | \$3,000             | \$-   |
|           |                           | LOCAL GOV PERSONNEL SERVICES   | \$26,909       | \$31,860  | \$33,000            | \$-   |
|           |                           | SOLAR REVENUE                  | \$250,000      | \$248,580   | \$400,000           | \$-   |



STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|                             |             |             |             |     |
|-----------------------------|-------------|-------------|-------------|-----|
| SPAY AND NEUTER CLINIC      | \$79,012    | \$119,990   | \$85,000    | \$- |
| BILLED PHONE REVENUE        | \$119,121   | \$170,961   | \$211,573   | \$- |
| ADMIN CHARGED               | \$2,267,265 | \$2,704,737 | \$2,970,095 | \$- |
| CO COUNSEL CHARGES          | \$828,674   | \$1,045,617 | \$800,000   | \$- |
| SERVICES TO OTHER DEPTS     | \$647,532   | \$745,302   | \$922,880   | \$- |
| COST PLAN RECOVERED         | \$2,132,938 | \$1,253,912 | \$1,749,454 | \$- |
| SERVICES TO RISK MANAGEMENT | \$2,670,534 | \$2,616,404 | \$2,939,553 | \$- |
| GSA-COURIER                 | \$7,672     | \$8,781     | \$9,276     | \$- |
| PROPERTY MANAGEMENT         | \$52,641    | \$-         | \$-         | \$- |

**TOTAL CHARGES FOR CURRENT SERV \$77,495,958 \$93,709,782 \$116,968,754 \$-**

**TOTAL CHARGES FOR CURRENT SERVICES \$77,495,958 \$93,709,782 \$116,968,754 \$-**

**INTERFUND REVENUE**

**CHARGES FOR CURRENT SERV**

|                                |             |             |             |     |
|--------------------------------|-------------|-------------|-------------|-----|
| I/F REV-BILLED PHONE REVENUE   | \$206,461   | \$296,086   | \$346,753   | \$- |
| I/F REV-ADMIN CHARGED          | \$2,634,186 | \$2,887,123 | \$3,555,038 | \$- |
| I/F REV-COUNTY COUNSEL CHARGES | \$136,714   | \$22,765    | \$9,000     | \$- |
| INTERFUND REV-SERV TO OTH DEPT | \$826,658   | \$928,981   | \$711,704   | \$- |
| I/F REV-COURIER                | \$68,961    | \$74,527    | \$79,304    | \$- |
| I/F REV-PROPERTY MANAGEMENT    | \$32,179    | \$-         | \$-         | \$- |
| I/F REV SHERIFF ENGRAVING SHOP | \$3,940     | \$8,747     | \$6,000     | \$- |

**TOTAL CHARGES FOR CURRENT SERV \$3,909,099 \$4,218,229 \$4,707,799 \$-**

**TOTAL INTERFUND REVENUE \$3,909,099 \$4,218,229 \$4,707,799 \$-**

**MISCELLANEOUS REVENUE**

**MISCELLANEOUS REVENUE**

|                                |             |             |             |     |
|--------------------------------|-------------|-------------|-------------|-----|
| WELFARE REPAYMENTS             | \$771,761   | \$1,126,838 | \$175,002   | \$- |
| FOOD STAMP REPAYMENTS          | \$369,016   | \$322,517   | \$4         | \$- |
| WELFARE REPAYMENTS & REFUNDS   | \$30,495    | \$(9,480)   | \$1         | \$- |
| RESTITUTION PAYMENTS           | \$352       | \$876       | \$500       | \$- |
| DA RESTITUTION                 | \$450       | \$175       | \$1,001     | \$- |
| VENDOR REBATES                 | \$815,706   | \$1,603,369 | \$1,665,839 | \$- |
| ASSET FORFEITURES              | \$1,442     | \$2,487     | \$79,000    | \$- |
| OTHER SALES-TAXABLE            | \$188,647   | \$133,518   | \$171,516   | \$- |
| OTHER SALES-TAXABLE (VIS 8.50) | \$75,047    | \$130,008   | \$116,967   | \$- |
| OTHER SALES-TAXABLE (PVL 9.25) | \$27,403    | \$44,635    | \$30,287    | \$- |
| OTHER SALES-NON TAXABLE        | \$56,944    | \$63,452    | \$72,702    | \$- |
| LESS CONSIGNMENT SALES         | \$(1,050)   | \$(11,659)  | \$-         | \$- |
| OTHER REVENUE-PRIOR YEAR       | \$1,591,692 | \$3,131,658 | \$11        | \$- |
| PRIOR YEAR ADJUSTMENTS         | \$-         | \$-         | \$3         | \$- |
| VEHICLE USE REIMBURSEMENT      | \$158       | \$1,009     | \$1,200     | \$- |
| PUBLIC ADM REIMBURSEMENTS      | \$64,719    | \$34,038    | \$65,000    | \$- |
| RECOVERED BAD DEBTS            | \$1,262     | \$35,769    | \$2,500     | \$- |
| OTHER REVENUE                  | \$800,271   | \$995,730   | \$1,391,860 | \$- |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|  |  |                                    |                    |                     |                    |            |
|--|--|------------------------------------|--------------------|---------------------|--------------------|------------|
|  |  | PROGRAM REPAYMENTS                 | \$1,301,708        | \$1,592,398         | \$889,918          | \$-        |
|  |  | INSURANCE PROCEEDS/RECOVERIES      | \$79,922           | \$155,769           | \$35,006           | \$-        |
|  |  | WORKER'S COMP REIMBURSEMENT        | \$-                | \$-                 | \$2                | \$-        |
|  |  | OTH REV 10% REBATE VICTIM REST     | \$62,544           | \$68,353            | \$100,000          | \$-        |
|  |  | OUTLAWED WARRANTS                  | \$38,243           | \$70,064            | \$1,719            | \$-        |
|  |  | OTHER REVENUE-CASH OVERAGE         | \$15               | \$3                 | \$1                | \$-        |
|  |  | PRIVATE GRANTS/DONATIONS           | \$95,296           | \$42,254            | \$193,309          | \$-        |
|  |  | NSF CHECKS                         | \$110              | \$232               | \$2                | \$-        |
|  |  | PRIOR A/P ACCRUALS ADJUSTMENT      | \$2,868,825        | \$3,181,657         | \$5                | \$-        |
|  |  | <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$9,240,978</b> | <b>\$12,715,670</b> | <b>\$4,993,355</b> | <b>\$-</b> |
|  |  | <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$9,240,978</b> | <b>\$12,715,670</b> | <b>\$4,993,355</b> | <b>\$-</b> |

**MISCELLANEOUS REVENUE OTHER**

|  |  |  |            |                |            |            |
|--|--|--|------------|----------------|------------|------------|
|  |  | <b>OTHER FINANCING SOURCES</b>           |            |                |            |            |
|  |  | LITIGATION PROCEEDS                      | \$-        | \$3,066        | \$1        | \$-        |
|  |  | <b>TOTAL OTHER FINANCING SOURCES</b>     | <b>\$-</b> | <b>\$3,066</b> | <b>\$1</b> | <b>\$-</b> |
|  |  | <b>TOTAL MISCELLANEOUS REVENUE OTHER</b> | <b>\$-</b> | <b>\$3,066</b> | <b>\$1</b> | <b>\$-</b> |

**OTHER FINANCING SOURCES**

|  |  |   |                      |                      |                      |            |
|--|--|---|----------------------|----------------------|----------------------|------------|
|  |  | <b>OTHER FINANCING SOURCES</b>          |                      |                      |                      |            |
|  |  | SALE OF FIXED ASSETS-NON TAX            | \$223,910            | \$287,991            | \$400,000            | \$-        |
|  |  | OPERATING TRANSFERS-IN                  | \$11,771,849         | \$11,301,344         | \$39,391,776         | \$-        |
|  |  | TRANSFER IN 1991 REALIGNMENT            | \$143,694,547        | \$150,895,201        | \$203,050,023        | \$-        |
|  |  | O/T-IN:VEH ACQUISITION 08/09            | \$448,872            | \$1,510,661          | \$4,554,000          | \$-        |
|  |  | OPERATING TRANSFERS-IN HHSA TRUST FUNDS | \$2,080              | \$5,361              | \$120,000            | \$-        |
|  |  | O/T-IN: LICENSES & PERMITS              | \$1,342,434          | \$1,317,003          | \$1,631,067          | \$-        |
|  |  | O/T IN: FINES & PENALTIES               | \$697,235            | \$575,863            | \$1,235,238          | \$-        |
|  |  | O/T IN: INTERGOVT. - STATE              | \$42,110,930         | \$51,878,601         | \$84,112,068         | \$-        |
|  |  | O/T IN: INTERGOVT. - FEDERAL            | \$45,002             | \$14,051             | \$209,141            | \$-        |
|  |  | O/T IN: CHARGES FOR SERVICES            | \$295,585            | \$853,931            | \$1,483,773          | \$-        |
|  |  | O/T IN: MISCELLANEOUS REV.              | \$1,209,552          | \$1,171,815          | \$5,361,383          | \$-        |
|  |  | <b>TOTAL OTHER FINANCING SOURCES</b>    | <b>\$201,841,996</b> | <b>\$219,811,822</b> | <b>\$341,548,469</b> | <b>\$-</b> |
|  |  | <b>TOTAL OTHER FINANCING SOURCES</b>    | <b>\$201,841,996</b> | <b>\$219,811,822</b> | <b>\$341,548,469</b> | <b>\$-</b> |

**OPERATING REVENUES**

|  |  |                                       |            |                |            |            |
|--|--|---------------------------------------|------------|----------------|------------|------------|
|  |  | <b>CHARGES FOR CURRENT SERV</b>       |            |                |            |            |
|  |  | RECYCLING REVENUE                     | \$-        | \$2,417        | \$1        | \$-        |
|  |  | WELLNESS INCENTIVE FUNDING            | \$-        | \$-            | \$3        | \$-        |
|  |  | <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$-</b> | <b>\$2,417</b> | <b>\$4</b> | <b>\$-</b> |
|  |  | <b>TOTAL OPERATING REVENUES</b>       | <b>\$-</b> | <b>\$2,417</b> | <b>\$4</b> | <b>\$-</b> |

**COWCAP**

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24<br>ACTUAL <input type="checkbox"/><br>ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

**COWCAP**

|                                   |             |             |             |     |
|-----------------------------------|-------------|-------------|-------------|-----|
| INTERFUND REV - COST PLAN CHARGES | \$2,374,959 | \$2,995,452 | \$4,214,300 | \$- |
|-----------------------------------|-------------|-------------|-------------|-----|

|                     |                    |                    |                    |            |
|---------------------|--------------------|--------------------|--------------------|------------|
| <b>TOTAL COWCAP</b> | <b>\$2,374,959</b> | <b>\$2,995,452</b> | <b>\$4,214,300</b> | <b>\$-</b> |
|---------------------|--------------------|--------------------|--------------------|------------|

|              |             |             |             |     |
|--------------|-------------|-------------|-------------|-----|
| TOTAL COWCAP | \$2,374,959 | \$2,995,452 | \$4,214,300 | \$- |
|--------------|-------------|-------------|-------------|-----|

|   |                      |                        |                        |            |
|---|----------------------|------------------------|------------------------|------------|
| <b>TOTAL GENERAL FUND FINANCING SOURCES</b> | <b>\$966,165,803</b> | <b>\$1,034,387,796</b> | <b>\$1,163,232,776</b> | <b>\$-</b> |
|---|----------------------|------------------------|------------------------|------------|

|   |                      |                        |                        |            |
|---|----------------------|------------------------|------------------------|------------|
| <b>TOTAL GENERAL FUND FINANCING SOURCES</b> | <b>\$966,165,803</b> | <b>\$1,034,387,796</b> | <b>\$1,163,232,776</b> | <b>\$-</b> |
|---|----------------------|------------------------|------------------------|------------|

**SPECIAL REVENUE FUNDS**

**INDIGENT HEALTHCARE AB75**

**VEHICLE CODE FINES**

**FINES,FORFEIT.,PENALTIES**

|                    |           |           |           |     |
|--------------------|-----------|-----------|-----------|-----|
| VEHICLE CODE FINES | \$176,040 | \$164,473 | \$268,364 | \$- |
|--------------------|-----------|-----------|-----------|-----|

|                                       |                  |                  |                  |            |
|---------------------------------------|------------------|------------------|------------------|------------|
| <b>TOTAL FINES,FORFEIT.,PENALTIES</b> | <b>\$176,040</b> | <b>\$164,473</b> | <b>\$268,364</b> | <b>\$-</b> |
|---------------------------------------|------------------|------------------|------------------|------------|

|                          |           |           |           |     |
|--------------------------|-----------|-----------|-----------|-----|
| TOTAL VEHICLE CODE FINES | \$176,040 | \$164,473 | \$268,364 | \$- |
|--------------------------|-----------|-----------|-----------|-----|

**FORFEITURES & PENALTIES**

**FINES,FORFEIT.,PENALTIES**

|                           |           |           |           |     |
|---------------------------|-----------|-----------|-----------|-----|
| COUNTY PENALTY ASSESSMENT | \$439,267 | \$402,798 | \$659,631 | \$- |
|---------------------------|-----------|-----------|-----------|-----|

|                                       |                  |                  |                  |            |
|---------------------------------------|------------------|------------------|------------------|------------|
| <b>TOTAL FINES,FORFEIT.,PENALTIES</b> | <b>\$439,267</b> | <b>\$402,798</b> | <b>\$659,631</b> | <b>\$-</b> |
|---------------------------------------|------------------|------------------|------------------|------------|

|                               |           |           |           |     |
|-------------------------------|-----------|-----------|-----------|-----|
| TOTAL FORFEITURES & PENALTIES | \$439,267 | \$402,798 | \$659,631 | \$- |
|-------------------------------|-----------|-----------|-----------|-----|

**FROM USE OF MONEY & PROPERTY**

**REV. FROM USE OF MONEY & PROP**

|          |         |          |          |     |
|----------|---------|----------|----------|-----|
| INTEREST | \$8,207 | \$11,320 | \$42,000 | \$- |
|----------|---------|----------|----------|-----|

|  |                |                 |                 |            |
|--|----------------|-----------------|-----------------|------------|
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> | <b>\$8,207</b> | <b>\$11,320</b> | <b>\$42,000</b> | <b>\$-</b> |
|--|----------------|-----------------|-----------------|------------|

|                                    |         |          |          |     |
|------------------------------------|---------|----------|----------|-----|
| TOTAL FROM USE OF MONEY & PROPERTY | \$8,207 | \$11,320 | \$42,000 | \$- |
|------------------------------------|---------|----------|----------|-----|

**CHARGES FOR CURRENT SERVICES**

**CHARGES FOR CURRENT SERV**

|                         |     |     |          |     |
|-------------------------|-----|-----|----------|-----|
| SERVICES TO OTHER DEPTS | \$- | \$- | \$51,125 | \$- |
|-------------------------|-----|-----|----------|-----|

|                                       |            |            |                 |            |
|---------------------------------------|------------|------------|-----------------|------------|
| <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$-</b> | <b>\$-</b> | <b>\$51,125</b> | <b>\$-</b> |
|---------------------------------------|------------|------------|-----------------|------------|

|                                    |     |     |          |     |
|------------------------------------|-----|-----|----------|-----|
| TOTAL CHARGES FOR CURRENT SERVICES | \$- | \$- | \$51,125 | \$- |
|------------------------------------|-----|-----|----------|-----|

**MISCELLANEOUS REVENUE**

**MISCELLANEOUS REVENUE**

|   |   |                   |
|---|---|-------------------|
| <b>STATE CONTROLLER<br/>SCHEDULES<br/>COUNTY BUDGET ACT</b> | <b>COUNTY OF TULARE<br/>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br/>GOVERNMENTAL FUNDS<br/>FISCAL YEAR 2024-25</b> | <b>SCHEDULE 6</b> |
|---|---|-------------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24<br>ACTUAL <input type="checkbox"/><br>ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|                                    |                 |                 |                 |            |
|------------------------------------|-----------------|-----------------|-----------------|------------|
| PROGRAM REPAYMENTS                 | \$12,555        | \$13,044        | \$28,880        | \$-        |
| <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$12,555</b> | <b>\$13,044</b> | <b>\$28,880</b> | <b>\$-</b> |
| <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$12,555</b> | <b>\$13,044</b> | <b>\$28,880</b> | <b>\$-</b> |

|   |                  |                  |                    |            |
|---|------------------|------------------|--------------------|------------|
| <b>TOTAL INDIGENT HEALTHCARE AB75 FINANCING SOURCES</b> | <b>\$636,069</b> | <b>\$591,635</b> | <b>\$1,050,000</b> | <b>\$-</b> |
|---|------------------|------------------|--------------------|------------|

|                     |
|---------------------|
| <b>LIBRARY FUND</b> |
|---------------------|

|                       |
|-----------------------|
| <b>PROPERTY TAXES</b> |
|-----------------------|

| <b>TAXES</b>                                |                    |                    |                    |            |
|---|--------------------|--------------------|--------------------|------------|
| PROPERTY TAXES-CURRENT SECURED              | \$4,885,506        | \$5,208,901        | \$5,474,428        | \$-        |
| PROPERTY TAX-CURRENT UNSECURED              | \$345,740          | \$392,027          | \$400,000          | \$-        |
| PROPERTY TAXES-PRIOR SECURED                | \$81,118           | \$120,500          | \$92,000           | \$-        |
| PROPERTY TAXES-PRIOR UNSECURED              | \$2,855            | \$7,899            | \$7,000            | \$-        |
| SUPPL PROP TAX-CURRENT SECURED              | \$97,213           | \$163,013          | \$150,000          | \$-        |
| SUPPL PROPERTY TAXES-PRIOR                  | \$20,487           | \$21,382           | \$20,000           | \$-        |
| RESIDUAL DIST                               | \$287,476          | \$321,660          | \$325,000          | \$-        |
| PASS THROUGH - FACILITIES PORTION           | \$352,806          | \$382,068          | \$382,000          | \$-        |
| PROCEEDS FROM SALE OF ASSETS - H&S<br>34188 | \$-                | \$-                | \$1                | \$-        |
| <b>TOTAL TAXES</b>                          | <b>\$6,073,201</b> | <b>\$6,617,450</b> | <b>\$6,850,429</b> | <b>\$-</b> |
| <b>TOTAL PROPERTY TAXES</b>                 | <b>\$6,073,201</b> | <b>\$6,617,450</b> | <b>\$6,850,429</b> | <b>\$-</b> |

|                    |
|--------------------|
| <b>OTHER TAXES</b> |
|--------------------|

| <b>TAXES</b>             |              |             |              |            |
|--------------------------|--------------|-------------|--------------|------------|
| TIMBER YIELD             | \$258        | \$92        | \$100        | \$-        |
| <b>TOTAL TAXES</b>       | <b>\$258</b> | <b>\$92</b> | <b>\$100</b> | <b>\$-</b> |
| <b>TOTAL OTHER TAXES</b> | <b>\$258</b> | <b>\$92</b> | <b>\$100</b> | <b>\$-</b> |

|   |
|---|
| <b>FROM USE OF MONEY &amp; PROPERTY</b> |
|---|

| <b>REV. FROM USE OF MONEY &amp; PROP</b>       |                  |                  |                  |            |
|--|------------------|------------------|------------------|------------|
| INTEREST                                       | \$132,215        | \$203,565        | \$150,000        | \$-        |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> | <b>\$132,215</b> | <b>\$203,565</b> | <b>\$150,000</b> | <b>\$-</b> |
| <b>TOTAL FROM USE OF MONEY &amp; PROPERTY</b>  | <b>\$132,215</b> | <b>\$203,565</b> | <b>\$150,000</b> | <b>\$-</b> |

|                  |
|------------------|
| <b>STATE AID</b> |
|------------------|

| <b>INTERGOVERNMENTAL REVENUE</b> |             |           |           |     |
|----------------------------------|-------------|-----------|-----------|-----|
| ST-HOMEOWNERS PROP TAX RELIEF    | \$31,275    | \$31,597  | \$32,000  | \$- |
| STATE- OTHER                     | \$1,173,124 | \$220,000 | \$775,000 | \$- |
| OTHER STATE GRANTS               | \$203,436   | \$222,679 | \$166,511 | \$- |

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|  |                    |                  |                  |            |
|--|--------------------|------------------|------------------|------------|
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$1,407,835</b> | <b>\$474,276</b> | <b>\$973,511</b> | <b>\$-</b> |
|--|--------------------|------------------|------------------|------------|

|                 |             |           |           |     |
|-----------------|-------------|-----------|-----------|-----|
| TOTAL STATE AID | \$1,407,835 | \$474,276 | \$973,511 | \$- |
|-----------------|-------------|-----------|-----------|-----|

**FEDERAL AID**

|  |                  |                  |                  |            |
|--|------------------|------------------|------------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |                  |                  |                  |            |
| FEDERAL CARES FUNDING                  | \$-              | \$-              | \$1              | \$-        |
| ARPA                                   | \$149,917        | \$210,495        | \$150,001        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$149,917</b> | <b>\$210,495</b> | <b>\$150,002</b> | <b>\$-</b> |

|                   |           |           |           |     |
|-------------------|-----------|-----------|-----------|-----|
| TOTAL FEDERAL AID | \$149,917 | \$210,495 | \$150,002 | \$- |
|-------------------|-----------|-----------|-----------|-----|

**OTHER GOVERNMENTAL AID**

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |            |            |            |            |
| OTHER GOV. AGENCIES                    | \$-        | \$-        | \$1        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$-</b> | <b>\$-</b> | <b>\$1</b> | <b>\$-</b> |

|                              |     |     |     |     |
|------------------------------|-----|-----|-----|-----|
| TOTAL OTHER GOVERNMENTAL AID | \$- | \$- | \$1 | \$- |
|------------------------------|-----|-----|-----|-----|

**CHARGES FOR CURRENT SERVICES**

|                                       |                 |                 |                 |            |
|---------------------------------------|-----------------|-----------------|-----------------|------------|
| <b>CHARGES FOR CURRENT SERV</b>       |                 |                 |                 |            |
| LIBRARY SERVICES                      | \$13,196        | \$12,600        | \$15,000        | \$-        |
| <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$13,196</b> | <b>\$12,600</b> | <b>\$15,000</b> | <b>\$-</b> |

|                                    |          |          |          |     |
|------------------------------------|----------|----------|----------|-----|
| TOTAL CHARGES FOR CURRENT SERVICES | \$13,196 | \$12,600 | \$15,000 | \$- |
|------------------------------------|----------|----------|----------|-----|

**INTERFUND REVENUE**

|                                       |                 |                 |                 |            |
|---------------------------------------|-----------------|-----------------|-----------------|------------|
| <b>CHARGES FOR CURRENT SERV</b>       |                 |                 |                 |            |
| INTERFUND REV-SERV TO OTH DEPT        | \$73,174        | \$76,826        | \$75,000        | \$-        |
| <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$73,174</b> | <b>\$76,826</b> | <b>\$75,000</b> | <b>\$-</b> |

|                         |          |          |          |     |
|-------------------------|----------|----------|----------|-----|
| TOTAL INTERFUND REVENUE | \$73,174 | \$76,826 | \$75,000 | \$- |
|-------------------------|----------|----------|----------|-----|

**MISCELLANEOUS REVENUE**

|                                  |          |          |          |     |
|----------------------------------|----------|----------|----------|-----|
| <b>MISCELLANEOUS REVENUE</b>     |          |          |          |     |
| OTHER SALES-TAXABLE              | \$1,498  | \$2,050  | \$2,000  | \$- |
| OTHER SALES-TAXABLE (VIS 8.50)   | \$4,784  | \$6,450  | \$5,000  | \$- |
| OTHER SALES-TAXABLE (FAR 8.50)   | \$231    | \$252    | \$300    | \$- |
| OTHER SALES-TAXABLE (DIN 8.50)   | \$792    | \$-      | \$1,000  | \$- |
| OTHER REVENUE                    | \$28,947 | \$4,425  | \$30,000 | \$- |
| OUTLAWED WARRANTS                | \$332    | \$271    | \$200    | \$- |
| PRIVATE GRANTS/DONATIONS         | \$22,017 | \$65,464 | \$40,000 | \$- |
| OTHER SALES-TAXABLE (WDLKE 8.75) | \$171    | \$261    | \$250    | \$- |
| OTHER SALES-TAXABLE (EXE 8.75)   | \$1,250  | \$1,438  | \$1,250  | \$- |

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24<br>ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|--|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5  | 6                   | 7   |

|                                    |                 |                 |                 |            |
|------------------------------------|-----------------|-----------------|-----------------|------------|
| <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$60,022</b> | <b>\$80,611</b> | <b>\$80,000</b> | <b>\$-</b> |
| TOTAL MISCELLANEOUS REVENUE        | \$60,022        | \$80,611        | \$80,000        | \$-        |

**OTHER FINANCING SOURCES**

|                                      |            |            |            |            |
|--------------------------------------|------------|------------|------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |            |            |            |            |
| SALE OF FIXED ASSETS-NON TAX         | \$-        | \$-        | \$1        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$-</b> | <b>\$-</b> | <b>\$1</b> | <b>\$-</b> |
| TOTAL OTHER FINANCING SOURCES        | \$-        | \$-        | \$1        | \$-        |

**OPERATING REVENUES**

|                                       |                |                |                |            |
|---------------------------------------|----------------|----------------|----------------|------------|
| <b>CHARGES FOR CURRENT SERV</b>       |                |                |                |            |
| WELLNESS INCENTIVE FUNDING            | \$-            | \$-            | \$1            | \$-        |
| OTHER SALES-TAXABLE (8.75)            | \$1,374        | \$1,426        | \$1,500        | \$-        |
| <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$1,374</b> | <b>\$1,426</b> | <b>\$1,501</b> | <b>\$-</b> |
| TOTAL OPERATING REVENUES              | \$1,374        | \$1,426        | \$1,501        | \$-        |

|   |                    |                    |                    |            |
|---|--------------------|--------------------|--------------------|------------|
| <b>TOTAL LIBRARY FUND FINANCING SOURCES</b> | <b>\$7,911,192</b> | <b>\$7,677,341</b> | <b>\$8,295,545</b> | <b>\$-</b> |
|---|--------------------|--------------------|--------------------|------------|

**FISH AND WILDLIFE**

**FORFEITURES & PENALTIES**

|   |                |                |            |            |
|---|----------------|----------------|------------|------------|
| <b>FINES, FORFEIT., PENALTIES</b>       |                |                |            |            |
| FISH & GAME PENALTY ASSESSMENT          | \$603          | \$840          | \$-        | \$-        |
| FISH & GAME PRESERVATION FINES          | \$932          | \$1,290        | \$-        | \$-        |
| <b>TOTAL FINES, FORFEIT., PENALTIES</b> | <b>\$1,535</b> | <b>\$2,130</b> | <b>\$-</b> | <b>\$-</b> |
| TOTAL FORFEITURES & PENALTIES           | \$1,535        | \$2,130        | \$-        | \$-        |

|  |                |                |            |            |
|--|----------------|----------------|------------|------------|
| <b>TOTAL FISH AND WILDLIFE FINANCING SOURCES</b> | <b>\$1,535</b> | <b>\$2,130</b> | <b>\$-</b> | <b>\$-</b> |
|--|----------------|----------------|------------|------------|

**AVIATION**

**FROM USE OF MONEY & PROPERTY**

|  |                 |                 |                 |            |
|--|-----------------|-----------------|-----------------|------------|
| <b>REV. FROM USE OF MONEY &amp; PROP</b>       |                 |                 |                 |            |
| FACILITY RENT                                  | \$19,296        | \$19,240        | \$20,880        | \$-        |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> | <b>\$19,296</b> | <b>\$19,240</b> | <b>\$20,880</b> | <b>\$-</b> |
| TOTAL FROM USE OF MONEY & PROPERTY             | \$19,296        | \$19,240        | \$20,880        | \$-        |

**STATE AID**

|                                  |          |          |          |     |
|----------------------------------|----------|----------|----------|-----|
| <b>INTERGOVERNMENTAL REVENUE</b> |          |          |          |     |
| STATE-AVIATION                   | \$10,000 | \$20,000 | \$10,000 | \$- |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|  |  |  |                 |                 |                 |            |
|--|--|--|-----------------|-----------------|-----------------|------------|
| OTHER STATE GRANTS                     |  |  | \$-             | \$-             | \$9,000         | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$10,000</b> | <b>\$20,000</b> | <b>\$19,000</b> | <b>\$-</b> |

|                 |  |  |          |          |          |     |
|-----------------|--|--|----------|----------|----------|-----|
| TOTAL STATE AID |  |  | \$10,000 | \$20,000 | \$19,000 | \$- |
|-----------------|--|--|----------|----------|----------|-----|

**FEDERAL AID**

|  |  |  |            |            |                  |            |
|--|--|--|------------|------------|------------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |  |  |            |            |                  |            |
| OTHER FEDERAL GRANTS                   |  |  | \$-        | \$-        | \$180,000        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$-</b> | <b>\$-</b> | <b>\$180,000</b> | <b>\$-</b> |

|                   |  |  |     |     |           |     |
|-------------------|--|--|-----|-----|-----------|-----|
| TOTAL FEDERAL AID |  |  | \$- | \$- | \$180,000 | \$- |
|-------------------|--|--|-----|-----|-----------|-----|

**OTHER FINANCING SOURCES**

|                                      |  |  |                 |                 |                  |            |
|--------------------------------------|--|--|-----------------|-----------------|------------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |  |  |                 |                 |                  |            |
| OPERATING TRANSFERS-IN               |  |  | \$23,684        | \$56,164        | \$143,753        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> |  |  | <b>\$23,684</b> | <b>\$56,164</b> | <b>\$143,753</b> | <b>\$-</b> |

|                               |  |  |          |          |           |     |
|-------------------------------|--|--|----------|----------|-----------|-----|
| TOTAL OTHER FINANCING SOURCES |  |  | \$23,684 | \$56,164 | \$143,753 | \$- |
|-------------------------------|--|--|----------|----------|-----------|-----|

|   |  |  |                 |                 |                  |            |
|---|--|--|-----------------|-----------------|------------------|------------|
| <b>TOTAL AVIATION FINANCING SOURCES</b> |  |  | <b>\$52,980</b> | <b>\$95,404</b> | <b>\$363,633</b> | <b>\$-</b> |
|---|--|--|-----------------|-----------------|------------------|------------|

**STRUCTURAL FIRE FUND**

**PROPERTY TAXES**

|                                   |  |  |                     |                     |                     |            |
|-----------------------------------|--|--|---------------------|---------------------|---------------------|------------|
| <b>TAXES</b>                      |  |  |                     |                     |                     |            |
| PROPERTY TAXES-CURRENT SECURED    |  |  | \$9,690,432         | \$10,187,413        | \$10,279,828        | \$-        |
| PROPERTY TAX-CURRENT UNSECURED    |  |  | \$684,042           | \$768,167           | \$779,970           | \$-        |
| PROPERTY TAXES-PRIOR SECURED      |  |  | \$162,947           | \$238,408           | \$178,791           | \$-        |
| PROPERTY TAXES-PRIOR UNSECURED    |  |  | \$5,735             | \$15,635            | \$13,977            | \$-        |
| SUPPL PROP TAX-CURRENT SECURED    |  |  | \$182,584           | \$301,853           | \$225,693           | \$-        |
| SUPPL PROPERTY TAXES-PRIOR        |  |  | \$39,042            | \$40,631            | \$36,008            | \$-        |
| RESIDUAL DIST                     |  |  | \$420,605           | \$454,126           | \$463,209           | \$-        |
| PASS THROUGH - FACILITIES PORTION |  |  | \$218,785           | \$223,973           | \$228,452           | \$-        |
| <b>TOTAL TAXES</b>                |  |  | <b>\$11,404,172</b> | <b>\$12,230,206</b> | <b>\$12,205,928</b> | <b>\$-</b> |

|                      |  |  |              |              |              |     |
|----------------------|--|--|--------------|--------------|--------------|-----|
| TOTAL PROPERTY TAXES |  |  | \$11,404,172 | \$12,230,206 | \$12,205,928 | \$- |
|----------------------|--|--|--------------|--------------|--------------|-----|

**OTHER TAXES**

|                    |  |  |              |             |             |            |
|--------------------|--|--|--------------|-------------|-------------|------------|
| <b>TAXES</b>       |  |  |              |             |             |            |
| TIMBER YIELD       |  |  | \$178        | \$64        | \$64        | \$-        |
| <b>TOTAL TAXES</b> |  |  | <b>\$178</b> | <b>\$64</b> | <b>\$64</b> | <b>\$-</b> |

|                   |  |  |       |      |      |     |
|-------------------|--|--|-------|------|------|-----|
| TOTAL OTHER TAXES |  |  | \$178 | \$64 | \$64 | \$- |
|-------------------|--|--|-------|------|------|-----|

**LICENSES, PERMITS & FRANCHISES**

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

**LIC.,PERMITS & FRANCHISE**

OTHER LICENSES & PERMITS \$15,435 \$18,285 \$17,000 \$-

**TOTAL LIC.,PERMITS & FRANCHISE \$15,435 \$18,285 \$17,000 \$-**

|                                     |          |          |          |     |
|-------------------------------------|----------|----------|----------|-----|
| TOTAL LICENSES,PERMITS & FRANCHISES | \$15,435 | \$18,285 | \$17,000 | \$- |
|-------------------------------------|----------|----------|----------|-----|

**FROM USE OF MONEY & PROPERTY**

**REV. FROM USE OF MONEY & PROP**

INTEREST \$169,863 \$241,937 \$170,000 \$-

**TOTAL REV. FROM USE OF MONEY & PROP \$169,863 \$241,937 \$170,000 \$-**

|                                    |           |           |           |     |
|------------------------------------|-----------|-----------|-----------|-----|
| TOTAL FROM USE OF MONEY & PROPERTY | \$169,863 | \$241,937 | \$170,000 | \$- |
|------------------------------------|-----------|-----------|-----------|-----|

**STATE AID**

**INTERGOVERNMENTAL REVENUE**

STATE-OES REIMBURSEMENT \$2,524,984 \$3,217,735 \$1 \$-

ST-HOMEOWNERS PROP TAX RELIEF \$61,844 \$61,838 \$61,200 \$-

OTHER STATE GRANTS \$168,108 \$121,392 \$534,002 \$-

OTHER STATE CONTRACTS \$- \$- \$130,000 \$-

**TOTAL INTERGOVERNMENTAL REVENUE \$2,754,936 \$3,400,965 \$725,203 \$-**

|                 |             |             |           |     |
|-----------------|-------------|-------------|-----------|-----|
| TOTAL STATE AID | \$2,754,936 | \$3,400,965 | \$725,203 | \$- |
|-----------------|-------------|-------------|-----------|-----|

**FEDERAL AID**

**INTERGOVERNMENTAL REVENUE**

FED-DISASTER RELIEF \$3,705,689 \$- \$1 \$-

ARPA \$6,713,394 \$- \$- \$-

**TOTAL INTERGOVERNMENTAL REVENUE \$10,419,083 \$- \$1 \$-**

|                   |              |     |     |     |
|-------------------|--------------|-----|-----|-----|
| TOTAL FEDERAL AID | \$10,419,083 | \$- | \$1 | \$- |
|-------------------|--------------|-----|-----|-----|

**OTHER GOVERNMENTAL AID**

**INTERGOVERNMENTAL REVENUE**

OTH-GOV AGY INDIAN GAMING GRNT \$73,500 \$24,500 \$- \$-

**TOTAL INTERGOVERNMENTAL REVENUE \$73,500 \$24,500 \$- \$-**

|                              |          |          |     |     |
|------------------------------|----------|----------|-----|-----|
| TOTAL OTHER GOVERNMENTAL AID | \$73,500 | \$24,500 | \$- | \$- |
|------------------------------|----------|----------|-----|-----|

**CHARGES FOR CURRENT SERVICES**

**CHARGES FOR CURRENT SERV**

PLANNING & ENGINEERING SERV \$476,435 \$476,096 \$460,000 \$-

DISPATCH SERVICE \$29,364 \$79,639 \$100,000 \$-



STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|  |  |   |                  |                    |                    |            |
|--|--|---|------------------|--------------------|--------------------|------------|
|  |  | SUPPRESSION COST REIMBURSEMENT            | \$411,222        | \$1,166,314        | \$450,000          | \$-        |
|  |  | OTHER SERVICES                            | \$18,150         | \$31,459           | \$12,500           | \$-        |
|  |  | SERVICES TO OTHER DEPTS                   | \$-              | \$169,468          | \$215,600          | \$-        |
|  |  | <b>TOTAL CHARGES FOR CURRENT SERV</b>     | <b>\$935,171</b> | <b>\$1,922,976</b> | <b>\$1,238,100</b> | <b>\$-</b> |
|  |  | <b>TOTAL CHARGES FOR CURRENT SERVICES</b> | <b>\$935,171</b> | <b>\$1,922,976</b> | <b>\$1,238,100</b> | <b>\$-</b> |

**INTERFUND REVENUE**

|  |  |                                       |                 |                 |                 |            |
|--|--|---------------------------------------|-----------------|-----------------|-----------------|------------|
|  |  | <b>CHARGES FOR CURRENT SERV</b>       |                 |                 |                 |            |
|  |  | INTERFUND REV-SERV TO OTH DEPT        | \$12,113        | \$13,731        | \$12,000        | \$-        |
|  |  | <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$12,113</b> | <b>\$13,731</b> | <b>\$12,000</b> | <b>\$-</b> |
|  |  | <b>TOTAL INTERFUND REVENUE</b>        | <b>\$12,113</b> | <b>\$13,731</b> | <b>\$12,000</b> | <b>\$-</b> |

**MISCELLANEOUS REVENUE**

|  |  |                                    |                 |                    |            |            |
|--|--|------------------------------------|-----------------|--------------------|------------|------------|
|  |  | <b>MISCELLANEOUS REVENUE</b>       |                 |                    |            |            |
|  |  | OTHER REVENUE                      | \$-             | \$1,352            | \$-        | \$-        |
|  |  | INSURANCE PROCEEDS/RECOVERIES      | \$9,984         | \$1,005,073        | \$-        | \$-        |
|  |  | OUTLAWED WARRANTS                  | \$193           | \$2,148            | \$2        | \$-        |
|  |  | <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$10,177</b> | <b>\$1,008,573</b> | <b>\$2</b> | <b>\$-</b> |
|  |  | <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$10,177</b> | <b>\$1,008,573</b> | <b>\$2</b> | <b>\$-</b> |

**OTHER FINANCING SOURCES**

|  |  |                                      |                     |                     |                     |            |
|--|--|--------------------------------------|---------------------|---------------------|---------------------|------------|
|  |  | <b>OTHER FINANCING SOURCES</b>       |                     |                     |                     |            |
|  |  | SALE OF FIXED ASSETS-NON TAX         | \$-                 | \$7,584             | \$-                 | \$-        |
|  |  | OPERATING TRANSFERS-IN               | \$1,325,000         | \$-                 | \$-                 | \$-        |
|  |  | O/T-IN:FIRE                          | \$9,501,350         | \$15,068,003        | \$21,408,387        | \$-        |
|  |  | <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$10,826,350</b> | <b>\$15,075,587</b> | <b>\$21,408,387</b> | <b>\$-</b> |
|  |  | <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$10,826,350</b> | <b>\$15,075,587</b> | <b>\$21,408,387</b> | <b>\$-</b> |

|  |  |   |                     |                     |                     |            |
|--|--|---|---------------------|---------------------|---------------------|------------|
|  |  | <b>TOTAL STRUCTURAL FIRE FUND FINANCING SOURCES</b> | <b>\$36,620,978</b> | <b>\$33,936,824</b> | <b>\$35,776,685</b> | <b>\$-</b> |
|--|--|---|---------------------|---------------------|---------------------|------------|

**ROAD FUND**

**PROPERTY TAXES**

|  |  |                               |                    |                    |                    |            |
|--|--|-------------------------------|--------------------|--------------------|--------------------|------------|
|  |  | <b>TAXES</b>                  |                    |                    |                    |            |
|  |  | PROCEEDS FROM MEASURE R LOCAL | \$7,524,946        | \$7,515,242        | \$7,500,000        | \$-        |
|  |  | <b>TOTAL TAXES</b>            | <b>\$7,524,946</b> | <b>\$7,515,242</b> | <b>\$7,500,000</b> | <b>\$-</b> |
|  |  | <b>TOTAL PROPERTY TAXES</b>   | <b>\$7,524,946</b> | <b>\$7,515,242</b> | <b>\$7,500,000</b> | <b>\$-</b> |

**OTHER TAXES**

|  |  |              |  |  |  |  |
|--|--|--------------|--|--|--|--|
|  |  | <b>TAXES</b> |  |  |  |  |
|--|--|--------------|--|--|--|--|

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|  |  |                              |                    |                    |                     |            |
|--|--|------------------------------|--------------------|--------------------|---------------------|------------|
|  |  | MEASURE R SALES TAX PROCEEDS | \$2,061,315        | \$2,661,144        | \$9,259,000         | \$-        |
|  |  | LTF-ART 8 STREETS & ROADS    | \$6,857,745        | \$-                | \$5,500,000         | \$-        |
|  |  | <b>TOTAL TAXES</b>           | <b>\$8,919,060</b> | <b>\$2,661,144</b> | <b>\$14,759,000</b> | <b>\$-</b> |
|  |  | <b>TOTAL OTHER TAXES</b>     | <b>\$8,919,060</b> | <b>\$2,661,144</b> | <b>\$14,759,000</b> | <b>\$-</b> |

**LICENSES, PERMITS & FRANCHISES**

|  |  |   |                    |                 |            |            |
|--|--|---|--------------------|-----------------|------------|------------|
|  |  | <b>LIC., PERMITS &amp; FRANCHISE</b>            |                    |                 |            |            |
|  |  | ROAD PRIVILEGES & PERMITS                       | \$1,002,800        | \$11,900        | \$1        | \$-        |
|  |  | <b>TOTAL LIC., PERMITS &amp; FRANCHISE</b>      | <b>\$1,002,800</b> | <b>\$11,900</b> | <b>\$1</b> | <b>\$-</b> |
|  |  | <b>TOTAL LICENSES, PERMITS &amp; FRANCHISES</b> | <b>\$1,002,800</b> | <b>\$11,900</b> | <b>\$1</b> | <b>\$-</b> |

**FROM USE OF MONEY & PROPERTY**

|  |  |  |                  |                    |                  |            |
|--|--|--|------------------|--------------------|------------------|------------|
|  |  | <b>REV. FROM USE OF MONEY &amp; PROP</b>       |                  |                    |                  |            |
|  |  | INTEREST                                       | \$985,221        | \$1,212,499        | \$400,000        | \$-        |
|  |  | FACILITY RENT                                  | \$900            | \$1,800            | \$1,200          | \$-        |
|  |  | <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> | <b>\$986,121</b> | <b>\$1,214,299</b> | <b>\$401,200</b> | <b>\$-</b> |
|  |  | <b>TOTAL FROM USE OF MONEY &amp; PROPERTY</b>  | <b>\$986,121</b> | <b>\$1,214,299</b> | <b>\$401,200</b> | <b>\$-</b> |

**STATE AID**

|  |  |  |                     |                     |                     |            |
|--|--|--|---------------------|---------------------|---------------------|------------|
|  |  | <b>INTERGOVERNMENTAL REVENUE</b>       |                     |                     |                     |            |
|  |  | STATE-HIGHWAY USER TAX-2104A           | \$4,447,344         | \$5,394,622         | \$5,012,618         | \$-        |
|  |  | STATE-HIGHWAY USER TAX-2103A           | \$5,422,803         | \$6,402,132         | \$6,482,258         | \$-        |
|  |  | STATE-HIGHWAY USER TAX-2105            | \$3,576,390         | \$4,161,916         | \$3,997,240         | \$-        |
|  |  | STATE-HIGHWAY USER TAX-2106A           | \$657,384           | \$759,045           | \$782,310           | \$-        |
|  |  | STATE OTHER-IN LIEU TAX                | \$2,131             | \$1,646             | \$1,500             | \$-        |
|  |  | STATE-DISASTER RELIEF                  | \$-                 | \$-                 | \$2                 | \$-        |
|  |  | STATE- OTHER                           | \$-                 | \$6,151             | \$-                 | \$-        |
|  |  | RD EXCHANGE FUNDS                      | \$987,784           | \$987,784           | \$987,784           | \$-        |
|  |  | OTHER STATE GRANTS                     | \$798               | \$-                 | \$-                 | \$-        |
|  |  | STATE-HIGHWAY PROJECTS                 | \$461,007           | \$325,579           | \$1,140,000         | \$-        |
|  |  | HUTA SB1 RMRA                          | \$14,978,890        | \$20,348,146        | \$17,796,065        | \$-        |
|  |  | RTPA/RSTP                              | \$1,467,573         | \$831,524           | \$830,000           | \$-        |
|  |  | <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$32,002,104</b> | <b>\$39,218,545</b> | <b>\$37,029,777</b> | <b>\$-</b> |
|  |  | <b>TOTAL STATE AID</b>                 | <b>\$32,002,104</b> | <b>\$39,218,545</b> | <b>\$37,029,777</b> | <b>\$-</b> |

**FEDERAL AID**

|  |  |                                  |           |           |         |     |
|--|--|----------------------------------|-----------|-----------|---------|-----|
|  |  | <b>INTERGOVERNMENTAL REVENUE</b> |           |           |         |     |
|  |  | FED-DISASTER RELIEF              | \$-       | \$-       | \$1     | \$- |
|  |  | FED-FOREST RESERVE REVENUE       | \$214,707 | \$220,907 | \$-     | \$- |
|  |  | FED-OTHER                        | \$15,605  | \$10,689  | \$4,000 | \$- |

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24<br>ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|--|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5  | 6                   | 7   |

|  |                    |                    |                     |            |
|--|--------------------|--------------------|---------------------|------------|
| FED-HIGHWAY PROJECTS                   | \$5,438,071        | \$4,316,015        | \$15,259,500        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$5,668,383</b> | <b>\$4,547,611</b> | <b>\$15,263,501</b> | <b>\$-</b> |

|                   |             |             |              |     |
|-------------------|-------------|-------------|--------------|-----|
| TOTAL FEDERAL AID | \$5,668,383 | \$4,547,611 | \$15,263,501 | \$- |
|-------------------|-------------|-------------|--------------|-----|

**OTHER GOVERNMENTAL AID**

|  |            |                |            |            |
|--|------------|----------------|------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |            |                |            |            |
| OTHER GOV. AGENCIES                    | \$-        | \$4,501        | \$-        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$-</b> | <b>\$4,501</b> | <b>\$-</b> | <b>\$-</b> |

|                              |     |         |     |     |
|------------------------------|-----|---------|-----|-----|
| TOTAL OTHER GOVERNMENTAL AID | \$- | \$4,501 | \$- | \$- |
|------------------------------|-----|---------|-----|-----|

**CHARGES FOR CURRENT SERVICES**

|                                       |                    |                    |                    |            |
|---------------------------------------|--------------------|--------------------|--------------------|------------|
| <b>CHARGES FOR CURRENT SERV</b>       |                    |                    |                    |            |
| PLANNING & ENGINEERING SERV           | \$237,747          | \$250,014          | \$260,000          | \$-        |
| ROAD & STREET SERVICES                | \$532,185          | \$120,014          | \$90,000           | \$-        |
| OTHER SERVICES                        | \$-                | \$45,227           | \$6,800            | \$-        |
| SERVICES TO OTHER DEPTS               | \$74,396           | \$203,358          | \$238,600          | \$-        |
| ROAD YARD BILLING (INCL FUEL)         | \$879,446          | \$1,007,401        | \$991,681          | \$-        |
| I/F-RD YD BILLING (INCL FUEL)         | \$1,671,299        | \$1,725,066        | \$2,289,015        | \$-        |
| <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$3,395,073</b> | <b>\$3,351,080</b> | <b>\$3,876,096</b> | <b>\$-</b> |

|                                    |             |             |             |     |
|------------------------------------|-------------|-------------|-------------|-----|
| TOTAL CHARGES FOR CURRENT SERVICES | \$3,395,073 | \$3,351,080 | \$3,876,096 | \$- |
|------------------------------------|-------------|-------------|-------------|-----|

**INTERFUND REVENUE**

|                                       |            |              |            |            |
|---------------------------------------|------------|--------------|------------|------------|
| <b>CHARGES FOR CURRENT SERV</b>       |            |              |            |            |
| I/F REV-ADMIN CHARGED                 | \$-        | \$325        | \$-        | \$-        |
| <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$-</b> | <b>\$325</b> | <b>\$-</b> | <b>\$-</b> |

|                         |     |       |     |     |
|-------------------------|-----|-------|-----|-----|
| TOTAL INTERFUND REVENUE | \$- | \$325 | \$- | \$- |
|-------------------------|-----|-------|-----|-----|

**MISCELLANEOUS REVENUE**

|                                    |                  |                    |                     |            |
|------------------------------------|------------------|--------------------|---------------------|------------|
| <b>MISCELLANEOUS REVENUE</b>       |                  |                    |                     |            |
| OTHER SALES-NON TAXABLE            | \$-              | \$601              | \$-                 | \$-        |
| OTHER REVENUE                      | \$458,332        | \$41,434           | \$20,511,906        | \$-        |
| INSURANCE PROCEEDS/RECOVERIES      | \$10,251         | \$45,432           | \$705,005           | \$-        |
| OUTLAWED WARRANTS                  | \$(3,546)        | \$6,537            | \$7                 | \$-        |
| PRIOR A/P ACCRUALS ADJUSTMENT      | \$177,688        | \$1,248,037        | \$9                 | \$-        |
| <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$642,725</b> | <b>\$1,342,041</b> | <b>\$21,216,927</b> | <b>\$-</b> |

|                             |           |             |              |     |
|-----------------------------|-----------|-------------|--------------|-----|
| TOTAL MISCELLANEOUS REVENUE | \$642,725 | \$1,342,041 | \$21,216,927 | \$- |
|-----------------------------|-----------|-------------|--------------|-----|

**OTHER FINANCING SOURCES**

**OTHER FINANCING SOURCES**

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|  |  |                                      |                 |                  |                 |            |
|--|--|--------------------------------------|-----------------|------------------|-----------------|------------|
|  |  | SALE OF FIXED ASSETS-NON TAX         | \$1,645         | \$97,747         | \$7             | \$-        |
|  |  | OPERATING TRANSFERS-IN               | \$39,973        | \$90,053         | \$98,388        | \$-        |
|  |  | <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$41,618</b> | <b>\$187,800</b> | <b>\$98,395</b> | <b>\$-</b> |

|  |  |                                      |                 |                  |                 |            |
|--|--|--------------------------------------|-----------------|------------------|-----------------|------------|
|  |  | <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$41,618</b> | <b>\$187,800</b> | <b>\$98,395</b> | <b>\$-</b> |
|--|--|--------------------------------------|-----------------|------------------|-----------------|------------|

**OPERATING REVENUES**

|  |  |                                       |            |            |            |            |
|--|--|---------------------------------------|------------|------------|------------|------------|
|  |  | <b>CHARGES FOR CURRENT SERV</b>       |            |            |            |            |
|  |  | RECYCLING REVENUE                     | \$-        | \$-        | \$6        | \$-        |
|  |  | <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$-</b> | <b>\$-</b> | <b>\$6</b> | <b>\$-</b> |

|  |  |                                 |            |            |            |            |
|--|--|---------------------------------|------------|------------|------------|------------|
|  |  | <b>TOTAL OPERATING REVENUES</b> | <b>\$-</b> | <b>\$-</b> | <b>\$6</b> | <b>\$-</b> |
|--|--|---------------------------------|------------|------------|------------|------------|

|  |  |  |                     |                     |                      |            |
|--|--|--|---------------------|---------------------|----------------------|------------|
|  |  | <b>TOTAL ROAD FUND FINANCING SOURCES</b> | <b>\$60,182,830</b> | <b>\$60,054,488</b> | <b>\$100,144,903</b> | <b>\$-</b> |
|--|--|--|---------------------|---------------------|----------------------|------------|

**TC WORKFORCE INVESTMENT BOARD**

**FROM USE OF MONEY & PROPERTY**

|  |  |  |                  |                  |                  |            |
|--|--|--|------------------|------------------|------------------|------------|
|  |  | <b>REV. FROM USE OF MONEY &amp; PROP</b>       |                  |                  |                  |            |
|  |  | INTEREST                                       | \$7,276          | \$14,408         | \$13,800         | \$-        |
|  |  | FACILITY RENT                                  | \$275,994        | \$323,930        | \$132,238        | \$-        |
|  |  | OVERHEAD - WIOA MOU REQUIREMENT                | \$91,054         | \$112,075        | \$110,146        | \$-        |
|  |  | <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> | <b>\$374,324</b> | <b>\$450,413</b> | <b>\$256,184</b> | <b>\$-</b> |
|  |  | <b>TOTAL FROM USE OF MONEY &amp; PROPERTY</b>  | <b>\$374,324</b> | <b>\$450,413</b> | <b>\$256,184</b> | <b>\$-</b> |

**STATE AID**

|  |  |  |                 |            |            |            |
|--|--|--|-----------------|------------|------------|------------|
|  |  | <b>INTERGOVERNMENTAL REVENUE</b>       |                 |            |            |            |
|  |  | OTHER STATE GRANTS                     | \$14,520        | \$-        | \$-        | \$-        |
|  |  | <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$14,520</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> |
|  |  | <b>TOTAL STATE AID</b>                 | <b>\$14,520</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> |

**FEDERAL AID**

|  |  |  |                     |                     |                     |            |
|--|--|--|---------------------|---------------------|---------------------|------------|
|  |  | <b>INTERGOVERNMENTAL REVENUE</b>       |                     |                     |                     |            |
|  |  | WIOA REVENUE                           | \$12,035,511        | \$12,976,712        | \$13,072,715        | \$-        |
|  |  | <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$12,035,511</b> | <b>\$12,976,712</b> | <b>\$13,072,715</b> | <b>\$-</b> |
|  |  | <b>TOTAL FEDERAL AID</b>               | <b>\$12,035,511</b> | <b>\$12,976,712</b> | <b>\$13,072,715</b> | <b>\$-</b> |

**CHARGES FOR CURRENT SERVICES**

|  |  |                                 |           |             |             |     |
|--|--|---------------------------------|-----------|-------------|-------------|-----|
|  |  | <b>CHARGES FOR CURRENT SERV</b> |           |             |             |     |
|  |  | CHARGES FOR CURRENT SERVICES    | \$370,576 | \$1,330,375 | \$3,426,444 | \$- |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|                                       |                  |                    |                    |            |
|---------------------------------------|------------------|--------------------|--------------------|------------|
| <b>TOTAL CHARGES FOR CURRENT SERV</b> | <b>\$370,576</b> | <b>\$1,330,375</b> | <b>\$3,426,444</b> | <b>\$-</b> |
| TOTAL CHARGES FOR CURRENT SERVICES    | \$370,576        | \$1,330,375        | \$3,426,444        | \$-        |

**MISCELLANEOUS REVENUE**

| <b>MISCELLANEOUS REVENUE</b>       |                 |                 |                 |            |
|------------------------------------|-----------------|-----------------|-----------------|------------|
| OTHER REVENUE                      | \$-             | \$-             | \$1             | \$-        |
| OUTLAWED WARRANTS                  | \$322           | \$276           | \$4             | \$-        |
| CONFERENCE REGISTRATIONS           | \$41,663        | \$38,108        | \$38,001        | \$-        |
| WIB 3RD PARTY REIMBURSEMENT        | \$120           | \$3,678         | \$1,500         | \$-        |
| <b>TOTAL MISCELLANEOUS REVENUE</b> | <b>\$42,105</b> | <b>\$42,062</b> | <b>\$39,506</b> | <b>\$-</b> |
| TOTAL MISCELLANEOUS REVENUE        | \$42,105        | \$42,062        | \$39,506        | \$-        |

**OTHER FINANCING SOURCES**

| <b>OTHER FINANCING SOURCES</b>       |                    |                    |                  |            |
|--------------------------------------|--------------------|--------------------|------------------|------------|
| OPERATING TRANSFERS-IN               | \$1,754,166        | \$1,812,629        | \$484,100        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$1,754,166</b> | <b>\$1,812,629</b> | <b>\$484,100</b> | <b>\$-</b> |
| TOTAL OTHER FINANCING SOURCES        | \$1,754,166        | \$1,812,629        | \$484,100        | \$-        |

|  |                     |                     |                     |            |
|--|---------------------|---------------------|---------------------|------------|
| <b>TOTAL TC WORKFORCE INVESTMENT BOARD FINANCING SOURCES</b> | <b>\$14,591,202</b> | <b>\$16,612,191</b> | <b>\$17,278,949</b> | <b>\$-</b> |
|--|---------------------|---------------------|---------------------|------------|

**CHILD SUPPORT SERVICES**

**FROM USE OF MONEY & PROPERTY**

| <b>REV. FROM USE OF MONEY &amp; PROP</b>       |                 |                  |                 |            |
|--|-----------------|------------------|-----------------|------------|
| INTEREST                                       | \$64,015        | \$106,840        | \$90,000        | \$-        |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> | <b>\$64,015</b> | <b>\$106,840</b> | <b>\$90,000</b> | <b>\$-</b> |
| TOTAL FROM USE OF MONEY & PROPERTY             | \$64,015        | \$106,840        | \$90,000        | \$-        |

**STATE AID**

| <b>INTERGOVERNMENTAL REVENUE</b>       |                    |                    |                    |            |
|--|--------------------|--------------------|--------------------|------------|
| STATE- CHILD SUPPORT ADMIN             | \$4,923,330        | \$4,723,098        | \$4,998,130        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$4,923,330</b> | <b>\$4,723,098</b> | <b>\$4,998,130</b> | <b>\$-</b> |
| TOTAL STATE AID                        | \$4,923,330        | \$4,723,098        | \$4,998,130        | \$-        |

**FEDERAL AID**

| <b>INTERGOVERNMENTAL REVENUE</b>       |                    |                    |                     |            |
|--|--------------------|--------------------|---------------------|------------|
| FED-CHILD SUPP ENFRMNT INCENT          | \$8,963,116        | \$8,598,286        | \$10,697,250        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$8,963,116</b> | <b>\$8,598,286</b> | <b>\$10,697,250</b> | <b>\$-</b> |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|                   |  |  |             |             |              |     |
|-------------------|--|--|-------------|-------------|--------------|-----|
| TOTAL FEDERAL AID |  |  | \$8,963,116 | \$8,598,286 | \$10,697,250 | \$- |
|-------------------|--|--|-------------|-------------|--------------|-----|

**OTHER GOVERNMENTAL AID**

**INTERGOVERNMENTAL REVENUE**

|           |  |  |     |     |     |     |
|-----------|--|--|-----|-----|-----|-----|
| ADMIN FEE |  |  | \$- | \$- | \$1 | \$- |
|-----------|--|--|-----|-----|-----|-----|

|  |  |  |            |            |            |            |
|--|--|--|------------|------------|------------|------------|
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$-</b> | <b>\$-</b> | <b>\$1</b> | <b>\$-</b> |
|--|--|--|------------|------------|------------|------------|

|                              |  |  |     |     |     |     |
|------------------------------|--|--|-----|-----|-----|-----|
| TOTAL OTHER GOVERNMENTAL AID |  |  | \$- | \$- | \$1 | \$- |
|------------------------------|--|--|-----|-----|-----|-----|

**MISCELLANEOUS REVENUE**

**MISCELLANEOUS REVENUE**

|                              |  |  |     |     |           |     |
|------------------------------|--|--|-----|-----|-----------|-----|
| WELFARE REPAYMENTS & REFUNDS |  |  | \$- | \$- | \$512,574 | \$- |
|------------------------------|--|--|-----|-----|-----------|-----|

|               |  |  |      |       |         |     |
|---------------|--|--|------|-------|---------|-----|
| OTHER REVENUE |  |  | \$33 | \$398 | \$1,000 | \$- |
|---------------|--|--|------|-------|---------|-----|

|                   |  |  |       |      |       |     |
|-------------------|--|--|-------|------|-------|-----|
| OUTLAWED WARRANTS |  |  | \$237 | \$17 | \$500 | \$- |
|-------------------|--|--|-------|------|-------|-----|

|                               |  |  |     |     |     |     |
|-------------------------------|--|--|-----|-----|-----|-----|
| PRIOR A/P ACCRUALS ADJUSTMENT |  |  | \$- | \$- | \$1 | \$- |
|-------------------------------|--|--|-----|-----|-----|-----|

|                                    |  |  |              |              |                  |            |
|------------------------------------|--|--|--------------|--------------|------------------|------------|
| <b>TOTAL MISCELLANEOUS REVENUE</b> |  |  | <b>\$270</b> | <b>\$415</b> | <b>\$514,075</b> | <b>\$-</b> |
|------------------------------------|--|--|--------------|--------------|------------------|------------|

|                             |  |  |       |       |           |     |
|-----------------------------|--|--|-------|-------|-----------|-----|
| TOTAL MISCELLANEOUS REVENUE |  |  | \$270 | \$415 | \$514,075 | \$- |
|-----------------------------|--|--|-------|-------|-----------|-----|

**OTHER FINANCING SOURCES**

**OTHER FINANCING SOURCES**

|                            |  |  |     |     |     |     |
|----------------------------|--|--|-----|-----|-----|-----|
| SB1085 LEAVE REIMBURSEMENT |  |  | \$- | \$- | \$1 | \$- |
|----------------------------|--|--|-----|-----|-----|-----|

|                              |  |  |     |     |     |     |
|------------------------------|--|--|-----|-----|-----|-----|
| SALE OF TAXABLE FIXED ASSETS |  |  | \$- | \$- | \$1 | \$- |
|------------------------------|--|--|-----|-----|-----|-----|

|                              |  |  |     |     |     |     |
|------------------------------|--|--|-----|-----|-----|-----|
| SALE OF FIXED ASSETS-NON TAX |  |  | \$- | \$- | \$1 | \$- |
|------------------------------|--|--|-----|-----|-----|-----|

|                        |  |  |         |         |         |     |
|------------------------|--|--|---------|---------|---------|-----|
| OPERATING TRANSFERS-IN |  |  | \$1,772 | \$1,925 | \$6,001 | \$- |
|------------------------|--|--|---------|---------|---------|-----|

|                            |  |  |     |     |     |     |
|----------------------------|--|--|-----|-----|-----|-----|
| O/T IN: MISCELLANEOUS REV. |  |  | \$- | \$- | \$4 | \$- |
|----------------------------|--|--|-----|-----|-----|-----|

|                                      |  |  |                |                |                |            |
|--------------------------------------|--|--|----------------|----------------|----------------|------------|
| <b>TOTAL OTHER FINANCING SOURCES</b> |  |  | <b>\$1,772</b> | <b>\$1,925</b> | <b>\$6,008</b> | <b>\$-</b> |
|--------------------------------------|--|--|----------------|----------------|----------------|------------|

|                               |  |  |         |         |         |     |
|-------------------------------|--|--|---------|---------|---------|-----|
| TOTAL OTHER FINANCING SOURCES |  |  | \$1,772 | \$1,925 | \$6,008 | \$- |
|-------------------------------|--|--|---------|---------|---------|-----|

|   |  |  |                     |                     |                     |            |
|---|--|--|---------------------|---------------------|---------------------|------------|
| <b>TOTAL CHILD SUPPORT SERVICES FINANCING SOURCES</b> |  |  | <b>\$13,952,503</b> | <b>\$13,430,564</b> | <b>\$16,305,464</b> | <b>\$-</b> |
|---|--|--|---------------------|---------------------|---------------------|------------|

**REALIGNMENT-MENTAL HEALTH**

**STATE AID**

**INTERGOVERNMENTAL REVENUE**

|                           |  |  |           |           |     |     |
|---------------------------|--|--|-----------|-----------|-----|-----|
| STATE AID VLF REALIGNMENT |  |  | \$494,608 | \$504,993 | \$- | \$- |
|---------------------------|--|--|-----------|-----------|-----|-----|

|                              |  |  |              |              |              |     |
|------------------------------|--|--|--------------|--------------|--------------|-----|
| ST AID MNTL HLTH REALIGNMENT |  |  | \$20,087,919 | \$19,895,047 | \$19,758,480 | \$- |
|------------------------------|--|--|--------------|--------------|--------------|-----|

|  |  |  |                     |                     |                     |            |
|--|--|--|---------------------|---------------------|---------------------|------------|
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$20,582,527</b> | <b>\$20,400,040</b> | <b>\$19,758,480</b> | <b>\$-</b> |
|--|--|--|---------------------|---------------------|---------------------|------------|

|                 |  |  |              |              |              |     |
|-----------------|--|--|--------------|--------------|--------------|-----|
| TOTAL STATE AID |  |  | \$20,582,527 | \$20,400,040 | \$19,758,480 | \$- |
|-----------------|--|--|--------------|--------------|--------------|-----|

**OTHER FINANCING SOURCES**

**OTHER FINANCING SOURCES**

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|                                      |                  |                  |                    |            |
|--------------------------------------|------------------|------------------|--------------------|------------|
| TRANSFER IN 1991 REALIGNMENT         | \$693,852        | \$334,122        | \$1,772,077        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$693,852</b> | <b>\$334,122</b> | <b>\$1,772,077</b> | <b>\$-</b> |

|                               |           |           |             |     |
|-------------------------------|-----------|-----------|-------------|-----|
| TOTAL OTHER FINANCING SOURCES | \$693,852 | \$334,122 | \$1,772,077 | \$- |
|-------------------------------|-----------|-----------|-------------|-----|

|  |                     |                     |                     |            |
|--|---------------------|---------------------|---------------------|------------|
| <b>TOTAL REALIGNMENT-MENTAL HEALTH FINANCING SOURCES</b> | <b>\$21,276,379</b> | <b>\$20,734,162</b> | <b>\$21,530,557</b> | <b>\$-</b> |
|--|---------------------|---------------------|---------------------|------------|

|                           |
|---------------------------|
| <b>REALIGNMENT-HEALTH</b> |
|---------------------------|

|                  |
|------------------|
| <i>STATE AID</i> |
|------------------|

|  |                  |                  |            |            |
|--|------------------|------------------|------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |                  |                  |            |            |
| STATE AID HEALTH REALIGNMENT           | \$914,102        | \$127,203        | \$-        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$914,102</b> | <b>\$127,203</b> | <b>\$-</b> | <b>\$-</b> |

|                 |           |           |     |     |
|-----------------|-----------|-----------|-----|-----|
| TOTAL STATE AID | \$914,102 | \$127,203 | \$- | \$- |
|-----------------|-----------|-----------|-----|-----|

|                                |
|--------------------------------|
| <i>OTHER FINANCING SOURCES</i> |
|--------------------------------|

|                                      |                     |                     |                     |            |
|--------------------------------------|---------------------|---------------------|---------------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |                     |                     |                     |            |
| TRANSFER IN 1991 REALIGNMENT         | \$10,804,016        | \$10,927,954        | \$11,319,589        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$10,804,016</b> | <b>\$10,927,954</b> | <b>\$11,319,589</b> | <b>\$-</b> |

|                               |              |              |              |     |
|-------------------------------|--------------|--------------|--------------|-----|
| TOTAL OTHER FINANCING SOURCES | \$10,804,016 | \$10,927,954 | \$11,319,589 | \$- |
|-------------------------------|--------------|--------------|--------------|-----|

|   |                     |                     |                     |            |
|---|---------------------|---------------------|---------------------|------------|
| <b>TOTAL REALIGNMENT-HEALTH FINANCING SOURCES</b> | <b>\$11,718,118</b> | <b>\$11,055,157</b> | <b>\$11,319,589</b> | <b>\$-</b> |
|---|---------------------|---------------------|---------------------|------------|

|                                    |
|------------------------------------|
| <b>REALIGNMENT-SOCIAL SERVICES</b> |
|------------------------------------|

|                  |
|------------------|
| <i>STATE AID</i> |
|------------------|

|  |                      |                      |                      |            |
|--|----------------------|----------------------|----------------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |                      |                      |                      |            |
| ST PUB ASST PROG REALIGNMENT           | \$118,839,139        | \$111,054,273        | \$134,795,183        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$118,839,139</b> | <b>\$111,054,273</b> | <b>\$134,795,183</b> | <b>\$-</b> |

|                 |               |               |               |     |
|-----------------|---------------|---------------|---------------|-----|
| TOTAL STATE AID | \$118,839,139 | \$111,054,273 | \$134,795,183 | \$- |
|-----------------|---------------|---------------|---------------|-----|

|                                |
|--------------------------------|
| <i>OTHER FINANCING SOURCES</i> |
|--------------------------------|

|                                      |                    |                    |                    |            |
|--------------------------------------|--------------------|--------------------|--------------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |                    |                    |                    |            |
| O/T-IN:SS REALIGNMENT                | \$-                | \$560,639          | \$-                | \$-        |
| TRANSFER IN 1991 REALIGNMENT         | \$1,732,983        | \$1,708,002        | \$1,708,002        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$1,732,983</b> | <b>\$2,268,641</b> | <b>\$1,708,002</b> | <b>\$-</b> |

|                               |             |             |             |     |
|-------------------------------|-------------|-------------|-------------|-----|
| TOTAL OTHER FINANCING SOURCES | \$1,732,983 | \$2,268,641 | \$1,708,002 | \$- |
|-------------------------------|-------------|-------------|-------------|-----|

|  |                      |                      |                      |            |
|--|----------------------|----------------------|----------------------|------------|
| <b>TOTAL REALIGNMENT-SOCIAL SERVICES FINANCING SOURCES</b> | <b>\$120,572,122</b> | <b>\$113,322,914</b> | <b>\$136,503,185</b> | <b>\$-</b> |
|--|----------------------|----------------------|----------------------|------------|

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

**TOBACCO SETTLEMENT REVENUE FND**

*MISCELLANEOUS REVENUE OTHER*

|                                      |  |  |                    |                    |                    |            |
|--------------------------------------|--|--|--------------------|--------------------|--------------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |  |  |                    |                    |                    |            |
| TOBACCO SETTLEMENT PROCEEDS          |  |  | \$4,615,491        | \$4,116,151        | \$5,800,328        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> |  |  | <b>\$4,615,491</b> | <b>\$4,116,151</b> | <b>\$5,800,328</b> | <b>\$-</b> |

|                                   |  |  |             |             |             |     |
|-----------------------------------|--|--|-------------|-------------|-------------|-----|
| TOTAL MISCELLANEOUS REVENUE OTHER |  |  | \$4,615,491 | \$4,116,151 | \$5,800,328 | \$- |
|-----------------------------------|--|--|-------------|-------------|-------------|-----|

|   |  |  |                    |                    |                    |            |
|---|--|--|--------------------|--------------------|--------------------|------------|
| <b>TOTAL TOBACCO SETTLEMENT REVENUE FND FINANCING SOURCES</b> |  |  | <b>\$4,615,491</b> | <b>\$4,116,151</b> | <b>\$5,800,328</b> | <b>\$-</b> |
|---|--|--|--------------------|--------------------|--------------------|------------|

**COMMUNITY DEVELOPMENT BLOCK GR**

*FEDERAL AID*

|  |  |  |                    |                  |                  |            |
|--|--|--|--------------------|------------------|------------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |  |  |                    |                  |                  |            |
| COMMUNITY DEVELOP BLOCK GRANT          |  |  | \$1,356,939        | \$111,981        | \$495,626        | \$-        |
| CDBG-REHAB PROGRAM INCOME              |  |  | \$406,042          | \$4,657          | \$178,817        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$1,762,981</b> | <b>\$116,638</b> | <b>\$674,443</b> | <b>\$-</b> |

|                   |  |  |             |           |           |     |
|-------------------|--|--|-------------|-----------|-----------|-----|
| TOTAL FEDERAL AID |  |  | \$1,762,981 | \$116,638 | \$674,443 | \$- |
|-------------------|--|--|-------------|-----------|-----------|-----|

*MISCELLANEOUS REVENUE*

|                                    |  |  |                  |                |            |            |
|------------------------------------|--|--|------------------|----------------|------------|------------|
| <b>MISCELLANEOUS REVENUE</b>       |  |  |                  |                |            |            |
| PRIOR A/P ACCRUALS ADJUSTMENT      |  |  | \$590,274        | \$1,470        | \$-        | \$-        |
| <b>TOTAL MISCELLANEOUS REVENUE</b> |  |  | <b>\$590,274</b> | <b>\$1,470</b> | <b>\$-</b> | <b>\$-</b> |

|                             |  |  |           |         |     |     |
|-----------------------------|--|--|-----------|---------|-----|-----|
| TOTAL MISCELLANEOUS REVENUE |  |  | \$590,274 | \$1,470 | \$- | \$- |
|-----------------------------|--|--|-----------|---------|-----|-----|

|   |  |  |                    |                  |                  |            |
|---|--|--|--------------------|------------------|------------------|------------|
| <b>TOTAL COMMUNITY DEVELOPMENT BLOCK GR FINANCING SOURCES</b> |  |  | <b>\$2,353,255</b> | <b>\$118,108</b> | <b>\$674,443</b> | <b>\$-</b> |
|---|--|--|--------------------|------------------|------------------|------------|

**HOME PROGRAM FUND**

*FEDERAL AID*

|  |  |  |            |            |                    |            |
|--|--|--|------------|------------|--------------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |  |  |            |            |                    |            |
| HOME GRANT                             |  |  | \$-        | \$-        | \$288,834          | \$-        |
| CAL HOME                               |  |  | \$-        | \$-        | \$228,889          | \$-        |
| HOME REHAB PROGRAM INCOME              |  |  | \$-        | \$-        | \$500,000          | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$-</b> | <b>\$-</b> | <b>\$1,017,723</b> | <b>\$-</b> |

|                   |  |  |     |     |             |     |
|-------------------|--|--|-----|-----|-------------|-----|
| TOTAL FEDERAL AID |  |  | \$- | \$- | \$1,017,723 | \$- |
|-------------------|--|--|-----|-----|-------------|-----|

|  |  |  |            |            |                    |            |
|--|--|--|------------|------------|--------------------|------------|
| <b>TOTAL HOME PROGRAM FUND FINANCING SOURCES</b> |  |  | <b>\$-</b> | <b>\$-</b> | <b>\$1,017,723</b> | <b>\$-</b> |
|--|--|--|------------|------------|--------------------|------------|



|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 6 |
|--|---|------------|

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24<br>ACTUAL <input type="checkbox"/> ESTIMATED <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|--|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5  | 6                   | 7   |

**HOUSING SUCCESSOR**

**FROM USE OF MONEY & PROPERTY**

|  |  |  |                |                 |                |            |
|--|--|--|----------------|-----------------|----------------|------------|
| <b>REV. FROM USE OF MONEY &amp; PROP</b>       |  |  |                |                 |                |            |
| INTEREST                                       |  |  | \$6,034        | \$11,748        | \$2,500        | \$-        |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> |  |  | <b>\$6,034</b> | <b>\$11,748</b> | <b>\$2,500</b> | <b>\$-</b> |

|                                    |  |  |         |          |         |     |
|------------------------------------|--|--|---------|----------|---------|-----|
| TOTAL FROM USE OF MONEY & PROPERTY |  |  | \$6,034 | \$11,748 | \$2,500 | \$- |
|------------------------------------|--|--|---------|----------|---------|-----|

**MISCELLANEOUS REVENUE**

|                                    |  |  |                 |                  |                 |            |
|------------------------------------|--|--|-----------------|------------------|-----------------|------------|
| <b>MISCELLANEOUS REVENUE</b>       |  |  |                 |                  |                 |            |
| PROGRAM REPAYMENTS                 |  |  | \$32,223        | \$101,566        | \$29,000        | \$-        |
| <b>TOTAL MISCELLANEOUS REVENUE</b> |  |  | <b>\$32,223</b> | <b>\$101,566</b> | <b>\$29,000</b> | <b>\$-</b> |

|                             |  |  |          |           |          |     |
|-----------------------------|--|--|----------|-----------|----------|-----|
| TOTAL MISCELLANEOUS REVENUE |  |  | \$32,223 | \$101,566 | \$29,000 | \$- |
|-----------------------------|--|--|----------|-----------|----------|-----|

**OTHER FINANCING SOURCES**

|                                      |  |  |                 |            |            |            |
|--------------------------------------|--|--|-----------------|------------|------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |  |  |                 |            |            |            |
| SALE OF FIXED ASSETS-NON TAX         |  |  | \$20,570        | \$-        | \$-        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> |  |  | <b>\$20,570</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> |

|                               |  |  |          |     |     |     |
|-------------------------------|--|--|----------|-----|-----|-----|
| TOTAL OTHER FINANCING SOURCES |  |  | \$20,570 | \$- | \$- | \$- |
|-------------------------------|--|--|----------|-----|-----|-----|

|  |  |  |                 |                  |                 |            |
|--|--|--|-----------------|------------------|-----------------|------------|
| <b>TOTAL HOUSING SUCCESSOR FINANCING SOURCES</b> |  |  | <b>\$58,827</b> | <b>\$113,314</b> | <b>\$31,500</b> | <b>\$-</b> |
|--|--|--|-----------------|------------------|-----------------|------------|

|  |  |  |                      |                      |                      |            |
|--|--|--|----------------------|----------------------|----------------------|------------|
| <b>TOTAL SPECIAL REVENUE FUNDS FINANCING SOURCES</b> |  |  | <b>\$294,543,481</b> | <b>\$281,860,383</b> | <b>\$356,092,504</b> | <b>\$-</b> |
|--|--|--|----------------------|----------------------|----------------------|------------|

**CAPITAL PROJECTS FUNDS**

**CAPITAL PROJECTS/MAJOR MAINT.**

**FEDERAL AID**

|  |  |  |                    |                    |                    |            |
|--|--|--|--------------------|--------------------|--------------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |  |  |                    |                    |                    |            |
| ARPA                                   |  |  | \$2,731,894        | \$7,066,348        | \$2,911,890        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$2,731,894</b> | <b>\$7,066,348</b> | <b>\$2,911,890</b> | <b>\$-</b> |

|                   |  |  |             |             |             |     |
|-------------------|--|--|-------------|-------------|-------------|-----|
| TOTAL FEDERAL AID |  |  | \$2,731,894 | \$7,066,348 | \$2,911,890 | \$- |
|-------------------|--|--|-------------|-------------|-------------|-----|

**MISCELLANEOUS REVENUE**

|                                |  |  |          |           |             |     |
|--------------------------------|--|--|----------|-----------|-------------|-----|
| <b>MISCELLANEOUS REVENUE</b>   |  |  |          |           |             |     |
| OTHER SALES-TAXABLE (VIS 8.50) |  |  | \$137    | \$-       | \$-         | \$- |
| OTHER REVENUE                  |  |  | \$12,849 | \$328,825 | \$-         | \$- |
| INSURANCE PROCEEDS/RECOVERIES  |  |  | \$-      | \$914,221 | \$2,435,000 | \$- |
| OUTLAWED WARRANTS              |  |  | \$-      | \$1,259   | \$-         | \$- |

STATE CONTROLLER COUNTY OF TULARE SCHEDULE 6  
 SCHEDULES COUNTY BUDGET ACT DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2024-25

| FUND NAME | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> <input checked="" type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|-----------|---------------------------|--------------------------|----------------|---|---------------------|---|
| 1         | 2                         | 3                        | 4              | 5   | 6                   | 7   |

|                                    |  |  |                  |                    |                    |            |
|------------------------------------|--|--|------------------|--------------------|--------------------|------------|
| PRIVATE GRANTS/DONATIONS           |  |  | \$135,000        | \$351,800          | \$742,760          | \$-        |
| PRIOR A/P ACCRUALS ADJUSTMENT      |  |  | \$(5,767)        | \$-                | \$-                | \$-        |
| <b>TOTAL MISCELLANEOUS REVENUE</b> |  |  | <b>\$142,219</b> | <b>\$1,596,105</b> | <b>\$3,177,760</b> | <b>\$-</b> |

|                             |  |  |           |             |             |     |
|-----------------------------|--|--|-----------|-------------|-------------|-----|
| TOTAL MISCELLANEOUS REVENUE |  |  | \$142,219 | \$1,596,105 | \$3,177,760 | \$- |
|-----------------------------|--|--|-----------|-------------|-------------|-----|

**OTHER FINANCING SOURCES**

|                                      |  |  |                     |                     |                     |            |
|--------------------------------------|--|--|---------------------|---------------------|---------------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |  |  |                     |                     |                     |            |
| OPERATING TRANSFERS-IN               |  |  | \$21,712,083        | \$24,333,328        | \$14,616,547        | \$-        |
| O/T-IN:OTH CAP PROJECTS              |  |  | \$8,658,758         | \$4,095,148         | \$40,769,672        | \$-        |
| O/T-IN:CAP/PROJ                      |  |  | \$400,000           | \$-                 | \$-                 | \$-        |
| O/T-IN:PFA                           |  |  | \$3,000,000         | \$3,000,000         | \$3,000,000         | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> |  |  | <b>\$33,770,841</b> | <b>\$31,428,476</b> | <b>\$58,386,219</b> | <b>\$-</b> |

|                               |  |  |              |              |              |     |
|-------------------------------|--|--|--------------|--------------|--------------|-----|
| TOTAL OTHER FINANCING SOURCES |  |  | \$33,770,841 | \$31,428,476 | \$58,386,219 | \$- |
|-------------------------------|--|--|--------------|--------------|--------------|-----|

|  |  |  |                     |                     |                     |            |
|--|--|--|---------------------|---------------------|---------------------|------------|
| <b>TOTAL CAPITAL PROJECTS/MAJOR MAINT. FINANCING SOURCES</b> |  |  | <b>\$36,644,954</b> | <b>\$40,090,929</b> | <b>\$64,475,869</b> | <b>\$-</b> |
|--|--|--|---------------------|---------------------|---------------------|------------|

**TCICT PROJECTS**

**FROM USE OF MONEY & PROPERTY**

|  |  |  |            |            |            |            |
|--|--|--|------------|------------|------------|------------|
| <b>REV. FROM USE OF MONEY &amp; PROP</b>       |  |  |            |            |            |            |
| INTEREST                                       |  |  | \$-        | \$-        | \$1        | \$-        |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROP</b> |  |  | <b>\$-</b> | <b>\$-</b> | <b>\$1</b> | <b>\$-</b> |

|                                    |  |  |     |     |     |     |
|------------------------------------|--|--|-----|-----|-----|-----|
| TOTAL FROM USE OF MONEY & PROPERTY |  |  | \$- | \$- | \$1 | \$- |
|------------------------------------|--|--|-----|-----|-----|-----|

**FEDERAL AID**

|  |  |  |                    |                  |                  |            |
|--|--|--|--------------------|------------------|------------------|------------|
| <b>INTERGOVERNMENTAL REVENUE</b>       |  |  |                    |                  |                  |            |
| ARPA                                   |  |  | \$5,135,263        | \$116,324        | \$640,000        | \$-        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |  |  | <b>\$5,135,263</b> | <b>\$116,324</b> | <b>\$640,000</b> | <b>\$-</b> |

|                   |  |  |             |           |           |     |
|-------------------|--|--|-------------|-----------|-----------|-----|
| TOTAL FEDERAL AID |  |  | \$5,135,263 | \$116,324 | \$640,000 | \$- |
|-------------------|--|--|-------------|-----------|-----------|-----|

**OTHER FINANCING SOURCES**

|                                      |  |  |                    |                    |                    |            |
|--------------------------------------|--|--|--------------------|--------------------|--------------------|------------|
| <b>OTHER FINANCING SOURCES</b>       |  |  |                    |                    |                    |            |
| OPERATING TRANSFERS-IN               |  |  | \$1,558,943        | \$2,482,546        | \$1,962,395        | \$-        |
| <b>TOTAL OTHER FINANCING SOURCES</b> |  |  | <b>\$1,558,943</b> | <b>\$2,482,546</b> | <b>\$1,962,395</b> | <b>\$-</b> |

|                               |  |  |             |             |             |     |
|-------------------------------|--|--|-------------|-------------|-------------|-----|
| TOTAL OTHER FINANCING SOURCES |  |  | \$1,558,943 | \$2,482,546 | \$1,962,395 | \$- |
|-------------------------------|--|--|-------------|-------------|-------------|-----|

|   |  |  |                    |                    |                    |            |
|---|--|--|--------------------|--------------------|--------------------|------------|
| <b>TOTAL TCICT PROJECTS FINANCING SOURCES</b> |  |  | <b>\$6,694,206</b> | <b>\$2,598,870</b> | <b>\$2,602,396</b> | <b>\$-</b> |
|---|--|--|--------------------|--------------------|--------------------|------------|

| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT     |                           | COUNTY OF TULARE<br>DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 |                        |                                |                        | SCHEDULE 6   |  |
|--|---------------------------|---|------------------------|--------------------------------|------------------------|--|--|
| FUND NAME  | FINANCING SOURCE CATEGORY | FINANCING SOURCE ACCOUNT  | 2022-23 ACTUAL         | 2023-24<br>ACTUAL<br>ESTIMATED | 2024-25<br>RECOMMENDED | 2024-25<br>ADOPTED BY<br>THE BOARD OF<br>SUPERVISORS |  |
| 1  | 2                         | 3   | 4                      | 5                              | 6                      | 7  |  |
| <b>TOTAL CAPITAL PROJECTS FUNDS FINANCING SOURCES</b>  |                           |   | <b>\$43,339,160</b>    | <b>\$42,689,799</b>            | <b>\$67,078,265</b>    | <b>\$-</b>   |  |
| <b>DEBT SERVICE FUNDS</b>                              |                           |   |                        |                                |                        |  |  |
| <b>PENSION OBLIGATION BOND</b>                         |                           |   |                        |                                |                        |  |  |
| <i>MISCELLANEOUS REVENUE OTHER</i>                     |                           |   |                        |                                |                        |  |  |
| <b>OTHER FINANCING SOURCES</b>                         |                           |   |                        |                                |                        |  |  |
|  |                           | D.S. RETIREMENT- POB  | \$19,823,018           | \$19,822,481                   | \$19,832,744           | \$-  |  |
|  |                           | <b>TOTAL OTHER FINANCING SOURCES</b>  | <b>\$19,823,018</b>    | <b>\$19,822,481</b>            | <b>\$19,832,744</b>    | <b>\$-</b>   |  |
|  |                           | <b>TOTAL MISCELLANEOUS REVENUE OTHER</b>  | <b>\$19,823,018</b>    | <b>\$19,822,481</b>            | <b>\$19,832,744</b>    | <b>\$-</b>   |  |
| <b>TOTAL PENSION OBLIGATION BOND FINANCING SOURCES</b> |                           |   | <b>\$19,823,018</b>    | <b>\$19,822,481</b>            | <b>\$19,832,744</b>    | <b>\$-</b>   |  |
| <b>BUILDING LOANS</b>                                  |                           |   |                        |                                |                        |  |  |
| <i>OTHER FINANCING SOURCES</i>                         |                           |   |                        |                                |                        |  |  |
| <b>OTHER FINANCING SOURCES</b>                         |                           |   |                        |                                |                        |  |  |
|  |                           | DEBT SRVC - EQUIPMENT   | \$1,806,726            | \$1,806,726                    | \$1,806,727            | \$-  |  |
|  |                           | DEBT SRVC - BUILDING  | \$3,803,934            | \$3,722,229                    | \$4,001,671            | \$-  |  |
|  |                           | O/T IN ENERGY LEASE 2022  | \$601,381              | \$601,380                      | \$601,408              | \$-  |  |
|  |                           | O/T IN: FINES & PENALTIES   | \$-                    | \$790,444                      | \$1,000,000            | \$-  |  |
|  |                           | O/T IN: INTERGOVT. - STATE  | \$848,970              | \$-                            | \$-                    | \$-  |  |
|  |                           | <b>TOTAL OTHER FINANCING SOURCES</b>  | <b>\$7,061,011</b>     | <b>\$6,920,779</b>             | <b>\$7,409,806</b>     | <b>\$-</b>   |  |
|  |                           | <b>TOTAL OTHER FINANCING SOURCES</b>  | <b>\$7,061,011</b>     | <b>\$6,920,779</b>             | <b>\$7,409,806</b>     | <b>\$-</b>   |  |
| <b>TOTAL BUILDING LOANS FINANCING SOURCES</b>          |                           |   | <b>\$7,061,011</b>     | <b>\$6,920,779</b>             | <b>\$7,409,806</b>     | <b>\$-</b>   |  |
| <b>TOTAL DEBT SERVICE FUNDS FINANCING SOURCES</b>      |                           |   | <b>\$26,884,029</b>    | <b>\$26,743,260</b>            | <b>\$27,242,550</b>    | <b>\$-</b>   |  |
| <b>TOTAL ALL FUNDS</b>                                 |                           |   | <b>\$1,330,932,473</b> | <b>\$1,385,681,238</b>         | <b>\$1,613,646,095</b> | <b>\$-</b>   |  |

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>SUMMARY OF FINANCING USES BY FUNCTION AND FUND<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 7 |
|--|---|------------|

| DESCRIPTION | 2022-23<br>ACTUAL | 2023-24<br>ACTUAL <input type="checkbox"/><br>ESTIMATED <input checked="" type="checkbox"/> | 2024-25<br>RECOMMENDED | 2024-25<br>ADOPTED BY<br>THE BOARD<br>OF SUPERVISORS |
|-------------|-------------------|---|------------------------|--|
| 1           | 2                 | 3   | 4                      | 5  |

|                                  |  |  |  |  |
|----------------------------------|--|--|--|--|
| <b>SUMMARIZATION BY FUNCTION</b> |  |  |  |  |
|----------------------------------|--|--|--|--|

|   |                        |                        |                        |            |
|---|------------------------|------------------------|------------------------|------------|
| GENERAL                                 | \$134,218,833          | \$148,143,759          | \$230,282,683          | \$-        |
| PUBLIC PROTECTION                       | \$321,698,306          | \$355,561,043          | \$405,678,670          | \$-        |
| PUBLIC WAYS AND FACILITIES              | \$70,184,597           | \$79,282,295           | \$126,509,305          | \$-        |
| HEALTH AND SANITATION                   | \$277,428,813          | \$311,923,095          | \$353,220,415          | \$-        |
| PUBLIC ASSISTANCE                       | \$469,962,431          | \$483,920,593          | \$612,923,052          | \$-        |
| EDUCATION                               | \$8,525,272            | \$10,472,977           | \$12,065,310           | \$-        |
| RECREATION AND CULTURAL SERVICES        | \$3,837,201            | \$4,043,596            | \$4,724,015            | \$-        |
| RETIREMENT OF LONG TERM DEBT            | \$22,906,475           | \$22,926,119           | \$23,035,333           | \$-        |
| <b>TOTAL FINANCING USES BY FUNCTION</b> | <b>\$1,308,761,928</b> | <b>\$1,416,273,477</b> | <b>\$1,768,438,783</b> | <b>\$-</b> |

|   |  |  |  |  |
|---|--|--|--|--|
| <b>APPROPRIATIONS FOR CONTINGENCIES</b> |  |  |  |  |
|---|--|--|--|--|

|   |            |            |                    |            |
|---|------------|------------|--------------------|------------|
| GENERAL FUND                                  | \$-        | \$-        | \$5,000,000        | \$-        |
| <b>TOTAL APPROPRIATIONS FOR CONTINGENCIES</b> | <b>\$-</b> | <b>\$-</b> | <b>\$5,000,000</b> | <b>\$-</b> |

|                                |  |  |  |  |
|--------------------------------|--|--|--|--|
| <b>SUBTOTAL FINANCING USES</b> |  |  |  |  |
|--------------------------------|--|--|--|--|

|   |            |            |                     |            |
|---|------------|------------|---------------------|------------|
| <b>PROVISIONS FOR OBLIGATED FUND BALANCES</b> |            |            |                     |            |
| GENERAL FUND                                  | \$-        | \$-        | \$9,000,000         | \$-        |
| BUILDING LOANS                                | \$-        | \$-        | \$5,001,671         | \$-        |
| <b>TOTAL OBLIGATED FUND BALANCES</b>          | <b>\$-</b> | <b>\$-</b> | <b>\$14,001,671</b> | <b>\$-</b> |

|                             |  |  |  |  |
|-----------------------------|--|--|--|--|
| <b>TOTAL FINANCING USES</b> |  |  |  |  |
|-----------------------------|--|--|--|--|

|  |                 |                 |                 |     |
|--|-----------------|-----------------|-----------------|-----|
|  | \$1,308,761,928 | \$1,416,273,477 | \$1,787,440,454 | \$- |
|--|-----------------|-----------------|-----------------|-----|

|  |   |            |
|--|---|------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>SUMMARY OF FINANCING USES BY FUNCTION AND FUND<br>GOVERNMENTAL FUNDS<br>FISCAL YEAR 2024-25 | SCHEDULE 7 |
|--|---|------------|

| DESCRIPTION | 2022-23<br>ACTUAL | 2023-24<br>ACTUAL <input type="checkbox"/><br>ESTIMATED <input checked="" type="checkbox"/> | 2024-25<br>RECOMMENDED | 2024-25<br>ADOPTED BY<br>THE BOARD<br>OF SUPERVISORS |
|-------------|-------------------|---|------------------------|--|
| 1           | 2                 | 3   | 4                      | 5  |

| SUMMARIZATION BY FUND         |                        |                        |                        |            |
|-------------------------------|------------------------|------------------------|------------------------|------------|
| GENERAL FUND                  | \$961,179,910          | \$1,025,174,628        | \$1,236,516,677        | \$-        |
| INDIGENT HEALTHCARE AB75      | \$636,070              | \$591,634              | \$1,050,000            | \$-        |
| LIBRARY FUND                  | \$7,347,154            | \$8,992,743            | \$10,488,550           | \$-        |
| FISH AND WILDLIFE             | \$2,950                | \$2,040                | \$2,569                | \$-        |
| AVIATION                      | \$52,980               | \$95,404               | \$363,836              | \$-        |
| STRUCTURAL FIRE FUND          | \$37,856,513           | \$34,705,505           | \$35,776,685           | \$-        |
| ROAD FUND                     | \$70,131,617           | \$79,186,891           | \$126,145,469          | \$-        |
| TC WORKFORCE INVESTMENT BOAR  | \$14,591,207           | \$16,612,192           | \$17,278,949           | \$-        |
| CHILD SUPPORT SERVICES        | \$13,952,504           | \$13,430,565           | \$16,305,464           | \$-        |
| REALIGNMENT-MENTAL HEALTH     | \$10,239,315           | \$25,688,796           | \$23,815,312           | \$-        |
| REALIGNMENT-HEALTH            | \$15,060,702           | \$17,872,485           | \$13,656,804           | \$-        |
| REALIGNMENT-SOCIAL SERVICES   | \$118,394,530          | \$107,894,559          | \$167,152,203          | \$-        |
| TOBACCO SETTLEMENT REVENUE FI | \$4,615,491            | \$4,116,151            | \$5,800,328            | \$-        |
| PENSION OBLIGATION BOND       | \$19,824,123           | \$19,823,754           | \$19,832,744           | \$-        |
| BUILDING LOANS                | \$2,408,107            | \$2,408,106            | \$7,409,806            | \$-        |
| CAPITAL PROJECTS/MAJOR MAINT. | \$26,195,302           | \$54,241,675           | \$99,919,609           | \$-        |
| TCICT PROJECTS                | \$3,913,431            | \$5,316,846            | \$3,762,915            | \$-        |
| COMMUNITY DEVELOPMENT BLOCK   | \$2,353,256            | \$116,646              | \$675,907              | \$-        |
| GRANT FUND                    |                        |                        |                        |            |
| HOME PROGRAM FUND             | \$79                   | \$-                    | \$1,017,726            | \$-        |
| HOUSING SUCCESSOR             | \$6,687                | \$2,857                | \$468,901              | \$-        |
| <b>TOTAL FINANCING USES</b>   | <b>\$1,308,761,928</b> | <b>\$1,416,273,477</b> | <b>\$1,787,440,454</b> | <b>\$-</b> |

|                          |   |                   |
|--------------------------|---|-------------------|
| <b>STATE CONTROLLER</b>  | <b>COUNTY OF TULARE</b>   | <b>SCHEDULE 8</b> |
| <b>SCHEDULES</b>         | <b>DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT</b> |                   |
| <b>COUNTY BUDGET ACT</b> | <b>GOVERNMENTAL FUNDS</b>   |                   |
|                          | <b>FISCAL YEAR 2024-25</b>  |                   |

| FUNCTION, ACTIVITY AND BUDGET UNIT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------------------------|----------------|---|---------------------|---|
| 1                                  | 2              | 3   | 4                   | 5   |

|                |
|----------------|
| <b>GENERAL</b> |
|----------------|

|                                       |
|---------------------------------------|
| <b>LEGISLATIVE AND ADMINISTRATIVE</b> |
|---------------------------------------|

|   |                     |                     |                     |            |
|---|---------------------|---------------------|---------------------|------------|
| BOARD OF SUPERVISORS                        | \$2,752,966         | \$3,515,748         | \$29,358,451        | \$-        |
| ADMINISTRATIVE OFFICER                      | \$60,126,011        | \$45,089,530        | \$54,860,021        | \$-        |
| <b>TOTAL LEGISLATIVE AND ADMINISTRATIVE</b> | <b>\$62,878,977</b> | <b>\$48,605,278</b> | <b>\$84,218,472</b> | <b>\$-</b> |

|                |
|----------------|
| <b>FINANCE</b> |
|----------------|

|                      |                     |                     |                     |            |
|----------------------|---------------------|---------------------|---------------------|------------|
| AUDITOR-CONTROLLER   | \$7,585,824         | \$4,345,052         | \$3,185,479         | \$-        |
| TREASURER            | \$1,617,380         | \$1,507,635         | \$1,789,743         | \$-        |
| ASSESSOR             | \$9,455,581         | \$9,583,549         | \$10,373,156        | \$-        |
| TAX COLLECTOR        | \$3,279,374         | \$2,908,439         | \$3,576,754         | \$-        |
| PURCHASING AGENT     | \$1,063,165         | \$981,513           | \$1,017,754         | \$-        |
| <b>TOTAL FINANCE</b> | <b>\$23,001,324</b> | <b>\$19,326,188</b> | <b>\$19,942,886</b> | <b>\$-</b> |

|                |
|----------------|
| <b>COUNSEL</b> |
|----------------|

|                      |                    |                    |                    |            |
|----------------------|--------------------|--------------------|--------------------|------------|
| COUNTY COUNSEL       | \$6,072,659        | \$6,647,176        | \$6,602,926        | \$-        |
| <b>TOTAL COUNSEL</b> | <b>\$6,072,659</b> | <b>\$6,647,176</b> | <b>\$6,602,926</b> | <b>\$-</b> |

|                  |
|------------------|
| <b>PERSONNEL</b> |
|------------------|

|                        |                    |                    |                    |            |
|------------------------|--------------------|--------------------|--------------------|------------|
| PERSONNEL              | \$1,548,969        | \$1,712,256        | \$1,755,580        | \$-        |
| <b>TOTAL PERSONNEL</b> | <b>\$1,548,969</b> | <b>\$1,712,256</b> | <b>\$1,755,580</b> | <b>\$-</b> |

|                  |
|------------------|
| <b>ELECTIONS</b> |
|------------------|

|                        |                    |                    |                    |            |
|------------------------|--------------------|--------------------|--------------------|------------|
| REGISTRAR OF VOTERS    | \$3,425,260        | \$4,530,821        | \$5,887,910        | \$-        |
| <b>TOTAL ELECTIONS</b> | <b>\$3,425,260</b> | <b>\$4,530,821</b> | <b>\$5,887,910</b> | <b>\$-</b> |

|                       |
|-----------------------|
| <b>COMMUNICATIONS</b> |
|-----------------------|

|                                |                  |                  |                  |            |
|--------------------------------|------------------|------------------|------------------|------------|
| TELEPHONE AND RADIO SYSTEMS    | \$350,209        | \$508,555        | \$626,597        | \$-        |
| MESSANGER AND DELIVERY DEPARTM | \$101,380        | \$109,758        | \$116,624        | \$-        |
| <b>TOTAL COMMUNICATIONS</b>    | <b>\$451,589</b> | <b>\$618,313</b> | <b>\$743,221</b> | <b>\$-</b> |

| STATE CONTROLLER                   |                      | COUNTY OF TULARE   |                      | SCHEDULE 8                                  |  |
|------------------------------------|----------------------|--|----------------------|---|--|
| SCHEDULES                          |                      | DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT |                      |   |  |
| COUNTY BUDGET ACT                  |                      | GOVERNMENTAL FUNDS   |                      |   |  |
|                                    |                      | FISCAL YEAR 2024-25  |                      |   |  |
| FUNCTION, ACTIVITY AND BUDGET UNIT | 2022-23 ACTUAL       | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/>              | 2024-25 RECOMMENDED  | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |  |
| 1                                  | 2                    | 3  | 4                    | 5   |  |
| <b>PROPERTY MANAGEMENT</b>         |                      |  |                      |   |  |
| MAINTENANCE DEPARTMENTS            | \$1,964,839          | \$1,757,543  | \$1,952,676          | \$-   |  |
| DEPARTMENTS                        | \$2,682,802          | \$3,085,298  | \$2,752,739          | \$-   |  |
| <b>TOTAL PROPERTY MANAGEMENT</b>   | <b>\$4,647,641</b>   | <b>\$4,842,841</b>   | <b>\$4,705,415</b>   | <b>\$-</b>                                  |  |
| <b>PLANT ACQUISITION</b>           |                      |  |                      |   |  |
| PLANT ACQUISITION                  | \$29,083,962         | \$58,444,973   | \$102,540,026        | \$-   |  |
| <b>TOTAL PLANT ACQUISITION</b>     | <b>\$29,083,962</b>  | <b>\$58,444,973</b>  | <b>\$102,540,026</b> | <b>\$-</b>                                  |  |
| <b>OTHER GENERAL</b>               |                      |  |                      |   |  |
| SURVEYOR AND ENGINEER              | \$60,629             | \$71,967   | \$104,318            | \$-   |  |
| DATA PROCESSING                    | \$142,176            | \$164,254  | \$-                  | \$-   |  |
| CENTRAL SERVICES, STORES           | \$2,788,531          | \$3,062,306  | \$3,645,696          | \$-   |  |
| DEFERRED COMP                      | \$117,116            | \$117,386  | \$136,233            | \$-   |  |
| <b>TOTAL OTHER GENERAL</b>         | <b>\$3,108,452</b>   | <b>\$3,415,913</b>   | <b>\$3,886,247</b>   | <b>\$-</b>                                  |  |
| <b>TOTAL GENERAL</b>               | <b>\$134,218,833</b> | <b>\$148,143,759</b>   | <b>\$230,282,683</b> | <b>\$-</b>                                  |  |

|                          |   |                   |
|--------------------------|---|-------------------|
| <b>STATE CONTROLLER</b>  | <b>COUNTY OF TULARE</b>   | <b>SCHEDULE 8</b> |
| <b>SCHEDULES</b>         | <b>DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT</b> |                   |
| <b>COUNTY BUDGET ACT</b> | <b>GOVERNMENTAL FUNDS</b>   |                   |
|                          | <b>FISCAL YEAR 2024-25</b>  |                   |

| FUNCTION, ACTIVITY AND BUDGET UNIT | 2022-23<br>ACTUAL | 2023-24<br>ACTUAL<br>ESTIMATED <input type="checkbox"/> | 2024-25<br>RECOMMENDED | 2024-25<br>ADOPTED BY<br>THE BOARD<br>OF SUPERVISORS |
|------------------------------------|-------------------|---|------------------------|--|
| 1                                  | 2                 | 3   | 4                      | 5  |

|                          |  |  |  |  |
|--------------------------|--|--|--|--|
| <b>PUBLIC PROTECTION</b> |  |  |  |  |
|--------------------------|--|--|--|--|

| <b>JUDICIAL</b>                |                     |                     |                     |            |
|--------------------------------|---------------------|---------------------|---------------------|------------|
| COURTS                         | \$8,251,767         | \$7,798,781         | \$9,083,333         | \$-        |
| SHERIFF - COURTS               | \$8,258,993         | \$8,432,442         | \$10,383,765        | \$-        |
| GRAND JURY                     | \$146,287           | \$142,932           | \$208,226           | \$-        |
| FAMILY SUPPORT - CHILD SUPPORT | \$13,952,504        | \$13,430,565        | \$16,305,464        | \$-        |
| LAW LIBRARY                    | \$273,037           | \$242,672           | \$277,591           | \$-        |
| DISTRICT ATTORNEY - PROSECUTIO | \$26,644,262        | \$31,432,166        | \$34,364,021        | \$-        |
| PUBLIC DEFENDER                | \$15,436,261        | \$16,510,554        | \$17,603,176        | \$-        |
| <b>TOTAL JUDICIAL</b>          | <b>\$72,963,111</b> | <b>\$77,990,112</b> | <b>\$88,225,576</b> | <b>\$-</b> |

| <b>POLICE PROTECTION</b>       |                     |                     |                     |            |
|--------------------------------|---------------------|---------------------|---------------------|------------|
| SHERIFF                        | \$72,872,569        | \$86,921,744        | \$81,838,084        | \$-        |
| DRUG & ALC ABUSE TESTS         | \$253,950           | \$151,982           | \$215,000           | \$-        |
| <b>TOTAL POLICE PROTECTION</b> | <b>\$73,126,519</b> | <b>\$87,073,726</b> | <b>\$82,053,084</b> | <b>\$-</b> |

| <b>DETENTION AND CORRECTION</b>       |                      |                      |                      |            |
|---------------------------------------|----------------------|----------------------|----------------------|------------|
| ADULT DETENTION                       | \$64,870,247         | \$76,371,041         | \$98,616,544         | \$-        |
| PROBATION                             | \$35,557,301         | \$40,302,224         | \$54,371,325         | \$-        |
| <b>TOTAL DETENTION AND CORRECTION</b> | <b>\$100,427,548</b> | <b>\$116,673,265</b> | <b>\$152,987,869</b> | <b>\$-</b> |

| <b>FIRE PROTECTION</b>       |                     |                     |                     |            |
|------------------------------|---------------------|---------------------|---------------------|------------|
| FIRE DEPARTMENT              | \$37,856,513        | \$34,705,505        | \$35,776,685        | \$-        |
| <b>TOTAL FIRE PROTECTION</b> | <b>\$37,856,513</b> | <b>\$34,705,505</b> | <b>\$35,776,685</b> | <b>\$-</b> |

| <b>FLOOD CONTROL AND SOIL AND WAT</b>       |                    |                    |                    |            |
|---|--------------------|--------------------|--------------------|------------|
| CHANNEL CONSTR AND MAINT                    | \$1,379,032        | \$1,146,963        | \$1,364,617        | \$-        |
| <b>TOTAL FLOOD CONTROL AND SOIL AND WAT</b> | <b>\$1,379,032</b> | <b>\$1,146,963</b> | <b>\$1,364,617</b> | <b>\$-</b> |

| <b>PROTECTION INSPECTION</b>       |                     |                     |                     |            |
|------------------------------------|---------------------|---------------------|---------------------|------------|
| AGRICULTURAL COMMISSIONER          | \$9,922,507         | \$10,355,049        | \$11,488,614        | \$-        |
| BUILDING INSPECTOR                 | \$4,970,135         | \$5,082,179         | \$7,628,107         | \$-        |
| <b>TOTAL PROTECTION INSPECTION</b> | <b>\$14,892,642</b> | <b>\$15,437,228</b> | <b>\$19,116,721</b> | <b>\$-</b> |



|                          |   |                   |
|--------------------------|---|-------------------|
| <b>STATE CONTROLLER</b>  | <b>COUNTY OF TULARE</b>   | <b>SCHEDULE 8</b> |
| <b>SCHEDULES</b>         | <b>DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT</b> |                   |
| <b>COUNTY BUDGET ACT</b> | <b>GOVERNMENTAL FUNDS</b>   |                   |
|                          | <b>FISCAL YEAR 2024-25</b>  |                   |

| FUNCTION, ACTIVITY AND BUDGET UNIT | 2022-23<br>ACTUAL | 2023-24<br>ACTUAL<br>ESTIMATED <input type="checkbox"/> | 2024-25<br>RECOMMENDED | 2024-25<br>ADOPTED BY<br>THE BOARD<br>OF SUPERVISORS |
|------------------------------------|-------------------|---|------------------------|--|
| 1                                  | 2                 | 3   | 4                      | 5  |

|                                |                     |                     |                     |            |
|--------------------------------|---------------------|---------------------|---------------------|------------|
| <b>OTHER PROTECTION</b>        |                     |                     |                     |            |
| COUNTY CLERK                   | \$583,031           | \$644,640           | \$825,880           | \$-        |
| RECORDER                       | \$1,224,245         | \$1,669,752         | \$1,647,270         | \$-        |
| PUBLIC ADMINISTRATOR           | \$275,277           | \$315,990           | \$334,165           | \$-        |
| EMERGENCY SERVICES, DISASTER R | \$249,023           | \$260,498           | \$227,305           | \$-        |
| PUBLIC GUARDIAN                | \$11,795,799        | \$12,832,329        | \$13,580,932        | \$-        |
| ENVIRONMENTAL PROTECTION PROGI | \$64,999            | \$192,710           | \$229,357           | \$-        |
| FISH AND GAME PROPAGATION      | \$2,950             | \$2,040             | \$2,569             | \$-        |
| PLANNING AND ZONING            | \$4,248,568         | \$3,708,239         | \$5,368,974         | \$-        |
| PREDATORY ANIMAL CONTROL       | \$2,609,049         | \$2,908,046         | \$3,937,666         | \$-        |
| <b>TOTAL OTHER PROTECTION</b>  | <b>\$21,052,941</b> | <b>\$22,534,244</b> | <b>\$26,154,118</b> | <b>\$-</b> |

|                                |                      |                      |                      |            |
|--------------------------------|----------------------|----------------------|----------------------|------------|
| <b>TOTAL PUBLIC PROTECTION</b> | <b>\$321,698,306</b> | <b>\$355,561,043</b> | <b>\$405,678,670</b> | <b>\$-</b> |
|--------------------------------|----------------------|----------------------|----------------------|------------|

|                                   |  |  |  |  |
|-----------------------------------|--|--|--|--|
| <b>PUBLIC WAYS AND FACILITIES</b> |  |  |  |  |
|-----------------------------------|--|--|--|--|

|                          |                     |                     |                      |            |
|--------------------------|---------------------|---------------------|----------------------|------------|
| <b>PUBLIC WAYS</b>       |                     |                     |                      |            |
| ROADS - PUBLIC WAYS      | \$70,131,617        | \$79,186,891        | \$126,145,469        | \$-        |
| AIRPORTS                 | \$52,980            | \$95,404            | \$363,836            | \$-        |
| <b>TOTAL PUBLIC WAYS</b> | <b>\$70,184,597</b> | <b>\$79,282,295</b> | <b>\$126,509,305</b> | <b>\$-</b> |

|   |                     |                     |                      |            |
|---|---------------------|---------------------|----------------------|------------|
| <b>TOTAL PUBLIC WAYS AND FACILITIES</b> | <b>\$70,184,597</b> | <b>\$79,282,295</b> | <b>\$126,509,305</b> | <b>\$-</b> |
|---|---------------------|---------------------|----------------------|------------|

|                          |   |                   |
|--------------------------|---|-------------------|
| <b>STATE CONTROLLER</b>  | <b>COUNTY OF TULARE</b>   | <b>SCHEDULE 8</b> |
| <b>SCHEDULES</b>         | <b>DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT</b> |                   |
| <b>COUNTY BUDGET ACT</b> | <b>GOVERNMENTAL FUNDS</b>   |                   |
|                          | <b>FISCAL YEAR 2024-25</b>  |                   |

| FUNCTION, ACTIVITY AND BUDGET UNIT | 2022-23<br>ACTUAL | 2023-24<br>ACTUAL<br>ESTIMATED <input type="checkbox"/> | 2024-25<br>RECOMMENDED | 2024-25<br>ADOPTED BY<br>THE BOARD<br>OF SUPERVISORS |
|------------------------------------|-------------------|---|------------------------|--|
| 1                                  | 2                 | 3   | 4                      | 5  |

|                              |  |  |  |  |
|------------------------------|--|--|--|--|
| <b>HEALTH AND SANITATION</b> |  |  |  |  |
|------------------------------|--|--|--|--|

|               |  |  |  |  |
|---------------|--|--|--|--|
| <b>HEALTH</b> |  |  |  |  |
|---------------|--|--|--|--|

|                                |                      |                      |                      |            |
|--------------------------------|----------------------|----------------------|----------------------|------------|
| PUBLIC HEALTH OFFICER          | \$601,551            | \$537,571            | \$2,259,032          | \$-        |
| HEALTH DEPARTMENT              | \$52,849,615         | \$52,303,486         | \$55,258,087         | \$-        |
| COMMUNITY MENTAL HEALTH        | \$92,032,118         | \$115,936,879        | \$126,753,438        | \$-        |
| FAMILY PLANNING, FAMILY HEALTH | \$1,651,721          | \$2,528,017          | \$3,292,651          | \$-        |
| ALCOHOL AND DRUG ABUSE SERVICE | \$16,579,787         | \$21,036,789         | \$24,151,890         | \$-        |
| ENVIRONMENTAL HEALTH           | \$21,818,860         | \$7,705,939          | \$4,537,706          | \$-        |
| <b>TOTAL HEALTH</b>            | <b>\$185,533,652</b> | <b>\$200,048,681</b> | <b>\$216,252,804</b> | <b>\$-</b> |

|                      |  |  |  |  |
|----------------------|--|--|--|--|
| <b>HOSPITAL CARE</b> |  |  |  |  |
|----------------------|--|--|--|--|

|                            |                     |                      |                      |            |
|----------------------------|---------------------|----------------------|----------------------|------------|
| MEDICAL CARE SERVICES      | \$91,719,746        | \$111,715,162        | \$136,372,633        | \$-        |
| MEDICALLY INDIGENT ADULTS  | \$175,415           | \$159,252            | \$594,978            | \$-        |
| <b>TOTAL HOSPITAL CARE</b> | <b>\$91,895,161</b> | <b>\$111,874,414</b> | <b>\$136,967,611</b> | <b>\$-</b> |

|                                    |                      |                      |                      |            |
|------------------------------------|----------------------|----------------------|----------------------|------------|
| <b>TOTAL HEALTH AND SANITATION</b> | <b>\$277,428,813</b> | <b>\$311,923,095</b> | <b>\$353,220,415</b> | <b>\$-</b> |
|------------------------------------|----------------------|----------------------|----------------------|------------|

|                          |   |                   |
|--------------------------|---|-------------------|
| <b>STATE CONTROLLER</b>  | <b>COUNTY OF TULARE</b>   | <b>SCHEDULE 8</b> |
| <b>SCHEDULES</b>         | <b>DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT</b> |                   |
| <b>COUNTY BUDGET ACT</b> | <b>GOVERNMENTAL FUNDS</b>   |                   |
|                          | <b>FISCAL YEAR 2024-25</b>  |                   |

| FUNCTION, ACTIVITY AND BUDGET UNIT | 2022-23 ACTUAL | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/> | 2024-25 RECOMMENDED | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------------------------|----------------|---|---------------------|---|
| 1                                  | 2              | 3   | 4                   | 5   |

|                          |  |  |  |  |
|--------------------------|--|--|--|--|
| <b>PUBLIC ASSISTANCE</b> |  |  |  |  |
|--------------------------|--|--|--|--|

|                       |  |  |  |  |
|-----------------------|--|--|--|--|
| <b>ADMINISTRATION</b> |  |  |  |  |
|-----------------------|--|--|--|--|

|                                |                      |                      |                      |            |
|--------------------------------|----------------------|----------------------|----------------------|------------|
| ADMINISTRATION - SOCIAL SERVIC | \$229,877,782        | \$228,261,726        | \$308,400,848        | \$-        |
| <b>TOTAL ADMINISTRATION</b>    | <b>\$229,877,782</b> | <b>\$228,261,726</b> | <b>\$308,400,848</b> | <b>\$-</b> |

|                     |  |  |  |  |
|---------------------|--|--|--|--|
| <b>AID PROGRAMS</b> |  |  |  |  |
|---------------------|--|--|--|--|

|                           |                      |                      |                      |            |
|---------------------------|----------------------|----------------------|----------------------|------------|
| AID PROGRAMS              | \$173,693,687        | \$191,387,714        | \$200,399,879        | \$-        |
| <b>TOTAL AID PROGRAMS</b> | <b>\$173,693,687</b> | <b>\$191,387,714</b> | <b>\$200,399,879</b> | <b>\$-</b> |

|                       |  |  |  |  |
|-----------------------|--|--|--|--|
| <b>GENERAL RELIEF</b> |  |  |  |  |
|-----------------------|--|--|--|--|

|                                |                  |                  |                    |            |
|--------------------------------|------------------|------------------|--------------------|------------|
| AID TO INDIGENTS - GENERAL REL | \$636,070        | \$591,634        | \$1,050,000        | \$-        |
| <b>TOTAL GENERAL RELIEF</b>    | <b>\$636,070</b> | <b>\$591,634</b> | <b>\$1,050,000</b> | <b>\$-</b> |

|                            |  |  |  |  |
|----------------------------|--|--|--|--|
| <b>CARE OF COURT WARDS</b> |  |  |  |  |
|----------------------------|--|--|--|--|

|                                  |                     |                     |                     |            |
|----------------------------------|---------------------|---------------------|---------------------|------------|
| FOSTER CARE                      | \$41,004,441        | \$41,338,946        | \$47,425,494        | \$-        |
| <b>TOTAL CARE OF COURT WARDS</b> | <b>\$41,004,441</b> | <b>\$41,338,946</b> | <b>\$47,425,494</b> | <b>\$-</b> |

|                           |  |  |  |  |
|---------------------------|--|--|--|--|
| <b>VETERANS' SERVICES</b> |  |  |  |  |
|---------------------------|--|--|--|--|

|                                 |                  |                  |                  |            |
|---------------------------------|------------------|------------------|------------------|------------|
| VETERANS SERVICES OFFICER       | \$430,361        | \$406,486        | \$500,619        | \$-        |
| <b>TOTAL VETERANS' SERVICES</b> | <b>\$430,361</b> | <b>\$406,486</b> | <b>\$500,619</b> | <b>\$-</b> |

|                         |  |  |  |  |
|-------------------------|--|--|--|--|
| <b>OTHER ASSISTANCE</b> |  |  |  |  |
|-------------------------|--|--|--|--|

|                               |                     |                     |                     |            |
|-------------------------------|---------------------|---------------------|---------------------|------------|
| WIA - VOCATIONAL TRAINING     | \$14,342,184        | \$16,351,694        | \$17,051,644        | \$-        |
| COMMUNITY DEVELOPMENT         | \$9,977,906         | \$5,582,393         | \$38,094,568        | \$-        |
| <b>TOTAL OTHER ASSISTANCE</b> | <b>\$24,320,090</b> | <b>\$21,934,087</b> | <b>\$55,146,212</b> | <b>\$-</b> |

|                                |                      |                      |                      |            |
|--------------------------------|----------------------|----------------------|----------------------|------------|
| <b>TOTAL PUBLIC ASSISTANCE</b> | <b>\$469,962,431</b> | <b>\$483,920,593</b> | <b>\$612,923,052</b> | <b>\$-</b> |
|--------------------------------|----------------------|----------------------|----------------------|------------|

| STATE CONTROLLER                              |                        | COUNTY OF TULARE   |                        | SCHEDULE 8                                  |  |
|---|------------------------|--|------------------------|---|--|
| SCHEDULES                                     |                        | DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT |                        |   |  |
| COUNTY BUDGET ACT                             |                        | GOVERNMENTAL FUNDS   |                        |   |  |
|   |                        | FISCAL YEAR 2024-25  |                        |   |  |
| FUNCTION, ACTIVITY AND BUDGET UNIT            | 2022-23 ACTUAL         | 2023-24 ACTUAL ESTIMATED <input type="checkbox"/>              | 2024-25 RECOMMENDED    | 2024-25 ADOPTED BY THE BOARD OF SUPERVISORS |  |
| 1   | 2                      | 3  | 4                      | 5   |  |
| <b>EDUCATION</b>                              |                        |  |                        |   |  |
| <b>LIBRARY SERVICES</b>                       |                        |  |                        |   |  |
| COUNTY LIBRARY                                | \$7,562,176            | \$9,221,261  | \$10,730,309           | \$-   |  |
| TOTAL LIBRARY SERVICES                        | \$7,562,176            | \$9,221,261  | \$10,730,309           | \$-   |  |
| <b>AGRICULTURAL EDUCATION</b>                 |                        |  |                        |   |  |
| AGRICULTURAL EXTENSION SERVIC                 | \$963,096              | \$1,251,716  | \$1,335,001            | \$-   |  |
| TOTAL AGRICULTURAL EDUCATION                  | \$963,096              | \$1,251,716  | \$1,335,001            | \$-   |  |
| <b>TOTAL EDUCATION</b>                        | <b>\$8,525,272</b>     | <b>\$10,472,977</b>  | <b>\$12,065,310</b>    | <b>\$-</b>                                  |  |
| <b>RECREATION AND CULTURAL SERVICES</b>       |                        |  |                        |   |  |
| <b>RECREATION FACILITIES</b>                  |                        |  |                        |   |  |
| PARKS   | \$3,335,784            | \$3,479,842  | \$4,041,692            | \$-   |  |
| TOTAL RECREATION FACILITIES                   | \$3,335,784            | \$3,479,842  | \$4,041,692            | \$-   |  |
| <b>CULTURAL SERVICES</b>                      |                        |  |                        |   |  |
| MUSEUM  | \$501,417              | \$563,754  | \$682,323              | \$-   |  |
| TOTAL CULTURAL SERVICES                       | \$501,417              | \$563,754  | \$682,323              | \$-   |  |
| <b>TOTAL RECREATION AND CULTURAL SERVICES</b> | <b>\$3,837,201</b>     | <b>\$4,043,596</b>   | <b>\$4,724,015</b>     | <b>\$-</b>                                  |  |
| <b>RETIREMENT OF LONG TERM DEBT</b>           |                        |  |                        |   |  |
| <b>DEBT SERVICES</b>                          |                        |  |                        |   |  |
| RETIREMENT OF LONG TERM DEBT                  | \$22,906,475           | \$22,926,119   | \$23,035,333           | \$-   |  |
| TOTAL DEBT SERVICES                           | \$22,906,475           | \$22,926,119   | \$23,035,333           | \$-   |  |
| <b>TOTAL RETIREMENT OF LONG TERM DEBT</b>     | <b>\$22,906,475</b>    | <b>\$22,926,119</b>  | <b>\$23,035,333</b>    | <b>\$-</b>                                  |  |
| <b>GRAND TOTAL FINANCING USES BY FUNCTION</b> | <b>\$1,308,761,928</b> | <b>\$1,416,273,477</b>   | <b>\$1,768,438,783</b> | <b>\$-</b>                                  |  |

|  |  |             |
|--|--|-------------|
| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT | COUNTY OF TULARE<br>SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NON ENTERPRISE<br>FISCAL YEAR 2024-25 | SCHEDULE 12 |
|--|--|-------------|

| DISTRICT/AGENCY NAME | TOTAL FINANCING SOURCES                 |                                      |                              |                         | TOTAL FINANCING USES |                                      |                      |
|----------------------|---|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
|                      | FUND BALANCE AVAILABLE<br>JUNE 30, 2024 | 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                    |

|   |                    |            |                    |                    |                    |            |                    |
|---|--------------------|------------|--------------------|--------------------|--------------------|------------|--------------------|
| <b>SPECIAL DISTRICT FUNDS</b>                     |                    |            |                    |                    |                    |            |                    |
| TULARE CO FLOOD CONTROL                           | \$6,892,274        | \$-        | \$1,862,109        | \$8,754,383        | \$8,754,383        | \$-        | \$8,754,383        |
| <b>TOTAL SPECIAL DISTRICT FUNDS</b>               | <b>\$6,892,274</b> | <b>\$-</b> | <b>\$1,862,109</b> | <b>\$8,754,383</b> | <b>\$8,754,383</b> | <b>\$-</b> | <b>\$8,754,383</b> |
| <b>TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES</b> | <b>\$6,892,274</b> | <b>\$-</b> | <b>\$1,862,109</b> | <b>\$8,754,383</b> | <b>\$8,754,383</b> | <b>\$-</b> | <b>\$8,754,383</b> |

| DISTRICT/AGENCY NAME | TOTAL<br>FUND BALANCE<br>JUNE 30, 2024 | LESS: OBLIGATED FUND BALANCES |  |          | FUND BALANCE<br>AVAILABLE<br>JUNE 30, 2024 |
|----------------------|--|-------------------------------|--|----------|--|
|                      |  | ENCUMBRANCES                  | NONSPENDABLE,<br>RESTRICTED AND<br>COMMITTED | ASSIGNED |  |
| 1                    | 2                                      | 3                             | 4  | 5        | 6  |

|                               |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|
| <b>SPECIAL DISTRICT FUNDS</b> |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|

|                         |             |     |     |     |             |
|-------------------------|-------------|-----|-----|-----|-------------|
| TULARE CO FLOOD CONTROL | \$6,892,274 | \$- | \$- | \$- | \$6,892,274 |
|-------------------------|-------------|-----|-----|-----|-------------|

|                                     |                    |            |            |            |                    |
|-------------------------------------|--------------------|------------|------------|------------|--------------------|
| <b>TOTAL SPECIAL DISTRICT FUNDS</b> | <b>\$6,892,274</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> | <b>\$6,892,274</b> |
|-------------------------------------|--------------------|------------|------------|------------|--------------------|

|   |                    |            |            |            |                    |
|---|--------------------|------------|------------|------------|--------------------|
| <b>TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES</b> | <b>\$6,892,274</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> | <b>\$6,892,274</b> |
|---|--------------------|------------|------------|------------|--------------------|

| STATE CONTROLLER<br>SCHEDULES<br>COUNTY BUDGET ACT    |   | COUNTY OF TULARE<br>SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE<br>OBLIGATED FUND BALANCES<br>FISCAL YEAR 2024-25 |   |   |   | SCHEDULE 14   |  |
|---|---|---|---|---|---|---|--|
| DISTRICT/AGENCY NAME                                  | OBLIGATED FUND<br>BALANCES<br>JUNE 30, 2024 | DECREASES OR CANCELLATIONS  |   | INCREASES OR NEW OBLIGATED<br>FUND BALANCES |   | TOTAL<br>OBLIGATED<br>FUND<br>BALANCES FOR<br>JUNE 30, 2024 |  |
|   |   | RECOMMENDED   | ADOPTED BY THE<br>BOARD OF<br>SUPERVISORS | RECOMMENDED                                 | ADOPTED BY THE<br>BOARD OF<br>SUPERVISORS |   |  |
| 1   | 2   | 3   | 4   | 5   | 6   | 7   |  |
| <b>SPECIAL DISTRICT FUNDS</b>                         |   |   |   |   |   |   |  |
| TULARE CO FLOOD CONTROL                               | \$-   | \$-   | \$-                                       | \$-   | \$-                                       | \$-   |  |
| <b>TOTAL SPECIAL DISTRICT<br/>FUNDS</b>               | <b>\$-</b>                                  | <b>\$-</b>  | <b>\$-</b>                                | <b>\$-</b>                                  | <b>\$-</b>                                | <b>\$-</b>  |  |
| <b>TOTAL SPECIAL DISTRICTS<br/>AND OTHER AGENCIES</b> | <b>\$-</b>                                  | <b>\$-</b>  | <b>\$-</b>                                | <b>\$-</b>                                  | <b>\$-</b>                                | <b>\$-</b>  |  |

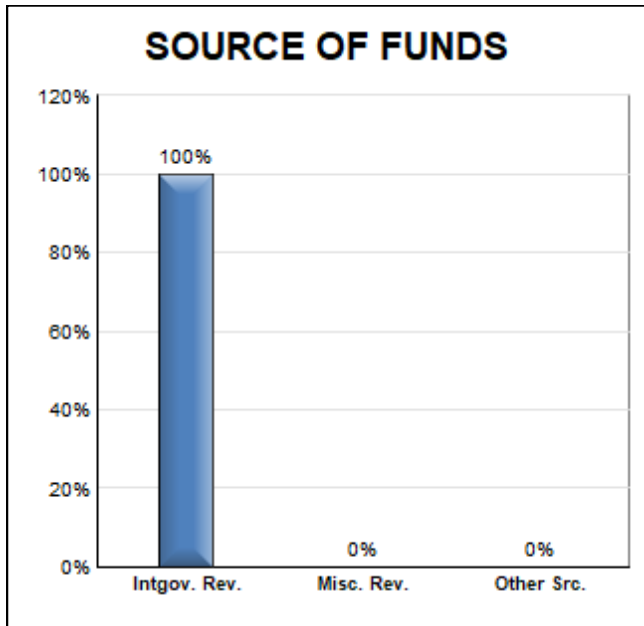
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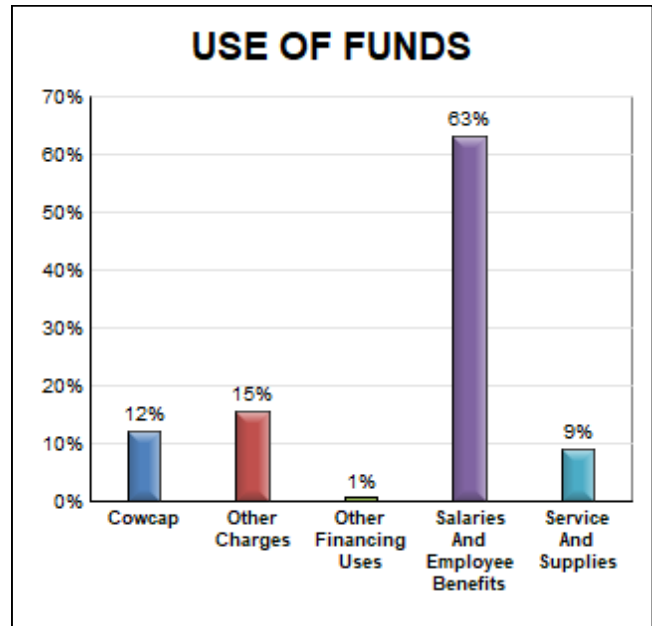
# Board of Supervisors

Larry Micari  
Chair

| Fund: 001                              |                    |                      |                       |                  |
|--|--------------------|----------------------|-----------------------|------------------|
| Agency: 010                            |                    |                      |                       |                  |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE         |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                  |
| Legislative And Administrative         | \$2,304,094        | \$2,060,219          | \$2,308,218           | \$247,999        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$2,304,094</b> | <b>\$2,060,219</b>   | <b>\$2,308,218</b>    | <b>\$247,999</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                  |
| Cowcap                                 | \$566,076          | \$167,205            | \$315,170             | \$147,965        |
| Other Charges                          | \$257,917          | \$302,210            | \$318,005             | \$15,795         |
| Other Financing Uses                   | \$12,798           | \$12,799             | \$12,799              | \$-              |
| Salaries And Employee Benefits         | \$1,303,919        | \$1,404,477          | \$1,453,705           | \$49,228         |
| Service And Supplies                   | \$163,384          | \$173,528            | \$208,539             | \$35,011         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$2,304,094</b> | <b>\$2,060,219</b>   | <b>\$2,308,218</b>    | <b>\$247,999</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                  |
| Intergovernmental Revenue              | \$5,220            | \$6,001              | \$6,001               | \$-              |
| Miscellaneous Revenue                  | \$625              | \$2                  | \$2                   | \$-              |
| Other Financing Sources                | \$-                | \$-                  | \$-                   | \$-              |
| <b>TOTAL REVENUES</b>                  | <b>\$5,845</b>     | <b>\$6,003</b>       | <b>\$6,003</b>        | <b>\$-</b>       |
| <b>NET COUNTY COST</b>                 | <b>\$2,298,249</b> | <b>\$2,054,216</b>   | <b>\$2,302,215</b>    | <b>\$247,999</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## Purpose

Under the California Constitution and state law, the Board of Supervisors is the legislative and executive branches 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 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. **Results:** This objective was completed. The County continues to document the cooperative efforts between the parties to care for the Sequoia National Park.
- **Objective 2:** Continue to provide exemplary public services. **Results:** This objective was completed. The County approved unprecedented investments in the Tulare County Fire Department, with the approval of the purchase of 2 apparatus and replacement of defunct extrication equipment.

### 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. **Results:** This objective was completed. The County continues collaborating with its State and Federal partners to pursue funding to broaden resources for repurposing fallowed land.
- **Objective 2:** Advocate for solutions to address anticipated increases in healthcare staffing costs and sustainable Medi-Cal reimbursement rates for local hospitals. **Results:** This objective was completed. The County supported proposed bills and legislation from its State partners to address the needs of the local healthcare districts.

### 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. **Results:** This objective was completed. The County advocated at both the state and federal levels, seeking a change in the formula used to determine the allocations Tulare County receives.
- **Objective 2:** Review the County's long-term plan for landfills. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Oversaw the installation of energy efficiency projects, including solar, lighting, and HVAC, at more than 13 county-owned facilities.

- Received two aerial apparatus, extrication equipment, airbags, and Rescue 42's to outfit new equipment and replace out-of-service equipment for Tulare County Fire through the approved equipment lease-purchase program and budget process.
- Approved a request from Human Resources & Development for the replacement of the current ADP Human Capital and Management and Payroll system with Oracle's cloud-based Human Capital Management (HCM) system.
- Approved a partnership between the Tulare County Agricultural Commissioner and Kings County Agricultural Commissioner for a recycling program that oversaw the proper recycling of 90,000 lbs. of pesticide/herbicide containers.

## Key Goals and Objectives for FY 2024/25

### Safety and Security

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

- **Objective 1:** Align the Tulare County Tree Mortality Task Force mission focus with the State Forest Management Task Force.
- **Objective 2:** Identify and implement forest health projects through the Tree Mortality Task Force.
- **Objective 3:** Identify opportunities to support water and drought initiatives.

### Economic Well-Being

**Goal 1:** Ensure economic development opportunities in Tulare County.

- **Objective 1:** Participate with the Tulare County Economic Development Corporation to attract a diverse business community in Tulare County.
- **Objective 2:** Maximize the use of the Tulare County Probation Vocational Education Center by offering rehabilitation programming for youth.
- **Objective 3:** Work with the Resource Management Agency to provide consistent and reliable services to county residents and maximize funding opportunities such as state allocations, earmarks, or federal grants.

### Quality of Life

**Goal 1:** Continue implementing the "Pathway Home: Responding to Homelessness in Tulare County" Strategic Plan as adopted by the Board of Supervisors.

- **Objective 1:** Partner with community-based organizations through the Tulare County Homeless Task Force to effectively address homelessness.
- **Objective 2:** Support programs that address employment for those at risk for homelessness.

## Budget Request

The Requested Budget represents an overall increase of \$247,999 or 12% in expenditures, and revenues remain the same as last fiscal year compared to the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$247,999 or 12% compared to the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$35,011, primarily based on increased travel and training costs.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$147,965 primarily based on changes in the Plan.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested.

### Recommendations:

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Miscellaneous Administration

Jason T. Britt

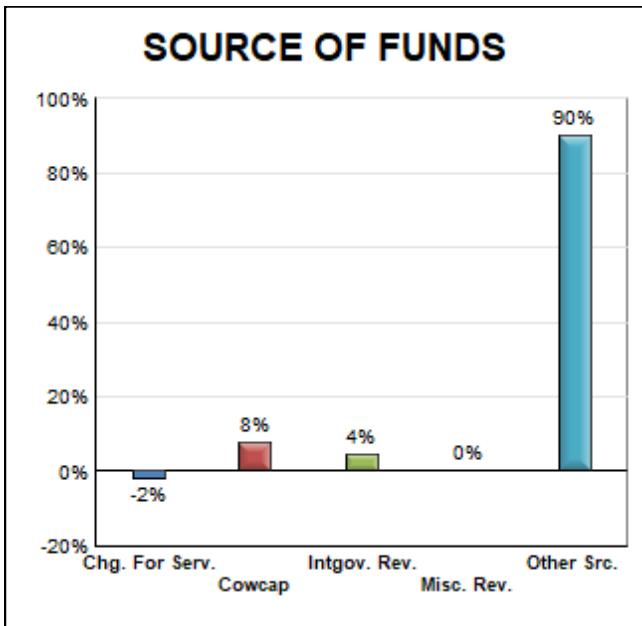
County Administrative Officer

Fund: 001

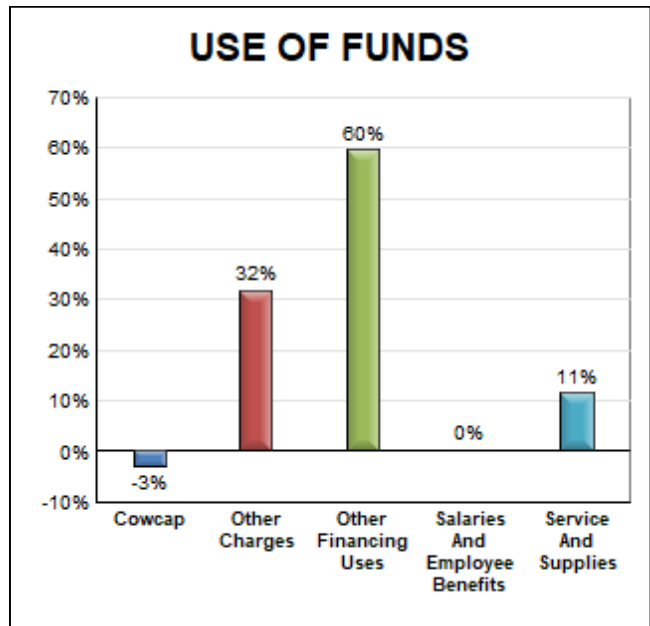
Agency: 012

## SUMMARY OF APPROPRIATIONS AND REVENUES

|                                      | 2022/23<br>ACTUALS  | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE            |
|--------------------------------------|---------------------|----------------------------|-----------------------------|---------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                     |                            |                             |                     |
| Finance                              | \$4,901,725         | \$1,000,000                | \$1,500,000                 | \$500,000           |
| Legislative And Administrative       | \$53,331,079        | \$38,806,088               | \$68,456,834                | \$29,650,746        |
| Library Services                     | \$215,022           | \$226,904                  | \$241,759                   | \$14,855            |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$58,447,826</b> | <b>\$40,032,992</b>        | <b>\$70,198,593</b>         | <b>\$30,165,601</b> |
| <b>APPROPRIATIONS:</b>               |                     |                            |                             |                     |
| Cowcap                               | \$(2,777,608)       | \$(2,213,703)              | \$(2,331,802)               | \$(118,099)         |
| Other Charges                        | \$375,160           | \$435,598                  | \$22,463,010                | \$22,027,412        |
| Other Financing Uses                 | \$53,190,318        | \$30,921,536               | \$41,819,888                | \$10,898,352        |
| Salaries And Employee Benefits       | \$207,816           | \$218,290                  | \$233,813                   | \$15,523            |
| Service And Supplies                 | \$7,452,140         | \$10,671,271               | \$8,013,684                 | \$(2,657,587)       |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$58,447,826</b> | <b>\$40,032,992</b>        | <b>\$70,198,593</b>         | <b>\$30,165,601</b> |
| <b>REVENUES</b>                      |                     |                            |                             |                     |
| Charges For Current Serv             | \$731,716           | \$(395,182)                | \$(437,521)                 | \$(42,339)          |
| Cowcap                               | \$569,609           | \$993,987                  | \$1,867,177                 | \$873,190           |
| Intergovernmental Revenue            | \$158,747           | \$158,749                  | \$1,058,749                 | \$900,000           |
| Miscellaneous Revenue                | \$42,387            | \$6                        | \$6                         | \$-                 |
| Other Financing Sources              | \$1,500,000         | \$2,000,000                | \$22,000,001                | \$20,000,001        |
| <b>TOTAL REVENUES</b>                | <b>\$3,002,459</b>  | <b>\$2,757,560</b>         | <b>\$24,488,412</b>         | <b>\$21,730,852</b> |
| <b>NET COUNTY COST</b>               | <b>\$55,445,367</b> | <b>\$37,275,432</b>        | <b>\$45,710,181</b>         | <b>\$8,434,749</b>  |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding

### Purpose

The Miscellaneous Administration budget accounts for various expenditures and revenues outside any specific department's jurisdiction 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 is dedicated to responding to countywide emergencies of all kinds.
- Funding for special projects with countywide impacts.
- County contribution in support of the Fire Fund.
- Miscellaneous fees, including 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 increase of \$30,165,601, or 75%, in expenditures and an overall increase of \$21,730,852, or 788%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$8,434,749, or 23%, compared with the FY 2023/24 Final Budget.

### Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:

- Services and Supplies will decrease by \$2,657,587, primarily based on removing special department expenses for the 2023 flood response.
- Other Charges will increase by \$22,027,412 primarily based on the retirement of long-term debt.
- Other Financing Uses will increase by \$10,898,352 primarily based on the increased operating transfers out.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$118,099 primarily based on changes in the Plan.
- Revenue Projections will increase by \$21,730,852 primarily based on operating transfer-in for the retirement of long-term debt.

### Recommendations:

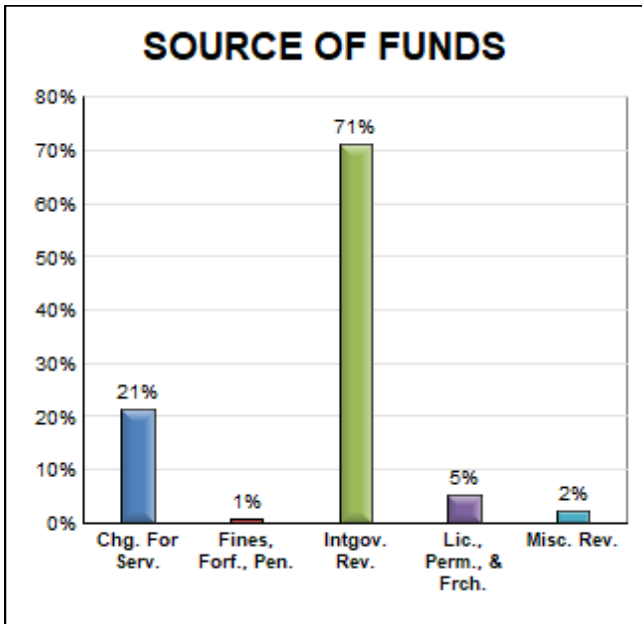
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Agricultural Commissioner/Sealer of Weights and Measures

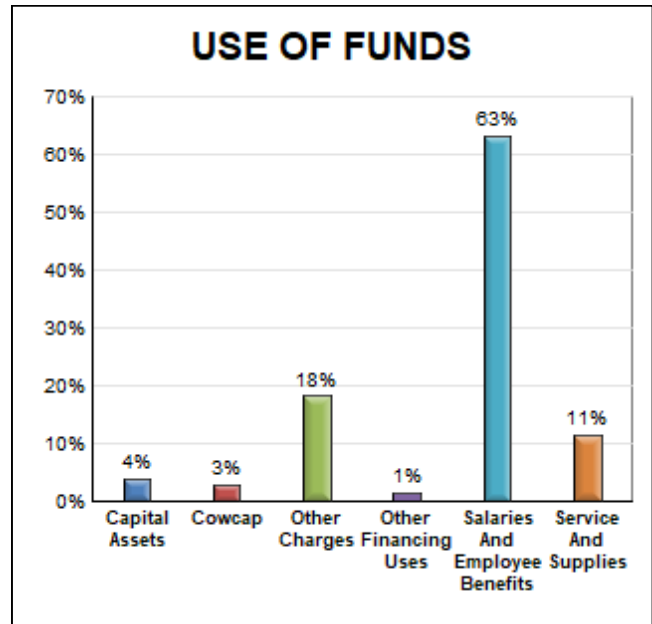
Tom Tucker

## Agricultural Commissioner/Sealer of Weights and Measures

| Fund: 001                              |                    |                            |                             |                  |
|--|--------------------|----------------------------|-----------------------------|------------------|
| Agency: 015                            |                    |                            |                             |                  |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE         |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                            |                             |                  |
| Protection Inspection                  | \$9,922,507        | \$10,906,060               | \$11,488,614                | \$582,554        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$9,922,507</b> | <b>\$10,906,060</b>        | <b>\$11,488,614</b>         | <b>\$582,554</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                            |                             |                  |
| Capital Assets                         | \$66,490           | \$225,000                  | \$425,000                   | \$200,000        |
| Cowcap                                 | \$143,796          | \$189,046                  | \$338,295                   | \$149,249        |
| Other Charges                          | \$1,922,366        | \$2,357,432                | \$2,198,693                 | \$(158,739)      |
| Other Financing Uses                   | \$230,000          | \$2                        | \$135,001                   | \$134,999        |
| Salaries And Employee Benefits         | \$6,501,802        | \$7,137,604                | \$7,114,352                 | \$(23,252)       |
| Service And Supplies                   | \$1,058,053        | \$996,976                  | \$1,277,273                 | \$280,297        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$9,922,507</b> | <b>\$10,906,060</b>        | <b>\$11,488,614</b>         | <b>\$582,554</b> |
| <b>REVENUES</b>                        |                    |                            |                             |                  |
| Charges For Current Serv               | \$1,729,351        | \$2,100,673                | \$1,960,344                 | \$(140,329)      |
| Fines,Forfeit.,Penalties               | \$73,600           | \$54,252                   | \$56,751                    | \$2,499          |
| Intergovernmental Revenue              | \$6,193,341        | \$5,965,712                | \$6,591,038                 | \$625,326        |
| Lic.,Permits & Franchise               | \$449,337          | \$493,860                  | \$470,543                   | \$(23,317)       |
| Miscellaneous Revenue                  | \$159,618          | \$230,545                  | \$205,045                   | \$(25,500)       |
| <b>TOTAL REVENUES</b>                  | <b>\$8,605,247</b> | <b>\$8,845,042</b>         | <b>\$9,283,721</b>          | <b>\$438,679</b> |
| <b>NET COUNTY COST</b>                 | <b>\$1,317,260</b> | <b>\$2,061,018</b>         | <b>\$2,204,893</b>          | <b>\$143,875</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding

## 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, surveys, 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 Sealer of Weights and Measures mission 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.
- Enforce quarantines and inspect packages at parcel carrier terminals to prevent the introduction and 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 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. **Results:** This objective was completed.
- **Objective 2:** Finalize the design, cost development, and time frame of completion. **Results:** This objective was partially completed. The department worked with the General Services Agency to establish a preliminary design and can now develop a timeline for construction and establish project costs.

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

### 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. **Results:** This objective was completed. A new location was selected that would give Department staff a modern facility to do their job working with industry.
- **Objective 2:** Realign the protocols surrounding staff office hours and locations. **Results:** This objective was completed. All full-time employees were given the option of choosing between three alternate work schedules. The goal was to give employees options that would better fit into their lives while maintaining or improving productivity.

- **Objective 3:** Update staff procedures and integrate it into daily operations. **Results:** This objective was completed. Staff procedures in every division were reviewed and improved where possible. New employees and new tasks often require changing protocols to accommodate changing responsibilities.

## Key Goals and Objectives for FY 2024/25

### Safety and Security

**Goal 1:** Increase the security level of employees and equipment at the Tulare Agricultural Building.

- **Objective 1:** Work with General Services on developing a timeline for the construction of security gates and fences to protect employees and county equipment. Project costs and funds will also need to be established prior to construction.

### Quality of Life

**Goal 1:** Develop pathways that increase the knowledge and sharing of information with the public.

- **Objective 1:** Work with the California Department of Pesticide Regulation to develop and/or access important safety information about pesticides, applications, and their use.

### Organizational Performance

**Goal 1:** Restructure the department's Pest Exclusion Division to increase efficiency in the division and department.

- **Objective 1:** With the retirement of a 45-year veteran biologist, the chain of command and responsibilities of that position and others have been redeveloped.

## Budget Request

The Requested Budget represents an overall increase of \$582,554 or 5% in expenditures and an overall increase of \$438,679 or 5% in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased \$143,875 or 7% compared to the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase \$280,297, primarily based on Special Departmental Expenses.
- Other Charges will decrease \$158,739, primarily based on Risk Management charges and Grower Reimbursements..
- Capital Assets will increase \$200,000, primarily based on the purchase of trucks.
- Other Financing Uses will increase \$134,999, primarily based on Capital Projects transfers.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$149,249, primarily based on changes to the plan.
- Revenue Projections will increase \$438,679, primarily based on state agriculture revenues.

**Staffing changes reflected in the Requested Budget include the following:**

- Reclass 1 FTE due to increased departmental duties and tasks that are outside the Department Secretary Classification.
  - 1 Department Secretary to Analyst – Department Human Resources I
- Amend 1 FTE Position to better meet the future needs of the department.
  - 1 Department Secretary to Analyst – Department Human Resources II
- Delete 1 FTE Position.
  - 1 Administrative Aide

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

- 7 Small to Mid-sized trucks - \$315,000
- 2 Half Ton Pickup Trucks - \$110,000

### Recommendations:

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

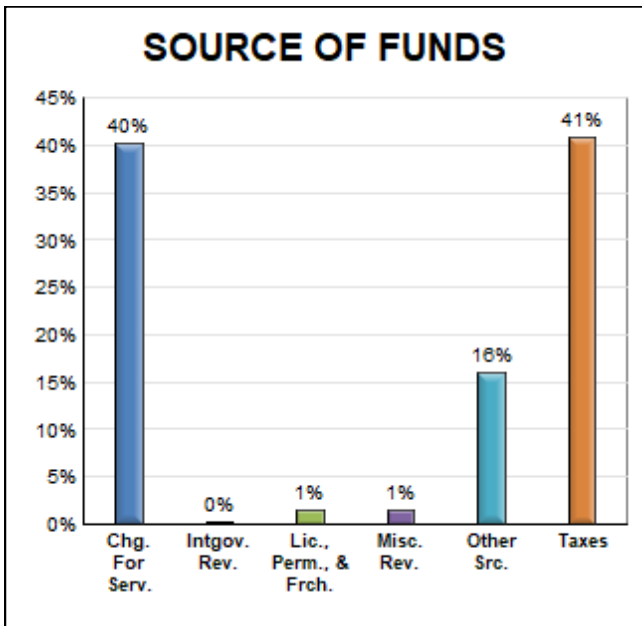


# Assessor/Clerk-Recorder

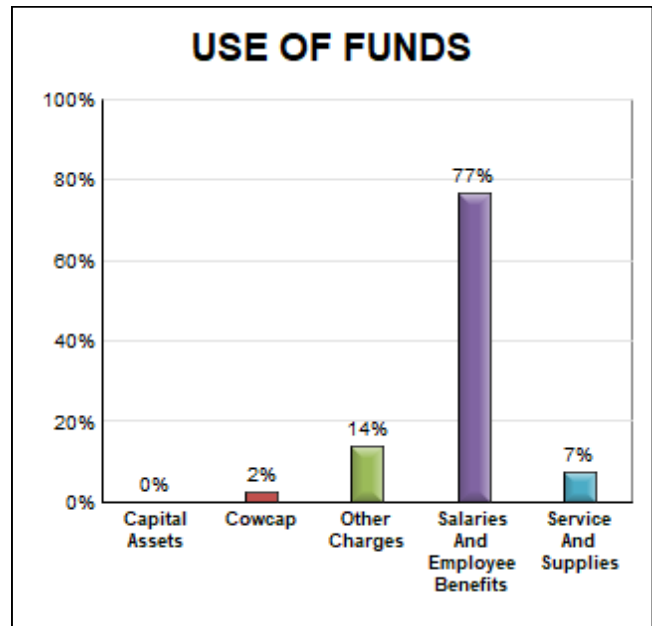
Tara K. Freitas

Assessor/Clerk-Recorder

| Fund: 001                              |                     |                      |                       |                      |
|--|---------------------|----------------------|-----------------------|----------------------|
| Agency: 025                            |                     |                      |                       |                      |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE             |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                      |
| Finance                                | \$9,455,581         | \$10,075,926         | \$10,373,156          | \$297,230            |
| Other Protection                       | \$1,807,276         | \$2,605,459          | \$2,473,150           | \$(132,309)          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$11,262,857</b> | <b>\$12,681,385</b>  | <b>\$12,846,306</b>   | <b>\$164,921</b>     |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                      |
| Capital Assets                         | \$162,431           | \$-                  | \$-                   | \$-                  |
| Cowcap                                 | \$210,720           | \$287,943            | \$328,190             | \$40,247             |
| Other Charges                          | \$1,557,048         | \$1,706,496          | \$1,718,173           | \$11,677             |
| Salaries And Employee Benefits         | \$8,038,364         | \$9,485,331          | \$9,850,100           | \$364,769            |
| Service And Supplies                   | \$1,294,294         | \$1,201,615          | \$949,843             | \$(251,772)          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$11,262,857</b> | <b>\$12,681,385</b>  | <b>\$12,846,306</b>   | <b>\$164,921</b>     |
| <b>REVENUES</b>                        |                     |                      |                       |                      |
| Charges For Current Serv               | \$1,942,864         | \$1,925,252          | \$1,753,551           | \$(171,701)          |
| Intergovernmental Revenue              | \$5,581             | \$5,500              | \$5,600               | \$100                |
| Lic.,Permits & Franchise               | \$66,436            | \$61,064             | \$60,000              | \$(1,064)            |
| Miscellaneous Revenue                  | \$51,063            | \$50,566             | \$64,802              | \$14,236             |
| Other Financing Sources                | \$581,100           | \$1,256,736          | \$697,881             | \$(558,855)          |
| Taxes                                  | \$2,229,073         | \$2,184,933          | \$1,779,140           | \$(405,793)          |
| <b>TOTAL REVENUES</b>                  | <b>\$4,876,117</b>  | <b>\$5,484,051</b>   | <b>\$4,360,974</b>    | <b>\$(1,123,077)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$6,386,740</b>  | <b>\$7,197,334</b>   | <b>\$8,485,332</b>    | <b>\$1,287,998</b>   |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 accurate processing of marriage licenses, fictitious business names, notaries, and environmental filings and 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 local Assessment Appeals Board (AAB) members 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 under 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 developing and enhancing 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 perform the critical public service of ensuring official documents are recorded and indexed in a timely and accurate manner.

## Key Goals and Objectives Results in 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. **Results:** This objective was completed. The Department valued 177,326 property accounts, reviewed 3,557 properties under Proposition 8 decline-in-value, and 14,151 Williamson Act properties.
  - **Objective 2:** Deliver a complete and accurate assessment roll to the County Auditor by July 2023. **Results:** This objective was completed. A complete and accurate assessment roll was delivered to the County Auditor.
- 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. **Results:** This objective was completed. The system is now live in the Assessor’s Office.
  - **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. **Results:** This objective was completed. The system is now live in the Clerk-Recorder’s Office.
  - **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. **Results:** This objective was completed. Several vendors were interviewed, and project considerations were developed.

#### Other Accomplishments in FY 2023/24

- Scanned 169,181 assessment records containing approximately 3 million documents, effectively converting the Assessor’s business processes to a paperless system. This project was completed in February 2024.

#### Key Goals and Objectives for FY 2024/25

##### 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 177,000 property accounts. Of the 177,000 property accounts, review approximately 14,000 Williamson Act assessments and approximately 3,500 Proposition 8 decline-in-value assessments by July 2024.
  - **Objective 2:** Deliver a complete and accurate assessment roll to the County Auditor by July 2024.
- Goal 2:** Continue modernization efforts within the Department to provide Tulare County citizens with the best possible service.
- **Objective 1:** Using the information gathered in FY 2023/24, select and contract with a vendor to digitize and index vital records.
  - **Objective 2:** Continue progress on the building relocation project with the General Services Agency and architect by optimizing space planning to serve the public best.
  - **Objective 3:** Enhance transparency by informing the public about the benefits of the Online Business Property Filing (OBPF) module in the Megabyte Property Tax System and amplify outreach efforts through the website, mailings, and industry communications to increase the number of filings received via the module.

#### Budget Request

The Requested Budget represents an overall increase of \$164,921, or 1%, in expenditures and an overall decrease of \$1,123,077, or 20%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$1,287,998, or 18%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$364,769, primarily due to cost-of-living adjustments and anticipated step increases for staff.
- Services and Supplies will decrease by \$251,772 primarily based on the completion of Tyler Record Management System one-time implementation costs.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$40,247 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$1,123,077 primarily based on decreased Recording Fees, Property Transfer Tax, and Operating Transfer for the Tyler Record Management project.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested.

**Recommendations:**

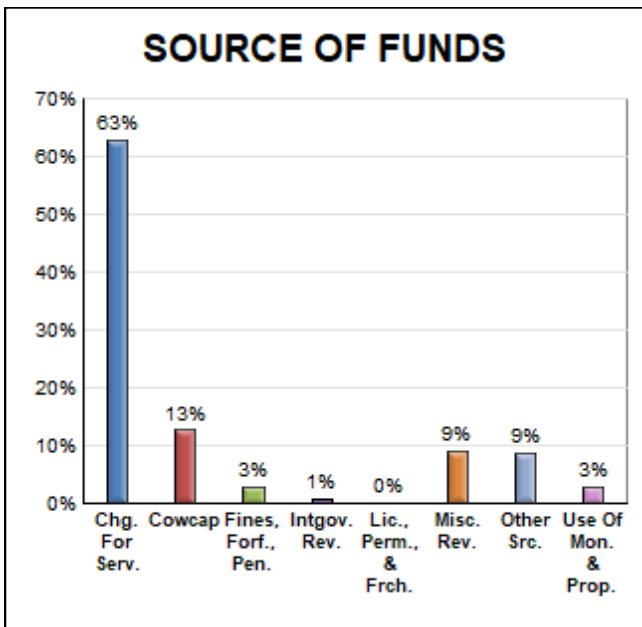
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Auditor-Controller/Treasurer-Tax Collector

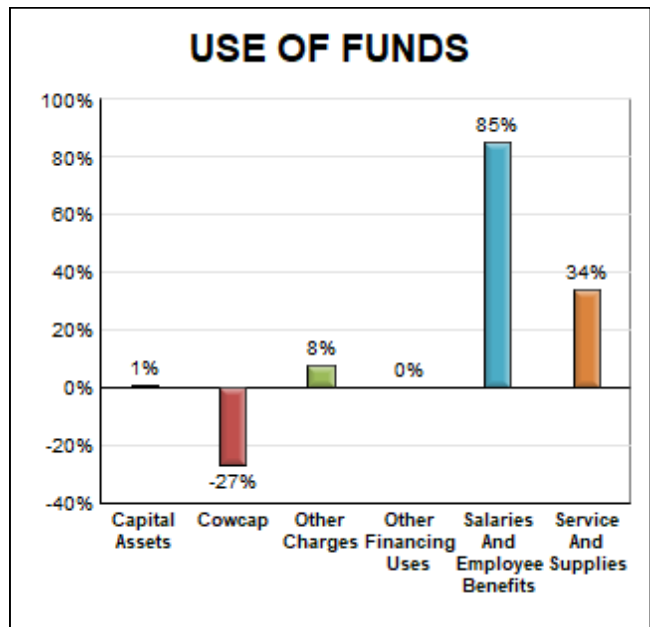
Cass Cook

## Auditor-Controller/Treasurer-Tax Collector

| Fund: 001                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 030                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Finance                                | \$7,580,853        | \$7,296,232          | \$7,051,976           | \$(244,256)        |
| Other General                          | \$117,116          | \$138,615            | \$136,233             | \$(2,382)          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$7,697,969</b> | <b>\$7,434,847</b>   | <b>\$7,188,209</b>    | <b>\$(246,638)</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Capital Assets                         | \$-                | \$37,500             | \$50,000              | \$12,500           |
| Cowcap                                 | \$(1,045,482)      | \$(1,772,950)        | \$(2,227,333)         | \$(454,383)        |
| Other Charges                          | \$864,363          | \$859,012            | \$835,405             | \$(23,607)         |
| Other Financing Uses                   | \$650,000          | \$-                  | \$-                   | \$-                |
| Salaries And Employee Benefits         | \$5,109,341        | \$5,883,293          | \$6,091,170           | \$207,877          |
| Service And Supplies                   | \$2,119,747        | \$2,427,992          | \$2,438,967           | \$10,975           |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$7,697,969</b> | <b>\$7,434,847</b>   | <b>\$7,188,209</b>    | <b>\$(246,638)</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$2,533,737        | \$2,716,150          | \$2,843,571           | \$127,421          |
| Cowcap                                 | \$436,411          | \$487,436            | \$572,299             | \$84,863           |
| Fines,Forfeit.,Penalties               | \$148,810          | \$130,000            | \$130,000             | \$-                |
| Intergovernmental Revenue              | \$32,781           | \$42,000             | \$41,000              | \$(1,000)          |
| Lic.,Permits & Franchise               | \$9,473            | \$8,001              | \$6,001               | \$(2,000)          |
| Miscellaneous Revenue                  | \$292,916          | \$391,004            | \$408,526             | \$17,522           |
| Other Financing Sources                | \$579,112          | \$627,073            | \$385,903             | \$(241,170)        |
| Rev. from Use of Money & Prop          | \$101,919          | \$72,000             | \$132,000             | \$60,000           |
| <b>TOTAL REVENUES</b>                  | <b>\$4,135,159</b> | <b>\$4,473,664</b>   | <b>\$4,519,300</b>    | <b>\$45,636</b>    |
| <b>NET COUNTY COST</b>                 | <b>\$3,562,810</b> | <b>\$2,961,183</b>   | <b>\$2,668,909</b>    | <b>\$(292,274)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding

### 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, the State Government Code, the State Health and Safety Code, and 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, safeguarding county assets, ensuring compliance with pertinent policies and procedures and laws and regulations, and meeting 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 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 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. **Results:** This objective was completed.
- **Objective 2:** Analyze and configure the Oracle Cloud system to align with the County's optimized user business processes by April 2024. **Results:** This objective was partially completed. This objective will continue into FY 2024/25 as additional testing identifies configuration changes needed in the Oracle Cloud system.
- **Objective 3:** Test and deploy the Oracle Cloud human capital management and payroll system. **Results:** This objective was partially completed. This objective will continue into FY 2024/25 as additional testing identifies configuration changes needed in the Oracle Cloud system before deployment.

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

- **Objective 2:** Test the integration to ensure that all fields are accurately mapped and that all processes are functioning properly. **Results:** This objective was completed.

**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. **Results:** This objective was partially completed. Four employees registered and completed the National Association of Counties leadership academy.
- **Objective 2:** Register five employees for the County of Tulare Supervisor Academy. **Results:** This objective was partially completed. Four employees registered for the County of Tulare Supervisor Academy.

### Other Accomplishments in FY 2023/24

- The Department conducted countywide training to give employees a better understanding of the County's overall financial operations.

### Key Goals and Objectives for FY 2024/25

#### Organizational Performance

**Goal 1:** Install a self-service tax payment kiosk in the lobby to reduce wait times and automate tax payments.

- **Objective 1:** Integrate the Inovah-Megabyte Cashiering API with the Self-Service Kiosk to accept payments at the Tax Collector Lobby.
- **Objective 2:** Provide staff training to use the kiosk for deployment.
- **Objective 3:** Deploy the kiosks to ensure efficiencies for taxpayer use.

**Goal 2:** Implement PaymentWorks, a vendor master data management solution that increases security for County payments.

- **Objective 1:** Identify integration requirements for PaymentWorks and the County's financial system CGI.
- **Objective 2:** Conduct testing between PaymentWorks and the County's financial system CGI.
- **Objective 3:** Implement PaymentWorks and direct County vendors to the new site for registration and vendor changes.

**Goal 3:** Identify duties within the department to utilize Robotic Process Automation (RPA) to improve departmental efficiencies.

- **Objective 1:** Identify three procedures in the department to automate by March 2025.
- **Objective 2:** Select a vendor to build and implement the automation by June 2025.

### Budget Request

The Requested Budget represents an overall decrease of \$246,638, or 3%, in expenditures and an overall increase of \$45,636, or 1%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$292,274, or 10%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$207,877, primarily based on the cost-of-living adjustment.
- Capital Assets will increase by \$12,500 primarily based on purchasing a kiosk to collect tax payments.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$454,383 primarily based on changes in the Plan.

**Staffing changes reflected in the Requested Budget include the following:**

- Reclass 2 FTE positions to better align the duties with the job title and create opportunities for advancement:
  - 1 Accountant II to Accountant Auditor II
  - 1 Chief Payroll Manager to Chief of Payroll
- Amend 2 FTE position to better align the duties with the job title:
  - 1 Chief Revenue Officer to Chief of General Accounting
  - 1 Accountant III to Accountant Auditor III
- Adjust salaries for 2 classifications.
  - Assistant Auditor-Controller (5%)
  - Assistant Treasurer/Tax Collector (5%)



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

- Bill Pay Kiosk - \$50,000

**Recommendations**

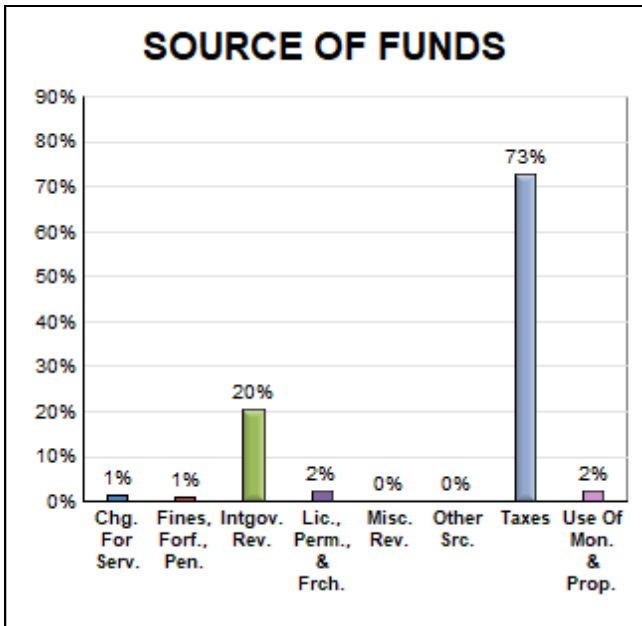
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# General Revenues

Jason T. Britt

County Administrative Officer

| Fund: 001                              |                        |                        |                        |                       |
|--|------------------------|------------------------|------------------------|-----------------------|
| Agency: 031                            |                        |                        |                        |                       |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS        | 2023/24 FINAL BUDGET   | 2024/25 CAO RECOMMEND  | VARIANCE              |
| <b>REVENUES</b>                        |                        |                        |                        |                       |
| Charges For Current Serv               | \$3,406,105            | \$2,763,345            | \$2,930,500            | \$167,155             |
| Fines,Forfeit.,Penalties               | \$2,868,105            | \$2,116,114            | \$2,180,656            | \$64,542              |
| Intergovernmental Revenue              | \$64,018,234           | \$45,905,290           | \$47,809,645           | \$1,904,355           |
| Lic.,Permits & Franchise               | \$6,134,977            | \$4,340,556            | \$5,126,627            | \$786,071             |
| Miscellaneous Revenue                  | \$5,708                | \$2                    | \$2                    | \$-                   |
| Other Financing Sources                | \$-                    | \$1                    | \$1                    | \$-                   |
| Rev. from Use of Money & Prop          | \$9,656,753            | \$4,968,901            | \$5,613,282            | \$644,381             |
| Taxes                                  | \$183,576,843          | \$161,666,863          | \$170,392,615          | \$8,725,752           |
| <b>TOTAL REVENUES</b>                  | <b>\$269,666,725</b>   | <b>\$221,761,072</b>   | <b>\$234,053,328</b>   | <b>\$12,292,256</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$(269,666,725)</b> | <b>\$(221,761,072)</b> | <b>\$(234,053,328)</b> | <b>\$(12,292,256)</b> |



Source of Funds: Illustrates the major revenue accounts  
 Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

The General Revenues budget receives revenues not attributable to a specific county service or department. These discretionary revenues provide the Board of Supervisors with the means to finance programs in accordance with the adopted Board priorities. The 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 revenue increase of \$12,292,256, or 6%, compared to the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Revenue Projections will increase \$12,292,256, primarily based on current secured property taxes and property taxes in lieu of vehicle license fees.

### Recommendations

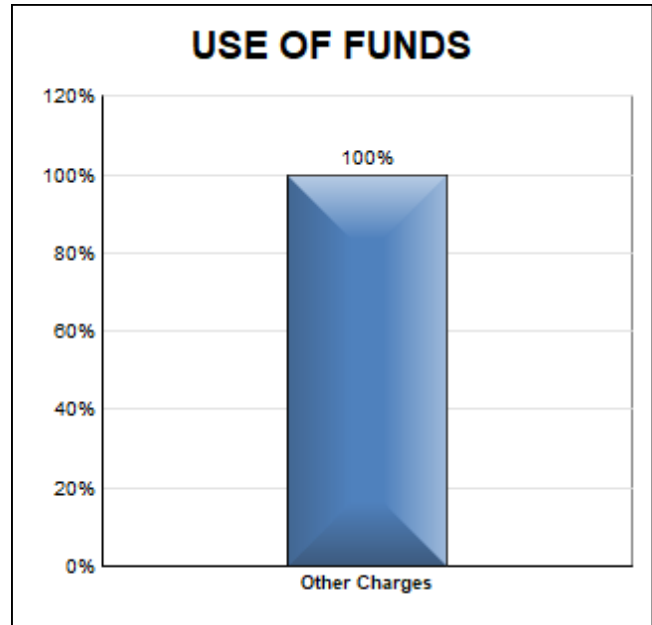
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Contingency

## Jason T. Britt

### County Administrative Officer

| Fund: 001                              |                 |                      |                       |            |
|--|-----------------|----------------------|-----------------------|------------|
| Agency: 050                            |                 |                      |                       |            |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE   |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                 |                      |                       |            |
| Legislative And Administrative         | \$-             | \$5,000,000          | \$5,000,000           | \$-        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$-</b>      | <b>\$5,000,000</b>   | <b>\$5,000,000</b>    | <b>\$-</b> |
| <b>APPROPRIATIONS:</b>                 |                 |                      |                       |            |
| Other Charges                          | \$-             | \$5,000,000          | \$5,000,000           | \$-        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$-</b>      | <b>\$5,000,000</b>   | <b>\$5,000,000</b>    | <b>\$-</b> |
| <b>NET COUNTY COST</b>                 | <b>\$0</b>      | <b>\$5,000,000</b>   | <b>\$5,000,000</b>    | <b>\$0</b> |



Use of Funds: Illustrates the major expenditure accounts  
 Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

This budget protects 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 exceeding 15% of the total appropriations from the fund, exclusive of the amount for contingencies.

### Budget Request

The Requested Budget does not represent any changes in expenditures and revenues compared to the FY 2023/24 Final Budget. As a result, the Net County Cost remains the same, at \$5,000,000, compared with the FY 2023/24 Final Budget.

### **Recommendations:**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Cooperative Extension

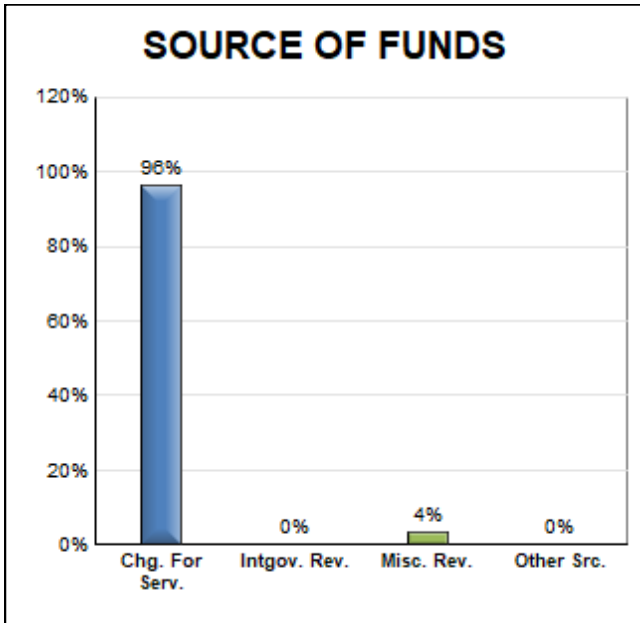
Karmjot Randhawa  
Regional Director

Fund: 001

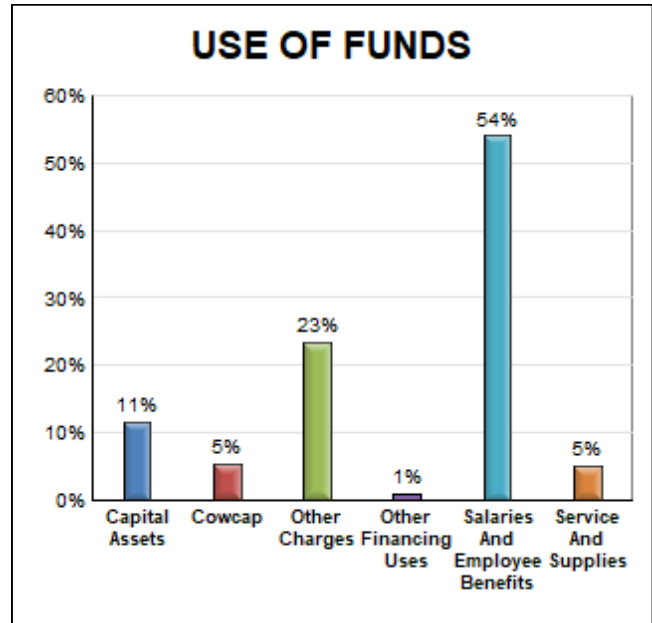
Agency: 055

## SUMMARY OF APPROPRIATIONS AND REVENUES

|                                      | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE        |
|--------------------------------------|--------------------|----------------------------|-----------------------------|-----------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                    |                            |                             |                 |
| Agricultural Education               | \$963,096          | \$1,266,347                | \$1,335,001                 | \$68,654        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$963,096</b>   | <b>\$1,266,347</b>         | <b>\$1,335,001</b>          | <b>\$68,654</b> |
| <b>APPROPRIATIONS:</b>               |                    |                            |                             |                 |
| Capital Assets                       | \$-                | \$156,000                  | \$152,000                   | \$(4,000)       |
| Cowcap                               | \$56,960           | \$79,759                   | \$80,693                    | \$934           |
| Other Charges                        | \$237,949          | \$276,649                  | \$301,524                   | \$24,875        |
| Other Financing Uses                 | \$21,241           | \$21,242                   | \$13,745                    | \$(7,497)       |
| Salaries And Employee Benefits       | \$615,520          | \$692,151                  | \$719,934                   | \$27,783        |
| Service And Supplies                 | \$31,426           | \$40,546                   | \$67,105                    | \$26,559        |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$963,096</b>   | <b>\$1,266,347</b>         | <b>\$1,335,001</b>          | <b>\$68,654</b> |
| <b>REVENUES</b>                      |                    |                            |                             |                 |
| Charges For Current Serv             | \$26,909           | \$32,002                   | \$33,000                    | \$998           |
| Intergovernmental Revenue            | \$-                | \$3                        | \$-                         | \$(3)           |
| Miscellaneous Revenue                | \$250              | \$1,260                    | \$1,230                     | \$(30)          |
| Other Financing Sources              | \$-                | \$-                        | \$-                         | \$-             |
| <b>TOTAL REVENUES</b>                | <b>\$27,159</b>    | <b>\$33,265</b>            | <b>\$34,230</b>             | <b>\$965</b>    |
| <b>NET COUNTY COST</b>               | <b>\$935,937</b>   | <b>\$1,233,082</b>         | <b>\$1,300,771</b>          | <b>\$67,689</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## Purpose

The mission of the University of California's Division of Agriculture and Natural Resources is to serve California by creating, developing, and applying knowledge in agricultural, natural, and human resources.

The University of California Cooperative Extension (UCCE) is a voluntary partnership between federal, state, and county governments. It was established by Congress with the Smith-Lever Act of 1914 and is authorized under the State of California Education Code, Section 32330 provisions. 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, and family and consumer sciences staff serving in a county office. In addition, Cooperative Extension specialists are headquartered at UC Berkeley, UC Davis, and UC Riverside, where they conduct research and collaborate with 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 the 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, as well as 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 children participating in school enrichment and after-school programs. These programs include 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 delivers science-informed approaches to promote healthy lifestyles, health equity, quality of life and well-being, 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, regular physical activities, food safety and preparation, and adequate food resource management.

Collaborative partnerships with government agencies and cooperative research projects within the industry extend the reach of UC advisors. The UCCE shares information with the community through workshops, field days, public meetings, newsletters, mass media, social media, and other communication tools.

## 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.
- Promoting Central Valley-style gardening and landscaping in the County through an all-volunteer "Master Gardener Program."

## Key Goals and Objectives Results in 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. **Results:** This objective was completed. Research results were presented to the clientele community at two UCCE Extension meetings, which targeted over 600 attendees, and extended to additional clientele through 15 articles published in trade magazines and newsletters and 11 blog posts.

- **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. Research trials were conducted to evaluate the use of insect growth regulators for walnut and frosted scale management and to evaluate walnut rootstock genotypes for horticultural characteristics, disease resistance, and yield. Additional studies were done for the epidemiology and management of new decay fungus in almonds.
- **Objective 3:** Examine the effects of different products and management practices on berry quality in table grapes. **Results:** This objective was completed. A research trial was conducted to examine the effects of different spray treatments on the incidence and severity of summer bunch rot in table grapes. This information will be presented at the American Society for Enology and Viticulture National Conference in Portland at the end of June.

### 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. **Results:** This objective was completed. Direct Education across program sites in Tulare County directly reached 8,715 children/youth and 558 adults.
- **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. **Results:** This objective was completed. The program enrolled 117 adults and was completed with an 85% graduation rate (100 low-income adults).
- **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. **Results:** This objective was completed. CNH advisor collaborated with Tulare County Sheriff's Office, Tulare County Sheriff's Deputies (TCSD) Nutrition Department, Tulare Public Library-Alpaugh, Visalia Charter Home School Academy, and Altura Centers for Health. Direct and indirect education, in combination, reached 231 low-resourced families.

**Goal 2:** Advance and promote 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. **Results:** This objective was completed. One new In-school 4-H Club was established at the Eleanor Roosevelt Community Learning Center, and existing 4-H In-school and after-school programs at Oak Valley School and St. Paul's School continued to receive support and offered thriving programs to their students.
- **Objective 2:** Establish a new demonstration garden by UCCE Office at the Tulare County Agricultural Building through the Master Gardener Program. **Results:** This objective was not completed. Master Gardeners are still working in the planning stages of this project and hope to launch it in the upcoming year.
- **Objective 3:** Conduct workshops at schools and public events to demonstrate how to safely preserve food through the Master Food Preservers Program. **Results:** This objective was completed. Master Food Preservers hosted nine workshops at the FoodLink, Tulare Public Library, and Porterville Wellness Center.

### Other Accomplishments in FY 2023/24

- UCCE Tulare County sponsored the Statewide Pistachio Day and Tri-County Walnut Day, attracting over 600 growers and 60 members of allied industries. Additionally, cost and return studies were completed for walnut and prune production in the southern San Joaquin Valley.



## Key Goals and Objectives for FY 2024/25

### 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 orchard crops in Tulare County.
- **Objective 2:** Conduct weed management research to determine the best practices for improving crop production and minimizing environmental impact.
- **Objective 3:** Research pest management practices to improve table grape quality and yield.

### Quality of Life

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

- **Objective 1:** CalFresh will use direct education changes to support nutrition, physical education, and food resource management skills in vulnerable and high-risk communities, reaching at least 2,600 low-resourced and CalFresh eligible participants.
- **Objective 2:** EFNEP will reach at least 100 program-eligible adults to promote healthier choices and behaviors and the 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 leadership and science-based literacy in natural resources, agriculture, horticulture, and nutrition.

- **Objective 1:** Develop and support new and existing 4-H Community, In-school, and after-school club programming.
- **Objective 2:** Establish a new demonstration garden by the UCCE Office at the Tulare County Agricultural Building through the Master Gardener Program.
- **Objective 3:** Provide training for the new classes and start workshop classes at different locations throughout the County.

## Budget Request

The Requested Budget represents an overall increase of \$68,654 or 5% in expenditures and an overall increase of \$965 or 3% in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$67,689 or 5% compared to the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$26,559, primarily due to an increase in office supplies and special department expenses.
- Other Financing Uses will decrease by \$7,497, primarily due to the repayment of vehicles from the vehicle borrowing program.

**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:**

- 2 Half Ton Pickup Trucks -\$110,000
- 1 Mid-Size SUV - \$42,000

### Recommendations

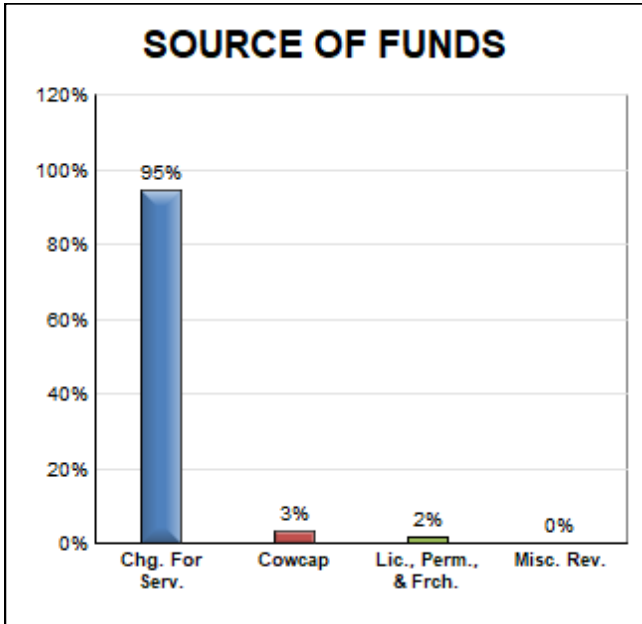
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# County Counsel

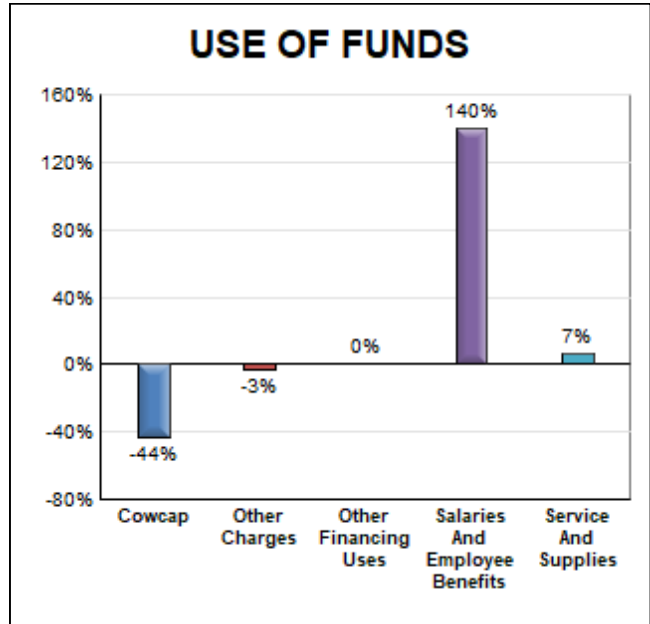
Jennifer M. Flores

County Counsel

| Fund: 001                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 080                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Counsel                                | \$6,072,659        | \$6,690,988          | \$6,602,926           | \$(88,062)         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$6,072,659</b> | <b>\$6,690,988</b>   | <b>\$6,602,926</b>    | <b>\$(88,062)</b>  |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Cowcap                                 | \$(2,725,617)      | \$(2,847,113)        | \$(3,288,157)         | \$(441,044)        |
| Other Charges                          | \$(36,314)         | \$222,890            | \$198,684             | \$(24,206)         |
| Other Financing Uses                   | \$458,845          | \$26,763             | \$26,764              | \$1                |
| Salaries And Employee Benefits         | \$8,137,110        | \$8,869,007          | \$9,220,142           | \$351,135          |
| Service And Supplies                   | \$238,635          | \$419,441            | \$445,493             | \$26,052           |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$6,072,659</b> | <b>\$6,690,988</b>   | <b>\$6,602,926</b>    | <b>\$(88,062)</b>  |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$4,045,969        | \$4,305,998          | \$4,583,475           | \$277,477          |
| Cowcap                                 | \$59,439           | \$67,407             | \$163,295             | \$95,888           |
| Lic.,Permits & Franchise               | \$116,073          | \$110,000            | \$96,000              | \$(14,000)         |
| Miscellaneous Revenue                  | \$989              | \$1                  | \$1                   | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$4,222,470</b> | <b>\$4,483,406</b>   | <b>\$4,842,771</b>    | <b>\$359,365</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$1,850,189</b> | <b>\$2,207,582</b>   | <b>\$1,760,155</b>    | <b>\$(447,427)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 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. **Results:** This objective was completed.
- **Objective 2:** Conduct two trainings on court report writing for Child Welfare Services staff. **Results:** This objective was partially completed. The first training was held in October 2023, and the second training was canceled at the client's request, as it was no longer needed.
- **Objective 3:** Conduct two trainings on testifying in court for Child Welfare Services staff. **Results:** This objective was not completed. Due to staffing shortages, this training has been postponed to FY 2024/25.

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

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

- **Objective 1:** Conduct Discipline Procedures training for targeted County personnel. **Results:** This objective was completed.
- **Objective 2:** Provide training on writing Notices of Discipline to department human resource representatives. **Results:** This objective was not completed. The department will develop training, in collaboration with Human Resources & Development, and will be scheduled in FY 2024/25.
- **Objective 3:** Provide training on Conducting Disciplinary Investigations to targeted County personnel. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Legal services provided include drafting and reviewing 451 contracts and other legal documents; 78 legal opinions; drafting and reviewing 6 Ordinances; and analyzing and assisting clients in 73 personnel/due process matters.

- Filed 281 Child Welfare Services petitions; pursued 10 appeals and 6 appellate writs; appeared daily in the County's Juvenile Court for the protection of abused or neglected children while submitting 111 warrants to remove 206 children from dangerous home environments.
- Expanded Hearing Officer services that included disciplinary and grievance appeals; repayment of advance disability benefits (Labor Code Section 4850.4), Board of Equalization, disability benefits for Retirement claims; and fees and fines associated with abatement and building permits.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

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

- **Objective 1:** Continue to develop and implement the legal pleadings and processes for CARE court in Tulare County in collaboration with the Health and Human Services Agency Behavioral Health Branch and the Court.
- **Objective 2:** Conduct training on court report writing for Child Welfare Services staff.
- **Objective 3:** Conduct training on "search and seizure" for Child Welfare Services staff.

#### Organizational Performance

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

- **Objective 1:** Provide updated training to departments on litigation hold processes to improve understanding and efficiency.

**Goal 2:** Expand legal services to the Special Districts.

- **Objective 1:** Provide training to new District Board Members regarding Boardmanship and the Brown Act.
- **Objective 2:** Conduct training to the Special Districts on handling Public Records Act Requests.

### Budget Request

The Requested Budget represents an overall decrease of \$88,062, or 1%, in expenditures and an overall increase of \$359,365, or 8%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$447,427, or 20%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$351,135, primarily based on cost-of-living adjustments. Click or tap here to enter text.
- Other Charges will decrease by \$24,206, primarily based on insurance costs.
- The Countywide Cost Allocation Plan (COWCAP) will decrease by \$441,044 primarily based on changes to the Plan.
- Revenue Projections will increase by \$359,365 primarily based on changes in the Countywide Cost Allocation Plan.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 1 FTE position to meet the needs of the department.
  - 1 Risk Technician II
- Delete 1 FTE position.
  - 1 Civil Office Assistant Supervisor
- Adjust salaries for the following classifications:
  - Chief Deputy Co Cnsl-Land/Jus (3%)
  - Chief Deputy Co Cnsl-Litigate (3%)
  - Chief Deputy Co Cnsl-Hearing (3%)
  - Chief Deputy Co Cnsl-Pers (3%)

#### Recommendations

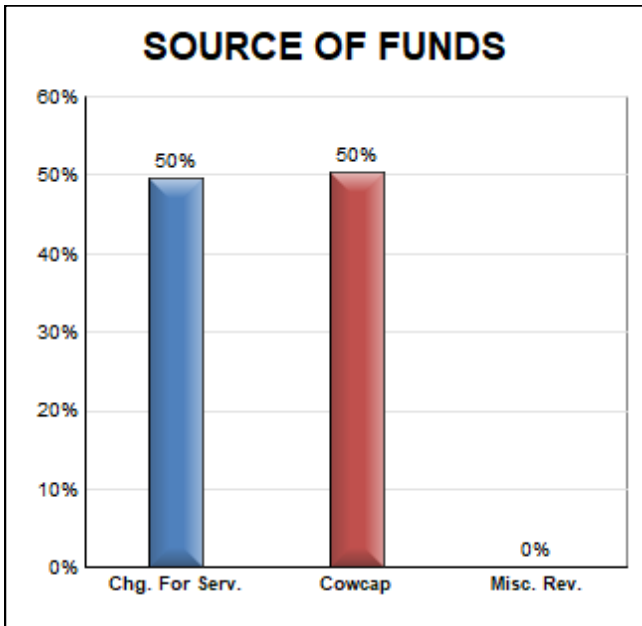
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# County Administration

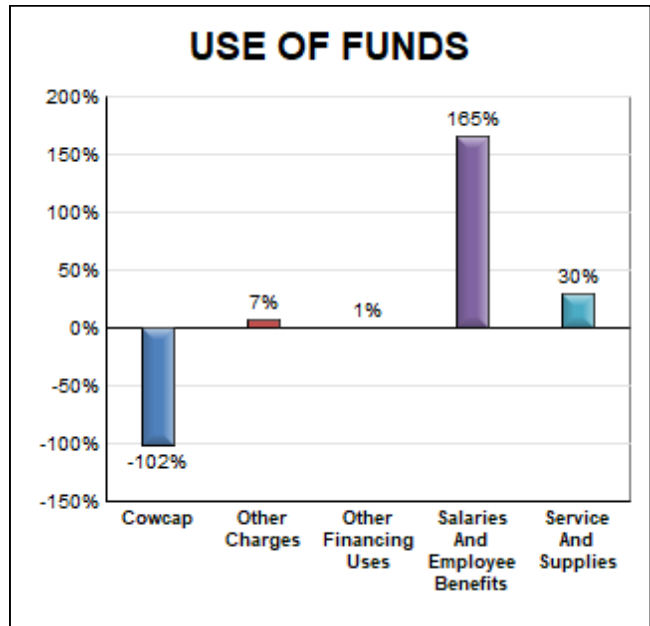
Jason T. Britt

County Administrative Officer

| Fund: 001                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 085                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Legislative And Administrative         | \$1,296,846        | \$1,604,554          | \$1,460,362           | \$(144,192)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$1,296,846</b> | <b>\$1,604,554</b>   | <b>\$1,460,362</b>    | <b>\$(144,192)</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Cowcap                                 | \$(1,358,543)      | \$(1,358,803)        | \$(1,704,106)         | \$(345,303)        |
| Other Charges                          | \$235,152          | \$314,037            | \$316,018             | \$1,981            |
| Other Financing Uses                   | \$311,254          | \$11,255             | \$11,255              | \$-                |
| Salaries And Employee Benefits         | \$1,988,308        | \$2,269,182          | \$2,406,103           | \$136,921          |
| Service And Supplies                   | \$120,675          | \$368,883            | \$431,092             | \$62,209           |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$1,296,846</b> | <b>\$1,604,554</b>   | <b>\$1,460,362</b>    | <b>\$(144,192)</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$264,423          | \$192,929            | \$352,451             | \$159,522          |
| Cowcap                                 | \$305,304          | \$270,339            | \$357,566             | \$87,227           |
| Miscellaneous Revenue                  | \$186              | \$2                  | \$2                   | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$569,913</b>   | <b>\$463,270</b>     | <b>\$710,019</b>      | <b>\$246,749</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$726,933</b>   | <b>\$1,141,284</b>   | <b>\$750,343</b>      | <b>\$(390,941)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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, by coordinating agency and departmental activities, the CAO ensures that the County's government operates efficiently, effectively, and equitably.

## Core Functions

### County Administrative Office

- Oversee all county operations and functions, ensuring that Board policies are carried out efficiently and cost-effectively.
- 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 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. **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:** 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. **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. **Results:** This objective was partially completed. A joint review with the Auditor's Office on updates was discussed in FY 2023/24. Formal language changes to the County's Financial Policies will be sent to the Board of Supervisors for approval next fiscal year regarding a major update to the investment policy section, along with other changes to the document. This goal will continue to FY 2024/25.

#### Other Accomplishments in FY 2023/24

- 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, the Equipment and Replacement Fund, the Election Trust Fund, the Homeless and Community Fund, and the Public Agency Retirement Services 115 Trust.
- Allocated funds for Fire support, debt service payment, equipment, and vehicles.
- Allocated \$2 million towards the Disaster Assistance Fund to support local county businesses that sustained damages and unanticipated expenses related to the March 2023 Winter Storms.

#### Key Goals and Objectives for FY 2024/25

##### Safety and Security

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

- **Objective 1:** Allocate resources for the construction of the Earlimart Sheriff Substation.
- **Objective 2:** Allocate resources for the construction of the Goshen Fire Station.

##### Economic Well-Being

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

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

##### Economic Well-Being

**Goal 1:** Undertake a joint review of the County of Tulare's 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 decrease of \$144,192, or 9%, in expenditures and an overall increase of \$246,749, or 53%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$390,941, or 34%, compared to the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$136,921 primarily based on cost of living adjustments.
- Services and Supplies will increase by \$62,209, primarily based on office expenses for new computers.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$345,303 primarily based on changes in the Plan.
- Revenue Projections will increase by \$246,749 primarily based on changes to the Countywide Cost Allocation Plan.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested

**Recommendations:**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.



# General Services Agency

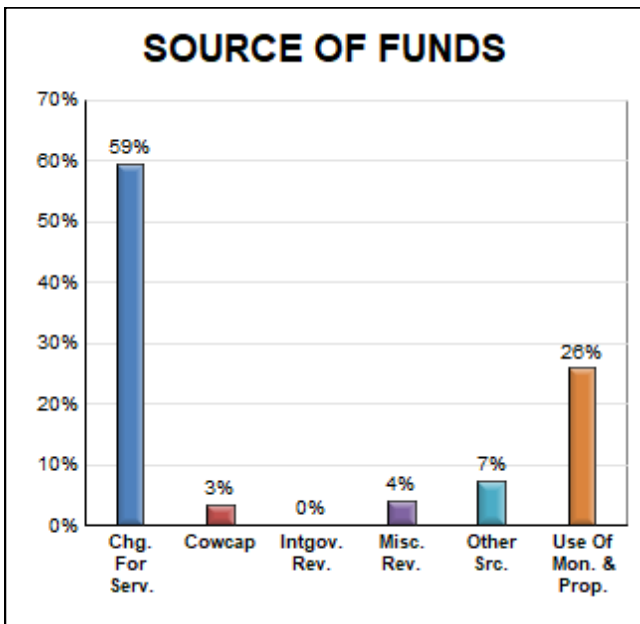
Brooke Sisk  
Director

Fund: 001

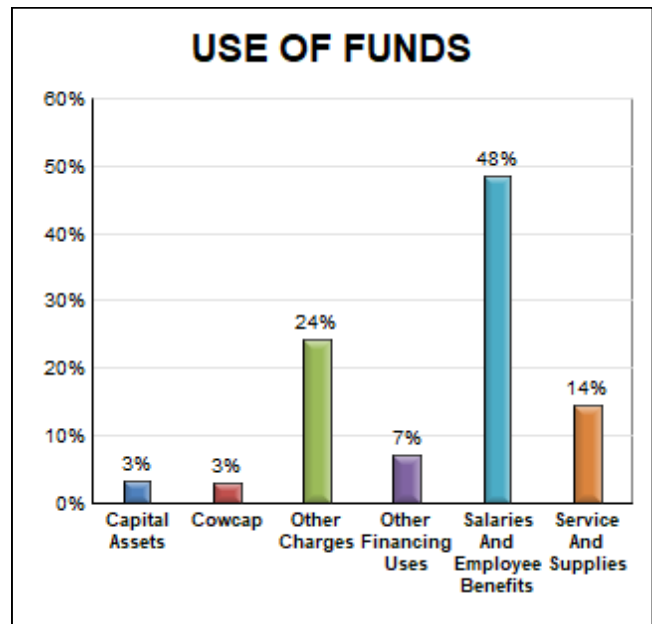
Agency: 087

## SUMMARY OF APPROPRIATIONS AND REVENUES

|                                      | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE           |
|--------------------------------------|--------------------|----------------------------|-----------------------------|--------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                    |                            |                             |                    |
| Communications                       | \$101,380          | \$117,875                  | \$116,624                   | \$(1,251)          |
| Cultural Services                    | \$501,417          | \$619,909                  | \$682,323                   | \$62,414           |
| Finance                              | \$-                | \$1,071,065                | \$1,017,754                 | \$(53,311)         |
| Property Management                  | \$4,627,307        | \$4,941,220                | \$4,583,112                 | \$(358,108)        |
| Recreation Facilities                | \$3,335,784        | \$3,842,960                | \$4,041,692                 | \$198,732          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$8,565,888</b> | <b>\$10,593,029</b>        | <b>\$10,441,505</b>         | <b>\$(151,524)</b> |
| <b>APPROPRIATIONS:</b>               |                    |                            |                             |                    |
| Capital Assets                       | \$205,494          | \$214,158                  | \$327,641                   | \$113,483          |
| Cowcap                               | \$446,075          | \$477,902                  | \$336,755                   | \$(141,147)        |
| Other Charges                        | \$1,220,901        | \$2,212,779                | \$2,488,328                 | \$275,549          |
| Other Financing Uses                 | \$738,361          | \$1,033,424                | \$738,814                   | \$(294,610)        |
| Salaries And Employee Benefits       | \$3,933,122        | \$4,833,310                | \$5,044,459                 | \$211,149          |
| Service And Supplies                 | \$2,021,935        | \$1,821,456                | \$1,505,508                 | \$(315,948)        |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$8,565,888</b> | <b>\$10,593,029</b>        | <b>\$10,441,505</b>         | <b>\$(151,524)</b> |
| <b>REVENUES</b>                      |                    |                            |                             |                    |
| Charges For Current Serv             | \$2,473,390        | \$3,221,297                | \$3,206,655                 | \$(14,642)         |
| Cowcap                               | \$-                | \$64,242                   | \$180,408                   | \$116,166          |
| Intergovernmental Revenue            | \$4,456            | \$-                        | \$-                         | \$-                |
| Miscellaneous Revenue                | \$29,406           | \$96,200                   | \$221,200                   | \$125,000          |
| Other Financing Sources              | \$1,343,060        | \$669,406                  | \$400,000                   | \$(269,406)        |
| Rev. from Use of Money & Prop        | \$1,011,017        | \$1,756,955                | \$1,398,238                 | \$(358,717)        |
| <b>TOTAL REVENUES</b>                | <b>\$4,861,329</b> | <b>\$5,808,100</b>         | <b>\$5,406,501</b>          | <b>\$(401,599)</b> |
| <b>NET COUNTY COST</b>               | <b>\$3,704,559</b> | <b>\$4,784,929</b>         | <b>\$5,035,004</b>          | <b>\$250,075</b>   |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 Purchasing. GSA Administration provides support services to several of the County's Internal Service Funds (ISF), including Custodial Services, Grounds Services Facilities, Fleet Services, Print and Mail Services, Property Management and Utilities, and the Capital Projects Division, which allows for 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 various 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 visitors to Tulare County Parks by ensuring access to playgrounds and outdoor sports activities in various park settings.
- 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 for FY 2023/24

### 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. **Results:** This objective was completed.
- **Objective 2:** Create lesson plans around the History Content Standards that are selected by May 2024. **Results:** This objective was completed.
- **Objective 3:** Distribute lesson plans to local teachers to use in their classrooms and encourage visits to the Museum by June 2024. **Results:** This objective was completed.

### Organizational Performance

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

- **Objective 1:** Conduct outreach for the corporate sponsorship program by December 2023. **Results:** This objective was completed.
- **Objective 2:** Host an annual fundraising event. **Results:** This objective was not completed. Due to staffing turnover, this objective will be carried into FY 2024/25.

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

- **Objective 1:** Update the County's ordinance to reflect changes to procurement standards under federal law by September 2023. **Results:** This objective was not completed. Due to staffing changes and the need for additional inter-departmental support, it will be carried into FY2024/25.
- **Objective 2:** Provide training for county departments to enhance awareness and knowledge of the federal procurement process by June 2024. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Hosted a video premier and a new exhibit in partnership with the Mineral King Preservation Society.
- Hosted the Ag Equipment Barn Grand Opening.
- Completed the installation of the first inclusive playground in Tulare County.
- Completed renovations and construction of all arbors across all county parks.

## Key Goals and Objectives for FY 2024/25

### Quality of Life

**Goal 1:** Enhance accessibility to the Museum's collections via the updated website.

- **Objective 1:** Input and categorize the framed art and photograph collections using the CatalogIt software by December 2024.
- **Objective 2:** Create a webpage where visitors can access selected information regarding the framed art and photograph collections by April 2025.

### Organizational Performance

**Goal 1:** Develop strategies that improve information and knowledge sharing between Purchasing and county departments.

- **Objective 1:** Develop a new internal website that supports county department needs.
- **Objective 2:** Develop and implement a standardized vehicle purchase checklist to streamline and enhance proactive purchase planning for all county departments.

### Organizational Performance

**Goal 1:** Ensure efficient and compliant Purchasing processes.

- **Objective 1:** Update the County's Purchasing Ordinance to comply with federal procurement standards.

## Budget Request

The Requested Budget represents an overall decrease of \$151,524, or 1%, in expenditures and an overall decrease of \$401,599, or 7%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$250,075, or 5%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$211,149 due to adding new personnel.
- Services and Supplies will decrease by \$315,948, primarily based on a decrease in the building maintenance and utilities budgets.
- Other Charges will increase by \$275,549, primarily based on the increase in Property Insurance and IT Data Processing budgets.
- Capital Assets will increase by \$113,483 primarily based on a rollover request from FY23/24 capital assets not received in that fiscal year.
- Other Financing Uses will decrease by \$294,610 primarily based on a decrease in the Operating Transfer out budget.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$141,147 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$401,599, primarily based on reduced rental revenue for Leased Facilities.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 4 FTE positions
  - 4 Parks & Grounds Workers
- Reclass 1 FTE position
  - 1 Maintenance Worker III to Maintenance Worker - Lead

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

- 2 Tractors - \$160,000

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

- 2 Tractors - \$167,641

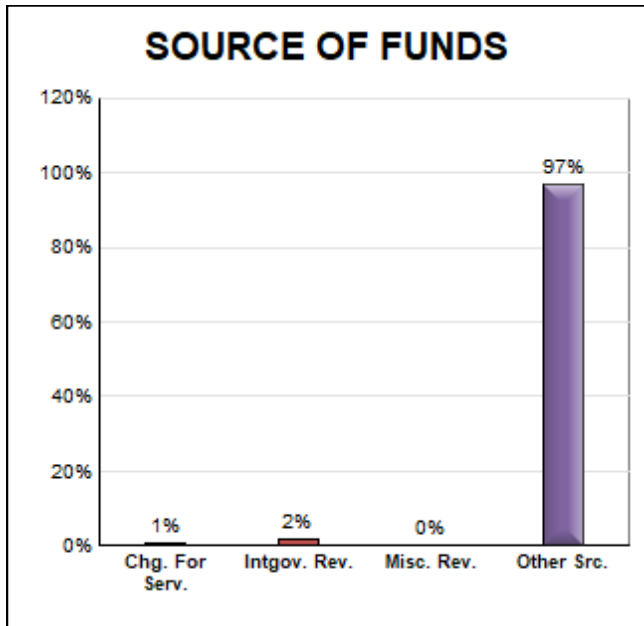
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

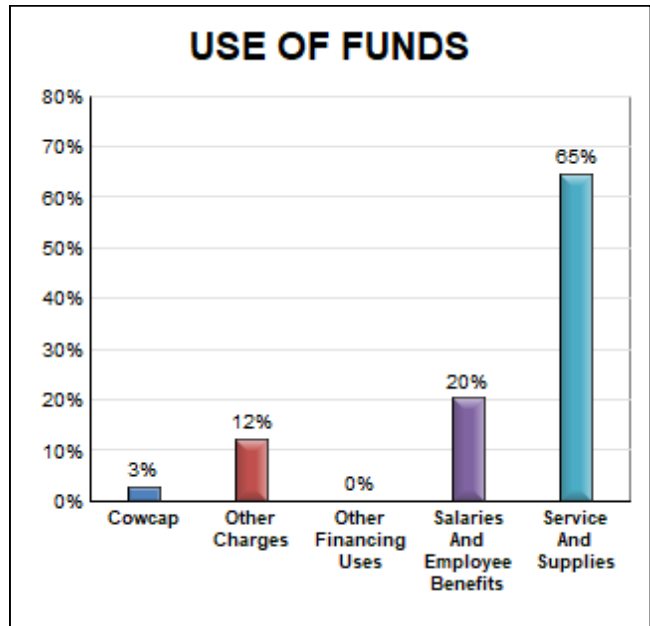
# Registrar of Voters

Michelle Baldwin  
Registrar of Voters

| Fund: 001                              |                    |                      |                       |                   |
|--|--------------------|----------------------|-----------------------|-------------------|
| Agency: 088                            |                    |                      |                       |                   |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE          |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                   |
| Elections                              | \$3,425,260        | \$5,085,037          | \$5,887,910           | \$802,873         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$3,425,260</b> | <b>\$5,085,037</b>   | <b>\$5,887,910</b>    | <b>\$802,873</b>  |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                   |
| Cowcap                                 | \$77,454           | \$112,412            | \$178,503             | \$66,091          |
| Other Charges                          | \$361,264          | \$504,822            | \$684,714             | \$179,892         |
| Other Financing Uses                   | \$3,132            | \$1,044              | \$-                   | \$(1,044)         |
| Salaries And Employee Benefits         | \$1,018,027        | \$1,106,039          | \$1,165,073           | \$59,034          |
| Service And Supplies                   | \$1,965,383        | \$3,360,720          | \$3,859,620           | \$498,900         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$3,425,260</b> | <b>\$5,085,037</b>   | <b>\$5,887,910</b>    | <b>\$802,873</b>  |
| <b>REVENUES</b>                        |                    |                      |                       |                   |
| Charges For Current Serv               | \$613,830          | \$25,000             | \$25,000              | \$-               |
| Intergovernmental Revenue              | \$96,269           | \$50,000             | \$50,000              | \$-               |
| Miscellaneous Revenue                  | \$12,511           | \$11,000             | \$11,000              | \$-               |
| Other Financing Sources                | \$1,626,800        | \$2,870,920          | \$2,805,738           | \$(65,182)        |
| <b>TOTAL REVENUES</b>                  | <b>\$2,349,410</b> | <b>\$2,956,920</b>   | <b>\$2,891,738</b>    | <b>\$(65,182)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$1,075,850</b> | <b>\$2,128,117</b>   | <b>\$2,996,172</b>    | <b>\$868,055</b>  |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 by 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 Tulare County-registered military service personnel and civilian voters worldwide.
- 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 votes 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 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. **Results:** This objective was completed.
- **Objective 2:** Collaborate with County Counsel and the Clerk of the Board to create a PowerPoint presentation by May 2024. **Results:** This objective was partially completed. The Department decided to do the training without County Counsel or Clerk of the Board.
- **Objective 3:** Conduct ten (10) separate Candidate Seminars by June 2024. **Results:** This objective was partially completed. The Department only conducted one training due to a lack of interest from the community.

### 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. **Results:** This objective was completed.
- **Objective 2:** Print new Poll Worker Handbooks to be used for training by January 2024. **Results:** This objective was completed.

**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. **Results:** This objective was completed.
- **Objective 2:** Contract with a vendor to provide translation services by August 2023. **Results:** This objective was partially completed. Although the Department wasn't able to secure a contract with a vendor, the Department's only viable option available was Google Translate.

- **Objective 3:** Work with the Tulare County Information and Communications Technology Department (TCICT) to install the necessary software. **Results:** This objective was completed.

### Other Accomplishments in FY 2023/24

- Relocated operations to a new facility in August 2023 that allowed the following: increased the department's ability to process five candidates at the counter rather than two; enlarged warehouse space to accommodate all of the equipment and election supplies; and created a training room to accommodate all of the poll worker training onsite.
- Successfully completed two elections in March.
- Met with law enforcement partners to share contact information, provide a quick reference guide and election details to strengthen collaboration regularly, and define rules of engagement where voters are present.

### Key Goals and Objectives for FY 2024/25

#### Organizational Performance

**Goal 1:** Enhance the Mail Sorter to allow the use of all 16 bins to improve the productivity of processing the vote-by-mail ballots.

- **Objective 1:** Work with a vendor to establish the criteria for the set-up.
- **Objective 2:** Create the new bin scheme sort.
- **Objective 3:** Have a vendor program the new scheme into the sorter server.

#### Safety and Security

**Goal 1:** Work with the Cybersecurity & Infrastructure Security Agency (CISA) and TCICT to perform a Cyber Hygiene scan and test to help reduce Registrar of Voters Department exposure to advisory threats.

- **Objective 1:** Collaborate with CISA and TCICT to create a Cyber Hygiene scanning and testing plan.
- **Objective 2:** Conduct Cyber Hygiene scanning and testing.
- **Objective 3:** Implement CISA post-cyber-hygiene scanning and testing result recommendations.

### Budget Request

The Requested Budget represents an overall increase of \$802,873, or 16%, in expenditures and an overall decrease of \$65,182, or 2%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$868,055, or 41%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$498,900 primarily based on the November Election and possibly two Special Elections.
- Other Charges will increase by \$179,892, primarily due to the move from Government Plaza to Tulare/Akers Professional Development.
- Other Financing Uses will decrease by \$1,404 primarily based on the move from Government Plaza to Tulare/Akers Professional Development.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$66,091 primarily based on changes in the Plan.

**Staffing changes reflected in the Requested Budget include the following:**

- **No staffing changes requested.**

#### Recommendations

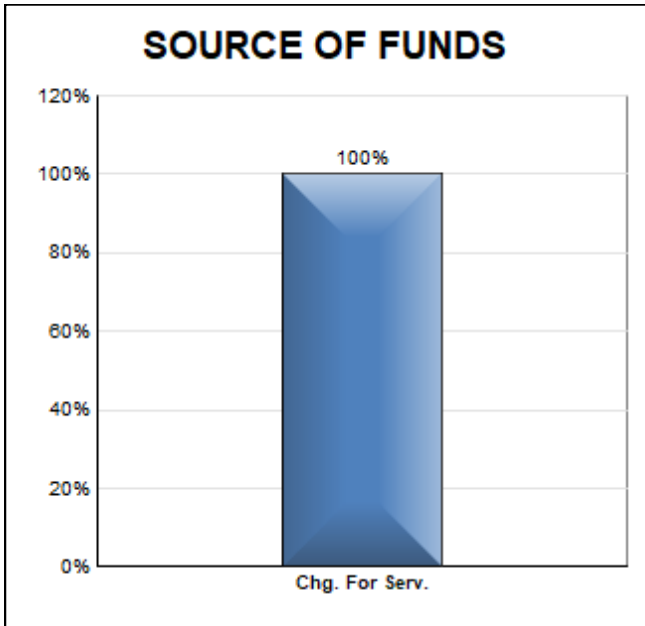
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Central Telephone Services

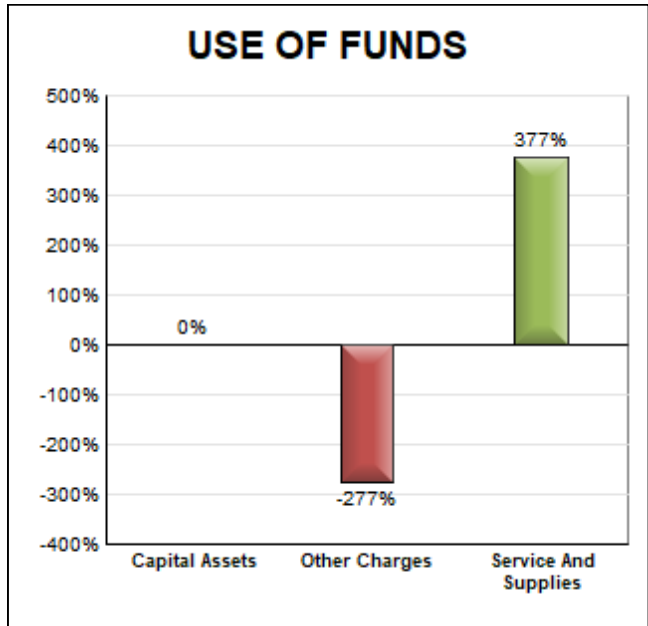
Joe Halford

Information and Communications Technology Director

| Fund: 001                              |                  |                      |                       |                 |
|--|------------------|----------------------|-----------------------|-----------------|
| Agency: 091                            |                  |                      |                       |                 |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS  | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE        |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                  |                      |                       |                 |
| Communications                         | \$350,209        | \$555,366            | \$626,597             | \$71,231        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$350,209</b> | <b>\$555,366</b>     | <b>\$626,597</b>      | <b>\$71,231</b> |
| <b>APPROPRIATIONS:</b>                 |                  |                      |                       |                 |
| Capital Assets                         | \$-              | \$-                  | \$-                   | \$-             |
| Other Charges                          | \$(1,238,884)    | \$(1,825,148)        | \$(1,736,495)         | \$88,653        |
| Service And Supplies                   | \$1,589,093      | \$2,380,514          | \$2,363,092           | \$(17,422)      |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$350,209</b> | <b>\$555,366</b>     | <b>\$626,597</b>      | <b>\$71,231</b> |
| <b>REVENUES</b>                        |                  |                      |                       |                 |
| Charges For Current Serv               | \$350,210        | \$555,366            | \$626,597             | \$71,231        |
| <b>TOTAL REVENUES</b>                  | <b>\$350,210</b> | <b>\$555,366</b>     | <b>\$626,597</b>      | <b>\$71,231</b> |
| <b>NET COUNTY COST</b>                 | <b>\$(1)</b>     | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>      |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 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-saving activities.

## Key Goals and Objectives Results in 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. **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. **Results:** This objective was completed.
- **Objective 3:** Review additional telephony analysis options and vendors to identify possible telephony cost savings through enterprise-wide strategic adjustments. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Removed or redirected 36 phone lines from the Main Jail basement.
- Worked with State of California Courts to redirect their connectivity out of the Main Jail basement.

## Key Goals and Objectives for FY 2024/25

### 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:** Contract with a new telephony expense management firm to assist with modernizing telephony billing.

### Organizational Performance

**Goal 1:** Modernize department communications tools.

- **Objective 1:** Configure a hybrid environment allowing Cisco and MS Teams phones to operate with existing communications infrastructure.
- **Objective 2:** Introduce Microsoft Teams phone as an alternative to Cisco Phones as they depreciate.
- **Objective 3:** Analyze alternative call paths for communication resiliency.

## Budget Request

The Requested Budget represents an overall increase of \$71,231 or 13% in expenditures and revenues compared with the FY 2023/24 Final Budget.

## Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

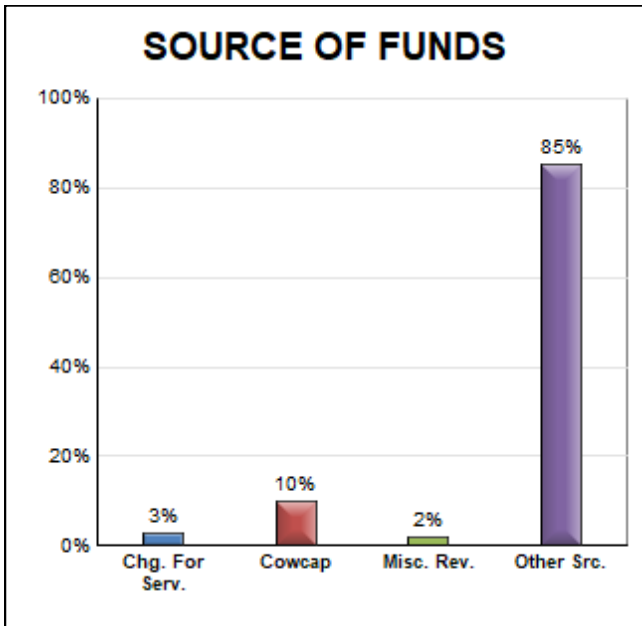


# Capital Acquisitions

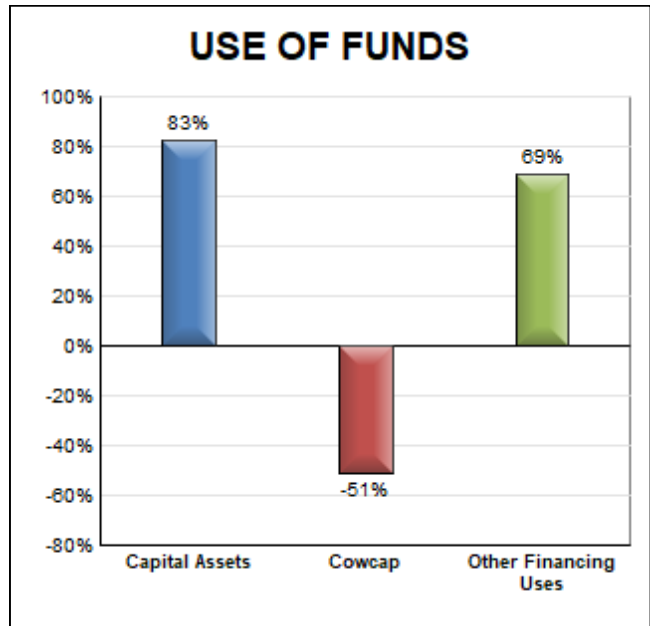
Cass Cook

Auditor-Controller/Treasurer-Tax Collector

| Fund: 001                              |                    |                      |                       |                  |
|--|--------------------|----------------------|-----------------------|------------------|
| Agency: 095                            |                    |                      |                       |                  |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE         |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                  |
| Debt Services                          | \$674,245          | \$794,259            | \$794,454             | \$195            |
| Legislative And Administrative         | \$448,872          | \$3,922,995          | \$4,554,000           | \$631,005        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$1,123,117</b> | <b>\$4,717,254</b>   | <b>\$5,348,454</b>    | <b>\$631,200</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                  |
| Capital Assets                         | \$448,872          | \$4,022,995          | \$4,654,000           | \$631,005        |
| Cowcap                                 | \$(3,129,689)      | \$(3,027,970)        | \$(3,307,217)         | \$(279,247)      |
| Other Financing Uses                   | \$3,803,934        | \$3,722,229          | \$4,001,671           | \$279,442        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$1,123,117</b> | <b>\$4,717,254</b>   | <b>\$5,348,454</b>    | <b>\$631,200</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                  |
| Charges For Current Serv               | \$154,083          | \$149,689            | \$149,593             | \$(96)           |
| Cowcap                                 | \$520,162          | \$544,570            | \$544,861             | \$291            |
| Miscellaneous Revenue                  | \$-                | \$100,000            | \$100,000             | \$-              |
| Other Financing Sources                | \$448,872          | \$3,922,995          | \$4,554,000           | \$631,005        |
| <b>TOTAL REVENUES</b>                  | <b>\$1,123,117</b> | <b>\$4,717,254</b>   | <b>\$5,348,454</b>    | <b>\$631,200</b> |
| <b>NET COUNTY COST</b>                 | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>       |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 \$631,200, or 13%, in expenditures and revenues compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Capital Assets will increase by \$631,005 primarily based on outstanding and additional vehicles purchased using internal borrowing.
- Other Financing Uses will increase by \$279,442, primarily based on an increase in the operating transfer out for debt service.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$279,247 primarily based on changes to the Plan.
- Revenue Projections will increase by \$631,200 primarily based on payments received for vehicle acquisition.

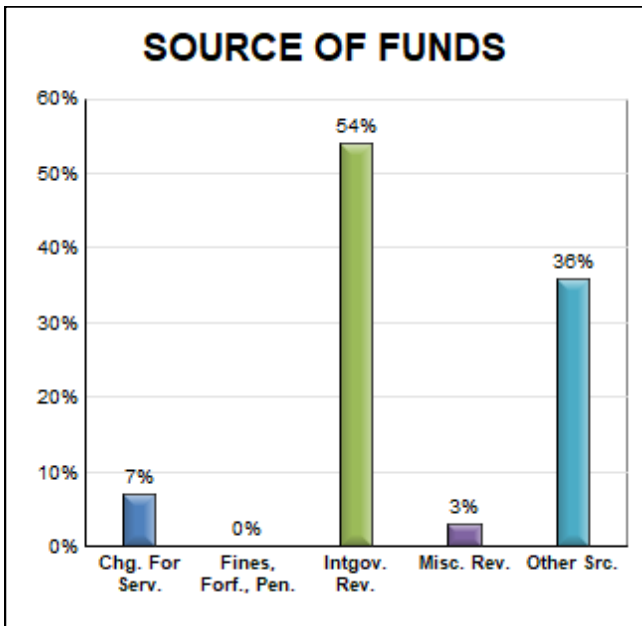
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

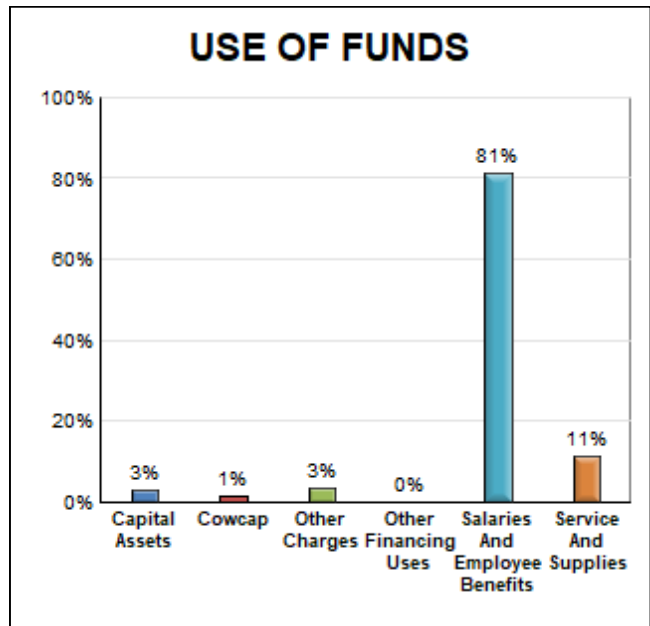
# District Attorney

Tim Ward  
District Attorney

| Fund: 001                              |                     |                      |                       |                    |
|--|---------------------|----------------------|-----------------------|--------------------|
| Agency: 100                            |                     |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                    |
| Judicial                               | \$26,461,278        | \$32,444,412         | \$34,074,985          | \$1,630,573        |
| Other Protection                       | \$275,277           | \$314,221            | \$334,165             | \$19,944           |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$26,736,555</b> | <b>\$32,758,633</b>  | <b>\$34,409,150</b>   | <b>\$1,650,517</b> |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                    |
| Capital Assets                         | \$183,137           | \$359,640            | \$1,150,795           | \$791,155          |
| Cowcap                                 | \$564,904           | \$628,951            | \$583,870             | \$(45,081)         |
| Other Charges                          | \$1,168,078         | \$1,155,703          | \$1,044,163           | \$(111,540)        |
| Other Financing Uses                   | \$195,443           | \$3,805              | \$3,742               | \$(63)             |
| Salaries And Employee Benefits         | \$21,723,385        | \$27,113,813         | \$27,821,920          | \$708,107          |
| Service And Supplies                   | \$2,901,608         | \$3,496,721          | \$3,804,660           | \$307,939          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$26,736,555</b> | <b>\$32,758,633</b>  | <b>\$34,409,150</b>   | <b>\$1,650,517</b> |
| <b>REVENUES</b>                        |                     |                      |                       |                    |
| Charges For Current Serv               | \$336,112           | \$485,759            | \$427,913             | \$(57,846)         |
| Fines,Forfeit.,Penalties               | \$45                | \$501                | \$501                 | \$-                |
| Intergovernmental Revenue              | \$3,377,753         | \$3,416,600          | \$3,298,259           | \$(118,341)        |
| Miscellaneous Revenue                  | \$91,322            | \$182,610            | \$182,608             | \$(2)              |
| Other Financing Sources                | \$684,327           | \$1,644,895          | \$2,185,923           | \$541,028          |
| <b>TOTAL REVENUES</b>                  | <b>\$4,489,559</b>  | <b>\$5,730,365</b>   | <b>\$6,095,204</b>    | <b>\$364,839</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$22,246,996</b> | <b>\$27,028,268</b>  | <b>\$28,313,946</b>   | <b>\$1,285,678</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 District Attorney's jurisdiction extends to all places and locations within the county, including within the boundaries of incorporated cities. In enforcing the law and exercising 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 significant 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. The same prosecutor handles these cases 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 processing 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 crime victims 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 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 \$34 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 with a depth of law enforcement experience and a commitment to continuous improvement.

### Key Goals and Objectives Results in 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. **Results:** This objective was completed.
- **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. **Results:** This objective was completed.
- **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. **Results:** This objective was completed.

**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. **Results:** This objective was completed.
- **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. **Results:** This objective was partially completed. One Investigator assigned to the unit is certified as a Certified Economic Crime Forensic Examiner. The other Investigators assigned to the unit have completed classes through National White Collar Crime Center towards future certification in FY 2024/25.
- **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. **Results:** This objective was completed.

#### 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. **Results:** This objective was completed.
- **Objective 2:** Develop, certify, and implement a Firearms course that will satisfy the Perishable Skills requirement. **Results:** This objective was partially completed. The Department has developed a POST rifle course but continued to utilize the Tulare County Sheriff's Department Firearms Course to satisfy the additional Perishable Skills requirements.
- **Objective 3:** Develop, certify, and implement a Precision Driving course that will satisfy the Perishable Skills requirements. **Results:** This objective was not completed. The Department will continue to utilize the Tulare County Sheriff's Department Precision Driving Course to satisfy the Perishable Skills requirement, and the Department will no longer pursue this objective.

### Other Accomplishments in FY 2023/24

- The Tulare County District Attorney Bureau of Investigations Computer Lab completed over 980 digital device examinations.
- The Office of the District Attorney participated in 20 TV, radio, and podcast interviews, distributed 72 press releases, and has the largest Facebook following of any District Attorney's Office in California (24,000+) with 3 million Facebook post views.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** The Forensic Fraud Unit will develop a training program for local allied agencies to enhance the detection and prevention of fraud and other financial crimes that target the citizens of Tulare County.

- **Objective 1:** Develop training material based on current fraud trends that will aid in the prevention and detection of monetarily motivated crimes. The training shall include cyber crimes such as phishing, newly emerging artificial intelligence-based crimes, and traditional fraud schemes that target businesses and consumers.
- **Objective 2:** Coordinate with local allied law enforcement agencies to attend training courses to present the developed curriculum to officers to employ in their daily activities.
- **Objective 3:** Establish a quarterly roundtable meeting with the investigative units of the local allied law enforcement agencies to discuss current trends, identify emerging trends, and identify crimes that cross jurisdictional lines perpetrated by the same individual(s) that would otherwise go unrecognized.

#### Organizational Performance

**Goal 1:** Develop a body-worn camera program for the District Attorney Investigators.

- **Objective 1:** Establish a department policy and procedure for the use of body cameras by District Attorney Investigators.
- **Objective 2:** Develop and implement a training program for staff on using and maintaining body-worn cameras.
- **Objective 3:** Incorporate the use of body-worn cameras into relevant investigations and activities, such as search warrants, arrest warrant details, and other identified activities.

**Goal 2:** Complete the implementation of the Department's new evidence management software, PMI Evidence Tracker.

- **Objective 1:** Complete importation and audit of records from the old evidence management system into the PMI Evidence Tracker system.
- **Objective 2:** Identify, label, and transport all evidence to the new Porterville evidence room that is either in the Porterville Superior Court jurisdiction and/or life cases not actively assigned to Visalia Superior Court.
- **Objective 3:** Complete disposition of all evidence from the Department's evidence room that is eligible for either release, return, or destruction due to the case being adjudicated or outside the statute of limitations.

### Budget Request

The Requested Budget represents an overall increase of \$1,650,517, or 5%, in expenditures and an overall increase of \$364,839, or 6%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$1,285,678, or 5%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$708,107 primarily based on the addition of seven full-time positions at FY 2023/24 Mid-Year Budget.
- Services and Supplies will increase by \$307,939 primarily based on a new Race Blind Charging (RBC) Software contract and the increased expenses for contract employees.
- Other Charges will decrease by \$111,540 primarily based on decreases in print, workers' compensation insurance, and general liability insurance costs.
- Capital Assets will increase by \$791,155 primarily based on moving capital asset software expenses from supplies to the Intangibles – Computer Software asset line and an increase in requested vehicles.
- Revenue Projections will increase by \$364,839 primarily based on increased funding for a Consumer Fraud Investigator and Attorney.

**Staffing changes reflected in the Requested Budget include the following:**

- Delete 1 FTE vacant position.
  - 1 Attorney, DA/PD II-N
- Reclass 1 FTE to more accurately reflect actual job duties performed.
  - IT Project Manager – DA to Business Program Manager - DA

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

- 10 replacement vehicles - \$425,444

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

- 3 intangibles software - \$725,351

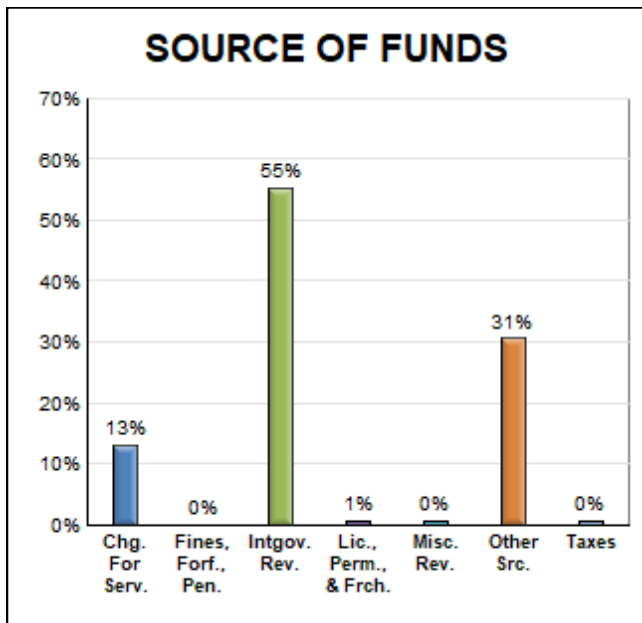
**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

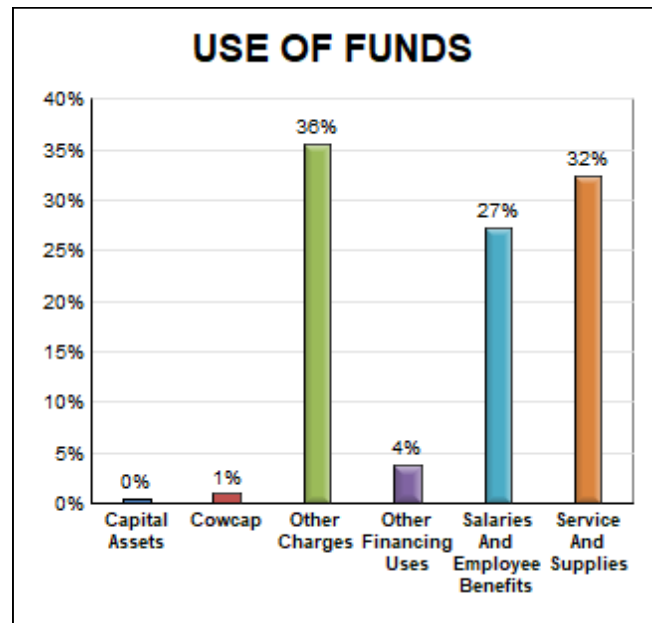
# Health and Human Services Agency

Donna Ortiz  
Director

| Fund: 001                              |                      |                      |                       |                      |
|--|----------------------|----------------------|-----------------------|----------------------|
| Agency: 142                            |                      |                      |                       |                      |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS      | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE             |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                      |                      |                       |                      |
| Administration                         | \$112,003,061        | \$135,685,559        | \$143,507,677         | \$7,822,118          |
| Aid Programs                           | \$173,693,687        | \$188,224,374        | \$200,399,879         | \$12,175,505         |
| Care Of Court Wards                    | \$40,894,690         | \$45,110,124         | \$47,294,412          | \$2,184,288          |
| Health                                 | \$169,953,141        | \$241,718,084        | \$200,336,968         | \$(41,381,116)       |
| Hospital Care                          | \$81,655,846         | \$100,122,507        | \$113,152,299         | \$13,029,792         |
| Other Protection                       | \$14,404,848         | \$16,461,542         | \$17,518,598          | \$1,057,056          |
| Veterans' Services                     | \$430,361            | \$529,385            | \$500,619             | \$(28,766)           |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$593,035,634</b> | <b>\$727,851,575</b> | <b>\$722,710,452</b>  | <b>\$(5,141,123)</b> |
| <b>APPROPRIATIONS:</b>                 |                      |                      |                       |                      |
| Capital Assets                         | \$1,509,656          | \$1,976,106          | \$2,052,806           | \$76,700             |
| Cowcap                                 | \$4,911,420          | \$5,843,767          | \$7,069,866           | \$1,226,099          |
| Other Charges                          | \$218,618,399        | \$239,502,420        | \$251,355,643         | \$11,853,223         |
| Other Financing Uses                   | \$22,157,031         | \$25,348,401         | \$31,401,577          | \$6,053,176          |
| Salaries And Employee Benefits         | \$159,012,442        | \$189,874,756        | \$193,724,469         | \$3,849,713          |
| Service And Supplies                   | \$186,826,686        | \$265,306,125        | \$237,106,091         | \$(28,200,034)       |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$593,035,634</b> | <b>\$727,851,575</b> | <b>\$722,710,452</b>  | <b>\$(5,141,123)</b> |
| <b>REVENUES</b>                        |                      |                      |                       |                      |
| Charges For Current Serv               | \$53,586,350         | \$78,849,129         | \$90,914,366          | \$12,065,237         |
| Fines,Forfeit.,Penalties               | \$76                 | \$260                | \$80                  | \$(180)              |
| Intergovernmental Revenue              | \$357,518,197        | \$429,510,023        | \$389,011,287         | \$(40,498,736)       |
| Lic.,Permits & Franchise               | \$3,346,793          | \$4,233,930          | \$4,023,500           | \$(210,430)          |
| Miscellaneous Revenue                  | \$7,351,851          | \$2,934,054          | \$3,240,457           | \$306,403            |
| Other Financing Sources                | \$150,715,794        | \$192,500,820        | \$215,238,336         | \$22,737,516         |
| Taxes                                  | \$3,501,707          | \$2,808,529          | \$3,267,596           | \$459,067            |
| <b>TOTAL REVENUES</b>                  | <b>\$576,020,768</b> | <b>\$710,836,745</b> | <b>\$705,695,622</b>  | <b>\$(5,141,123)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$17,014,866</b>  | <b>\$17,014,830</b>  | <b>\$17,014,830</b>   | <b>\$0</b>           |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding



## Purpose

Broadly speaking, the purpose of the Tulare County Health & Human Services Agency (HHS) is to provide a wide array of services to enhance Tulare County residents' lives. To quote the Mission Statement, HHS 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." HHS is comprised of Administration, Fiscal Operations, Human Services, Behavioral 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, 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), the County's emergency management agency, also falls under Administration.

In FY 2021/22, the Integrated Services Division was added under Administration to support the Agency's collaborative efforts across branches and among community partners. Integrated Services houses the Enhanced Care Management team, an integral part of the County's effort to align with the California Advancing and Innovating Medi-Cal (CalAIM) initiative. 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 HHS 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 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 Behavioral Health Branch provides services through the Mental Health Plan for Tulare County residents experiencing symptoms of mental illness. The Behavioral 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 strength-based, consumer-centered manner 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 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 to protect health, prevent disease, and promote the health and well-being of all persons in Tulare County.

The Tulare County Health Care Centers have clinics in Visalia and Farmersville that specialize in providing services to underserved communities. The clinics are certified as Federally Qualified Health Center (FQHC) look-alikes and offer county residents primary, specialty, and preventive care services 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 contributing to whole-person care. Environmental Health is critical 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 HHS based on its potential to increase both the quantity and quality of services. Some of these collaborations are: the Community Care Coalition, 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, HHS, 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 HHS 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 with community organizations and aligning available resources, HHS can provide integrated, seamless client service delivery on multiple levels.

## Key Goals and Objectives Results in 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. **Results:** This objective was completed.
- **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. **Results:** This objective was partially completed. Behavioral Health has acquired the Casa Grande Assisted Living center, but it was not operational by June 2024. The project is in the design phase with a contracted architect to remodel the facility into a rehabilitation site that will provide enhanced board and care services to at-risk behavioral health clients who are often unhoused or ready to step down from higher, more acute levels of care. The facility will provide a broad range of professional

mental health services geared to meet the needs of individuals who are experiencing mental distress while providing a safe, comfortable living environment, and should be completed by June 2026.

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

**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%. **Results:** This objective was partially completed. Human Services has increased referrals, and increased attendance at outreach events by 38%. Cross-training is in development and will be available by next fiscal year.
- **Objective 2:** Integrated Services will design and implement a SharePoint site to provide information to all HHS 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. **Results:** This objective was completed.
- **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. **Results:** This objective was partially completed. The California Mental Health Services Authority (CalMHSA) continues to work through certification requirements with the anticipated Health Information Exchange (HIE) provider, and this is causing a delay in Behavioral Health's ability to implement HIE functions with a Managed Care Plan. The Behavioral Health Branch is anticipating onboarding the HIE provider by December 2024. Despite this challenge, the Branch has been able to successfully implement interim data exchange capabilities with Managed Care Plans through CalMHSA's data hub. This has allowed the Branch to exchange data related to newly required Healthcare Effectiveness Data and Information Set (HEDIS) measures meant to improve client care coordination. Follow-up care requirements have been identified for mental health and substance use disorder services after clients receive crisis services in the emergency room and have improved outcomes for adherence to narcotic treatment program services.

### 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. **Results:** This objective was partially completed. Due to the nature of changing legislation on how programs addressing homelessness can be leveraged, potential funding streams are continuously reviewed to maintain ongoing progress.
- **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. **Results:** This objective was completed.

### Other Accomplishments in FY 2023/24

- HHS, in collaboration with the Tulare County Sheriff's Office and Probation Department, successfully completed the solicitation for a justice-involved medical service vendor, completed the selection process, and decreased costs while maintaining quality care.
- Public Health led the Milk/Dairy grading certification to ensure that local dairies can maintain Grade A milk standards in Tulare County.
- Integrated Services centralized documentation for all street outreach encounters into the local Homeless Management Information System (HMIS) to improve overall coordination with community homeless services and improve data collection of division efforts.
- At the end of FY 2022/23, Adult Services finalized the local Master Plan for Aging (MPA) report. The report will guide the community over the next few years to support older adults and people with disabilities in living their lives where and how they choose.

### Key Goals and Objectives for FY 2024/25

#### Quality of Life

**Goal 1:** Evaluate and improve services for individuals who are Homeless or at risk of Homelessness.

- **Objective 1:** Implement CARE Court and SB 43, which updated Lanterman-Petris-Short (LPS) conservatorship laws, to ensure those who are unhoused and suffering from Severe Mental Illness (SMI) are connected timely to behavioral health services and housing opportunities.
- **Objective 2:** Continue to coordinate care through homeless efforts, including street outreach, by connecting individuals to essential services throughout Tulare County.

**Goal 2:** Ensure coordinated care across HHS programs and through community partnerships.

- **Objective 1:** Coordinate with partners, including Tulare County Sheriff's Office, Probation, and jail medical service providers, in supporting the CalAIM Justice-Involved Population by developing a Path 3 implementation plan and receiving State approval.
- **Objective 2:** Build out Behavioral Health wellness centers to include peer services with links to the Managed Care Plan (MCP) delivery system to meet the needs of clients with mild to moderate behavioral health.
- **Objective 3:** Partner with the San Diego State University's Social Policy Institute to support the children's system of care through continuous quality improvement of policies and data, workforce and process strengthening, and building capacity in the Children's Wellness Model.

#### Organizational Performance

**Goal 1:** Ensure fiscal sustainability for essential services.

- **Objective 1:** Continue to review all mandated services and under-funded programs to determine all potential funding sources to sustain ongoing support of these programs now and into the future.

### Budget Request

The Requested Budget represents an overall decrease of \$5,141,123 or 1% in expenditures and revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost remains the same.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$3,849,713 primarily based on cost of living increases.
- Services and Supplies will decrease \$28,200,034 primarily based on HHS's decision to rescind the application for the \$30,000,000 City Serve Homekey 3.0 application, for which HHS was serving as the applicant and CityServe as the co-applicant.
- Other Charges will increase by \$11,853,223 primarily based on an increase in Internal Service Fund costs and CalWorks payments.
- Other Financing Uses will increase by \$6,053,176, primarily based on construction project costs at the Dinuba and Tulare District Offices of TulareWORKs and Casa Grande.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$1,226,099 primarily based on changes to the Plan.
- Revenue Projections will decrease by \$5,141,123 primarily based on funding reductions proposed in the California State Budget.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 10.0 FTE positions to address workload associated with changes to the State’s mental health electronic health records and billing system and to ensure smooth recovery of costs within the new system, as well as implement other new physical and behavioral health initiatives coming from the State, including SB-525, the health care worker minimum wage law. The requested additional positions include:
  - 1 Electronic Health Records Specialist
  - 1 Administrative Specialist II
  - 4 Custodial Worker-Clinics
  - 1 HHS Unit Manager
  - 1 Nurse-Quality Assurance
  - 1 Medical Billing Manager
  - 1 Nurse-Licensed Vocational
- Delete 34.0 FTE vacant positions. The requested deleted positions include:
  - 8 Self Sufficiency Counselor Leads
  - 3 Self Sufficiency Support Assistants
  - 1 Public Guardian-Deputy II
  - 1 Dietitian I
  - 1 Office Assistant
  - 1 Medical Office Assistant
  - 2 Primary Care Practitioners
  - 1 Nurse Practitioner - OB
  - 2 Stock Clerks
  - 2 Community Health Technicians
  - 1 Occupational Therapist
  - 2 Physical Therapists
  - 1 Community Health Worker
  - 1 Laboratory Assistant
  - 2 Contact Tracers
  - 1 Analyst-Department Human Resources II
  - 1 Mail Processor
  - 1 Communicable Disease Investigator
  - 1 Administrative Services Officer II
  - 1 Nutritionist, Supervisor Public Health
- Amend 158 FTE positions to align with program needs and to adjust titles for the renaming of the Mental Health Branch as the Behavioral Health Branch. The requested amended positions include:
  - 1 Administrative Specialist I to Administrative Specialist II
  - 1 Community Health Tech to Community Health Tech-Clinics
  - 1 Medical Office Assistant to Medical Office Assistant Lead
  - 1 Office Assistant to Medical Office Assistant
  - 1 Director of Mental Health-HHSA to Director of Behavioral Health-HHSA
  - 1 HHS Medical Director-MH to HHS Medical Director-BH
  - 1 Deputy HHS Director Mental Health Clinical Services to Deputy HHS Dir-Behavioral Health Clinical Services
  - 1 Deputy HHS Director Mental Health to Deputy HHS Director -Behavioral Health
  - 2 Division Manager HHS Mental Health to Division Manager HHS Behavioral Health
  - 25 Mental Health Case Manager II to Behavioral Health Case Manager II
  - 28 Mental Health Case Manager III to Behavioral Health Case Manager III
  - 7 Mental Health Clinical Services Manager to Behavioral Health Clinical Services Manager
  - 11 Mental Health Clinical Supervisor to Behavioral Health Clinical Supervisor

- 66 Mental Health Clinician-Licensed to Behavioral Health Clinician-Licensed
- 1 Mental Health Specialist to Behavioral Health Specialist
- 6 Mental Health Technician II to Behavioral Health Technician II
- 1 Mental Health Services Act Manager to Behavioral Health Services Act Manager
- 2 Mental Health Clinic Administrator to Behavioral Health Clinic Administrator
- 1 Program Manager Mental Health to Program Manager Behavioral Health
- Reclass 46.0 FTE positions to more accurately reflect actual job duties performed and the needs of the program. The requested reclassified positions include:
  - 1 Mental Health Clinical Services Manager to Behavioral Health Clinical Services Manager
  - 1 Mental Health Clinical Supervisor to Behavioral Health Clinical Supervisor
  - 1 Office Assistant Lead to Office Assistant Lead – K
  - 2 HHS Facility & Property Spec to HHS Facilities Specialist
  - 1 HHS Logistics Manager to Facilities Manager
  - 16 Office Assistant to Medical Office Assistant
  - 11 Office Assistant Leads to Medical Office Assistant Leads
  - 1 Office Assistant to Medical Office Assistant Lead
  - 3 Office Assistant, Supervisor to Medical Office Assistant, Supervisor
  - 4 Community Health Techs to Community Health Tech-Clinics
  - 1 Community Educ Specials to Community Educ Special-Clinics
  - 2 Custodial Workers to Custodial Worker-Clinics
  - 1 Cook to Cook-Clinics
  - 1 Laboratory Assistant to Laboratory Assistant-Clinics

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

- 15 Vehicles - \$779,518
- 2 Emergency Medical System (EMS) repeaters - \$50,000
- 4 Switch Stacks - \$56,000
- 8 Kiosks - \$140,736
- 1 Uninterrupted Power Supply (UPS) - \$31,424
- 1 Security Camera Server - \$16,572

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

- 3 Vehicles - \$369,846
- 1 Videoconferencing System - \$190,209
- 1 Backup Generator - \$200,000
- 1 Security Camera Surveillance System - \$83,500
- 1 BD Max Plus Analyzer - \$135,000

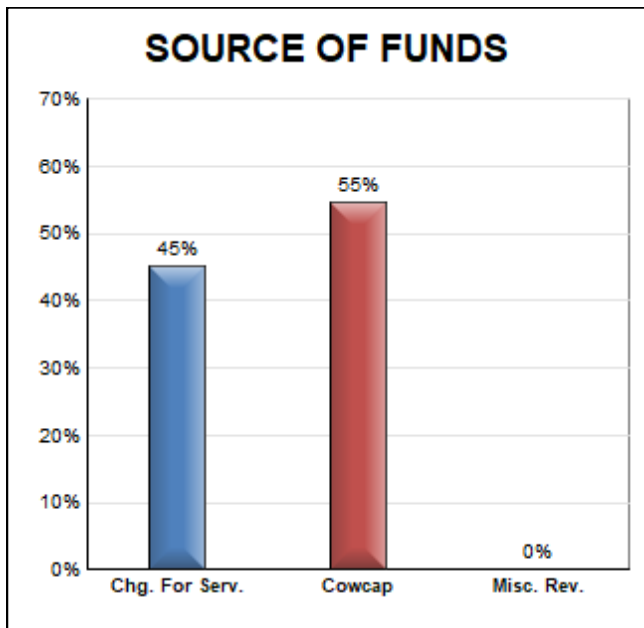
**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

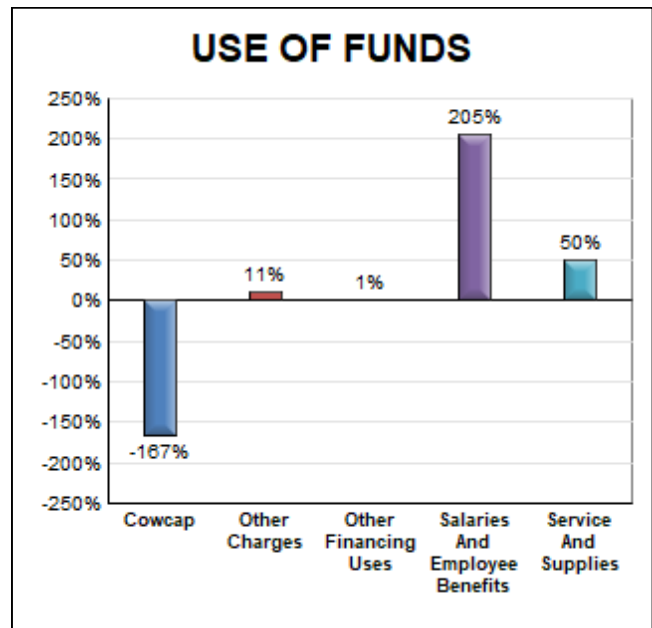
# Human Resources and Development

Lupe Garza  
Director

| Fund: 001                              |                    |                      |                       |                   |
|--|--------------------|----------------------|-----------------------|-------------------|
| Agency: 200                            |                    |                      |                       |                   |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE          |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                   |
| Personnel                              | \$1,548,969        | \$1,783,819          | \$1,755,580           | \$(28,239)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$1,548,969</b> | <b>\$1,783,819</b>   | <b>\$1,755,580</b>    | <b>\$(28,239)</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                   |
| Cowcap                                 | \$(2,606,692)      | \$(3,213,095)        | \$(3,341,859)         | \$(128,764)       |
| Other Charges                          | \$406,719          | \$563,275            | \$617,233             | \$53,958          |
| Other Financing Uses                   | \$422,758          | \$22,759             | \$27,518              | \$4,759           |
| Salaries And Employee Benefits         | \$2,638,380        | \$3,534,251          | \$3,579,353           | \$45,102          |
| Service And Supplies                   | \$687,804          | \$876,629            | \$873,335             | \$(3,294)         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$1,548,969</b> | <b>\$1,783,819</b>   | <b>\$1,755,580</b>    | <b>\$(28,239)</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                   |
| Charges For Current Serv               | \$317,137          | \$423,164            | \$436,632             | \$13,468          |
| Cowcap                                 | \$471,062          | \$567,471            | \$528,694             | \$(38,777)        |
| Miscellaneous Revenue                  | \$421              | \$-                  | \$2,000               | \$2,000           |
| <b>TOTAL REVENUES</b>                  | <b>\$788,620</b>   | <b>\$990,635</b>     | <b>\$967,326</b>      | <b>\$(23,309)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$760,349</b>   | <b>\$793,184</b>     | <b>\$788,254</b>      | <b>\$(4,930)</b>  |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 department's operations. 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 employee onboarding. 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 advises employees and applicants on human resource issues.
- **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 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, 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 2023/24

### Economic Well-Being

**Goal 1:** Assist with the implementation of the new Human Capital Management (HCM) and Payroll System.

- **Objective 1:** Provide training or guidance to departments for the Human Resources function of the new system.  
**Results:** This objective was partially completed. The new HCM and Payroll System is not fully implemented, and HR&D continues to assist with this project. The HCM and Payroll System is slated to go live in October 2024.

### 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. **Results:** This objective was not completed. During FY 2023/24, HR&D underwent a significant organizational restructure. As a result, the Department was not able to dedicate adequate time and attention to this objective.



- **Objective 2:** Develop resources, best practices, and procedures to assist departments who are interested in having an internship program. **Results:** This objective was not completed. During FY 2023/24, HR&D underwent a significant organizational restructure. As a result, the Department was not able to dedicate adequate time and attention to this objective.
- **Objective 3:** Assist departments with internship opportunity outreach, such as job fairs and schools, and incorporate internship programs into recruitment strategies. **Results:** This objective was not completed. During FY 2023/24, HR&D underwent a significant organizational restructure. As a result, the Department was not able to dedicate adequate time and attention to this objective.

## Key Goals and Objectives for FY 2024/25

### Economic Well-Being

**Goal 1:** Update and enhance the recruitment process by using NeoGov's virtual recruiter tool.

- **Objective 1:** Upgrade the County's current database to notify applicants who have previously applied for a position but were not selected when they are qualified for a different position with the County.
- **Objective 2:** Enhance NeoGov's applicant database to notify qualified applicants when a position with the County is available.
- **Objective 3:** Implement NeoGov's return on investment feature to focus recruitment efforts in the areas that have shown the most significant ROI and potential.

### Organizational Performance

**Goal 1:** Continue to assist with the implementation of the HCM and Payroll System through the completion of the project.

- **Objective 1:** Provide training or guidance to departments for the Human Resources function of the new system.

**Goal 2:** 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 interested in 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 decrease of \$28,239, or 2%, in expenditures and an overall decrease of \$23,309, or 2%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$4,930, or 1%, compared with the FY 2024/25 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Other Charges will increase by \$53,958 primarily based on increased maintenance and utilities charges from an increase in square footage to the HR&D.
- Other Financing Uses will increase by \$4,759 primarily based on increased square footage to the HR&D.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$128,764 primarily based on changes in the plan.

**Staffing changes reflected in the Requested Budget include the following:**

- Reclass 1 FTE positions to create a standalone trainer position for the administration of countywide training programs:
  - 1 Staff Services Analyst II-K to Human Resources and Development Trainer

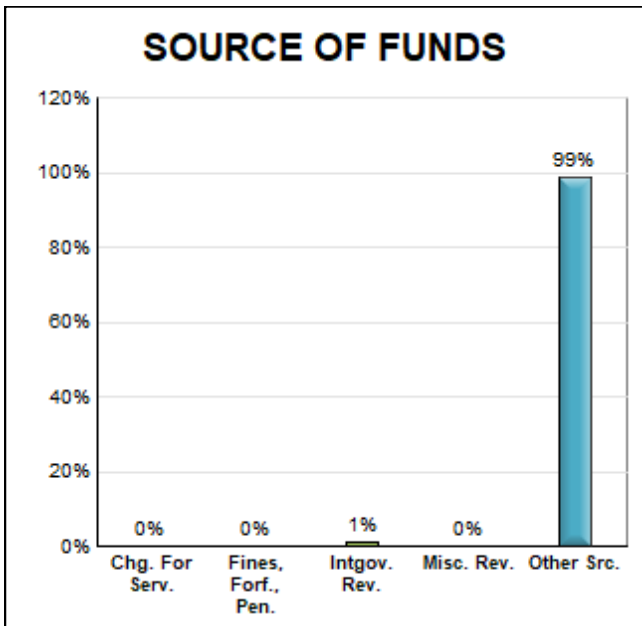
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

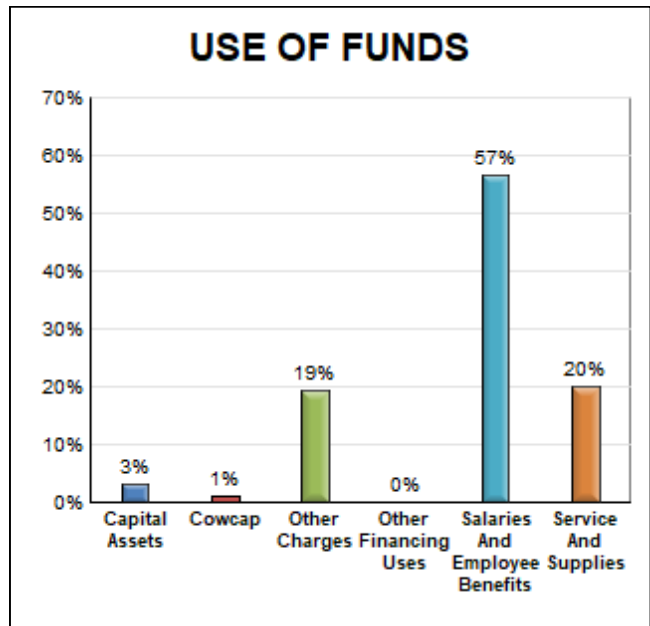
# Probation

## Kelly Vernon Chief Probation Officer

| Fund: 001                              |                     |                      |                       |                    |
|--|---------------------|----------------------|-----------------------|--------------------|
| Agency: 205                            |                     |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                    |
| Care Of Court Wards                    | \$109,751           | \$119,154            | \$131,082             | \$11,928           |
| Detention And Correction               | \$44,374,976        | \$69,746,701         | \$71,729,228          | \$1,982,527        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$44,484,727</b> | <b>\$69,865,855</b>  | <b>\$71,860,310</b>   | <b>\$1,994,455</b> |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                    |
| Capital Assets                         | \$360,970           | \$1,990,058          | \$2,293,250           | \$303,192          |
| Cowcap                                 | \$1,340,932         | \$840,836            | \$887,922             | \$47,086           |
| Other Charges                          | \$9,085,897         | \$12,548,558         | \$13,641,156          | \$1,092,598        |
| Other Financing Uses                   | \$2,455,873         | \$95,495             | \$56,161              | \$(39,334)         |
| Salaries And Employee Benefits         | \$24,076,046        | \$39,111,703         | \$40,545,156          | \$1,433,453        |
| Service And Supplies                   | \$7,165,009         | \$15,279,205         | \$14,436,665          | \$(842,540)        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$44,484,727</b> | <b>\$69,865,855</b>  | <b>\$71,860,310</b>   | <b>\$1,994,455</b> |
| <b>REVENUES</b>                        |                     |                      |                       |                    |
| Charges For Current Serv               | \$121,576           | \$141,890            | \$78,956              | \$(62,934)         |
| Fines,Forfeit.,Penalties               | \$8,581             | \$15,001             | \$15,001              | \$-                |
| Intergovernmental Revenue              | \$1,060,531         | \$507,759            | \$477,706             | \$(30,053)         |
| Miscellaneous Revenue                  | \$139,994           | \$110,009            | \$100,010             | \$(9,999)          |
| Other Financing Sources                | \$19,494,946        | \$44,993,611         | \$46,623,665          | \$1,630,054        |
| <b>TOTAL REVENUES</b>                  | <b>\$20,825,628</b> | <b>\$45,768,270</b>  | <b>\$47,295,338</b>   | <b>\$1,527,068</b> |
| <b>NET COUNTY COST</b>                 | <b>\$23,659,099</b> | <b>\$24,097,585</b>  | <b>\$24,564,972</b>   | <b>\$467,387</b>   |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding

## 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 the Tulare County Probation Department is protecting the community, enhancing quality of life, and serving the 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 that 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 male and female offenders ages 12 through 25. The programs provide a wide variety of services to address their identified needs and transitional planning for the youth and their families.

## Key Goals and Objectives Results in 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. **Results:** This objective was partially completed. There was a delay in getting Taser instructors certified due to availability of instructor courses; thus, only 50 armed officers were trained during FY 2023/24. This objective is expected to be completed by December 2024.
- **Objective 2:** Provide de-escalation training to all officers by December 2023. **Results:** This objective was partially completed. There was a lack of available instructors to provide the training; thus, only 105 officers were trained during the fiscal year. This objective is expected to be completed by October 2024.

### 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. **Results:** This objective was not completed. Due to a delay in the finalization of plans by the architect, the contract for the installation of the Juvenile Detention Facility fence was awarded on March 12, 2024. This objective is anticipated to be completed in December 2024.
- **Objective 2:** Develop and prepare the land to provide the activities listed above. **Results:** This objective was not completed. The Landscape Project Phase II is still in the planning phase, as the plans are still being completed by the architect. It is anticipated that the land will be developed in FY 2024/25.
- **Objective 3:** Purchase items and equipment necessary to create space for the activities listed above. **Results:** This objective was not completed. Due to the delay in both the installation of the perimeter fence and the completion of phase II of the landscape project, completion of this objective will be delayed. It is expected that this objective will be completed in FY 2024/25.

### 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. **Results:** This objective was partially completed. The vehicle was already purchased. However, it is still being customized and equipped to suit the needs of the mobile center. This objective will be carried into FY 2024/25.
- **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. **Results:** This objective was not completed. This objective is contingent on the successful implementation of the Mobile Probation Service Center Unit and will not be carried into FY 2024/25; since the Mobile Probation Service Center Unit is still at its early stage of development.

### Other Accomplishments in FY 2023/24

- Entered an agreement with the Chief Probation Officers of California Foundation to develop and deliver probation-specific training to probation staff. Due to this partnership, a centralized hub for training facilitation for probation employees throughout the central region was created.
- Entered into an agreement with Porterville College to provide the Rising Scholars Program for youth committed to the Secure Youth Treatment Facility (SYTF).
- Implemented Lexipol Policy management for both field services and the Juvenile Detention Facility.
- Received the Multiple Interactive Learning Objective (MILO) simulator for training and developed certified training for officers.

- Established an agreement with partner counties to provide mutual aid to one another in the event of an emergency that will likely cause severe disruption, interruption, or breakdown in juvenile probation institution services and/or juvenile and adult field supervision services provided by the party affected by such an emergency.

## Key Goals and Objectives for FY 2024/25

### 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, including 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 in the goal.
- **Objective 3:** Purchase equipment items necessary to create space for the activities listed in the goal.

### Quality of Life

**Goal 1:** Enhance the current educational program for youth in the SYTF to create more learning opportunities to achieve higher education.

- **Objective 1:** Enter into an agreement with Tulare County Office of Education for an additional teacher to be assigned to SYTF.
- **Objective 2:** Create a curriculum for the youth who have completed high school education.
- **Objective 3:** Create a library for youth in SYTF.

### Organizational Performance

**Goal 1:** Establish a Mobile Probation Service Center Unit to mitigate constraints on indigent supervised clients and reduce the undue financial burden that is otherwise contributory to recidivism.

- **Objective 1:** Customize and equip a vehicle for the Mobile Probation Service Center.
- **Objective 2:** Develop policies and procedures for the Mobile Probation Service Center.
- **Objective 3:** Assign appropriate staff to the Unit to operate and maintain the Mobile Probation Service Center.

## Budget Request

The Requested Budget represents an overall increase of \$1,994,455, or 3%, in expenditures and an overall increase of \$1,527,068, or 3%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$467,387, or 2%, compared with the FY 2024/25 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$1,433,453 primarily based on negotiated salary increases and cost of living adjustments.
- Services and Supplies will decrease by \$842,540 primarily based on reduction in cost of contracted services due to elimination of the overlapping services.
- Other Charges will increase \$1,092,598 primarily based on the increase in cost of services from other departments for contracted healthcare in the Juvenile Detention Facility and an increase to Risk Management costs.
- Capital Assets will increase by \$303,192 primarily based on the repair and upgrade of the walk-in refrigerators in the Juvenile Detention Facility kitchen.
- Other Financing Uses will decrease by \$39,334 primarily based on the full payment of internal borrowing in FY 2023/24.
- Revenue Projections will increase by \$1,527,068 primarily based on the increase in state allocation for programs.

**Staffing changes reflected in the Requested Budget include the following:**

- Reclass 2 FTE positions to better address the needs of the department.
  - 1 Administrative Services Officer II to Administrative Services Officer III
  - 1 Probation Technician to Administrative Aide
- Amend 1 FTE position to more accurately reflect actual job duties performed and the needs of the department.
  - 1 Probation Technician to Administrative Aide

- Delete 1 FTE position.
  - 1 Legal Secretary
- Adjust Salary for two classifications to account for parity with the same classification.
  - 7 Cook Lead (3%)
  - 3 Background Investigator (10%)

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

- 1 Dishwashing Machine - \$25,000
- 4 Walk-in Refrigerator Compressor Box - \$250,000
- 1 Ford Explorer - \$50,000
- 1 Property Vacuum Seal Machine - \$12,000
- 1 APX 6500 Radio - \$7,500
- 1 Portable Walk-In Cooler - \$76,500

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

- 1 12-Passenger Van - \$65,000
- 19 Ford Interceptors - \$1,097,250
- 1 Probation Mobile Service Center - \$710,000

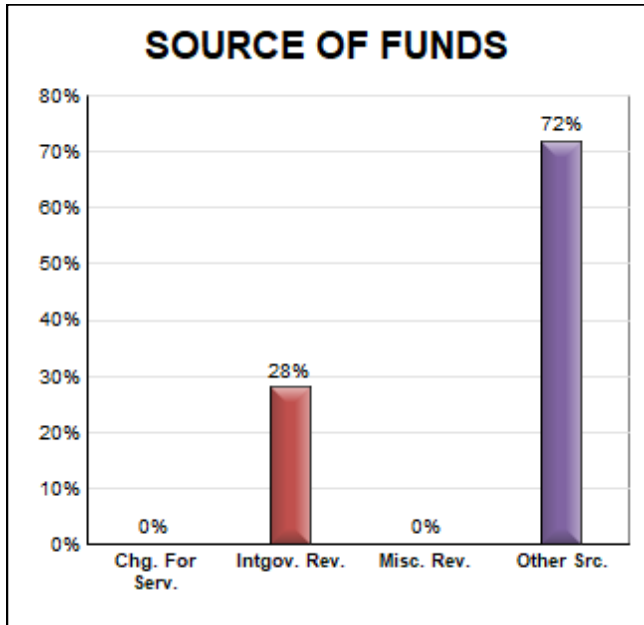
**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

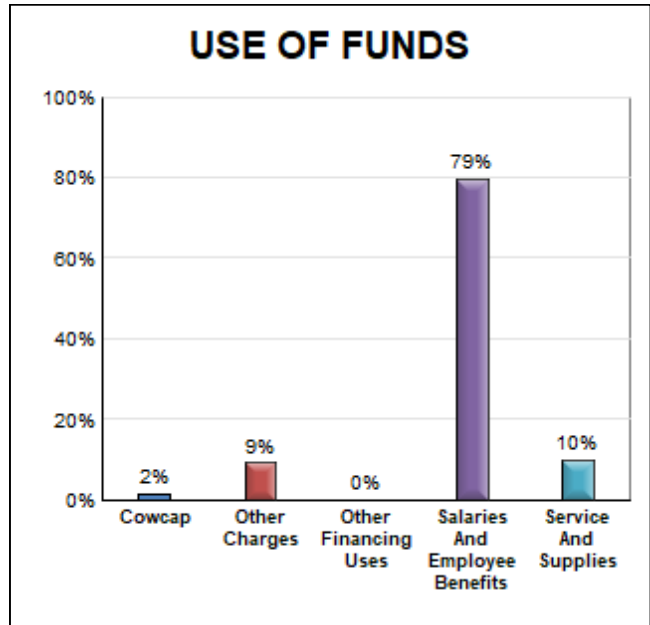
# Public Defender

Erin Brooks  
Public Defender

| Fund: 001                              |                     |                      |                       |                    |
|--|---------------------|----------------------|-----------------------|--------------------|
| Agency: 210                            |                     |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                    |
| Judicial                               | \$15,436,261        | \$16,895,128         | \$17,603,176          | \$708,048          |
| Legislative And Administrative         | \$-                 | \$-                  | \$496,232             | \$496,232          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$15,436,261</b> | <b>\$16,895,128</b>  | <b>\$18,099,408</b>   | <b>\$1,204,280</b> |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                    |
| Cowcap                                 | \$206,699           | \$226,602            | \$317,996             | \$91,394           |
| Other Charges                          | \$1,288,842         | \$1,567,142          | \$1,602,215           | \$35,073           |
| Other Financing Uses                   | \$477,365           | \$39,879             | \$37,821              | \$(2,058)          |
| Salaries And Employee Benefits         | \$10,764,500        | \$13,044,306         | \$14,345,172          | \$1,300,866        |
| Service And Supplies                   | \$2,698,855         | \$2,017,199          | \$1,796,204           | \$(220,995)        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$15,436,261</b> | <b>\$16,895,128</b>  | <b>\$18,099,408</b>   | <b>\$1,204,280</b> |
| <b>REVENUES</b>                        |                     |                      |                       |                    |
| Charges For Current Serv               | \$(883)             | \$2                  | \$2                   | \$-                |
| Intergovernmental Revenue              | \$747,451           | \$681,025            | \$448,162             | \$(232,863)        |
| Miscellaneous Revenue                  | \$22,246            | \$4                  | \$5                   | \$1                |
| Other Financing Sources                | \$1,261,238         | \$1,100,816          | \$1,152,482           | \$51,666           |
| <b>TOTAL REVENUES</b>                  | <b>\$2,030,052</b>  | <b>\$1,781,847</b>   | <b>\$1,600,651</b>    | <b>\$(181,196)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$13,406,209</b> | <b>\$15,113,281</b>  | <b>\$16,498,757</b>   | <b>\$1,385,476</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding



## 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:

- Adults accused of crimes in misdemeanor and felony cases,
- Juveniles in delinquency cases,
- Individuals facing involuntary mental health commitments,
- Individuals facing incarceration in contempt of court cases arising from 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 of 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 actions, 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 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 assist with strategizing 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 and writing and provide trial support on complex matters, including death penalty cases. Interviewers make initial client intake contact. Social workers and a case manager provide various services, both before and after convictions, for all clients. Both while working with Investigators diligently to obtain detailed information and records on the department's most serious caseloads 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 and Staff Services Analyst.

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 severe 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 severe 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:

- Four 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 to formal probation supervision or 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 virtually. Attorneys assigned to this court inform clients of the charges against them, provide advice on entering pleas, and settle various, mostly older, cases that are in the client's best interest to resolve quickly.

One deputy attorney is assigned to handle civil matters, but because of the amount of cases, other lawyers within the office assist with civil caseloads. The weekly civil calendars include the following:

- 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, other facility, or community placement.
- 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 in those facilities or local jails.
- 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 client must petition the court for a dismissal of their charges.
- 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 severe, 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 interventions. 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 disorders 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 houses the majority of the department's Investigations Unit, Interviewers, and a clerical support staff member.

## Key Goals and Objectives Results in 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.  
**Results:** This objective was completed.
- **Objective 2:** Initiate contact and develop relationships with those identified community partners.  
**Results:** This objective was completed.

### 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. **Results:** This objective was not completed. Due to staffing issues, the objective has not been completed, but it is still an important goal of the Department. Once staffing levels are sufficient, the Department will pursue this further.
- **Objective 2:** Expand outreach and intern program for law students. **Results:** This objective was completed.
- **Objective 3:** Develop methods so non-attorney professionals can be used in outreach efforts in the local communities  
**Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Participated in local high school mock trial competitions as judges and scorers.
- Attended local school career fair events.
- Created and filled Tulare County's first-ever Public Defender Case Manager position to assist clients with reentry after incarceration.
- Attended the following community events to provide information on available jobs and to increase awareness of the Clean Slate Program, the Tulare County Job Fair, TCSO Basketball Kick-Off Community Event, College of the Sequoias Career Fair, Tulare County Museum Jamboree Outreach, Senior Day at the Park, Mental Health Friends and Family Picnic, Sycamore Valley Mental Health Unity Fair, and the Juneteenth event hosted by New Life Ministries.

## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Continue to create a positive workplace culture that values collaboration, transparency, and continuous improvement.

- **Objective 1:** Implement a new case management system.
- **Objective 2:** Establish regularly scheduled unit meetings and regularly scheduled management meetings that include supervisors from all units.
- **Objective 3:** Improve and create procedural manuals for all units within the department to increase understanding of expectations, ensure uniformity of processes, and enhance workflow.

## Budget Request

The Requested Budget represents an overall increase of \$1,204,280, or 7%, in expenditures and an overall decrease of \$181,196, or 10%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased \$1,385,476, or 9%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$1,300,866 primarily based on personnel requests and cost of living increases.
- Services and Supplies will decrease by \$220,995 primarily based on the reduced amount of one-time expenses for professional services in fiscal Year 2024/25.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$91,394 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$181,196 primarily based on reduced grants.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 2 FTE positions to address workload concerns for the Department.
  - 1 Attorney-Senior, DA/PD
  - 1 Department Secretary
- Reclass 2 FTE positions to better align with roles and responsibilities of departmental programs.
  - 2 Social Worker Public Defender allocations to Holistic Defense Advocate I
- Amend 6 FTE to create opportunities for advancement and align better with the departmental units.
  - 4 Public Defender Interviewer I allocations to Public Defender Interviewer I/II
  - 1 Public Defender Interviewer I to Public Defender Case Manager
  - 1 Supervising Law Clerk to Supervising Paralegal

**Staffing changes reflected in the Requested Budget that were approved by the Board of Supervisors with an effective date between April 7, 2024, and the publication of this book include the following:**

- Delete one (1) FTE as grant funding has gone discontinued.
  - 1 Social Worker Public Defender

**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Resource Management Agency

Reed Schenke  
Director

Fund: 001

Agency: 230

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE            |
|--------------------------------------|---------------------|----------------------|-----------------------|---------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                     |                      |                       |                     |
| Flood Control And Soil And Wat       | \$1,379,032         | \$1,364,617          | \$1,364,617           | \$-                 |
| Other Assistance                     | \$7,617,884         | \$24,269,607         | \$35,932,034          | \$11,662,427        |
| Other General                        | \$2,849,160         | \$3,496,782          | \$3,750,014           | \$253,232           |
| Other Protection                     | \$4,313,567         | \$5,164,457          | \$5,598,331           | \$433,874           |
| Property Management                  | \$20,334            | \$99,887             | \$122,303             | \$22,416            |
| Protection Inspection                | \$4,970,135         | \$6,451,501          | \$7,628,107           | \$1,176,606         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$21,150,112</b> | <b>\$40,846,851</b>  | <b>\$54,395,406</b>   | <b>\$13,548,555</b> |

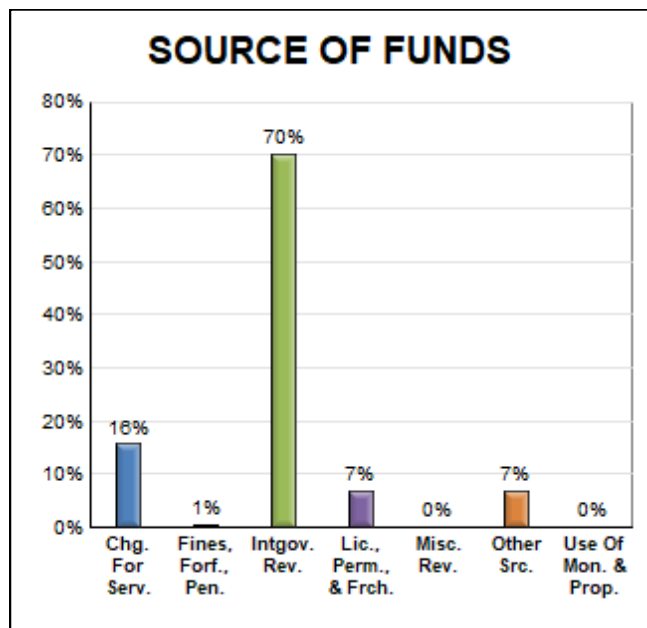
**APPROPRIATIONS:**

|                                |                     |                     |                     |                     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Assets                 | \$27,851            | \$60,000            | \$362,900           | \$302,900           |
| Cowcap                         | \$432,158           | \$744,992           | \$802,472           | \$57,480            |
| Other Charges                  | \$1,721,486         | \$3,966,197         | \$3,883,028         | \$(83,169)          |
| Other Financing Uses           | \$2,587,877         | \$25,377            | \$157,875           | \$132,498           |
| Salaries And Employee Benefits | \$7,857,666         | \$10,253,418        | \$10,720,742        | \$467,324           |
| Service And Supplies           | \$8,523,074         | \$25,796,867        | \$38,468,389        | \$12,671,522        |
| <b>TOTAL APPROPRIATIONS:</b>   | <b>\$21,150,112</b> | <b>\$40,846,851</b> | <b>\$54,395,406</b> | <b>\$13,548,555</b> |

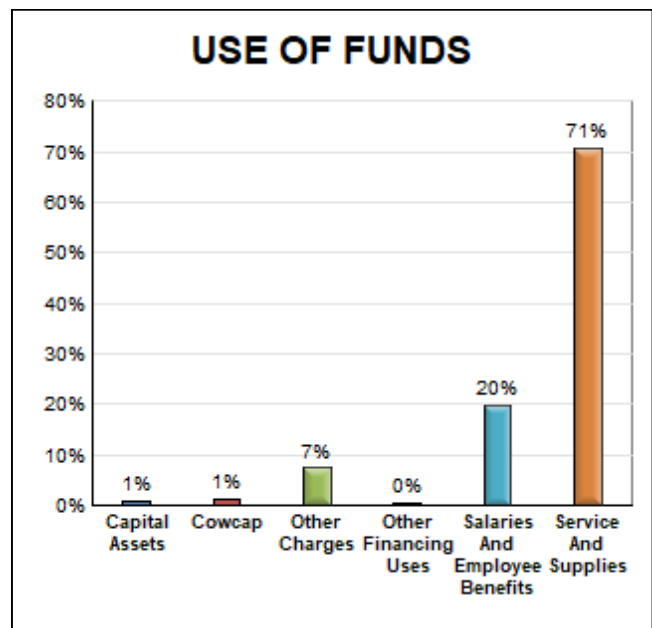
**REVENUES**

|                               |                     |                     |                     |                     |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Charges For Current Serv      | \$4,659,255         | \$6,849,981         | \$8,003,406         | \$1,153,425         |
| Fines,Forfeit.,Penalties      | \$116,275           | \$175,000           | \$300,000           | \$125,000           |
| Intergovernmental Revenue     | \$7,158,990         | \$24,342,609        | \$36,017,108        | \$11,674,499        |
| Lic.,Permits & Franchise      | \$4,986,333         | \$3,257,900         | \$3,430,900         | \$173,000           |
| Miscellaneous Revenue         | \$281,527           | \$11,000            | \$11,002            | \$2                 |
| Other Financing Sources       | \$1,244,821         | \$3,359,065         | \$3,470,803         | \$111,738           |
| Rev. from Use of Money & Prop | \$-                 | \$-                 | \$-                 | \$-                 |
| <b>TOTAL REVENUES</b>         | <b>\$18,447,201</b> | <b>\$37,995,555</b> | <b>\$51,233,219</b> | <b>\$13,237,664</b> |

|                        |                    |                    |                    |                  |
|------------------------|--------------------|--------------------|--------------------|------------------|
| <b>NET COUNTY COST</b> | <b>\$2,702,911</b> | <b>\$2,851,296</b> | <b>\$3,162,187</b> | <b>\$310,891</b> |
|------------------------|--------------------|--------------------|--------------------|------------------|



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding

## 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 Tulare County residents.
- 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 widening, 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," effectively managing natural and developing resources, and committing to the 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 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. **Results:** This objective was not completed. Limited staff resources caused the delay, but the strategic economic plan will be completed by June 2025.

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

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

### Other Accomplishments in 2023/24

- The Online Permit Application (OPA) went live in FY 2023/24 to County permit applicants, moving the RMA Building Department closer to becoming paperless.

### Key Goals and Objectives for FY 2024/25

#### Economic Well-Being

**Goal 1:** Promote the economic well-being of the residents and businesses within the unincorporated areas of Tulare County.

- **Objective 1:** Develop an Economic Development Strategic Plan that addresses the needs and priorities of Tulare County and sets a clear path for future growth and prosperity.

#### 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 the completion of major environmental planning.

- **Objective 1:** Complete the Water Element component of the General Plan 2030.

#### Organizational Performance

**Goal 1:** Improve customer experiences within RMA by implementing elements of the Customer Service Initiative.

- **Objective 1:** Establish key performance indicators (KPIs) for customer service delivery at the permit center.

### Budget Request

The Requested Budget represents an overall increase of \$13,548,555, or 33%, in expenditures and an overall increase of \$13,237,664, or 35%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased \$310,891, or 11%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$467,324 primarily based on cost of living increases and the added positions.
- Services and Supplies will increase \$12,671,522 primarily based on increases in subcontract work for grant funded units and the RMA customer service initiative.
- Capital Assets will increase by \$302,900, primarily based on the acquisition of trucks for Building Inspectors.
- Other Financing Uses will increase by \$132,498 primarily based on a contribution to Capital Projects for a remodel of RMA's second-floor office space.
- Revenue Projections will increase by \$13,237,664 primarily based on anticipated overall grant funding, plus increases in building permit and planning revenue increases.

**Staffing changes reflected in the Requested Budget include the following:**

- Adjust salaries for 3 classifications:
  - Assistant RMA Director - Fiscal Services (5%)
  - Assistant RMA Director – Economic Development & Planning (5%)
  - Associate RMA Director (5%)
- Add 4 FTE positions to address the growing needs of the department:
  - 1 RMA Admin Specialist II
  - 1 Grants Specialist III
  - 1 Systems & Procedures Analyst II
  - 1 Planner II
- Delete 1 FTE position that has been vacant for several years:
  - 1 Office Assistant
- Amend 10 FTE positions to create more opportunities for advancement and retention:
  - 1 Secretary I-B to Secretary I

- 1 Secretary I to Secretary III
- 1 Building/Code Compliance Inspector IV to Assistant Building & Housing Manager
- 1 Planner II to Planner III
- 1 Planning Technician II to Building/Code Compliance Inspector II
- 3 Planning Technician III to Building/Code Compliance Inspector II
- 2 Planning Technician III to Planner I

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

- 1 Purchase of Land – \$85,400
- 3 Extended Cab 4x4 Pickups - \$135,000
- 1 Sea Train Container - \$8,500

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

- 2 Extended Cab Half Ton Pickup 4X4 - \$94,000
- 2 Contex Scanners - \$40,000

**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.



# Sheriff-Coroner

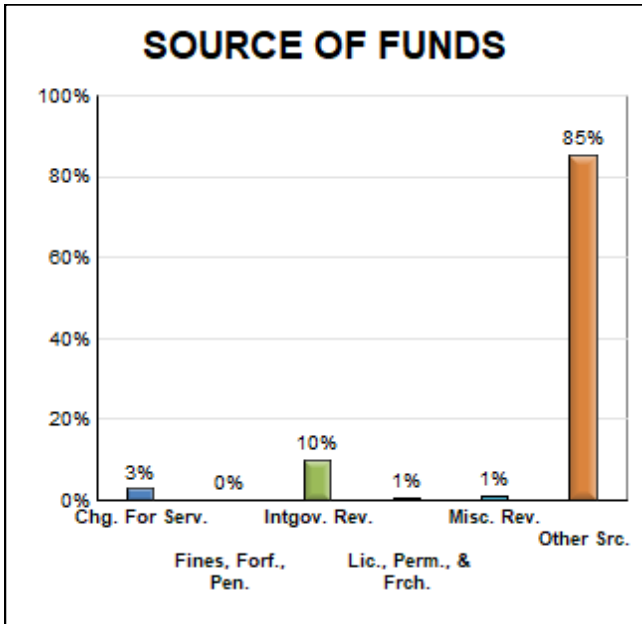
Mike Boudreaux  
Sheriff-Coroner

Fund: 001

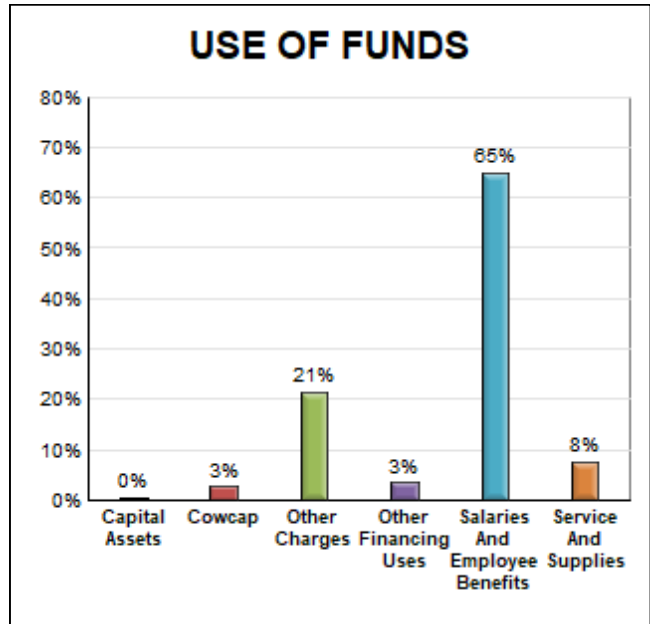
Agency: 240

## SUMMARY OF APPROPRIATIONS AND REVENUES

|                                      | 2022/23<br>ACTUALS   | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE           |
|--------------------------------------|----------------------|----------------------------|-----------------------------|--------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                      |                            |                             |                    |
| Detention And Correction             | \$55,060,039         | \$79,697,325               | \$77,464,329                | \$(2,232,996)      |
| Judicial                             | \$8,258,993          | \$10,156,392               | \$10,383,765                | \$227,373          |
| Police Protection                    | \$71,819,270         | \$77,788,738               | \$80,466,975                | \$2,678,237        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$135,138,302</b> | <b>\$167,642,455</b>       | <b>\$168,315,069</b>        | <b>\$672,614</b>   |
| <b>APPROPRIATIONS:</b>               |                      |                            |                             |                    |
| Capital Assets                       | \$1,106,407          | \$389,669                  | \$594,990                   | \$205,321          |
| Cowcap                               | \$4,649,357          | \$4,775,120                | \$4,887,478                 | \$112,358          |
| Other Charges                        | \$26,210,302         | \$37,966,176               | \$35,540,287                | \$(2,425,889)      |
| Other Financing Uses                 | \$3,187,823          | \$1,635,235                | \$5,754,382                 | \$4,119,147        |
| Salaries And Employee Benefits       | \$90,260,890         | \$104,229,031              | \$108,944,024               | \$4,714,993        |
| Service And Supplies                 | \$9,723,523          | \$18,647,224               | \$12,593,908                | \$(6,053,316)      |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$135,138,302</b> | <b>\$167,642,455</b>       | <b>\$168,315,069</b>        | <b>\$672,614</b>   |
| <b>REVENUES</b>                      |                      |                            |                             |                    |
| Charges For Current Serv             | \$1,124,355          | \$1,110,896                | \$1,129,585                 | \$18,689           |
| Fines,Forfeit.,Penalties             | \$326                | \$505                      | \$505                       | \$-                |
| Intergovernmental Revenue            | \$7,823,366          | \$4,770,884                | \$4,073,999                 | \$(696,885)        |
| Lic.,Permits & Franchise             | \$291,210            | \$250,000                  | \$264,000                   | \$14,000           |
| Miscellaneous Revenue                | \$626,052            | \$554,611                  | \$445,422                   | \$(109,189)        |
| Other Financing Sources              | \$20,312,086         | \$33,072,298               | \$34,724,380                | \$1,652,082        |
| <b>TOTAL REVENUES</b>                | <b>\$30,177,395</b>  | <b>\$39,759,194</b>        | <b>\$40,637,891</b>         | <b>\$878,697</b>   |
| <b>NET COUNTY COST</b>               | <b>\$104,960,907</b> | <b>\$127,883,261</b>       | <b>\$127,677,178</b>        | <b>\$(206,083)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding

## 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 patrolling unincorporated areas, conducting traditional and cybercrime investigations, and ensuring the custody of adult offenders. The Sheriff is also the Coroner, responsible for death investigations and conducting autopsies. The Sheriff's Office provides various 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 Sheriffs each overseeing three divisions. The two Assistant Sheriffs 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 detention 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 be 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 by 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 Explosive Ordinance Disposal 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 Information Technology (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, including 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.

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 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. **Results:** This objective was completed.
- **Objective 2:** Develop plans and begin construction to retrofit the recently purchased Earlimart Substation located at 159 S. Valente Road. **Results:** This objective was partially completed. Capital Projects is reviewing the project plans, and TCSO is expected to open the new substation by FY 2025/26.

### 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 where 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. **Results:** This objective was completed.
- **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. **Results:** This objective was completed.

### 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. **Results:** This objective was completed.
- **Objective 2:** Conduct training sessions to educate Sheriff personnel on the upgraded equipment. **Results:** This objective was partially completed. The training and education on the new equipment will be conducted in phases and completed by December 2024.
- **Objective 3:** Deploy the upgraded equipment throughout the Sheriff's Office. **Results:** This objective was partially completed. The equipment is currently being deployed in phases and will be completed by December 2024.

## Key Goals and Objectives for FY 2024/25

### Safety and Security

**Goal 1:** Modernize the cameras and control panels at the Bob Wiley Detention Facility and Adult Pre-Trial Facility, ensuring clear visibility through technological upgrades.

- **Objective 1:** Replace current surveillance monitoring systems and control panels with the latest technology at Bob Wiley Detention Facility and Adult Pre-Trial Facility.
- **Objective 2:** Conduct staff training on the new surveillance monitoring systems and control panels.
- **Objective 3:** Implement and go live with the new systems.

### Quality of Life

**Goal 1:** Assist in facilitating the construction of a modern facility to provide a safe, efficient space for the Coroner's Office personnel and a modern Sheriff's Office substation for the Earlimart community.

- **Objective 1:** Assist in selecting construction companies through the bidding process to construct a new Coroner's Office and Earlimart Substation buildings.
- **Objective 2:** Assist in the groundbreaking of the Coroner's Office and Earlimart substation.

### Organizational Performance

**Goal 1:** Continue to modernize and improve surveillance technologies of body-worn cameras and in-car camera systems.

- **Objective 1:** Conduct training sessions to educate Sheriff personnel on the upgraded equipment.
- **Objective 2:** Deploy the upgraded equipment throughout the Sheriff's Office.

## Budget Request

The Requested Budget represents an overall increase of \$672,614, or less than 1%, in expenditures and an overall increase of \$878,697, or 2%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$206,083, or less than 1%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$4,714,993, primarily based on union negotiations and cost of living adjustments.
- Services and Supplies will decrease by \$6,053,316 primarily based on one-time special projects in the previous year.
- Other Charges will decrease by \$2,425,889, primarily based on Risk Management expenses.
- Capital Assets will increase by \$205,321 primarily based on the request for more capital assets.
- Other Financing Uses will increase by \$4,119,147, primarily based on Internal Borrowing and special projects funded by AB109.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$112,358 primarily based on changes to the Plan.
- Revenue Projections will increase by \$878,697, primarily based on grants and contracts.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 1 FTE position:
  - 1 Field Evidence Technician III
- Adjust Salary for 6 FTE positions:
  - 4 Sheriff's Background Investigator (10%)
  - 2 Engraving Supervisor (6%)

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

- 1 Can-AM ATV (SAR) - \$45,000

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

- 1 2024 Ford Police Interceptor - \$54,847
- 1 Videray PX1 – \$53,845
- 1 Handheld Chemical - \$81,298
- 6 Ford Expeditions - \$360,000

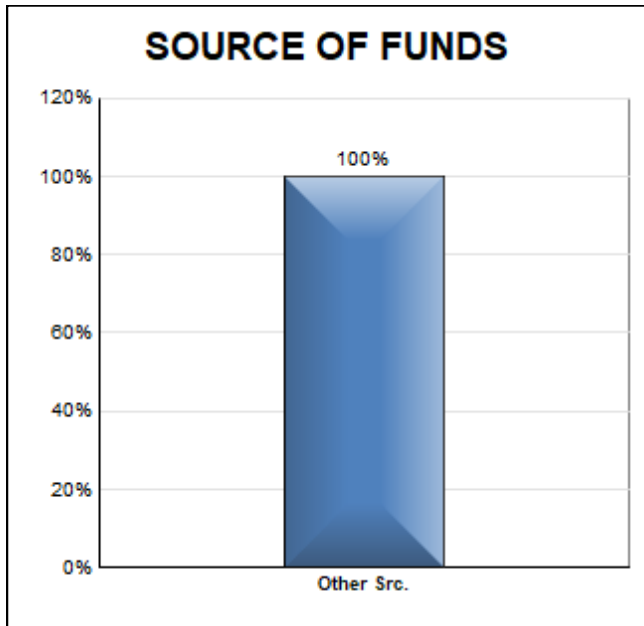
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

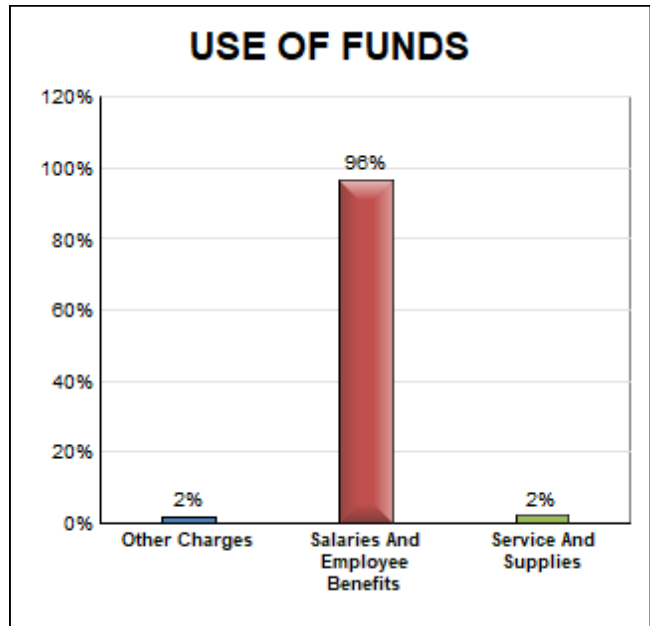
# Citizen's Option for Public Safety (COPS)

**Mike Boudreaux**  
**Sheriff-Coroner**

| Fund: 001                              |                  |                      |                       |                 |
|--|------------------|----------------------|-----------------------|-----------------|
| Agency: 260                            |                  |                      |                       |                 |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS  | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE        |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                  |                      |                       |                 |
| Detention And Correction               | \$331,104        | \$355,674            | \$337,637             | \$(18,037)      |
| Judicial                               | \$182,984        | \$283,274            | \$289,036             | \$5,762         |
| Police Protection                      | \$454,459        | \$512,901            | \$622,983             | \$110,082       |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$968,547</b> | <b>\$1,151,849</b>   | <b>\$1,249,656</b>    | <b>\$97,807</b> |
| <b>APPROPRIATIONS:</b>                 |                  |                      |                       |                 |
| Other Charges                          | \$50,441         | \$23,873             | \$20,451              | \$(3,422)       |
| Salaries And Employee Benefits         | \$893,197        | \$1,097,746          | \$1,204,855           | \$107,109       |
| Service And Supplies                   | \$24,909         | \$30,230             | \$24,350              | \$(5,880)       |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$968,547</b> | <b>\$1,151,849</b>   | <b>\$1,249,656</b>    | <b>\$97,807</b> |
| <b>REVENUES</b>                        |                  |                      |                       |                 |
| Other Financing Sources                | \$747,104        | \$958,194            | \$1,055,879           | \$97,685        |
| <b>TOTAL REVENUES</b>                  | <b>\$747,104</b> | <b>\$958,194</b>     | <b>\$1,055,879</b>    | <b>\$97,685</b> |
| <b>NET COUNTY COST</b>                 | <b>\$221,443</b> | <b>\$193,655</b>     | <b>\$193,777</b>      | <b>\$122</b>    |



Source of Funds: Illustrates the major revenue accounts  
 Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
 Graph totals may be + / - 1 % of actual total due to rounding

### 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 the prosecution of criminal offenders.

### Key Goals and Objectives Results in FY 2023/24

#### 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 2024/25

#### Safety and Security

**Goal 1:** Utilize COPS fund 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 funding.

### Budget Request

The Requested Budget represents an overall increase of \$97,807 or 8% in expenditures and an overall increase of \$97,685 or 10% in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$122 or less than 1% compared to the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$107,109, primarily based on overtime, other pay types, and retirement.
- Services and Supplies will decrease by \$5,880, primarily based on special department expenses and training.
- Other Charges will decrease by \$3,422 primarily based on Worker's Compensation and General Liability insurance.

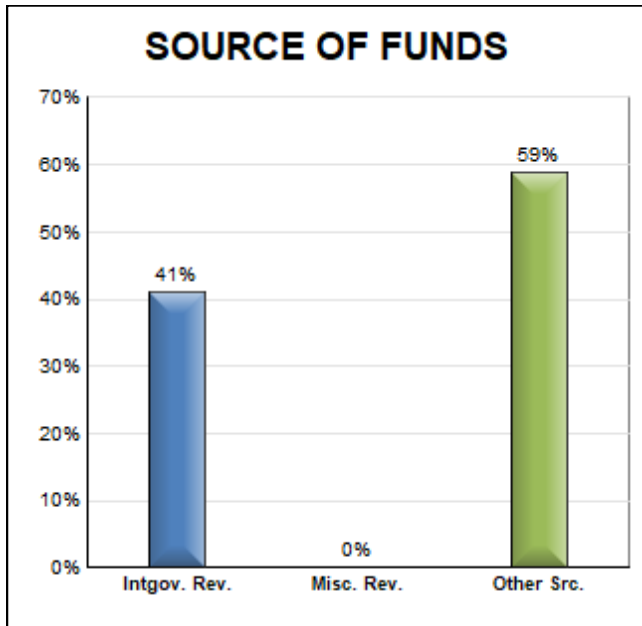
#### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

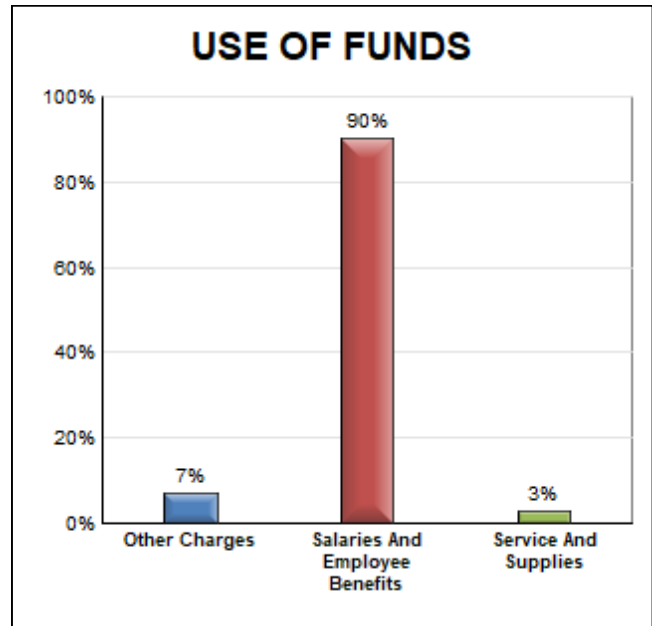
# Rural Crime Prevention

Tim Ward  
District Attorney

| Fund: 001                              |                  |                      |                       |                   |
|--|------------------|----------------------|-----------------------|-------------------|
| Agency: 265                            |                  |                      |                       |                   |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS  | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE          |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                  |                      |                       |                   |
| Police Protection                      | \$598,840        | \$805,001            | \$748,126             | \$(56,875)        |
| Protection Inspection                  | \$-              | \$-                  | \$-                   | \$-               |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$598,840</b> | <b>\$805,001</b>     | <b>\$748,126</b>      | <b>\$(56,875)</b> |
| <b>APPROPRIATIONS:</b>                 |                  |                      |                       |                   |
| Other Charges                          | \$19,170         | \$60,418             | \$51,828              | \$(8,590)         |
| Salaries And Employee Benefits         | \$562,195        | \$726,099            | \$675,117             | \$(50,982)        |
| Service And Supplies                   | \$17,475         | \$18,484             | \$21,181              | \$2,697           |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$598,840</b> | <b>\$805,001</b>     | <b>\$748,126</b>      | <b>\$(56,875)</b> |
| <b>REVENUES</b>                        |                  |                      |                       |                   |
| Intergovernmental Revenue              | \$298,190        | \$320,346            | \$306,845             | \$(13,501)        |
| Miscellaneous Revenue                  | \$35             | \$-                  | \$-                   | \$-               |
| Other Financing Sources                | \$300,613        | \$484,655            | \$441,281             | \$(43,374)        |
| <b>TOTAL REVENUES</b>                  | <b>\$598,838</b> | <b>\$805,001</b>     | <b>\$748,126</b>      | <b>\$(56,875)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$2</b>       | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>        |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 that this unit serves. The District Attorney's Office collaborates with the Tulare County Sheriff's Office to meet the program objectives. The Program is funded through the County Local Revenue Fund 2011 and 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 \$8.6 billion in total crop value in 2022. Of the 3,158,400 acres of land in Tulare County, approximately 1,602,520 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 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. **Results:** This objective was completed.
- **Objective 2:** Increase Tulare County Farm Bureau attendance by having a department representative present at all monthly meetings. **Results:** This objective was partially completed. Due to schedule and staffing, members of the department were only able to attend some of the 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. **Results:** This objective was partially completed. Due to the retirement of the assigned Rural Crime Investigator, this objective was only partially completed. New personnel have been assigned to the unit and will continue to make efforts to meet this objective.

### 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. **Results:** This objective was completed.
- **Objective 2:** Develop a new protocol for other law enforcement agencies to access and issue OANs through the database. **Results:** This objective was completed.
- **Objective 3:** Promote the new database at regional meetings through printed materials and presentations. **Results:** This objective was completed.

**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. **Results:** This objective was completed.
- **Objective 2:** Attend bi-annual CRCPTF State meetings through June 30, 2024. **Results:** This objective was completed.
- **Objective 3:** Host a CVCRTF Regional meeting by June 30, 2024. **Results:** This objective was not completed. The CVCRTF meetings had already been scheduled and the department was unable to secure Tulare County as a host of any meetings other than the Rural Crimes School.

## Other Accomplishments in FY 2023/24

- 1,782 pieces of farm equipment were stamped with Owner Applied Numbers (OAN) to prevent theft and aid in recovering stolen equipment.
- Hosted the California Rural Crime School in Tulare, CA, from September 25-29, 2023, with approximately 50 students in attendance.



## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Increase efforts with agricultural-based organizations and businesses in order to foster relationships and provide education on the latest trends in agricultural-related crimes and prevention.

- **Objective 1:** Continue to promote the use of Owner Applied Numbers (OANs) by completing three stamp jobs per month with Tulare County ranchers and farmers.
- **Objective 2:** Expand outreach efforts by increasing presence at Tulare County Farm Bureau meetings and events, local civic and agricultural-based organization events, and site visits with Tulare County ranchers and farmers.
- **Objective 3:** Create and foster relationships with local allied agencies to expand investigative abilities and resources.

### Safety and Security

**Goal 1:** Continue efforts and activities to prevent agricultural crime through proactive deployments of resources and equipment.

- **Objective 1:** Increase the number of bait equipment deployments to 15.
- **Objective 2:** Increase the number of site visits to 20 visits to local recycling centers and scrapyards for early detection of agricultural crimes.
- **Objective 3:** Maintain an active role in the CRCPTF to identify current crime trends throughout the state, so proactive measures can be taken in Tulare County to help prevent rural crime.

## Budget Request

The Requested Budget represents an overall decrease of \$56,875 or 7% in expenditures and revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost did not change.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase \$2,697 primarily based on an increase in specialty department expenses and membership fees.
- Other Charges will decrease by \$8,590, primarily based on decreased costs for workers' compensation insurance, general liability insurance, and IT charges.

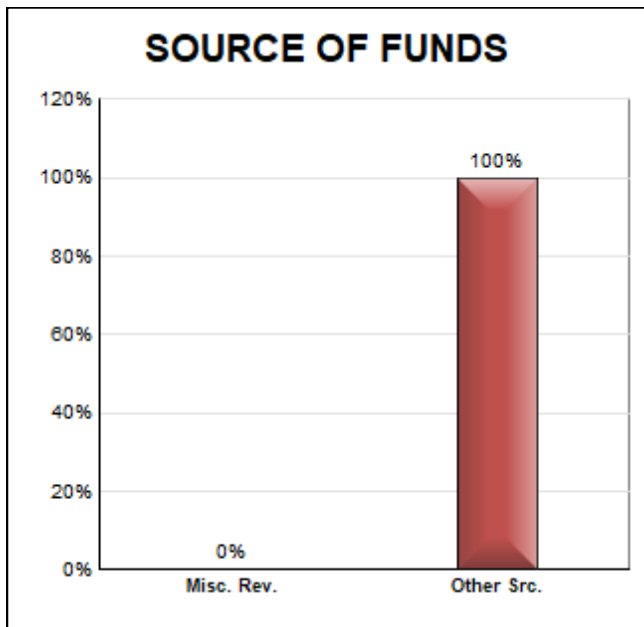
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

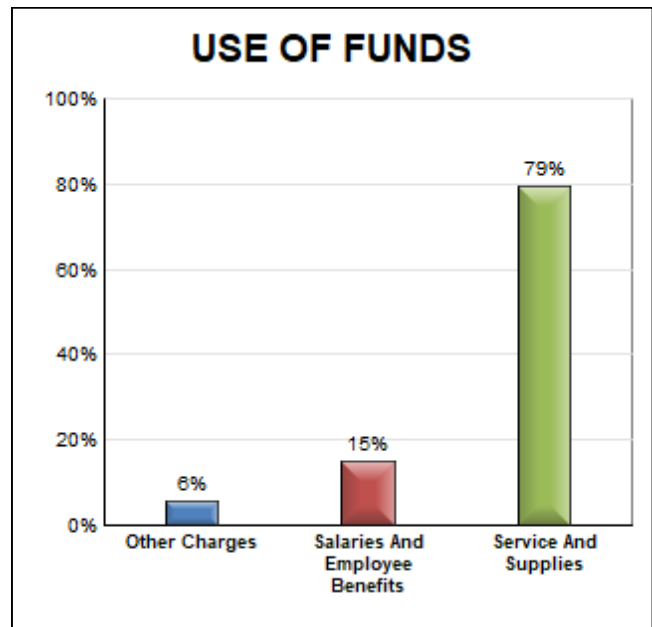
# Juvenile Justice Crime Prevention Act

Kelly Vernon  
Chief Probation Officer

| Fund: 001                              |                  |                      |                       |                    |
|--|------------------|----------------------|-----------------------|--------------------|
| Agency: 280                            |                  |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS  | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                  |                      |                       |                    |
| Detention And Correction               | \$661,429        | \$2,215,943          | \$3,456,675           | \$1,240,732        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$661,429</b> | <b>\$2,215,943</b>   | <b>\$3,456,675</b>    | <b>\$1,240,732</b> |
| <b>APPROPRIATIONS:</b>                 |                  |                      |                       |                    |
| Other Charges                          | \$34,875         | \$180,027            | \$192,703             | \$12,676           |
| Salaries And Employee Benefits         | \$206,001        | \$414,619            | \$514,293             | \$99,674           |
| Service And Supplies                   | \$420,553        | \$1,621,297          | \$2,749,679           | \$1,128,382        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$661,429</b> | <b>\$2,215,943</b>   | <b>\$3,456,675</b>    | <b>\$1,240,732</b> |
| <b>REVENUES</b>                        |                  |                      |                       |                    |
| Miscellaneous Revenue                  | \$646            | \$-                  | \$-                   | \$-                |
| Other Financing Sources                | \$660,783        | \$2,215,943          | \$3,456,675           | \$1,240,732        |
| <b>TOTAL REVENUES</b>                  | <b>\$661,429</b> | <b>\$2,215,943</b>   | <b>\$3,456,675</b>    | <b>\$1,240,732</b> |
| <b>NET COUNTY COST</b>                 | <b>\$0</b>       | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>         |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 supports 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. 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 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 to keep 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 back home and to the community following a period of secure confinement, either locally or at the state level. These programs aim to provide youth with the supervision and support services necessary for responsible decision-making, including 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 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 to helping youth navigate through their career goals.

### Key Goals and Objectives Results in 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. **Results:** This objective was completed.
- **Objective 2:** Expand transition services to youth committed to a local commitment program prior to their release to the Aftercare Program. **Results:** This objective was completed.
- **Objective 3:** Expand available services geared towards completion of education or job-readiness to youth released to the Aftercare Program. **Results:** This objective was completed.

**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:** 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:** Enroll a minimum of 30 youth, ages 16-24, in the RESET Program. **Results:** This objective was completed.
- **Objective 3:** Ninety percent of youth enrolled in the RESET Program will complete the work readiness training. **Results:** This objective was completed.

### Other Accomplishments in FY 2023/24

- Expanded the Family Preservation Unit by allocating two additional deputy probation officer positions to the unit.
- Entered into a multi-year agreement with the Tulare County Office of Education to provide evidence-based prevention and intervention curricula to middle/junior high school youth predisposed to engaging in perilous behaviors.
- Entered into a Professional Service Agreement with Mending Fences at JM Ranch to provide an Equine Program for Tulare County at-risk juveniles.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** Expand preventative services available for adolescent youth to decrease delinquent behavior and reduce youth's involvement in the criminal justice system.

- **Objective 1:** Secure a contract with school districts within the county to have prevention probation officers provide prevention services to youth while at school.
- **Objective 2:** Assign three probation officer positions to provide prevention services at local schools.
- **Objective 3:** Select an evidence-based curriculum and provide training on the curriculum to the prevention probation officers.

### Budget Request

The Requested Budget represents an overall increase of \$1,240,732 or 56% in expenditures and revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost did not change compared to the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$99,674 primarily based on cost of living adjustments.
- Services and Supplies will increase by \$1,128,382 primarily based on contracted services for diversion programs.
- Revenue Projections will increase by \$1,240,732 primarily based on the increase in state allocation.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested.

### Recommendations

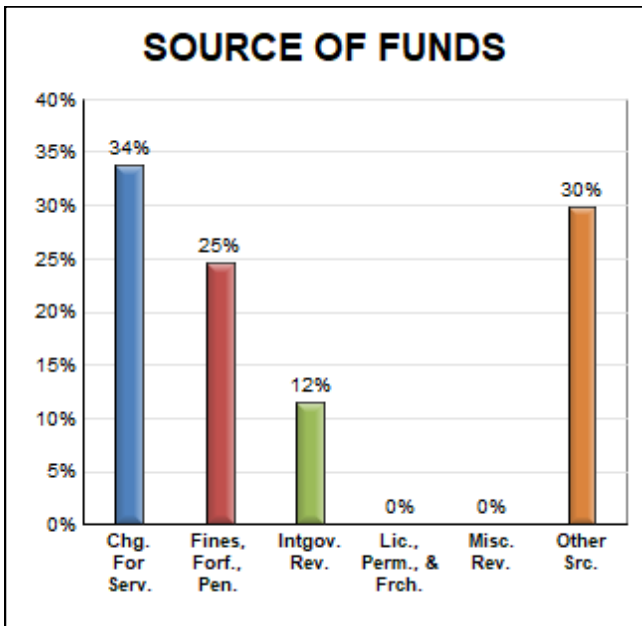
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Miscellaneous Criminal Justice

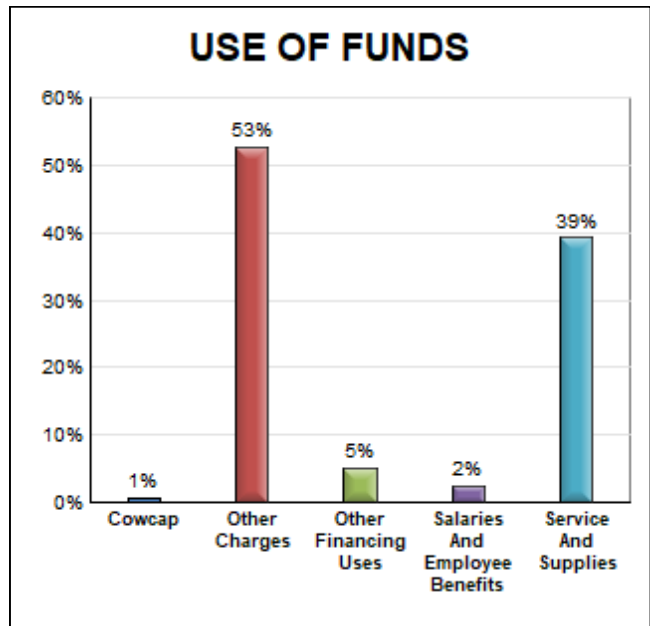
Jason T. Britt

County Administrative Officer

| Fund: 001                              |                    |                      |                       |                  |
|--|--------------------|----------------------|-----------------------|------------------|
| Agency: 810                            |                    |                      |                       |                  |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE         |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                  |
| Judicial                               | \$8,671,091        | \$8,870,649          | \$9,569,150           | \$698,501        |
| Police Protection                      | \$253,950          | \$235,000            | \$215,000             | \$(20,000)       |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$8,925,041</b> | <b>\$9,105,649</b>   | <b>\$9,784,150</b>    | <b>\$678,501</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                  |
| Cowcap                                 | \$47,060           | \$59,099             | \$73,264              | \$14,165         |
| Other Charges                          | \$4,454,169        | \$4,868,485          | \$5,184,138           | \$315,653        |
| Other Financing Uses                   | \$1,099,991        | \$482,827            | \$482,829             | \$2              |
| Salaries And Employee Benefits         | \$235,819          | \$212,996            | \$235,526             | \$22,530         |
| Service And Supplies                   | \$3,088,002        | \$3,482,242          | \$3,808,393           | \$326,151        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$8,925,041</b> | <b>\$9,105,649</b>   | <b>\$9,784,150</b>    | <b>\$678,501</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                  |
| Charges For Current Serv               | \$2,898,288        | \$2,591,172          | \$2,658,481           | \$67,309         |
| Fines,Forfeit.,Penalties               | \$2,143,590        | \$2,152,134          | \$1,942,528           | \$(209,606)      |
| Intergovernmental Revenue              | \$1,956,339        | \$908,230            | \$908,231             | \$1              |
| Lic.,Permits & Franchise               | \$10,015           | \$10,000             | \$10,000              | \$-              |
| Miscellaneous Revenue                  | \$38               | \$35                 | \$35                  | \$-              |
| Other Financing Sources                | \$35,551           | \$1,549,191          | \$2,355,522           | \$806,331        |
| <b>TOTAL REVENUES</b>                  | <b>\$7,043,821</b> | <b>\$7,210,762</b>   | <b>\$7,874,797</b>    | <b>\$664,035</b> |
| <b>NET COUNTY COST</b>                 | <b>\$1,881,220</b> | <b>\$1,894,887</b>   | <b>\$1,909,353</b>    | <b>\$14,466</b>  |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

This budget reflects justice system expenditures and revenues not included in other departmental budgets. These expenses include Tulare County's required Maintenance of Effort (MOE) payments to the State for the Superior Court's operations, 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 \$678,501, or 7%, in expenditures and an overall increase of \$664,035, or 9%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$14,466, or 1%, compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$22,530 primarily based on cost of living adjustments.
- Services and Supplies will increase by \$326,151, primarily based on increases in the Indigent Conflict Defender contract.
- Other Charges will increase by \$315,653 primarily based on estimated maintenance and utility charges.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$14,165 primarily based on changes to the Plan.
- Revenue Projections will increase by \$664,035 primarily based on an increased operating transfer from the miscellaneous administration budget to cover additional costs.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested

### Recommendations:

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Indigent Health Care

Donna Ortiz

Health and Human Services Agency Director

Fund: 004

Agency: 142

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE   |
|--------------------------------------|--------------------|----------------------------|-----------------------------|------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                    |                            |                             |            |
| General Relief                       | \$636,070          | \$1,050,000                | \$1,050,000                 | \$-        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$636,070</b>   | <b>\$1,050,000</b>         | <b>\$1,050,000</b>          | <b>\$-</b> |

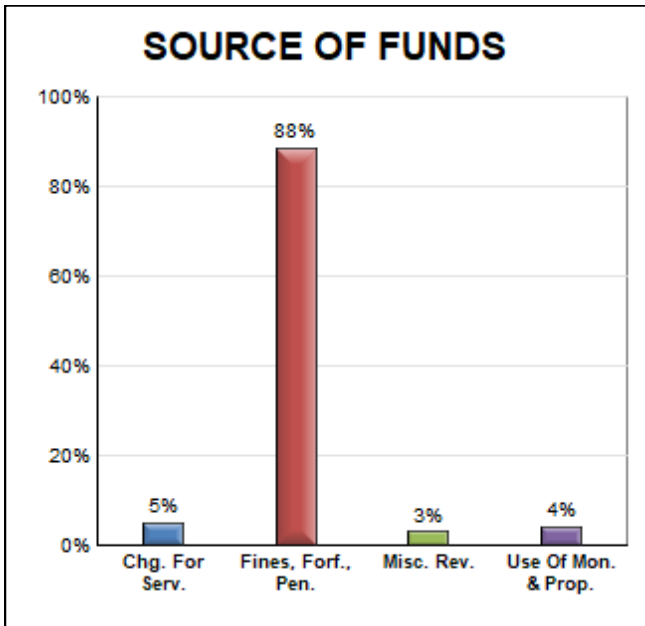
**APPROPRIATIONS:**

|                              |                  |                    |                    |            |
|------------------------------|------------------|--------------------|--------------------|------------|
| Other Charges                | \$7,656          | \$51,125           | \$51,125           | \$-        |
| Service And Supplies         | \$628,414        | \$998,875          | \$998,875          | \$-        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$636,070</b> | <b>\$1,050,000</b> | <b>\$1,050,000</b> | <b>\$-</b> |

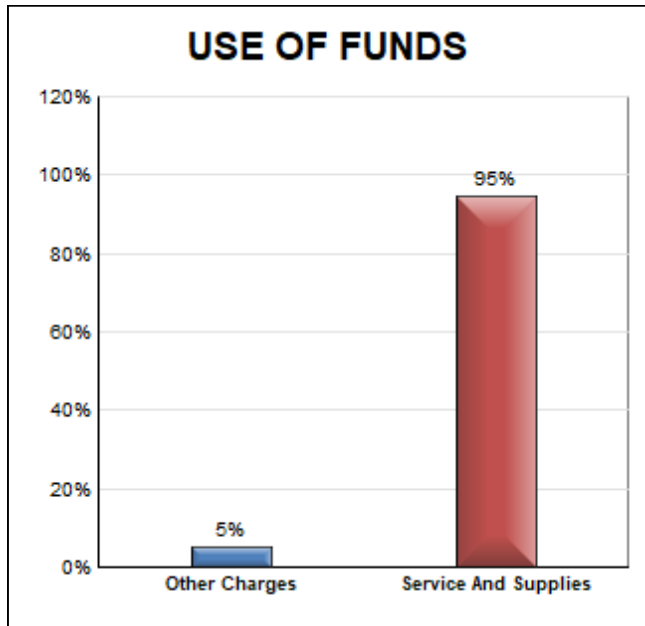
**REVENUES**

|                               |                  |                    |                    |            |
|-------------------------------|------------------|--------------------|--------------------|------------|
| Charges For Current Serv      | \$-              | \$-                | \$51,125           | \$51,125   |
| Fines, Forfeit., Penalties    | \$615,307        | \$979,120          | \$927,995          | \$(51,125) |
| Miscellaneous Revenue         | \$12,555         | \$28,880           | \$28,880           | \$-        |
| Rev. from Use of Money & Prop | \$8,207          | \$42,000           | \$42,000           | \$-        |
| <b>TOTAL REVENUES</b>         | <b>\$636,069</b> | <b>\$1,050,000</b> | <b>\$1,050,000</b> | <b>\$-</b> |

|                        |            |            |            |            |
|------------------------|------------|------------|------------|------------|
| <b>NET COUNTY COST</b> | <b>\$1</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|------------------------|------------|------------|------------|------------|



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding



### 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 2023/24

#### Organizational Performance

**Goal 1:** Enhance the fiscal sustainability of the Maddy Emergency Medical Services Program.

- **Objective 1:** Redesign the Maddy Program revenue and expense tracking tools and spreadsheets to ensure compliance with required State reporting. **Results:** This objective was completed.
- **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. **Results:** This objective was completed.

### Key Goals and Objectives for FY 2024/25

#### Organizational Performance

**Goal 1:** Enhance the fiscal sustainability of the Maddy Emergency Medical Services Program.

- **Objective 1:** The Maddy Program will provide fiscal training to other counties upon request by the State of California Emergency Medical Services Authority Office.

### Budget Request

The Requested Budget does not represent any changes in expenditures and revenues compared to the FY 2023/24 Final Budget.

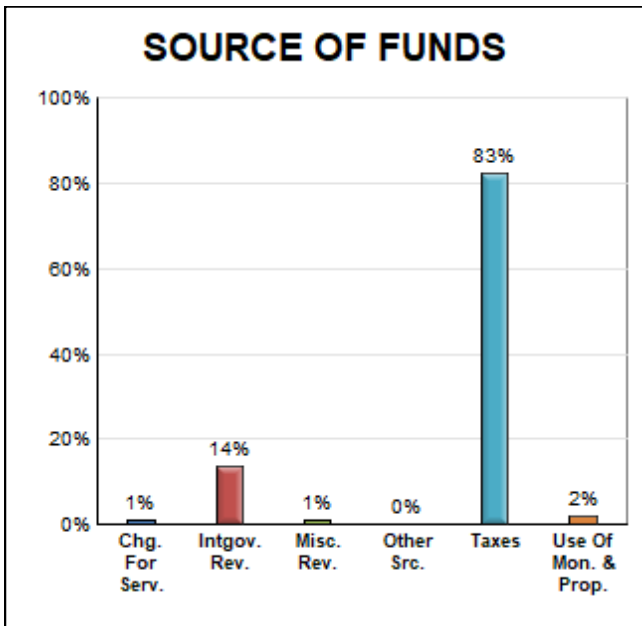
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

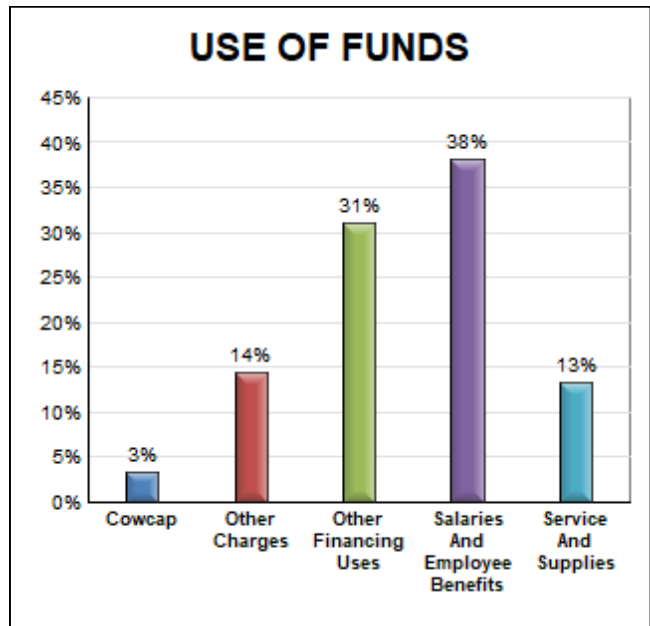
# Library

## Darla Wegener County Librarian

| Fund: 010                              |                    |                      |                       |                  |
|--|--------------------|----------------------|-----------------------|------------------|
| Agency: 145                            |                    |                      |                       |                  |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE         |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                  |
| Library Services                       | \$7,347,154        | \$10,052,190         | \$10,488,550          | \$436,360        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$7,347,154</b> | <b>\$10,052,190</b>  | <b>\$10,488,550</b>   | <b>\$436,360</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                  |
| Cowcap                                 | \$276,671          | \$296,473            | \$386,511             | \$90,038         |
| Other Charges                          | \$1,103,973        | \$1,483,843          | \$1,458,464           | \$(25,379)       |
| Other Financing Uses                   | \$1,551,330        | \$3,151,330          | \$3,251,330           | \$100,000        |
| Salaries And Employee Benefits         | \$3,335,406        | \$3,863,484          | \$4,008,143           | \$144,659        |
| Service And Supplies                   | \$1,079,774        | \$1,257,060          | \$1,384,102           | \$127,042        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$7,347,154</b> | <b>\$10,052,190</b>  | <b>\$10,488,550</b>   | <b>\$436,360</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                  |
| Charges For Current Serv               | \$87,744           | \$101,301            | \$91,501              | \$(9,800)        |
| Intergovernmental Revenue              | \$1,557,752        | \$1,639,305          | \$1,123,514           | \$(515,791)      |
| Miscellaneous Revenue                  | \$60,022           | \$50,400             | \$80,000              | \$29,600         |
| Other Financing Sources                | \$-                | \$5,001              | \$1                   | \$(5,000)        |
| Rev. from Use of Money & Prop          | \$132,215          | \$75,000             | \$150,000             | \$75,000         |
| Taxes                                  | \$6,073,459        | \$6,249,488          | \$6,850,529           | \$601,041        |
| <b>TOTAL REVENUES</b>                  | <b>\$7,911,192</b> | <b>\$8,120,495</b>   | <b>\$8,295,545</b>    | <b>\$175,050</b> |
| <b>NET COUNTY COST</b>                 | <b>\$(564,038)</b> | <b>\$1,931,695</b>   | <b>\$2,193,005</b>    | <b>\$261,310</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 center, a bookmobile, and outreach.

## 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, references, 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 and free electronic resources, including access to magazines, newspapers, journals, language learning, career assistance, homework help, and downloadable books. Department staff provide free public instruction on software applications, e-resources, and the Internet to assist users.

The library prioritizes the children of Tulare County. 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 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 essential reading and writing, basic computer skills, test preparation, and mastery of English as a second language.

## Key Goals and Objectives Results in 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. **Results:** This objective was partially completed. A candidate was not found in the original recruitment, so the department will reopen in Summer 2024 or underfill the position.
- **Objective 2:** Develop adult and literacy programs to focus on job searching and interviewing skills by April 2024. **Results:** This objective was not completed. The department decided to focus on the Internship program that teaches job skills instead of the original program idea.
- **Objective 3:** Create standards for flyers, press releases, and other materials used for programs, outreach, and services by May 2024. **Results:** This objective was completed.

### 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. **Results:** This objective was completed.
- **Objective 2:** Expand Park Pass programs to include field trips to State Parks and shuttle passes to the Sequoia National Park by March 2024. **Results:** This objective was completed.
- **Objective 3:** Expand services using new book lockers, bookmobile, and outreach programs by May 2024. **Results:** This objective was not completed. Project delays occurred due to defective equipment and other factors. Completion extended to December 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. **Results:** This objective was completed.
- **Objective 2:** Develop and implement plans for organizing, updating, and discarding files both paper and digital by March 2024. **Results:** This objective was partially completed. The department began developing and implementing the plan and plans to complete it by May 2025.
- **Objective 3:** Continue to evaluate branch and staff schedules to reintroduce evening hours at branches by April 2024. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Updated cash handling system with new cash registers installed at branch locations. Training and procedures were implemented to reflect the new system.
- Updated the volunteer application procedure with fingerprinting. This included the implementation of a new volunteer database to create a more efficient workflow.
- Expanded Summer Reading and Summer Meal programs with grants received by the Foundation from the State Library. This allowed the Library to provide a book incentive for each child registered for the Summer Reading Challenge and provided funding for Library programs at over 17 meal sites.
- Provided Mental First Aid training for staff to assist with working with patrons.
- Partnered with organizations including the Tulare Astronomical Association, Sequoia Parks Conservancy, and Latinos Outdoors to offer additional State Library grant-funded Parks Pass programs on camping, stargazing, birding, mushrooms and fungi, and the solar eclipse. September 2023-February 2024

## Key Goals and Objectives for FY 2024/25

### Quality of Life

**Goal 1:** Increase and improve county residents' access and usage of library and literacy services, resources, and programs.

- **Objective 1:** Provide training to patrons on the Library’s online resources and digital collections to patrons at multiple Library Branches.
- **Objective 2:** Work with the California State Library to determine how best to implement SB 321, the Student Success Library Cards initiative.
- **Objective 3:** Introduce “Digital Reel” online access to local newspapers and the “Memory Lab” for patrons to digitize their obsolete media by providing at least four training courses, including at least one online.

#### **Economic Well-Being**

**Goal 1:** Expand and improve library and literacy offerings that promote acquiring critical thinking, reading, writing, and learning skills.

- **Objective 1:** Resume basic computer literacy classes in Visalia in multiple Library Branches by April 2025. Explore partnering with outside organizations like Fresno State, College of the Sequoias, or Community Services & Employment Training (CSET).
- **Objective 2:** Implement the LEAMOS, an online Spanish language literacy service, as part of the Read to Succeed Literacy Center by November 2024.
- **Objective 3:** Work with Tulare County Office of Education (TCOE) and First Five Tulare County to promote Dolly Parton’s Imagination Library by offering early literacy and family programs by October 2024.

#### **Organizational Performance**

**Goal 1:** Create and update Library policies, procedures, and guidelines.

- **Objective 1:** Review and revise Resolution 82-2033 County Library and Materials Selection Policy by October 2024 for the Board of Supervisors’ approval.
- **Objective 2:** Review signage and create standards and guidelines for creating and posting signage by May 2025.
- **Objective 3:** Review, update, and reorganize the internal department manual containing policies, procedures, and guidelines.

#### **Budget Request**

The Requested Budget represents an overall increase of \$436,360, or 4%, in expenditures and an overall increase of \$175,050, or 2%, in revenues compared with the FY 2023/24 Final Budget. The \$2,193,005 difference between expenditures and revenues represents the decrease in fund balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$144,659 primarily based on a net addition of 1 FTE, increases in salaries and benefits, and proposed salary and position adjustments.
- Services and Supplies will increase \$127,042 primarily based on costs required to replace Visalia Branch’s check in desk and computers and equipment as part of the San Joaquin Valley Library System membership.
- Other Financing Uses will increase \$100,000 primarily based on costs of capital projects for Springville, Alpaugh, and Orosi.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$90,038 primarily based on changes in the plan.
- Revenue Projections will increase by \$175,050 primarily based on increases in property tax, grants, and ARPA funding.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 1 FTE position to provide administration support to the department.
  - 1 Administrative Aide
- Reclass 1 FTE position to provide management support to the regional library branches.
  - 1 Librarian IV to Librarian V
- Adjust the salary for 1 FTE position.
  - Deputy County Librarian (5%)

#### **Recommendations**

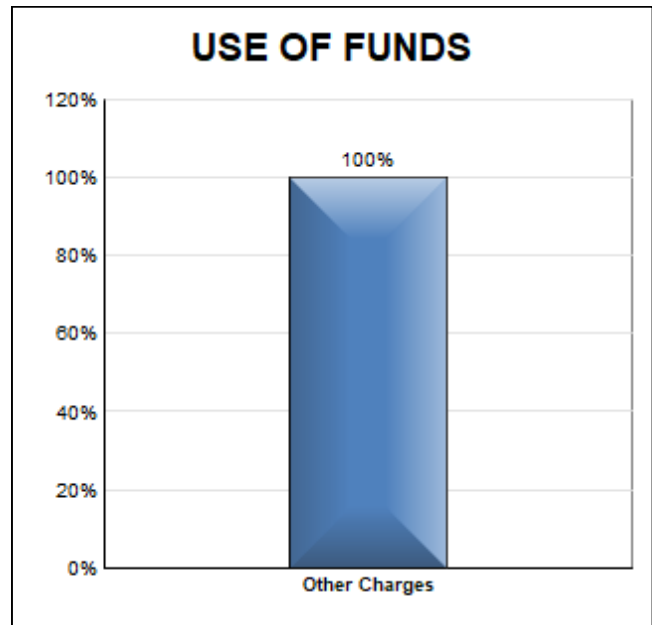
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Fish and Wildlife

Tom Tucker

## Agricultural Commissioner/Sealer of Weights and Measures

| Fund: 011                              |                 |                      |                       |             |
|--|-----------------|----------------------|-----------------------|-------------|
| Agency: 015                            |                 |                      |                       |             |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE    |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                 |                      |                       |             |
| Other Protection                       | \$2,950         | \$2,480              | \$2,569               | \$89        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$2,950</b>  | <b>\$2,480</b>       | <b>\$2,569</b>        | <b>\$89</b> |
| <b>APPROPRIATIONS:</b>                 |                 |                      |                       |             |
| Other Charges                          | \$2,950         | \$2,480              | \$2,569               | \$89        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$2,950</b>  | <b>\$2,480</b>       | <b>\$2,569</b>        | <b>\$89</b> |
| <b>REVENUES</b>                        |                 |                      |                       |             |
| Fines,Forfeit.,Penalties               | \$1,535         | \$-                  | \$-                   | \$-         |
| Rev. from Use of Money & Prop          | \$-             | \$-                  | \$-                   | \$-         |
| <b>TOTAL REVENUES</b>                  | <b>\$1,535</b>  | <b>\$-</b>           | <b>\$-</b>            | <b>\$-</b>  |
| <b>NET COUNTY COST</b>                 | <b>\$1,415</b>  | <b>\$2,480</b>       | <b>\$2,569</b>        | <b>\$89</b> |



Use of Funds: Illustrates the major expenditure accounts  
 Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

This budget distributes monies 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. The local Fish and Wildlife Commission recommends awards annually 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 informed of Fish and Wildlife fines, penalties, and revenue and present the Fish and Wildlife Commission's recommendations of awarding conservation, propagation, and preservation projects to the Board of Supervisors.

### Accomplishments in FY 2023/24

- Support of educational programs that protect the ecosystem and local wildlife.
- Purchase of feed, medications, and cage maintenance supplies for birds of prey, raptor centers, and other animals located around the county.

### Budget Request

The Requested Budget represents an overall increase of \$89, or 4%, in expenditures compared with the FY 2023/24 Final Budget. The \$2,569 difference between expenditures and revenues represents the use of Fund Balance.

### Recommendations

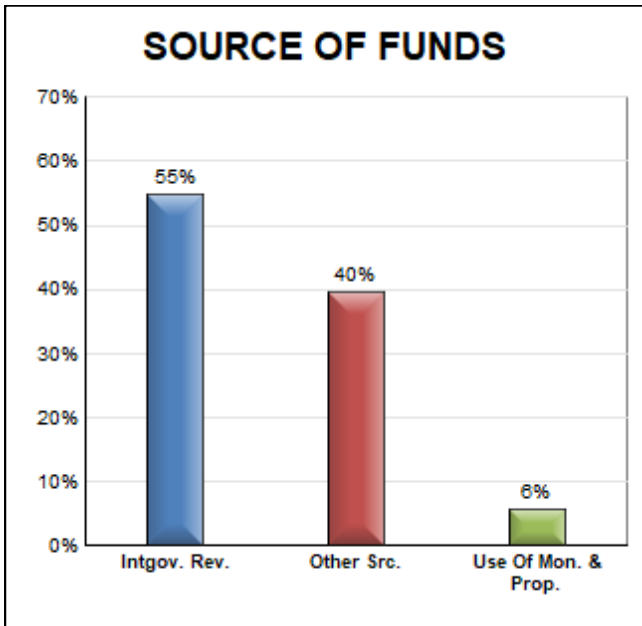
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Aviation

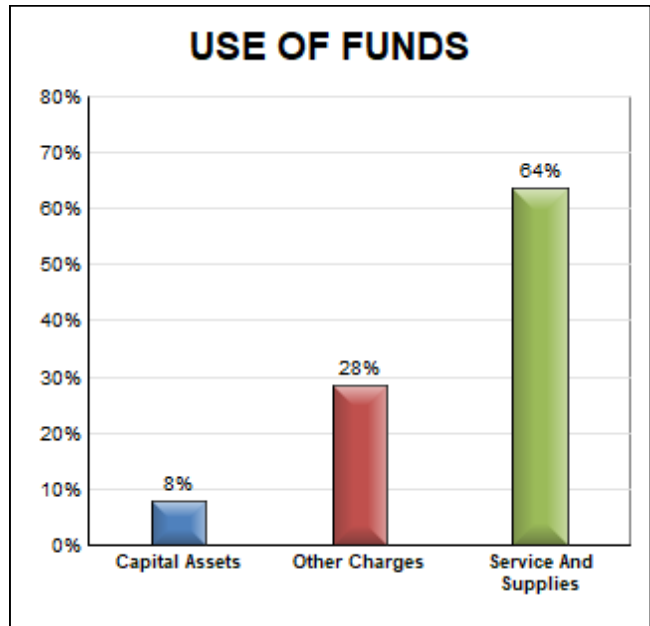
Reed Schenke

Resource Management Agency Director

| Fund: 012                              |                 |                      |                       |                 |
|--|-----------------|----------------------|-----------------------|-----------------|
| Agency: 231                            |                 |                      |                       |                 |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE        |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                 |                      |                       |                 |
| Public Ways                            | \$52,980        | \$289,134            | \$363,836             | \$74,702        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$52,980</b> | <b>\$289,134</b>     | <b>\$363,836</b>      | <b>\$74,702</b> |
| <b>APPROPRIATIONS:</b>                 |                 |                      |                       |                 |
| Capital Assets                         | \$-             | \$21,402             | \$40,000              | \$18,598        |
| Other Charges                          | \$52,980        | \$50,879             | \$101,933             | \$51,054        |
| Service And Supplies                   | \$-             | \$216,853            | \$221,903             | \$5,050         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$52,980</b> | <b>\$289,134</b>     | <b>\$363,836</b>      | <b>\$74,702</b> |
| <b>REVENUES</b>                        |                 |                      |                       |                 |
| Intergovernmental Revenue              | \$10,000        | \$199,000            | \$199,000             | \$-             |
| Other Financing Sources                | \$23,684        | \$69,651             | \$143,753             | \$74,102        |
| Rev. from Use of Money & Prop          | \$19,296        | \$20,280             | \$20,880              | \$600           |
| <b>TOTAL REVENUES</b>                  | <b>\$52,980</b> | <b>\$288,931</b>     | <b>\$363,633</b>      | <b>\$74,702</b> |
| <b>NET COUNTY COST</b>                 | <b>\$0</b>      | <b>\$203</b>         | <b>\$203</b>          | <b>\$0</b>      |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding



### Purpose

Tulare County owns and operates Sequoia Field Airport, a general aviation airport located north of Visalia on 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, and 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 2023/24

#### Safety and Security

**Goal 1:** Maintain airport facilities in fully operational condition.

- **Objective 1:** Pass the annual state and federal inspection. **Results:** This objective was completed.

#### Economic Well-Being

**Goal 1:** Diversify airport revenue sources to increase overall funding for airport operations.

- **Objective 1:** Obtain annual state aeronautics entitlement funding. **Results:** This objective was completed.

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

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** Maintain airport facilities in fully operational condition.

- **Objective 1:** Pass annual state and federal inspections.

#### 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.

### Budget Request

The Requested Budget represents an overall increase of \$74,702 or 26% in expenditures and \$74,702 or 26% in revenues compared with the FY 2023/24 Final Budget. The \$203 difference between expenditures and revenues represents the use of Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Other Charges will increase by \$51,054 primarily based on increased Road Fund expenses related to airport maintenance.
- Capital Assets will increase by \$18,598 primarily based on the increase in anticipated expenses for the airport flight test.
- Revenue Projections will increase by \$74,702 primarily based on increased funding from the General Fund.

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

- Navigational Aids- \$40,000

#### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# County Fire

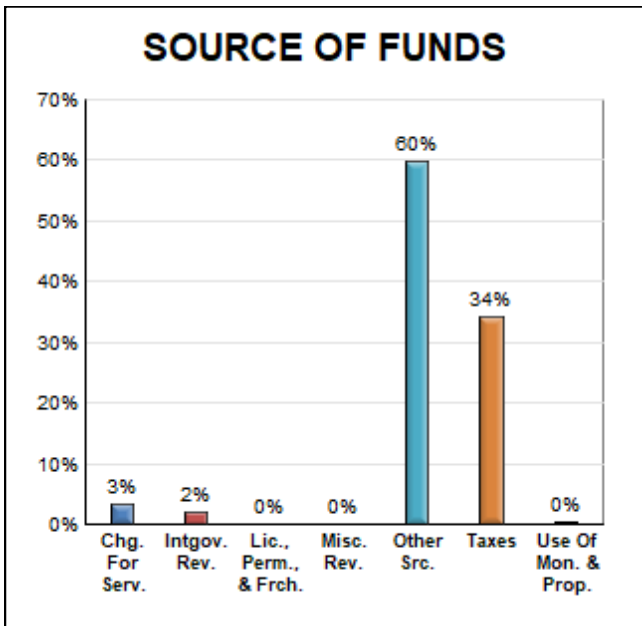
Charles Norman  
Fire Chief

Fund: 013

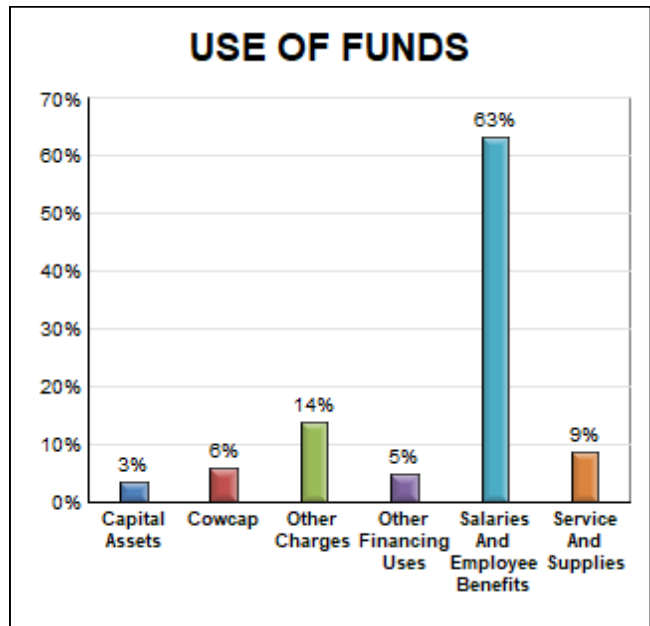
Agency: 245

## SUMMARY OF APPROPRIATIONS AND REVENUES

|                                      | 2022/23<br>ACTUALS  | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE           |
|--------------------------------------|---------------------|----------------------------|-----------------------------|--------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                     |                            |                             |                    |
| Fire Protection                      | \$37,856,513        | \$32,266,443               | \$35,776,685                | \$3,510,242        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$37,856,513</b> | <b>\$32,266,443</b>        | <b>\$35,776,685</b>         | <b>\$3,510,242</b> |
| <b>APPROPRIATIONS:</b>               |                     |                            |                             |                    |
| Capital Assets                       | \$1,855,940         | \$1,812,350                | \$1,192,572                 | \$(619,778)        |
| Cowcap                               | \$1,143,711         | \$1,640,966                | \$2,414,211                 | \$773,245          |
| Other Charges                        | \$3,910,041         | \$4,468,361                | \$4,659,523                 | \$191,162          |
| Other Financing Uses                 | \$1,814,770         | \$1,814,771                | \$1,814,771                 | \$-                |
| Salaries And Employee Benefits       | \$20,966,953        | \$19,140,277               | \$22,605,031                | \$3,464,754        |
| Service And Supplies                 | \$8,165,098         | \$3,389,718                | \$3,090,577                 | \$(299,141)        |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$37,856,513</b> | <b>\$32,266,443</b>        | <b>\$35,776,685</b>         | <b>\$3,510,242</b> |
| <b>REVENUES</b>                      |                     |                            |                             |                    |
| Charges For Current Serv             | \$947,284           | \$1,225,257                | \$1,250,100                 | \$24,843           |
| Intergovernmental Revenue            | \$13,247,519        | \$6,467,363                | \$725,204                   | \$(5,742,159)      |
| Lic.,Permits & Franchise             | \$15,435            | \$15,000                   | \$17,000                    | \$2,000            |
| Miscellaneous Revenue                | \$10,177            | \$4                        | \$2                         | \$(2)              |
| Other Financing Sources              | \$10,826,350        | \$15,068,003               | \$21,408,387                | \$6,340,384        |
| Rev. from Use of Money & Prop        | \$169,863           | \$130,000                  | \$170,000                   | \$40,000           |
| Taxes                                | \$11,404,350        | \$11,551,113               | \$12,205,992                | \$654,879          |
| <b>TOTAL REVENUES</b>                | <b>\$36,620,978</b> | <b>\$34,456,740</b>        | <b>\$35,776,685</b>         | <b>\$1,319,945</b> |
| <b>NET COUNTY COST</b>               | <b>\$1,235,535</b>  | <b>\$(2,190,297)</b>       | <b>\$0</b>                  | <b>\$2,190,297</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding

## Purpose

The Tulare County Fire Department (TCFD) 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 involving fire suppression.
- Respond to medical emergencies, including incidents that require advanced life support, basic life support, and first aid emergency medical intervention.
- Perform rescues in various 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 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 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. **Results:** This objective was not completed. Funding for this project was reallocated to the Terra Bella Fire Station upgrade. The concrete project has been postponed until other funding becomes available.
- **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. **Results:** This objective was completed.
- **Objective 3:** Create a Fire Explore Post through the Boy Scouts of America to introduce the youth of Tulare County to the fire service. **Results:** This objective was partially completed. The Department will write this Program and complete it in Fiscal Year 2024/25.

### 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. **Results:** This objective was completed.
  - **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. **Results:** This objective was partially completed. The framework and curriculum has been provided by TCFD. Law enforcement agencies are still reviewing. This objective will be completed in Fiscal Year 2024/25.
- 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. **Results:** This objective was completed.
  - **Objective 2:** Upgrade the current 911 call intake abilities to a cloud-based software system eliminating redundancy and enhancing the ability to operate remotely. **Results:** This objective was completed.
  - **Objective 3:** Coordinate with Tulare County Office of Emergency Services to purchase and implement the Zone Haven alerting system. **Results:** This objective was completed.

### Other Accomplishments in FY 2023/24

- Dispatch Expansion: Three additional consoles were added to the Emergency Dispatch Center.
- Established agreements for dispatch services with local agencies in Lindsay, Woodlake, Farmersville, and the Tule River Indian Reservation.
- Completion and grand opening of the Terra Bella Fire Station remodel.
- Facilitated Operational Area Incident Management Training with surrounding agencies.
- Established an agreement with Fresno City College to provide mandated training and reimbursement for the training of Fire Staff.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

- Goal 1:** Establish a qualified California Governor's Office of Emergency Services (Cal OES) Type 3 All Hazards Incident Management Team.
- **Objective 1:** Complete all operational and incident commander required courses for all fire staff.
  - **Objective 2:** Prioritize personnel for out-of-county Strike Team training and educational experience.
  - **Objective 3:** Submit all required documentation for qualification to the California Incident Command Certification System and Cal OES.

#### Organizational Performance

- Goal 2:** Improve efficiency and technology capabilities in the Emergency Dispatch Center.
- **Objective 1:** Install software and equipment in vacant PODs, increasing dispatching capabilities.
  - **Objective 2:** In collaboration with the Sheriff's Department, select and implement a new cloud-based 911 System.

#### Safety and Security

- Goal 3:** Improve and enhance life and safety operations within Tulare County.
- **Objective 1:** Create an Explorer Program to introduce the youth of Tulare County to the Fire Service.
  - **Objective 2:** Fund the installation of radio repeaters in Rocky Hill, Tulare, Porterville, Alpaugh, Oat Mountain, Blue Ridge, Tobias, Jordan, Barton, Stonely Flat, and Exeter.
  - **Objective 3:** Continue coordinating 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. This project was partially completed in FY 2023/24 and will be completed in FY 2024/25.

## Budget Request

The Requested Budget represents an overall increase of \$3,510,242, or 11%, in expenditures and an overall increase of \$1,319,945, or 4%, in revenues compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$3,464,754 primarily based on higher salaries, overtime, benefits, retirement, and pension obligation bond charges.
- Services and Supplies will decrease \$299,141 primarily based on one-time projects, Terra Bella Furniture, Motorola Dispatch Project, Winter Storms 2023 final invoices.
- Other Charges will increase by \$191,162, primarily based on higher IT costs, fleet repairs, and facilities maintenance.
- Capital Assets will decrease by \$619,788, primarily based on fewer requests in FY 2024/25.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$773,245 or 47% primarily based on changes to the plan.
- Revenue Projections will increase by \$1,319,945 primarily based on additional operating transfer-in revenue compared to last year.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 2 FTE positions to fulfill the needs of the department.
  - 2 Fire Lieutenants

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

- 15 Radio Repeaters - \$391,500
- 1 Fit Tester - \$11,000

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

- 1 Full set of extrication tools - \$35,000
- 14 Thermal Imaging Cameras - \$91,000
- Personal Protective Equipment - \$124,600
- Hurst Extrication Equipment - \$51,721
- Swiftwater Rescue Boat Inflatable - \$12,490
- GTR Base Radio Command Repeaters - \$91,834
- 3 Dispatch PODs - \$167,427
- Stakeside Truck - \$216,000

## Recommendations

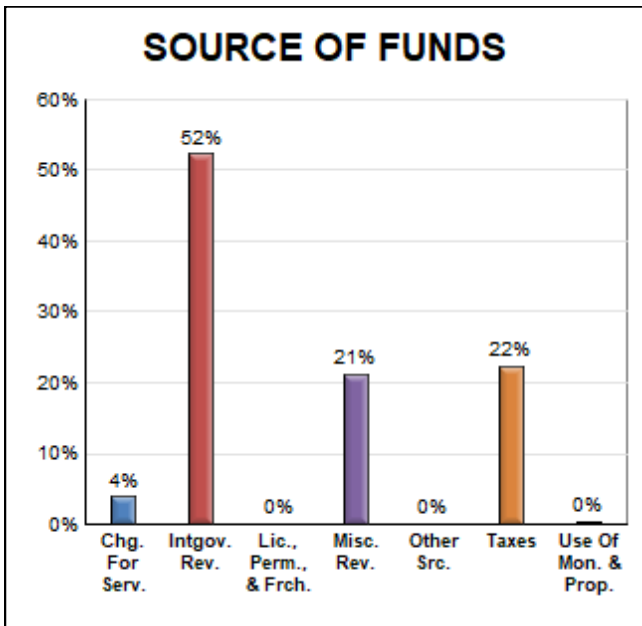
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Road Fund

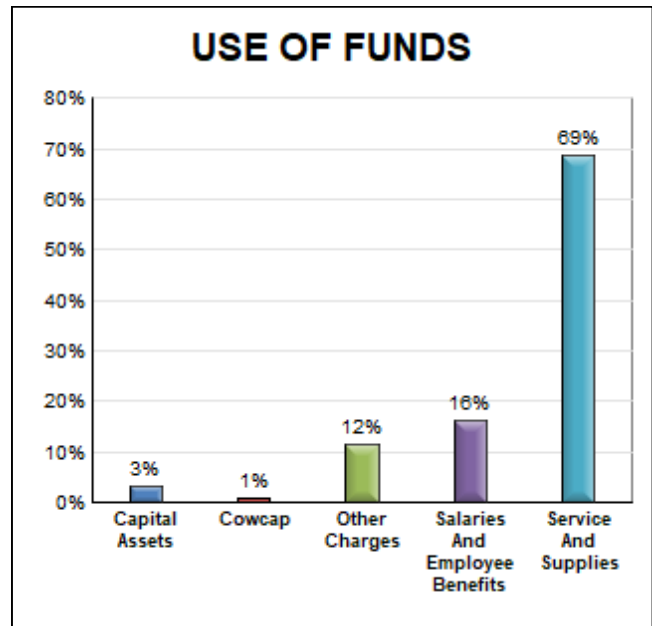
## Reed Schenke

### Resource Management Agency Director

| Fund: 014                              |                     |                      |                       |                       |
|--|---------------------|----------------------|-----------------------|-----------------------|
| Agency: 225                            |                     |                      |                       |                       |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE              |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                       |
| Public Ways                            | \$70,131,617        | \$131,642,664        | \$126,145,469         | \$(5,497,195)         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$70,131,617</b> | <b>\$131,642,664</b> | <b>\$126,145,469</b>  | <b>\$(5,497,195)</b>  |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                       |
| Capital Assets                         | \$1,254,983         | \$5,218,000          | \$4,047,000           | \$(1,171,000)         |
| Cowcap                                 | \$713,003           | \$710,091            | \$904,285             | \$194,194             |
| Other Charges                          | \$10,448,151        | \$15,818,987         | \$14,646,716          | \$(1,172,271)         |
| Salaries And Employee Benefits         | \$14,518,961        | \$18,817,838         | \$20,163,043          | \$1,345,205           |
| Service And Supplies                   | \$43,196,519        | \$91,077,748         | \$86,384,425          | \$(4,693,323)         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$70,131,617</b> | <b>\$131,642,664</b> | <b>\$126,145,469</b>  | <b>\$(5,497,195)</b>  |
| <b>REVENUES</b>                        |                     |                      |                       |                       |
| Charges For Current Serv               | \$3,395,073         | \$3,772,853          | \$3,876,102           | \$103,249             |
| Intergovernmental Revenue              | \$37,670,487        | \$49,329,252         | \$52,293,278          | \$2,964,026           |
| Lic.,Permits & Franchise               | \$1,002,800         | \$12,000             | \$1                   | \$(11,999)            |
| Miscellaneous Revenue                  | \$642,725           | \$9,228,478          | \$21,216,927          | \$11,988,449          |
| Other Financing Sources                | \$41,618            | \$21,320             | \$98,395              | \$77,075              |
| Rev. from Use of Money & Prop          | \$986,121           | \$350,500            | \$401,200             | \$50,700              |
| Taxes                                  | \$16,444,006        | \$22,203,336         | \$22,259,000          | \$55,664              |
| <b>TOTAL REVENUES</b>                  | <b>\$60,182,830</b> | <b>\$84,917,739</b>  | <b>\$100,144,903</b>  | <b>\$15,227,164</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$9,948,787</b>  | <b>\$46,724,925</b>  | <b>\$26,000,566</b>   | <b>\$(20,724,359)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 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. **Results:** This objective was completed.
- **Objective 2:** Begin Construction of the HSIP Earlimart Sutter Avenue Pedestrian Crosswalk Improvement Project by December 2023. **Results:** This objective was completed.
- **Objective 3:** Complete the design and right-of-way phases of the Highway Safety Improvement Program (HSIP) Guardrail Project. **Results:** This objective was partially completed. Progress was made towards completing this objective by June of 2025. Sixty percent of the design and environmental work was completed in FY 2023/24. The remaining work will be completed in early FY 2024/25.

### 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). **Results:** This objective was not completed. The project has been delayed due to right-of-way and utility delays. Project construction will now begin in FY 2024/25.
- **Objective 2:** Complete design phase of the Active Transportation Program Tipton Sidewalk Improvement Project. **Results:** This objective was not completed. This project was not completed to accommodate labor demands due to the March 2023 Storm damage projects. This phase of the project will now be completed in FY 2024/25.
- **Objective 3:** Complete design and right-of-way phase of the Terra Bella Avenue Farm 2 Market Project. **Results:** This objective was not completed. This project was not completed to accommodate labor demands due to the March 2023 Storm damage projects. These phases of the project will now be completed in FY 2024/25.

### 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. **Results:** This objective was partially completed. Progress was made for these projects to be completed in early FY 2023/24. Construction on these projects began in FY 2023/24 but will finish in FY 2024/25.
- **Objective 2:** Begin design of the FY 2023/24 SB1 projects. **Results:** This objective was completed.

## Key Goals and Objectives for FY 2024/25

### Safety and Security

**Goal 1:** Improve the safety of the roadway network for all transportation methods, including vehicular, transit, pedestrian, cyclist, and other alternative means.

- **Objective 1:** Complete the design and right-of-way phase of the HSIP Guardrail Project
- **Objective 2:** Begin Construction of the HSIP Pedestrian Enhancements Improvements - Goshen Elementary Project.
- **Objective 3:** Complete Design of the HSIP Safety Corridor Improvements Project.

### Organizational Performance

**Goal 1:** Establish or improve protocols and written policies for Public Works - Roads processes.

- **Objective 1:** Update County Improvement Standards to reflect current best practices.

### 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 2 (Visalia to Farmersville).
- **Objective 2:** Complete the design phase of the ATP Tipton Sidewalk Improvement Project.
- **Objective 3:** Complete design and right-of-way phase of the Terra Bella Avenue Farm 2 Market Project.

### Budget Request

The Requested Budget represents an overall decrease of \$5,497,195 or 4% in expenditures and an overall increase of \$15,227,164 or 18% in revenues compared with the FY 2023/24 Final Budget. The \$26,000,566 difference between expenditures and revenues represents the Use of Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$1,345,205 primarily based on cost of living increases and the addition of new positions.
- Services and Supplies will decrease by \$4,693,323 primarily based on a reduction in special department expenses related to the availability of fund balance to use.
- Other Charges will decrease by \$1,172,271 primarily based on a reduction in budgeted right-of-way acquisition costs.
- Capital Assets will decrease by \$1,171,000 primarily based on a reduction in budgeted replacement capital assets for the County road yards.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$194,194 primarily based on changes to the Plan.
- Revenue Projections will increase by \$15,227,164 primarily based on increased revenue projections related to Federal Emergency Management Agency and Federal Highway Agency emergency projects.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 4 FTE positions to address workload issues:
  - 2 Resource Management Agency Coordinator III
  - 1 Assistant RMA Director – Public Works
  - 1 Supervising Civil Designer
- Adjust salary for 1 classification:
  - Assistant Traffic Control Superintendent (12.47)%

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

- 1 Three-Quarter Ton Pickup – \$70,000
- 1 Motor Grader Snowplow Attachment – \$30,000
- 1 Flail Mower – \$22,000
- LED Lighting for the Dinuba Road Yard - \$15,000
- Camp Nelson Road Yard Building Repair – \$200,000
- 1 Road Material Mixer – \$750,000
- 1 26,000 GVWR Truck with Pothole Patching Body - \$300,000
- 1 Self-Propelled Power Broom – \$100,000
- 1 One-Ton Dual Rear Wheel Flat Bed Sign Truck - \$75,000

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

- 1 26,000 GVWR Truck with Pothole Patching Body - \$277,000
- 1 Motor Grader - \$370,000
- 2 Half-Ton Pickups - \$80,000
- 2 Half-Ton Quad Cab Pickups - \$120,000
- 10 Three-Quarter Ton Pickups - \$550,000



- 1 Two-Axle Dump Truck – \$263,000
- 1 26,000 GVWR Truck with Dump Bed – \$165,000
- 2 One-Ton Dual Rear Wheel Sign Truck -\$150,000
- 1 One-Ton Flatbed Truck - \$75,000
- 2 Three-Quarter Ton Pickup w/Utility Bed - \$170,000
- 2 One-Ton Truck with Service Bed - \$265,000

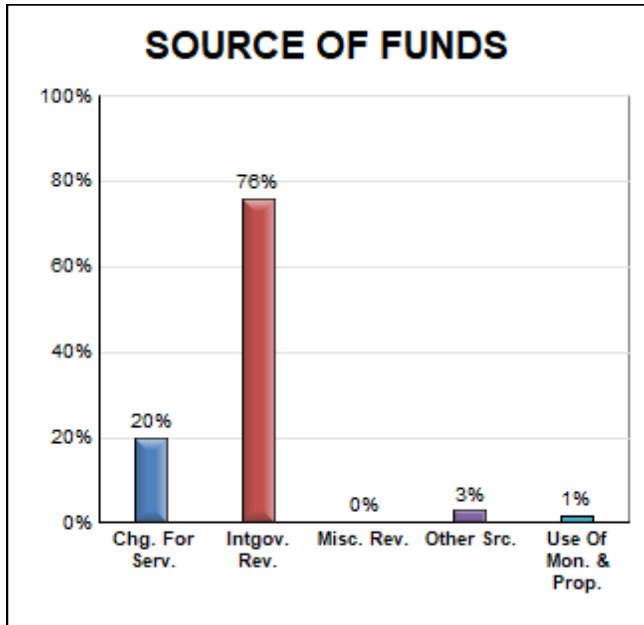
**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

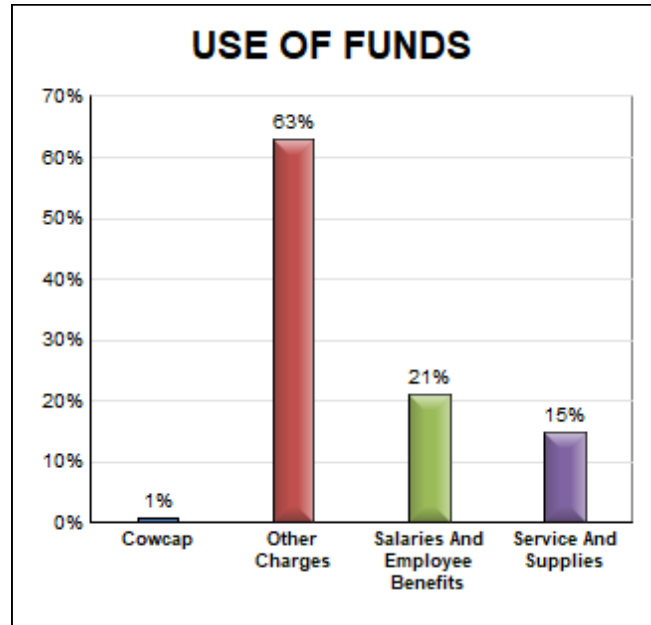
# Workforce Investment Board

Adam Peck  
Executive Director

| Fund: 015                              |                     |                      |                       |                      |
|--|---------------------|----------------------|-----------------------|----------------------|
| Agency: 120                            |                     |                      |                       |                      |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE             |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                      |
| Other Assistance                       | \$14,342,184        | \$18,274,087         | \$17,051,644          | \$(1,222,443)        |
| Other Protection                       | \$249,023           | \$221,051            | \$227,305             | \$6,254              |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$14,591,207</b> | <b>\$18,495,138</b>  | <b>\$17,278,949</b>   | <b>\$(1,216,189)</b> |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                      |
| Cowcap                                 | \$145,998           | \$120,165            | \$148,648             | \$28,483             |
| Other Charges                          | \$10,292,373        | \$12,551,424         | \$11,664,318          | \$(887,106)          |
| Salaries And Employee Benefits         | \$2,719,818         | \$3,242,148          | \$3,222,020           | \$(20,128)           |
| Service And Supplies                   | \$1,433,018         | \$2,581,401          | \$2,243,963           | \$(337,438)          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$14,591,207</b> | <b>\$18,495,138</b>  | <b>\$17,278,949</b>   | <b>\$(1,216,189)</b> |
| <b>REVENUES</b>                        |                     |                      |                       |                      |
| Charges For Current Serv               | \$370,576           | \$2,371,162          | \$3,426,444           | \$1,055,282          |
| Intergovernmental Revenue              | \$12,050,031        | \$7,754,758          | \$13,072,715          | \$5,317,957          |
| Miscellaneous Revenue                  | \$42,105            | \$12,406             | \$39,506              | \$27,100             |
| Other Financing Sources                | \$1,754,166         | \$2,483,801          | \$484,100             | \$(1,999,701)        |
| Rev. from Use of Money & Prop          | \$374,324           | \$5,873,011          | \$256,184             | \$(5,616,827)        |
| <b>TOTAL REVENUES</b>                  | <b>\$14,591,202</b> | <b>\$18,495,138</b>  | <b>\$17,278,949</b>   | <b>\$(1,216,189)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$5</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>           |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding

## 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 oversight of the services described in WIOA.

The County of Tulare provides staff support to WIB per the Administrative Services Agreement. The Staff provided under this agreement is exclusively dedicated to the 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 are available for job seekers and the business community at two comprehensive Employment Connection One-Stop Centers located in Porterville and Visalia, which 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 efficiently and cost-effectively.
- 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 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. **Results:** This objective was completed.
  - **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. **Results:** This objective was completed.
- 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. **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 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. **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 \$4,200. **Results:** This objective was completed.

### Other Accomplishments in FY 2023/24

- The Employment Development Department awarded the WIB \$738,340 to fund its Access to Careers and Employment (ACE) program.  
The ACE program enrolled 29 disconnected young adults, achieving 170% of the FY 2023/24 enrollment goal. Additionally, to maximize resources and enhance outcomes, the WIB strategically co-enrolled all the disconnected young adults into its WIOA Youth program. As a result of this co-enrollment strategy, three youths enrolled in occupational skills training and six young adults enrolled in work experience funded through WIOA.  
In addition, the ACE program enrolled 92 people with disabilities, exceeding the performance goal by 133%. Overall, 29 people with disabilities have received work-based learning training.
- The Department of Labor awarded the WIB a \$350,000 Disaster Recovery National Dislocated Worker Grant (NDWG) to fund a 2023 March Storms Disaster Recovery Project.  
In collaboration with Tulare County's Parks and Recreation Department, the WIB identified Bartlett Park in Porterville as a clean-up project for a team of temporary workers. This project provided temporary employment and individualized career services to a team of 13 individuals working on the Bartlett Park cleanup effort. The project will run through June 2025, and additional funding is anticipated in FY 2024-25 to continue the clean-up efforts in other parts of the County. Since the beginning of the project, the 13 NDWG-eligible temporary employees, who earn \$20 per hour have earned a total of \$84,745, in wages.

### Key Goals and Objectives for FY 2024/25

Based on previously outlined WIOA effective dates and data collection timelines, FY 2024/25 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 2023/24.

#### 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:** 60% of all Adult Program participants and 67% of all Dislocated Worker Program participants will find employment within six months after program completion
- **Objective 2:** 58% of all Adult Program participants and 63% of all Dislocated Worker Program participants who find employment after program completion will remain employed for one year
- **Objective 3:** The median earnings of all Adult Program participants employed six months after program completion will be \$5,600, and the median earnings for all Dislocated Worker Program participants six months after program completion will be \$6,900.

**Goal 2:** Training—Achieve at least 90% of all WIOA Adult and Dislocated Worker participant training performance goals set by the CWDB by June 2023. To be eligible for the adult program, individuals must meet WIOA low-income criteria. They must also 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 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 and 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.
- **Objective 3:** The median earnings of all Youth program participants employed six months after program completion will be \$4,200.

### Budget Request

The Requested Budget represents an overall decrease of \$1,216,189 or 7% in expenditures and an overall decrease of \$1,216,189 or 7% in revenues when compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will decrease by \$337,438 primarily based on a decrease in professional services agreements with community partners resulting from the Community Economic Resilience Fund grant ending on September 30, 2024.
- Other Charges will decrease by \$887,106 primarily based on the termination of the Expanded Subsidized Employment contract with HHS. Other specialty grants that also terminated in FY 2024.
- The Countywide Cost Allocation Plan (COWCAP) will increase by \$28,483 primarily based on changes in the plan.
- Revenues will decrease by \$1,216,189 primarily based on the termination of the grants in FY 2024.

**Staffing changes reflected in the Requested Budget that were approved by the Board of Supervisors with an effective date between the Labor forecast and the publication of this book include the following:**

- Delete two positions due to decrease in funding.
  - (1) Workforce Development Analyst
  - (1) Business Resource Specialist

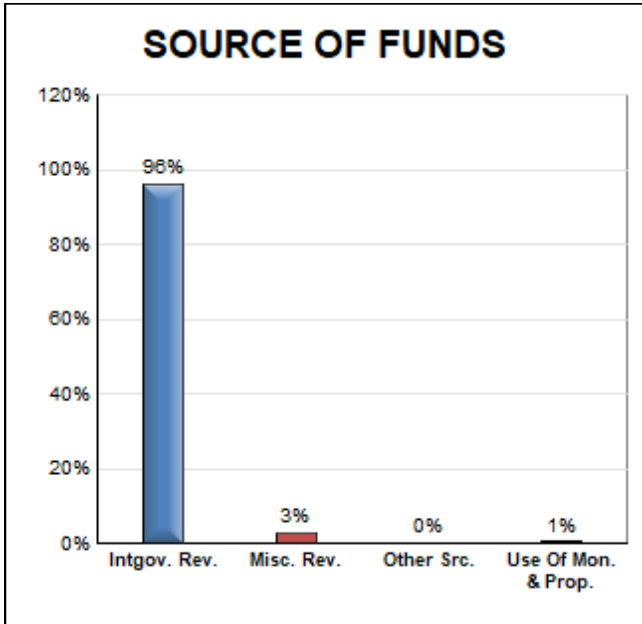
**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

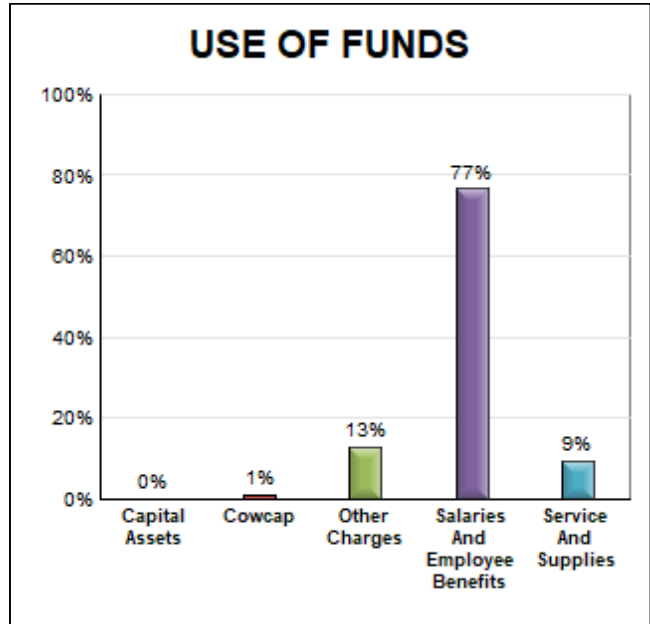
# Child Support Services

Roger Dixon  
Director

| Fund: 016                              |                     |                      |                       |                    |
|--|---------------------|----------------------|-----------------------|--------------------|
| Agency: 101                            |                     |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                    |
| Judicial                               | \$13,952,504        | \$16,790,662         | \$16,305,464          | \$(485,198)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$13,952,504</b> | <b>\$16,790,662</b>  | <b>\$16,305,464</b>   | <b>\$(485,198)</b> |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                    |
| Capital Assets                         | \$5,985             | \$10,000             | \$12,000              | \$2,000            |
| Cowcap                                 | \$117,892           | \$149,630            | \$192,220             | \$42,590           |
| Other Charges                          | \$2,289,360         | \$2,541,873          | \$2,083,474           | \$(458,399)        |
| Salaries And Employee Benefits         | \$9,881,093         | \$12,163,419         | \$12,471,543          | \$308,124          |
| Service And Supplies                   | \$1,658,174         | \$1,925,740          | \$1,546,227           | \$(379,513)        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$13,952,504</b> | <b>\$16,790,662</b>  | <b>\$16,305,464</b>   | <b>\$(485,198)</b> |
| <b>REVENUES</b>                        |                     |                      |                       |                    |
| Intergovernmental Revenue              | \$13,886,446        | \$16,118,603         | \$15,695,381          | \$(423,222)        |
| Miscellaneous Revenue                  | \$270               | \$637,051            | \$514,075             | \$(122,976)        |
| Other Financing Sources                | \$1,772             | \$6,008              | \$6,008               | \$-                |
| Rev. from Use of Money & Prop          | \$64,015            | \$29,000             | \$90,000              | \$61,000           |
| <b>TOTAL REVENUES</b>                  | <b>\$13,952,503</b> | <b>\$16,790,662</b>  | <b>\$16,305,464</b>   | <b>\$(485,198)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$1</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>         |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## Purpose

The Tulare County Department of Child Support Services (TDCSS) operates under Family Code Section 17000 et seq. The California Department of Child Support Services sets the Distributed Collection and Federal Performance Measure goals.

## Core Functions

The Federal Office of Child Support Enforcement was established on January 4, 1975, under Title IV-D of the Social Security Act. This law enabled California to form a department within Health and Human Services to assist parents with collecting child support payments and obtaining health insurance for their children.

Approximately 27,770 children are serviced by TDCSS. The active caseload is approximately 24,816 cases.

The goal of the Tulare County Department of Child Support Services (TDCSS) is to collect and distribute child support. TDCSS is 66% federally funded and 34% state funded. The county does not provide any funding; however, it administers the services. Most child support services are free.

TDCSS establishes parentage, locates missing parents, establishes and modifies support orders, enforces orders by collecting and distributing support payments, maintains accounting records for money owed and distributed, and establishes and enforces medical, dental, and vision care.

### Mission Statement

Enrich the community by partnering with parents to obtain accurate child support orders to assist families in meeting medical and financial needs.

### Vision Statement

Educate and empower families with the knowledge and resources to promote the well-being of children.

## Key Goals and Objectives Results in 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. **Results:** This objective was not completed. TDCSS had a distributed collected amount of \$38,970,734 as of September 30, 2023, which was greater than the distributed and collected amount from the previous year.
- **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. **Results:** This objective was not completed. TDCSS's average number of days from monetary order to first payment was 35 days as of September 30, 2023.

### 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. **Results:** This objective was not completed. TDCSS's average number of days from case opening to the establishment of an order was 148 days as of September 30, 2023.
- **Objective 2:** Focus on marketing services to new customers with the goal of opening 1,600 new cases. **Results:** This objective was completed. As of September 30, 2023, TDCSS had opened 4,773 new cases.
- **Objective 3:** Establish support orders at a percentage higher than the State average of 90.7%. **Results:** This objective was not completed. TDCSS's average for established support orders was 85.2% as of September 30, 2023.



### 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. **Results:** This objective was completed. TDCSS's cost-effectiveness ratio was \$2.84 as of September 30, 2023.

### Other Accomplishments in FY 2023/24

- Successfully collaborated with the Superior Courts of California, Tulare County, in implementing electronic processing of court child support documents.
- Strengthened relations with the Health and Human Services Agency during the mutually beneficial transition to the new statewide database known as CalSAWs.
- Ranked first in two of the Federally tracked performance measures (Current Support and Paternity Establishment) for designated large child support counties.

### Key Goals and Objectives for FY 2024/25

#### Economic Well-Being

**Goal 1:** Ensure children in child support cases have the necessary financial support from their parents as ordered. This will be achieved by increasing the amount of child support distributed collections by September 30, 2024, as set by the state.

- **Objective 1:** Collect and distribute more Child Support than what was collected and distributed the previous year by September 30, 2024.
- **Objective 2:** Achieve an average number of days between the establishment of a monetary order and the first payment to be within five days of the State average.

#### Quality of Life

**Goal 1:** Strengthen customer engagement by September 30, 2024, in support of the State's strategic goal.

- **Objective 1:** Achieve an average number of days between case opening and establishing an order within fifteen days of the State average.
- **Objective 2:** Focus on marketing services to customers by increasing outreach activities.
- **Objective 3:** Establish support orders within three percent of the State average.

### Organizational Performance

**Goal 1:** Operate a cost-effective program by September 30, 2024, 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.

### Budget Request

The Requested Budget represents an overall decrease of \$485,198 or 3% in expenditures and a decrease of \$485,198 or 3% in revenues compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$308,124 primarily based on an increase in salaries, benefits, and retirement.
- Services and Supplies will decrease by \$379,513, primarily based on a decrease in building rent.
- Other Charges will decrease by \$458,399 primarily based on a decrease in Worker's Compensation.
- Capital Assets will increase by \$2,000 primarily based on a carry-over expense for work not completed during the 2023/24 fiscal year.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$42,590 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$485,198 primarily based on the reduction of anticipated expenses.

**Staffing changes reflected in the Requested Budget include the following:**

- Add 1 FTE position due to department needs.
  - 1 Child Support Training and Outreach Specialist

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

- Brivio Security Equipment - \$12,000

**Recommendations**

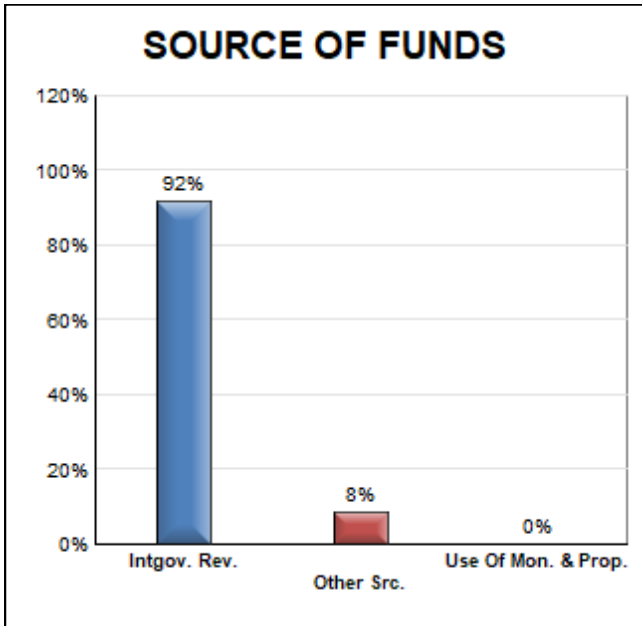
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Mental Health Realignment

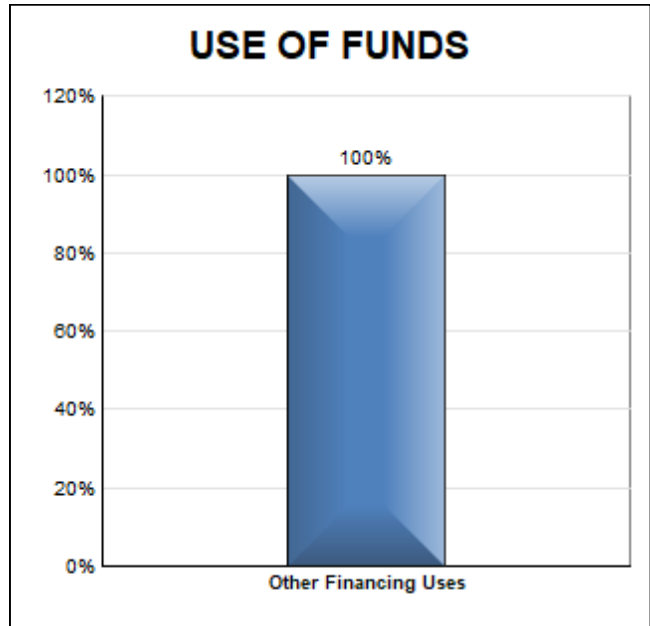
Donna Ortiz

Health and Human Services Agency Director

| Fund: 017                              |                       |                      |                       |                   |
|--|-----------------------|----------------------|-----------------------|-------------------|
| Agency: 017                            |                       |                      |                       |                   |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS       | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE          |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                       |                      |                       |                   |
| Hospital Care                          | \$10,239,315          | \$23,138,854         | \$23,815,312          | \$676,458         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$10,239,315</b>   | <b>\$23,138,854</b>  | <b>\$23,815,312</b>   | <b>\$676,458</b>  |
| <b>APPROPRIATIONS:</b>                 |                       |                      |                       |                   |
| Other Financing Uses                   | \$10,239,315          | \$23,138,854         | \$23,815,312          | \$676,458         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$10,239,315</b>   | <b>\$23,138,854</b>  | <b>\$23,815,312</b>   | <b>\$676,458</b>  |
| <b>REVENUES</b>                        |                       |                      |                       |                   |
| Intergovernmental Revenue              | \$20,582,527          | \$19,591,328         | \$19,758,480          | \$167,152         |
| Other Financing Sources                | \$693,852             | \$1,188,460          | \$1,772,077           | \$583,617         |
| Rev. from Use of Money & Prop          | \$-                   | \$-                  | \$-                   | \$-               |
| <b>TOTAL REVENUES</b>                  | <b>\$21,276,379</b>   | <b>\$20,779,788</b>  | <b>\$21,530,557</b>   | <b>\$750,769</b>  |
| <b>NET COUNTY COST</b>                 | <b>\$(11,037,064)</b> | <b>\$2,359,066</b>   | <b>\$2,284,755</b>    | <b>\$(74,311)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 \$676,458, or 3%, in expenditures and an overall increase of \$750,769, or 4%, in revenues compared with the FY 2023/24 Final Budget. The \$2,284,755 difference between revenues and expenses represents the use of Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Other Financing Uses will increase by \$678,458 primarily based on additional budgeted expenses added to the Behavioral Health Branch.
- Revenue Projections will increase by \$750,769 primarily based on growth in the Vehicle Licensing Fees and Collections.

### Recommendations

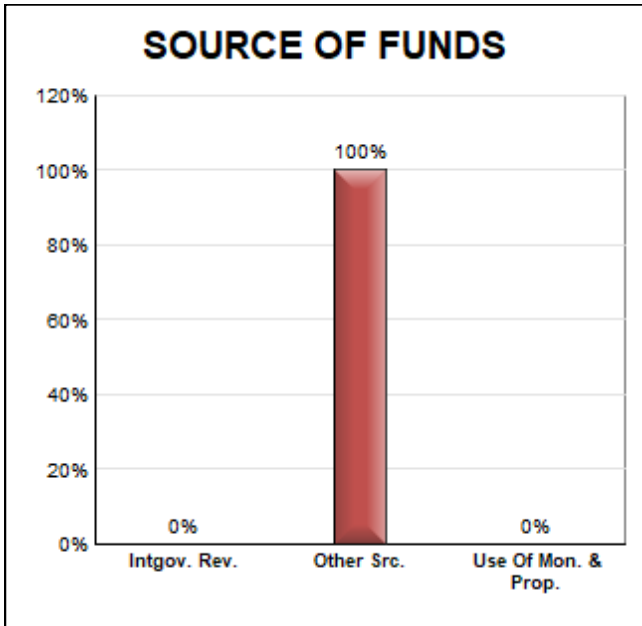
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Health Realignment

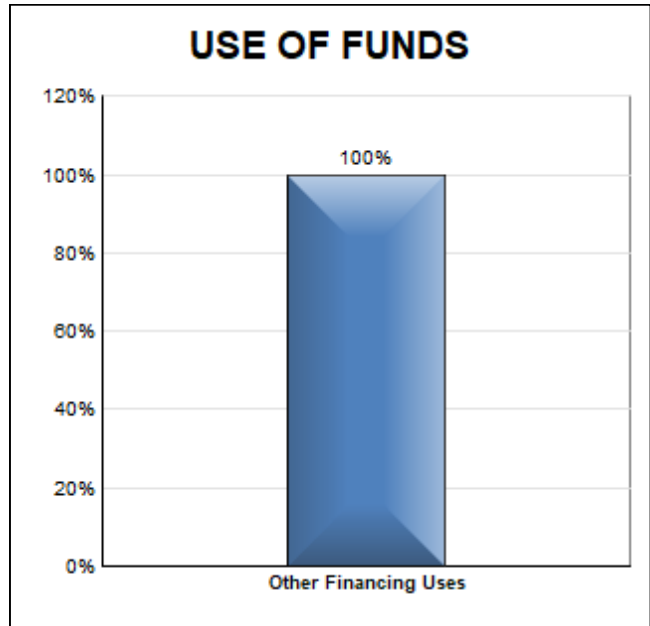
Donna Ortiz

Health and Human Services Agency Director

| Fund: 018                              |                     |                      |                       |                      |
|--|---------------------|----------------------|-----------------------|----------------------|
| Agency: 018                            |                     |                      |                       |                      |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE             |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                      |
| Health                                 | \$15,060,702        | \$17,935,376         | \$13,656,804          | \$(4,278,572)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$15,060,702</b> | <b>\$17,935,376</b>  | <b>\$13,656,804</b>   | <b>\$(4,278,572)</b> |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                      |
| Other Financing Uses                   | \$15,060,702        | \$17,935,376         | \$13,656,804          | \$(4,278,572)        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$15,060,702</b> | <b>\$17,935,376</b>  | <b>\$13,656,804</b>   | <b>\$(4,278,572)</b> |
| <b>REVENUES</b>                        |                     |                      |                       |                      |
| Intergovernmental Revenue              | \$914,102           | \$-                  | \$-                   | \$-                  |
| Other Financing Sources                | \$10,804,016        | \$11,543,919         | \$11,319,589          | \$(224,330)          |
| Rev. from Use of Money & Prop          | \$-                 | \$-                  | \$-                   | \$-                  |
| <b>TOTAL REVENUES</b>                  | <b>\$11,718,118</b> | <b>\$11,543,919</b>  | <b>\$11,319,589</b>   | <b>\$(224,330)</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$3,342,584</b>  | <b>\$6,391,457</b>   | <b>\$2,337,215</b>    | <b>\$(4,054,242)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 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 decrease of \$4,278,572, or 24%, in expenditures and an overall decrease of \$224,330, or 2%, in revenues compared with the FY 2023/24 Final Budget. The \$2,337,215 difference between revenues and expenses represents the use of Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Other Financing Uses will decrease by \$4,278,572 primarily based on the reduction of the criminal justice contract.
- Revenue Projections will decrease by \$224,330 primarily based on the reduction of State projections for Vehicle License fees.

### Recommendations

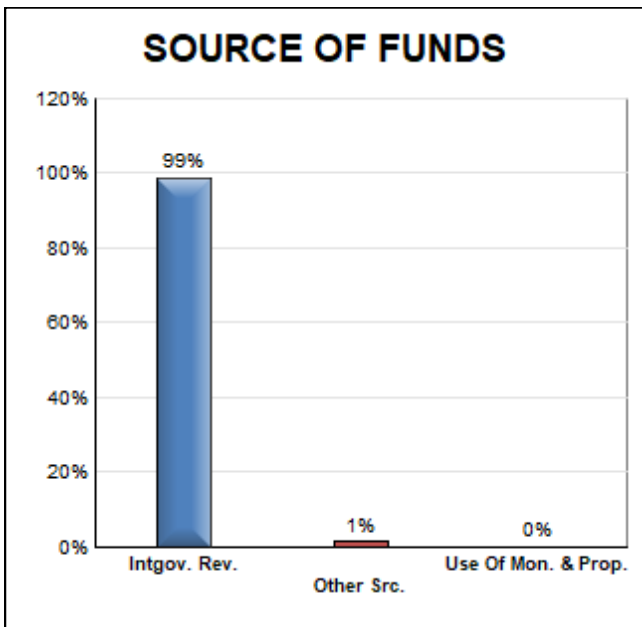
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Social Services Realignment

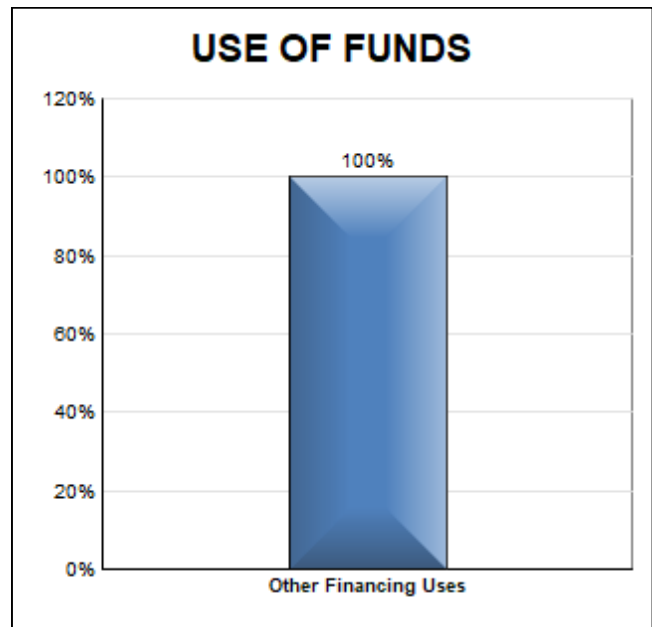
Donna Ortiz

Health and Human Services Agency Director

| Fund: 019                              |                      |                      |                       |                     |
|--|----------------------|----------------------|-----------------------|---------------------|
| Agency: 019                            |                      |                      |                       |                     |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS      | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE            |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                      |                      |                       |                     |
| Administration                         | \$117,874,721        | \$139,303,381        | \$164,893,171         | \$25,589,790        |
| Health                                 | \$519,809            | \$2,823,223          | \$2,259,032           | \$(564,191)         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$118,394,530</b> | <b>\$142,126,604</b> | <b>\$167,152,203</b>  | <b>\$25,025,599</b> |
| <b>APPROPRIATIONS:</b>                 |                      |                      |                       |                     |
| Other Financing Uses                   | \$118,394,530        | \$142,126,604        | \$167,152,203         | \$25,025,599        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$118,394,530</b> | <b>\$142,126,604</b> | <b>\$167,152,203</b>  | <b>\$25,025,599</b> |
| <b>REVENUES</b>                        |                      |                      |                       |                     |
| Intergovernmental Revenue              | \$118,839,139        | \$128,546,133        | \$134,795,183         | \$6,249,050         |
| Other Financing Sources                | \$1,732,983          | \$1,708,002          | \$1,708,002           | \$-                 |
| Rev. from Use of Money & Prop          | \$-                  | \$-                  | \$-                   | \$-                 |
| <b>TOTAL REVENUES</b>                  | <b>\$120,572,122</b> | <b>\$130,254,135</b> | <b>\$136,503,185</b>  | <b>\$6,249,050</b>  |
| <b>NET COUNTY COST</b>                 | <b>\$(2,177,592)</b> | <b>\$11,872,469</b>  | <b>\$30,649,018</b>   | <b>\$18,776,549</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

This budget accounts for revenues from the state 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 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 \$25,025,599, or 18%, in expenditures and an overall increase of \$6,249,050, or 5%, in revenues compared with the FY 2023/24 Final Budget. The \$30,649,018 difference between revenues and expenses represents the use of Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Other Financing Uses will increase by \$25,025,599 primarily based on increased personnel expenses due to cost-of-living adjustments and Capital Projects for FY 24/25, like the Dinuba and Tulare District Office renovations.
- Revenue Projections will increase by \$6,249,050 primarily based on an anticipated increase in State Vehicle License Fee (VLF) funds.

### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

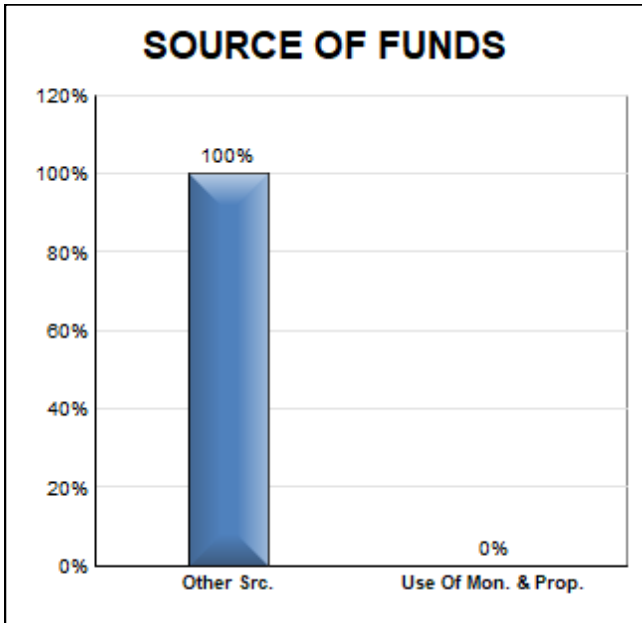


# Tobacco Settlement

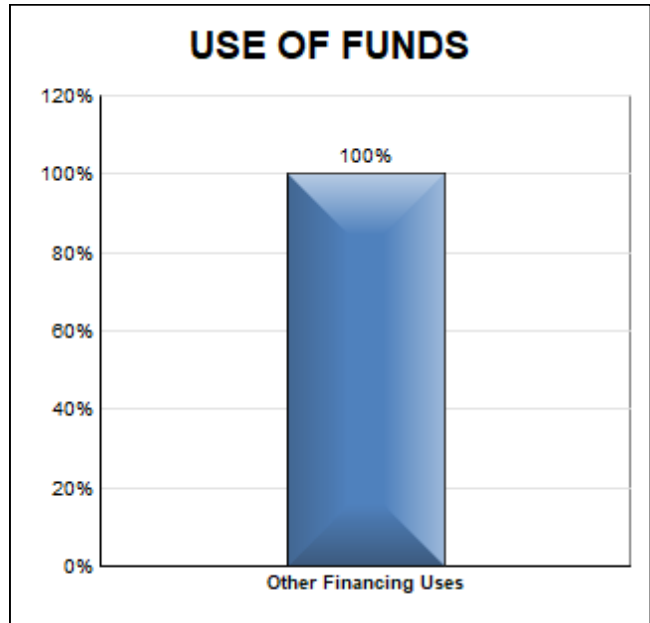
## Cass Cook

### Auditor-Controller/Treasurer-Tax Collector

| Fund: 020                              |                    |                            |                             |                    |
|--|--------------------|----------------------------|-----------------------------|--------------------|
| Agency: 020                            |                    |                            |                             |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                            |                             |                    |
| Legislative And Administrative         | \$4,615,491        | \$6,305,200                | \$5,800,328                 | \$(504,872)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$4,615,491</b> | <b>\$6,305,200</b>         | <b>\$5,800,328</b>          | <b>\$(504,872)</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                            |                             |                    |
| Other Financing Uses                   | \$4,615,491        | \$6,305,200                | \$5,800,328                 | \$(504,872)        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$4,615,491</b> | <b>\$6,305,200</b>         | <b>\$5,800,328</b>          | <b>\$(504,872)</b> |
| <b>REVENUES</b>                        |                    |                            |                             |                    |
| Other Financing Sources                | \$4,615,491        | \$6,305,200                | \$5,800,328                 | \$(504,872)        |
| Rev. from Use of Money & Prop          | \$-                | \$-                        | \$-                         | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$4,615,491</b> | <b>\$6,305,200</b>         | <b>\$5,800,328</b>          | <b>\$(504,872)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$0</b>         | <b>\$0</b>                 | <b>\$0</b>                  | <b>\$0</b>         |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 decrease of \$504,872 or 8% in expenditures and a decrease of \$504,872 or 8% in revenues compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Other Financing Uses will decrease by \$504,872 primarily based on a decrease in tobacco settlement proceeds used to transfer out for debt service.
- Revenue Projections will decrease by \$504,872 primarily based on a decrease in tobacco settlement proceeds.

### Recommendations

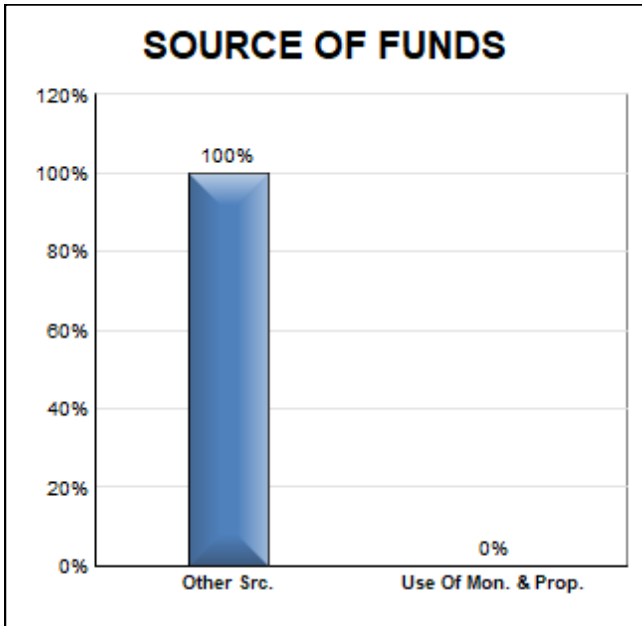
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Pension Obligation Bond

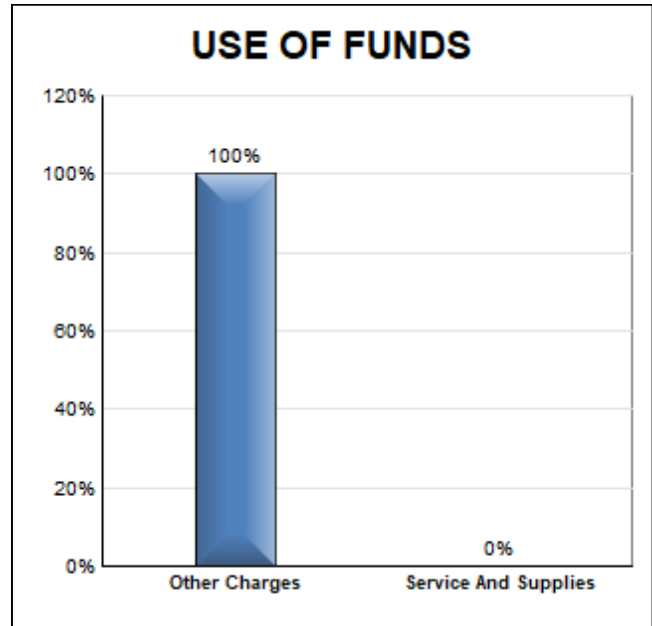
## Cass Cook

### Auditor-Controller/Treasurer-Tax Collector

| Fund: 022                              |                     |                      |                       |                  |
|--|---------------------|----------------------|-----------------------|------------------|
| Agency: 022                            |                     |                      |                       |                  |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS     | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE         |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                     |                      |                       |                  |
| Debt Services                          | \$19,824,123        | \$19,834,830         | \$19,832,744          | \$(2,086)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$19,824,123</b> | <b>\$19,834,830</b>  | <b>\$19,832,744</b>   | <b>\$(2,086)</b> |
| <b>APPROPRIATIONS:</b>                 |                     |                      |                       |                  |
| Other Charges                          | \$19,822,623        | \$19,831,830         | \$19,829,744          | \$(2,086)        |
| Service And Supplies                   | \$1,500             | \$3,000              | \$3,000               | \$-              |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$19,824,123</b> | <b>\$19,834,830</b>  | <b>\$19,832,744</b>   | <b>\$(2,086)</b> |
| <b>REVENUES</b>                        |                     |                      |                       |                  |
| Other Financing Sources                | \$19,823,018        | \$19,834,830         | \$19,832,744          | \$(2,086)        |
| Rev. from Use of Money & Prop          | \$-                 | \$-                  | \$-                   | \$-              |
| <b>TOTAL REVENUES</b>                  | <b>\$19,823,018</b> | <b>\$19,834,830</b>  | <b>\$19,832,744</b>   | <b>\$(2,086)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$1,105</b>      | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>       |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

The Pension Obligation Bond (POB) fund accounts for debt service payments on the County's Taxable POBs. In June 2018, Tulare County issued \$251 million in POBs to pay a portion of its 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 decrease of \$2,086 or less than 1% in expenditures and revenues compared with the FY 2023/24 Final Budget.

### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Building Debt Service

Cass Cook

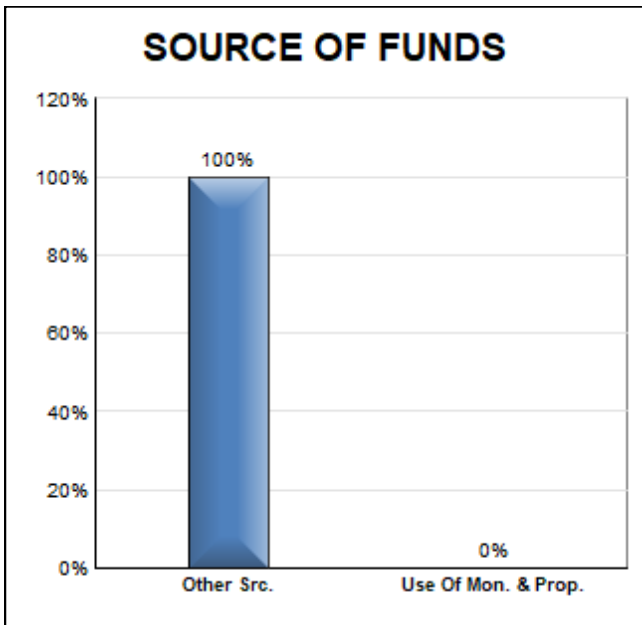
Auditor-Controller/Treasurer-Tax Collector

Fund: 024

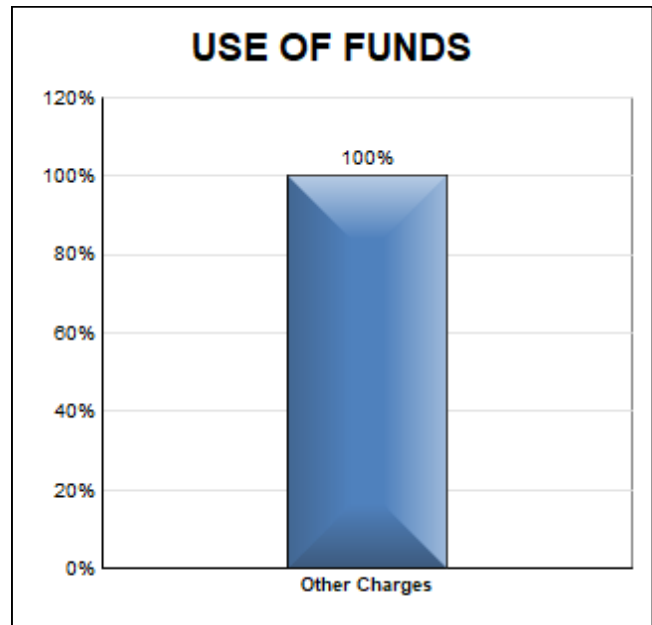
Agency: 024

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS   | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE           |
|--------------------------------------|----------------------|----------------------------|-----------------------------|--------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                      |                            |                             |                    |
| Debt Services                        | \$2,408,107          | \$2,408,137                | \$2,408,135                 | \$(2)              |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$2,408,107</b>   | <b>\$2,408,137</b>         | <b>\$2,408,135</b>          | <b>\$(2)</b>       |
| <b>APPROPRIATIONS:</b>               |                      |                            |                             |                    |
| Other Charges                        | \$2,408,107          | \$2,408,137                | \$2,408,135                 | \$(2)              |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$2,408,107</b>   | <b>\$2,408,137</b>         | <b>\$2,408,135</b>          | <b>\$(2)</b>       |
| <b>REVENUES</b>                      |                      |                            |                             |                    |
| Other Financing Sources              | \$7,061,011          | \$6,930,366                | \$7,409,806                 | \$479,440          |
| Rev. from Use of Money & Prop        | \$-                  | \$-                        | \$-                         | \$-                |
| <b>TOTAL REVENUES</b>                | <b>\$7,061,011</b>   | <b>\$6,930,366</b>         | <b>\$7,409,806</b>          | <b>\$479,440</b>   |
| <b>NET COUNTY COST</b>               | <b>\$(4,652,904)</b> | <b>\$(4,522,229)</b>       | <b>\$(5,001,671)</b>        | <b>\$(479,442)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 an overall decrease of \$2 or less than 1% in expenditures and an overall increase of \$479,440 or 7% in revenues compared with the FY 2023/24 Final Budget. The \$5,001,671 difference between expenditures and revenues represents an increase in fund balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

Revenue projections will increase by \$479,440 primarily based on transfers in for debt service.

### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Capital Projects

Brooke Sisk

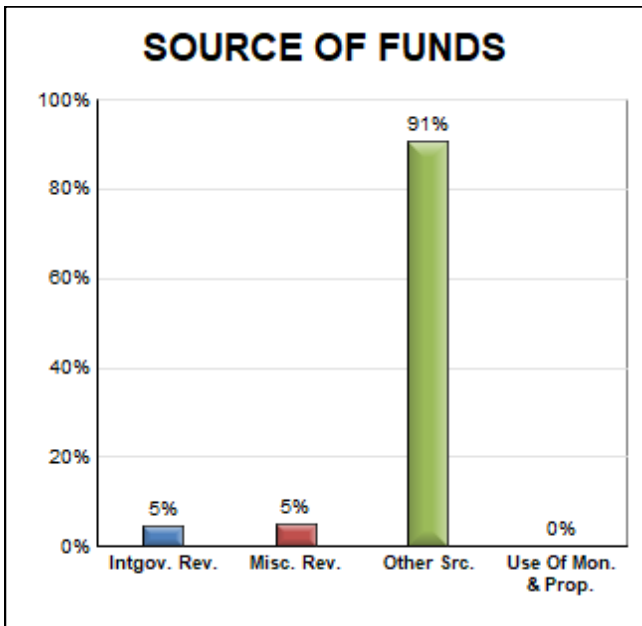
General Services Agency Director

Fund: 030

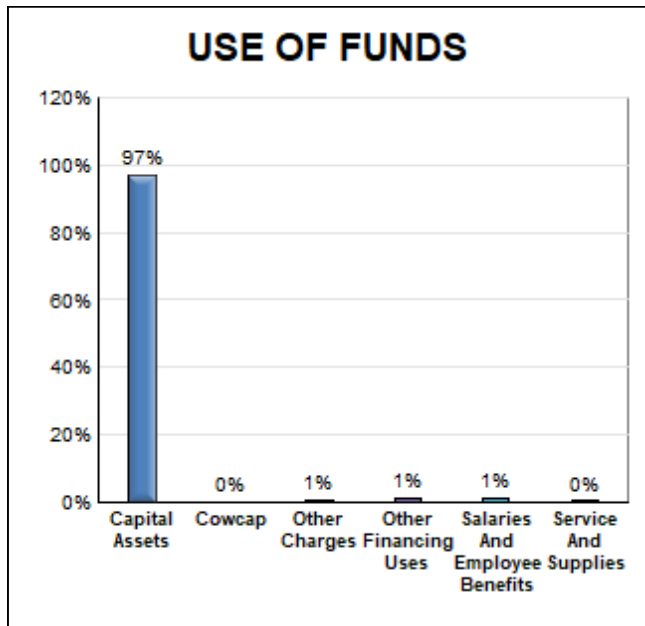
Agency: 086

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS    | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE              |
|--------------------------------------|-----------------------|----------------------------|-----------------------------|-----------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                       |                            |                             |                       |
| Legislative And Administrative       | \$882,595             | \$1,023,014                | \$1,142,498                 | \$119,484             |
| Plant Acquisition                    | \$25,312,707          | \$116,745,809              | \$98,777,111                | \$(17,968,698)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$26,195,302</b>   | <b>\$117,768,823</b>       | <b>\$99,919,609</b>         | <b>\$(17,849,214)</b> |
| <b>APPROPRIATIONS:</b>               |                       |                            |                             |                       |
| Capital Assets                       | \$22,863,210          | \$112,071,394              | \$97,257,732                | \$(14,813,662)        |
| Cowcap                               | \$(50,876)            | \$56,680                   | \$154,446                   | \$97,766              |
| Other Charges                        | \$293,346             | \$323,780                  | \$340,885                   | \$17,105              |
| Other Financing Uses                 | \$2,382,206           | \$4,482,309                | \$1,320,158                 | \$(3,162,151)         |
| Salaries And Employee Benefits       | \$636,808             | \$661,160                  | \$674,805                   | \$13,645              |
| Service And Supplies                 | \$70,608              | \$173,500                  | \$171,583                   | \$(1,917)             |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$26,195,302</b>   | <b>\$117,768,823</b>       | <b>\$99,919,609</b>         | <b>\$(17,849,214)</b> |
| <b>REVENUES</b>                      |                       |                            |                             |                       |
| Intergovernmental Revenue            | \$2,731,894           | \$9,982,204                | \$2,911,890                 | \$(7,070,314)         |
| Miscellaneous Revenue                | \$142,219             | \$1,682,060                | \$3,177,760                 | \$1,495,700           |
| Other Financing Sources              | \$33,770,841          | \$56,510,075               | \$58,386,219                | \$1,876,144           |
| Rev. from Use of Money & Prop        | \$-                   | \$-                        | \$-                         | \$-                   |
| <b>TOTAL REVENUES</b>                | <b>\$36,644,954</b>   | <b>\$68,174,339</b>        | <b>\$64,475,869</b>         | <b>\$(3,698,470)</b>  |
| <b>NET COUNTY COST</b>               | <b>\$(10,449,652)</b> | <b>\$49,594,484</b>        | <b>\$35,443,740</b>         | <b>\$(14,150,744)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

The Capital Projects Division of the General Services Agency builds, improves, and plans for the physical resources and assets necessary to provide county services to residents and visitors of Tulare County. This requires an evaluation of current building conditions, recommendations for 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 purpose of the CIP is to help guide the budgeting and project decision-making process.

The Capital Projects Division is responsible for major maintenance, improvements, and new construction. Projects are coordinated using an in-house project management team, 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 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. **Results:** This objective was not completed. Construction was delayed due to budget constraints and will be carried into FY 2024/25.
- **Objective 2:** Begin construction of the Sheriff's Morgue project by March 2024. **Results:** This objective was not completed. Construction was delayed due to design scope changes and will be carried into FY 2024/25.

#### Quality of Life

**Goal 1:** Modernize County-owned facilities to improve 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 Registrar of Voters Project by September 2023. **Results:** This objective was completed.
- **Objective 2:** Begin construction of the Springville Library by January 2024. **Results:** This objective was not completed. The bid was delayed due to issues with obtaining the Caltrans Encroachment Permit. This objective will be carried into FY 2024/25.
- **Objective 3:** Begin construction of the HHS Tulare District Office Remodel project by April 2024. **Results:** This objective was not completed. Project scoping took longer than anticipated. This objective will be carried into FY 2024/25.

### Other Accomplishments in 2023/24

- Completed construction of the Tulare Fire Station Radio Tower
- Remodeled the Terra Bella Fire Station.
- Remodeled the Public Defender Multi-purpose Room.
- Relocated the Porterville Substation.



## Key Goals and Objectives for FY 2024/25

### Safety and Security

**Goal 1:** Provide project management for the design and construction of public safety facilities.

- **Objective 1:** Begin construction of the Sheriff's Morgue project.
- **Objective 2:** Begin construction of the Goshen Fire Station project.
- **Objective 3:** Complete construction for IT Radio Towers (multiple locations).

### Quality of Life

**Goal 1:** Modernize County-owned facilities to improve and enhance services to the public.

- **Objective 1:** Begin construction of the Public Health Laboratory Expansion.
- **Objective 2:** Begin construction of the new Springville Branch Library.
- **Objective 3:** Begin construction of the Tulare District Office Remodel for the Health and Human Services Agency.

### Organizational Performance

**Goal 1:** Improve the quality of working conditions for county employees and enhance public services.

- **Objective 1:** Complete construction of the Government Plaza Restroom Remodel, the Human Resources Department Restroom Remodel, and the Grand Jury Remodel by September 2024.
- **Objective 2:** Complete the design of the Assessor/Clerk-Recorder Relocation.
- **Objective 3:** Complete the design of the Behavioral Health Urgent Care Facility Hillman Campus.

## Budget Request

The Requested Budget represents an overall decrease of \$17,849,214, or 15%, in expenditures and an overall decrease of \$3,698,470, or 5%, in revenues compared with the FY 2023/24 Final Budget. As a result, the \$35,443,740 difference between expenditures and revenues represents the decrease in the Unrestricted Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Capital Assets will decrease by \$14,813,662 primarily based on Park Improvements, Health & Human Services Agency, and Countywide Space Move projects.
- Other Financing Uses will decrease by \$3,162,151, primarily based on a reduction in Library Remodel projects.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$97,766 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$3,698,470 primarily based on a reduction in the American Rescue Plan Act (ARPA) related reimbursable projects and operating transfers.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested.

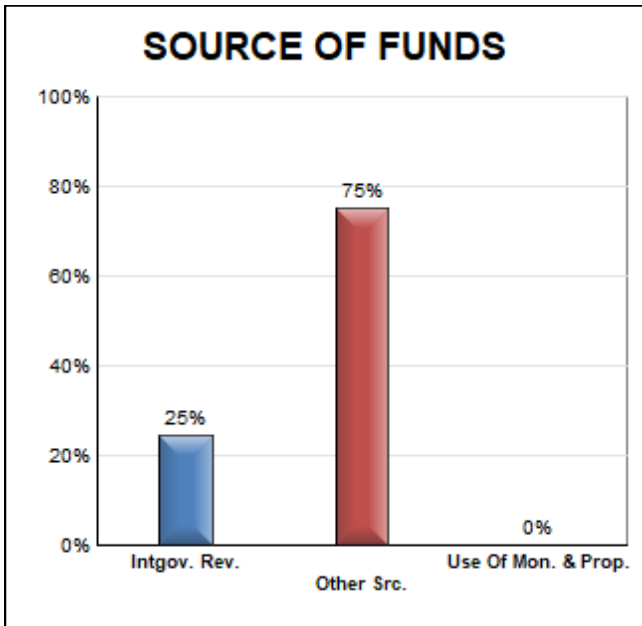
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

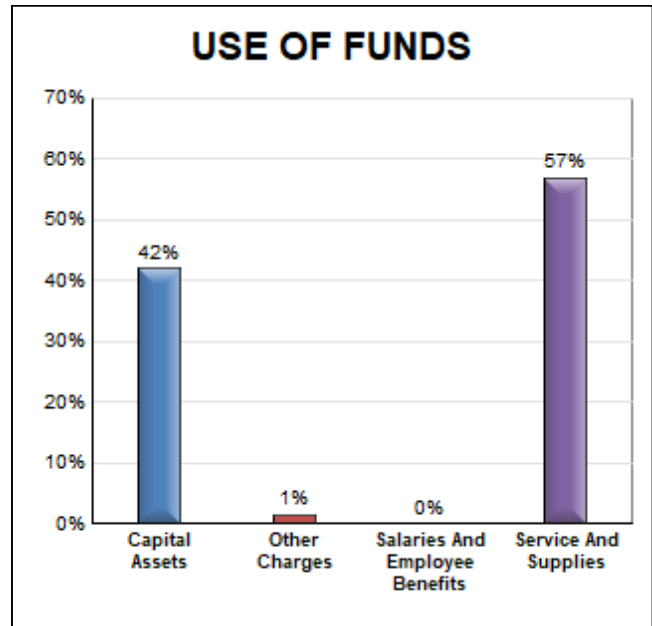
# ICT Special Projects

## Joe Halford, Information and Communications Technology Director

| Fund: 035                              |                      |                      |                       |                      |
|--|----------------------|----------------------|-----------------------|----------------------|
| Agency: 090                            |                      |                      |                       |                      |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS      | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE             |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                      |                      |                       |                      |
| Other General                          | \$142,176            | \$147,674            | \$-                   | \$(147,674)          |
| Plant Acquisition                      | \$3,771,255          | \$7,156,032          | \$3,762,915           | \$(3,393,117)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$3,913,431</b>   | <b>\$7,303,706</b>   | <b>\$3,762,915</b>    | <b>\$(3,540,791)</b> |
| <b>APPROPRIATIONS:</b>                 |                      |                      |                       |                      |
| Capital Assets                         | \$3,344,699          | \$6,241,485          | \$2,195,257           | \$(4,046,228)        |
| Other Charges                          | \$9,871              | \$46,269             | \$36,937              | \$(9,332)            |
| Salaries And Employee Benefits         | \$-                  | \$-                  | \$-                   | \$-                  |
| Service And Supplies                   | \$558,861            | \$1,015,952          | \$1,530,721           | \$514,769            |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$3,913,431</b>   | <b>\$7,303,706</b>   | <b>\$3,762,915</b>    | <b>\$(3,540,791)</b> |
| <b>REVENUES</b>                        |                      |                      |                       |                      |
| Intergovernmental Revenue              | \$5,135,263          | \$224,467            | \$640,000             | \$415,533            |
| Other Financing Sources                | \$1,558,943          | \$3,200,745          | \$1,962,395           | \$(1,238,350)        |
| Rev. from Use of Money & Prop          | \$-                  | \$-                  | \$1                   | \$1                  |
| <b>TOTAL REVENUES</b>                  | <b>\$6,694,206</b>   | <b>\$3,425,212</b>   | <b>\$2,602,396</b>    | <b>\$(822,816)</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$(2,780,775)</b> | <b>\$3,878,494</b>   | <b>\$1,160,519</b>    | <b>\$(2,717,975)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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, budgeting, 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 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 demonstrating 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 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. **Results:** This objective was completed.
- **Objective 2:** Perform a request for proposal for the Public Website Improvement Plan implementation. **Results:** This objective was completed.
- **Objective 3:** Implement a pilot of improved web content with civic engagement application features. **Results:** This objective was partially completed. ICT launched a project kick-off meeting and facilitated discovery workshops with department stakeholders and the technical team. This objective will be continued into FY 2024/25.

### Organizational Performance

**Goal 1:** Update County datacenter compute systems.

- **Objective 1:** Install updated blade chassis for new Cisco Unified Computer Systems (UCS) host blades. **Results:** This objective was completed.
- **Objective 2:** Install a minimum of eight Cisco UCS host blades. **Results:** This objective was completed.

**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. **Results:** This objective was completed.
- **Objective 2:** Redirect legacy fiber at the Visalia Courthouse campus by February 2024. **Results:** This objective was completed.
- **Objective 3:** Remove all technologies from the Main Jail basement by February 2024. **Results:** This objective was partially completed. Awaiting approval from the Sheriff's Office to assist them in the relocation of production servers and associated communications equipment. This objective will be continued into FY 2024/25.

## Other Accomplishments in FY 2023/24

- Endpoint Modernization to Defender Plan II - This objective was met by migrating to the Microsoft 365 Government Level 5 license structure.
- Production Storage - Expansion of production storage to support additional needs and databases.
- Unified Logging—All evaluations are complete, and the final product selection was determined using a combination of scoring and costs.

## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Implement the Web Content Management System (CMS) Expansion and Modernization Phase II.

- **Objective 1:** Migrate department sites and content to the new WebCMS platform.
- **Objective 2:** Work with County Administrative Office and Public Information Officer to develop a branding guide.
- **Objective 3:** Create subsites and complete data migration.

### Safety and Security

**Goal 1:** Replace Computer Room Air Conditioning Units (CRAC) to minimize the risk of equipment failure and data loss caused by overheating.

- **Objective 1:** Ensure uninterrupted operation of critical IT Infrastructure even during primary CRAC system failures.

### Organizational Performance

**Goal 1:** Upgrade the Wireless Local Access Network (LAN) Controller.

- **Objective 1:** Replace older limiting technology to leverage latest features and improvements.
- **Objective 2:** Deploy the latest wireless standards and security protocols.
- **Objective 3:** Deploy the latest cybersecurity wireless features to fortify against cybersecurity threats.

## Budget Request

The Requested Budget represents an overall decrease of \$3,540,791, or 48%, in expenditures and an overall decrease of \$822,816, or 24%, in revenues compared with the FY 2023/24 Final Budget. As a result, the \$1,160,519 difference between expenditures and revenues represents the use of fund balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$514,769 primarily based on an increase in professional and specialized expenditures.
- Other Charges will decrease by \$9,332 primarily due to services from other departments.
- Capital Assets will decrease by \$4,046,228 primarily based on a decrease in the requested capital assets associated with the ending of ARPA projects.
- Revenue Projections will decrease by \$822,816 primarily based on the reduction in reimbursable expenditures.

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

- Wireless Local Access Network Modernization – 130,000
- VCH A/C Replacement - \$200,000
- CommVault Modernization - \$360,401
- Unified Logging System Management - \$150,000
- Storage Area Network (SAN) Modernization - \$214,599
- HHS TulareWorks Universal Power Supply (UPS) Modernization - \$80,000

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

- ARPA Radio Towers - \$1,099,498

### Recommendations

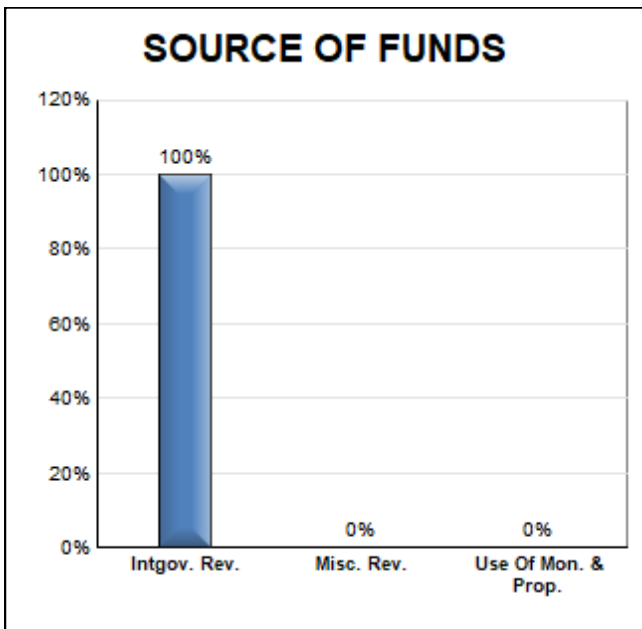
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Community Development Block Grants

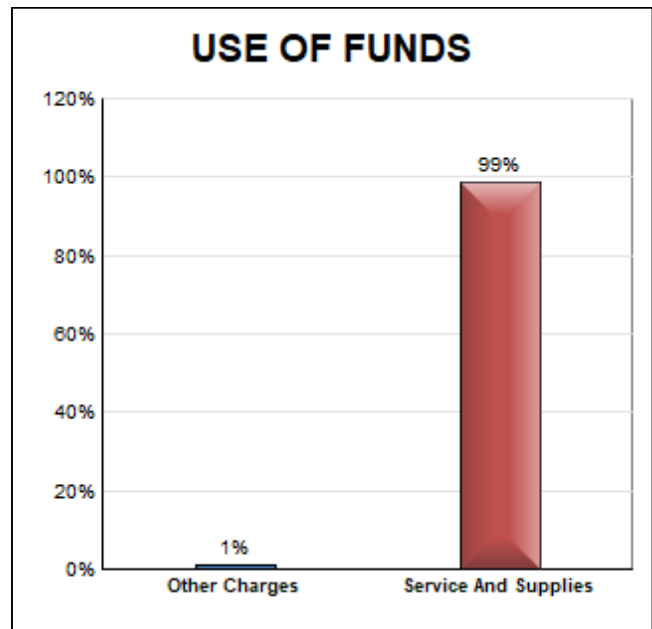
Reed Schenke

Resource Management Agency Director

| Fund: 050                              |                    |                      |                       |                 |
|--|--------------------|----------------------|-----------------------|-----------------|
| Agency: 230                            |                    |                      |                       |                 |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE        |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                 |
| Other Assistance                       | \$2,353,256        | \$595,348            | \$1,464               | \$(593,884)     |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$2,353,256</b> | <b>\$595,348</b>     | <b>\$675,907</b>      | <b>\$80,559</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                 |
| Other Charges                          | \$46,230           | \$78,895             | \$7,890               | \$(71,005)      |
| Service And Supplies                   | \$2,307,026        | \$516,453            | \$668,017             | \$151,564       |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$2,353,256</b> | <b>\$595,348</b>     | <b>\$675,907</b>      | <b>\$80,559</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                 |
| Intergovernmental Revenue              | \$1,762,981        | \$595,348            | \$674,443             | \$79,095        |
| Miscellaneous Revenue                  | \$590,274          | \$-                  | \$-                   | \$-             |
| Rev. from Use of Money & Prop          | \$-                | \$-                  | \$-                   | \$-             |
| <b>TOTAL REVENUES</b>                  | <b>\$2,353,255</b> | <b>\$595,348</b>     | <b>\$674,443</b>      | <b>\$79,095</b> |
| <b>NET COUNTY COST</b>                 | <b>\$1</b>         | <b>\$0</b>           | <b>\$1,464</b>        | <b>\$1,464</b>  |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 assistance, multi-family rental projects, infrastructure supporting 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 2023/24

### Safety and Security

**Goal 1:** Seek additional funding for safety related projects or equipment.

- **Objective 1:** Implement the CDBG Emergency Repair Program. **Results:** This objective was completed.

### Economic Well-Being

**Goal 1:** Apply for Economic Development or Planning grant funding.

- **Objective 1:** Reapply for the Economic Development and Planning grant funding. **Results:** This objective was completed.

## Key Goals and Objectives for FY 2024/25

### Safety and Security

**Goal 1:** Improve safety by identifying, applying for, and implementing safety-related projects or equipment funding.

- **Objective 1:** Identify eligible health and safety projects and apply for CDBG funding.

### Organizational Performance

**Goal 1:** Improve organizational support by working with RMA units to identify and seek grant funding.

- **Objective 1:** Identify and apply for grant funding for Planning and Code Enforcement programs or projects.

## Budget Request

The Requested Budget represents an overall increase of \$80,559, or 14%, in expenditures and an overall increase of \$79,095, or 13%, in revenues compared with the FY 2023/24 Final Budget. The \$1,464 difference between expenditures and revenues represents the Use of Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$151,564 primarily based on the new Subsistence Program.
- Other Charges will decrease by \$71,005 primarily based on programs completed in FY 2023/24 that are no longer an expense in FY 2024/25.
- Revenue Projections will increase by \$79,095 primarily based on the increase in CDBG Rehab program income.

## Recommendations

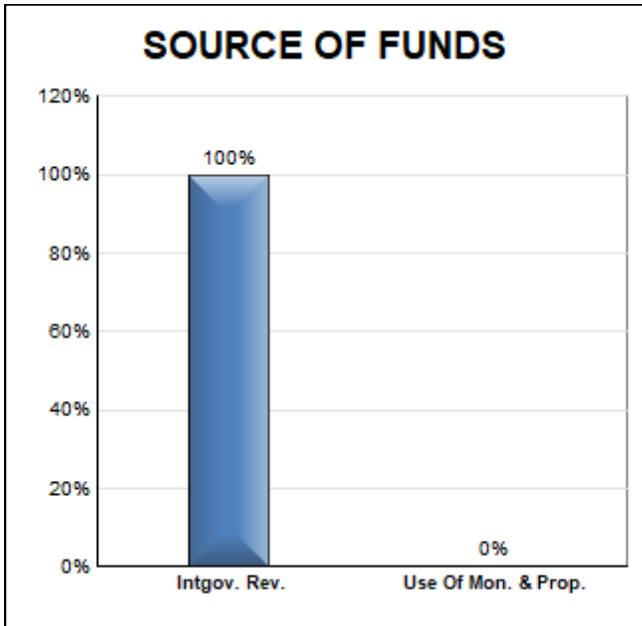
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# HOME Program

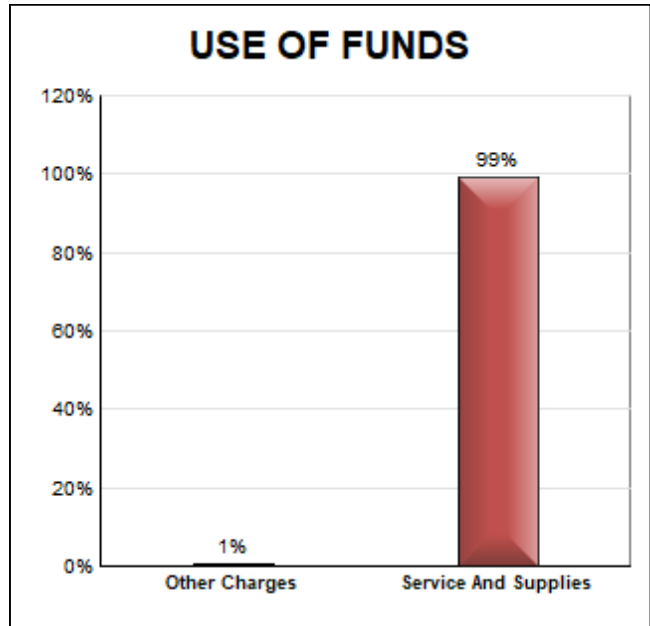
Reed Schenke

Resource Management Agency Director

| Fund: 051                              |                 |                      |                       |            |
|--|-----------------|----------------------|-----------------------|------------|
| Agency: 230                            |                 |                      |                       |            |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE   |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                 |                      |                       |            |
| Other Assistance                       | \$79            | \$1,017,726          | \$1,017,726           | \$-        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$79</b>     | <b>\$1,017,726</b>   | <b>\$1,017,726</b>    | <b>\$-</b> |
| <b>APPROPRIATIONS:</b>                 |                 |                      |                       |            |
| Other Charges                          | \$79            | \$7,500              | \$7,500               | \$-        |
| Service And Supplies                   | \$-             | \$1,010,226          | \$1,010,226           | \$-        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$79</b>     | <b>\$1,017,726</b>   | <b>\$1,017,726</b>    | <b>\$-</b> |
| <b>REVENUES</b>                        |                 |                      |                       |            |
| Intergovernmental Revenue              | \$-             | \$1,017,723          | \$1,017,723           | \$-        |
| Rev. from Use of Money & Prop          | \$-             | \$-                  | \$-                   | \$-        |
| <b>TOTAL REVENUES</b>                  | <b>\$-</b>      | <b>\$1,017,723</b>   | <b>\$1,017,723</b>    | <b>\$-</b> |
| <b>NET COUNTY COST</b>                 | <b>\$79</b>     | <b>\$3</b>           | <b>\$3</b>            | <b>\$0</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 2023/24

#### Quality of Life

**Goal 1:** Provide assistance to first-time homebuyers.

- **Objective 1:** Implement a first-time homebuyer grant program. **Results:** This objective was not completed. This was due to a programmatic hold from the California Department of Housing and Community Development. An extension has been requested, and the program is anticipated to be implemented in FY 2024/25.

### Key Goals and Objectives for FY 2024/25

#### Quality of Life

**Goal 1:** Provide assistance to first-time homebuyers.

- **Objective 1:** Implement a first-time homebuyer program as part of HOME program grant deliverables.

### Budget Request

The Requested Budget does not represent any changes in expenditures and revenues compared to the FY 2023/24 Final Budget. The \$3 difference between expenditures and revenues represents the Use of Fund Balance.

### Recommendations

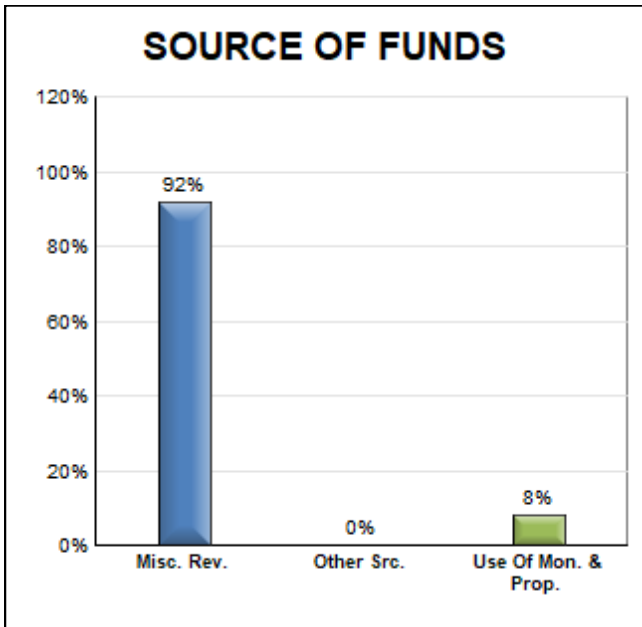
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.



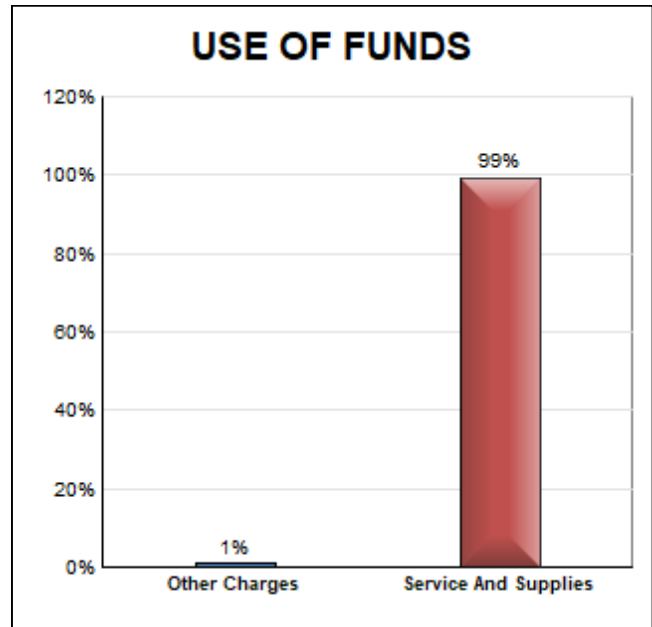
# Housing Successor Agency

Jason T. Britt  
Executive Director

| Fund: RA6                              |                   |                      |                       |                  |
|--|-------------------|----------------------|-----------------------|------------------|
| Agency: RA6                            |                   |                      |                       |                  |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS   | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE         |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                   |                      |                       |                  |
| Other Assistance                       | \$6,687           | \$358,443            | \$468,901             | \$110,458        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$6,687</b>    | <b>\$358,443</b>     | <b>\$468,901</b>      | <b>\$110,458</b> |
| <b>APPROPRIATIONS:</b>                 |                   |                      |                       |                  |
| Other Charges                          | \$5,545           | \$11,963             | \$3,930               | \$(8,033)        |
| Service And Supplies                   | \$1,142           | \$346,480            | \$464,971             | \$118,491        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$6,687</b>    | <b>\$358,443</b>     | <b>\$468,901</b>      | <b>\$110,458</b> |
| <b>REVENUES</b>                        |                   |                      |                       |                  |
| Miscellaneous Revenue                  | \$32,223          | \$29,000             | \$29,000              | \$-              |
| Other Financing Sources                | \$20,570          | \$-                  | \$-                   | \$-              |
| Rev. from Use of Money & Prop          | \$6,034           | \$2,500              | \$2,500               | \$-              |
| <b>TOTAL REVENUES</b>                  | <b>\$58,827</b>   | <b>\$31,500</b>      | <b>\$31,500</b>       | <b>\$-</b>       |
| <b>NET COUNTY COST</b>                 | <b>\$(52,140)</b> | <b>\$326,943</b>     | <b>\$437,401</b>      | <b>\$110,458</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding

### 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 2023/24

#### Organizational Performance

**Goal 1:** Fulfill regulatory responsibilities in accordance with state law.

- **Objective 1:** Prepare and submit annual Housing Successor report prior to June 2024. **Results:** This objective was completed.

### Key Goals and Objectives for FY 2024/25

#### 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 2025.

### Budget Request

The Requested Budget represents an overall increase of \$110,458 or 31% in expenditures and no change in revenues compared to the FY 2023/24 Final Budget. The \$437,401 difference between expenditures and revenues represents the use of fund balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$118,491 primarily based on increased special department expenses.
- Other Charges will decrease by \$8,033 primarily based on property management estimates from the General Services Agency.

#### Recommendations

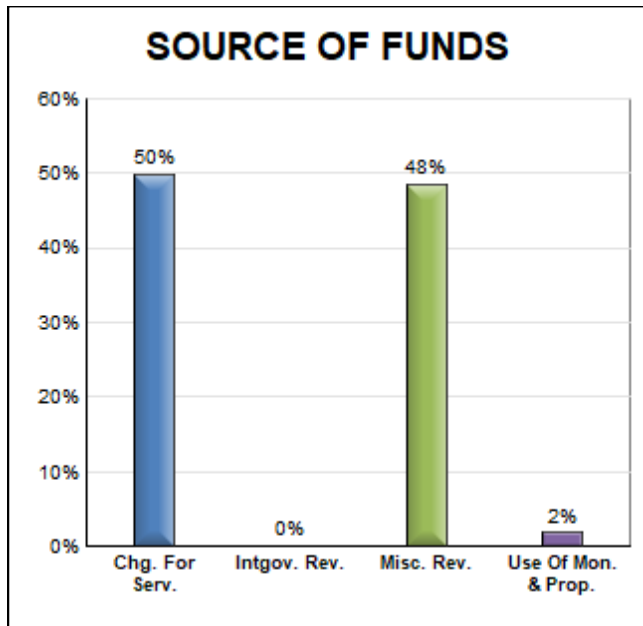
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Risk Management

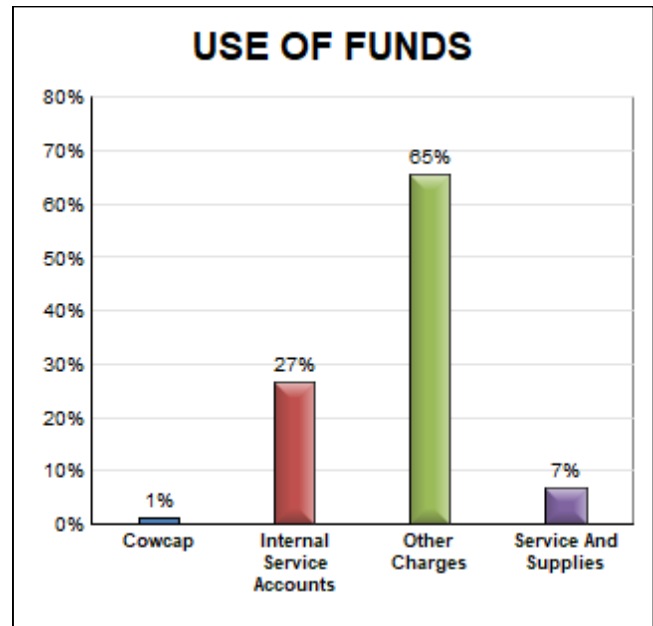
## Jennifer M. Flores County Counsel

| <b>Fund: 061</b>                              |                        |                             |                              |                      |
|---|------------------------|-----------------------------|------------------------------|----------------------|
| <b>Agency: 035</b>                            |                        |                             |                              |                      |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>      |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                      |
| Other General                                 | \$16,937,649           | \$26,580,552                | \$25,777,524                 | \$(803,028)          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$16,937,649</b>    | <b>\$26,580,552</b>         | <b>\$25,777,524</b>          | <b>\$(803,028)</b>   |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                      |
| Cowcap  | \$229,396              | \$319,280                   | \$231,959                    | \$(87,321)           |
| Internal Service Accounts                     | \$5,004,572            | \$6,542,123                 | \$5,372,000                  | \$(1,170,123)        |
| Other Charges                                 | \$9,157,611            | \$15,721,455                | \$16,143,077                 | \$421,622            |
| Service And Supplies                          | \$2,546,070            | \$3,997,694                 | \$4,030,488                  | \$32,794             |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$16,937,649</b>    | <b>\$26,580,552</b>         | <b>\$25,777,524</b>          | <b>\$(803,028)</b>   |
| <b>REVENUES</b>                               |                        |                             |                              |                      |
| Charges For Current Serv                      | \$18,582,325           | \$18,588,951                | \$13,598,618                 | \$(4,990,333)        |
| Intergovernmental Revenue                     | \$24,550               | \$29,881                    | \$32,837                     | \$2,956              |
| Miscellaneous Revenue                         | \$2,993,110            | \$1,500,500                 | \$3,425,500                  | \$1,925,000          |
| Rev. from Use of Money & Prop                 | \$1,285,080            | \$450,000                   | \$1,100,000                  | \$650,000            |
| <b>TOTAL REVENUES</b>                         | <b>\$22,885,065</b>    | <b>\$20,569,332</b>         | <b>\$18,156,955</b>          | <b>\$(2,412,377)</b> |
| <b>NET COUNTY COST</b>                        | <b>\$(5,947,416)</b>   | <b>\$6,011,220</b>          | <b>\$7,620,569</b>           | <b>\$1,609,349</b>   |
| <b>Fund: 062</b>                              |                        |                             |                              |                      |
| <b>Agency: 035</b>                            |                        |                             |                              |                      |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>      |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                      |
| Other General                                 | \$45,838,910           | \$48,999,238                | \$53,406,826                 | \$4,407,588          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$45,838,910</b>    | <b>\$48,999,238</b>         | <b>\$53,406,826</b>          | <b>\$4,407,588</b>   |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                      |
| Cowcap  | \$141,423              | \$165,836                   | \$627,760                    | \$461,924            |
| Internal Service Accounts                     | \$7,092,853            | \$10,181,600                | \$13,444,560                 | \$3,262,960          |
| Other Charges                                 | \$36,974,267           | \$37,218,802                | \$37,520,922                 | \$302,120            |
| Service And Supplies                          | \$1,630,367            | \$1,433,000                 | \$1,813,584                  | \$380,584            |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$45,838,910</b>    | <b>\$48,999,238</b>         | <b>\$53,406,826</b>          | <b>\$4,407,588</b>   |
| <b>REVENUES</b>                               |                        |                             |                              |                      |
| Charges For Current Serv                      | \$10,052,521           | \$23,085,693                | \$20,106,633                 | \$(2,979,060)        |
| Miscellaneous Revenue                         | \$33,853,704           | \$32,200,001                | \$33,370,001                 | \$1,170,000          |
| Rev. from Use of Money & Prop                 | \$213,788              | \$90,000                    | \$250,000                    | \$160,000            |
| <b>TOTAL REVENUES</b>                         | <b>\$44,120,013</b>    | <b>\$55,375,694</b>         | <b>\$53,726,634</b>          | <b>\$(1,649,060)</b> |
| <b>NET COUNTY COST</b>                        | <b>\$1,718,897</b>     | <b>\$(6,376,456)</b>        | <b>\$(319,808)</b>           | <b>\$6,056,648</b>   |
| <b>Fund: 063</b>                              |                        |                             |                              |                      |
| <b>Agency: 035</b>                            |                        |                             |                              |                      |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>      |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                      |
| Other General                                 | \$980,859              | \$1,328,935                 | \$2,050,515                  | \$721,580            |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$980,859</b>       | <b>\$1,328,935</b>          | <b>\$2,050,515</b>           | <b>\$721,580</b>     |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                      |
| Cowcap  | \$9,958                | \$14,537                    | \$13,433                     | \$(1,104)            |
| Internal Service Accounts                     | \$952,351              | \$1,268,111                 | \$1,986,200                  | \$718,089            |
| Other Charges                                 | \$18,550               | \$38,287                    | \$42,882                     | \$4,595              |
| Service And Supplies                          | \$-                    | \$8,000                     | \$8,000                      | \$-                  |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$980,859</b>       | <b>\$1,328,935</b>          | <b>\$2,050,515</b>           | <b>\$721,580</b>     |

| REVENUES                               |                   |                      |                       |                    |
|--|-------------------|----------------------|-----------------------|--------------------|
| Charges For Current Serv               | \$955,391         | \$1,920,935          | \$2,800,000           | \$879,065          |
| Rev. from Use of Money & Prop          | \$18,685          | \$8,000              | \$16,000              | \$8,000            |
| <b>TOTAL REVENUES</b>                  | <b>\$974,076</b>  | <b>\$1,928,935</b>   | <b>\$2,816,000</b>    | <b>\$887,065</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$6,783</b>    | <b>\$(600,000)</b>   | <b>\$(765,485)</b>    | <b>\$(165,485)</b> |
| <b>Fund: 064</b>                       |                   |                      |                       |                    |
| <b>Agency: 035</b>                     |                   |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS   | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| ACTIVITY APPROPRIATIONS:               |                   |                      |                       |                    |
| Other General                          | \$695,450         | \$1,095,581          | \$1,240,626           | \$145,045          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$695,450</b>  | <b>\$1,095,581</b>   | <b>\$1,240,626</b>    | <b>\$145,045</b>   |
| APPROPRIATIONS:                        |                   |                      |                       |                    |
| Cowcap                                 | \$7,718           | \$8,004              | \$9,524               | \$1,520            |
| Internal Service Accounts              | \$661,397         | \$951,000            | \$1,071,000           | \$120,000          |
| Other Charges                          | \$26,335          | \$61,475             | \$60,000              | \$(1,475)          |
| Service And Supplies                   | \$-               | \$75,102             | \$100,102             | \$25,000           |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$695,450</b>  | <b>\$1,095,581</b>   | <b>\$1,240,626</b>    | <b>\$145,045</b>   |
| REVENUES                               |                   |                      |                       |                    |
| Charges For Current Serv               | \$754,620         | \$1,050,000          | \$1,250,000           | \$200,000          |
| Rev. from Use of Money & Prop          | \$23,461          | \$10,000             | \$16,000              | \$6,000            |
| <b>TOTAL REVENUES</b>                  | <b>\$778,081</b>  | <b>\$1,060,000</b>   | <b>\$1,266,000</b>    | <b>\$206,000</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$(82,631)</b> | <b>\$35,581</b>      | <b>\$(25,374)</b>     | <b>\$(60,955)</b>  |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding

## 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 the Public Risk Innovation Solutions and Management (PRISM) Joint Powers Authority, formerly the 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 (Cal/OSHA) 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 significant 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, which consists of over \$600 million in All-Risk Coverage Limits, \$225 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 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. **Results:** This objective was completed.
- **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. **Results:** This objective was completed.
- **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. **Results:** This objective was completed.

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

#### Other Accomplishments in FY 2023/24

- The General Liability Team received a 99.8% score during its November 2023 Biennial Audit conducted by our excess insurance carrier's independent audit company, Praxis Inc.
- The Workers Compensation Team continues to work with Corvel, a third-party administrative partner, on timely reporting of claims while implementing on-site and in-person training this past year with their management staff and Tulare County departments. As a result of these efforts, Corvel received an 88% audit score in December 2023, the highest score achieved by any current or former third-party administrator for the County.
- For the resolution of claims against the County, 167 general liability and civil litigation cases were settled and closed at an incurred cost of \$3,451,277, with substantial claim savings from overall demands placed at over \$257 million. The Risk Division also collected back \$1,257,423 in property losses and subrogation recoveries from insurers and responsible liability carriers. In addition, 412 workers' compensation claims were resolved through settlements approved through County levels of authority, Corvel, and the Workers' Compensation Appeals Board.
- The Safety Team conducted 234 employee ergonomic evaluations, 154 physical chair fitting evaluations, and 18 additional sit/stand desk accommodations.

#### Key Goals and Objectives for FY 2024/25

##### 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 a minimum of 25 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 any specific safety concerns, that departments and staff comply with Cal/OSHA regulations, and provide appropriate risk assessment recommendations while evaluating any updates to safety plans or training procedures.
- **Objective 3:** Consult with departments regarding their efforts to conduct emergency action plan training as part of the Injury & Illness Prevention Plan (IIPP), including annual drills, while providing feedback and recommendations for any 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 for county contracts and agreements, including the various types of specific department agreements and the risk review process.
- **Objective 2:** Conduct interactive process meetings, site visits as needed, and leave of absence meetings with department supervisors and employees to explore reasonable accommodations, and return-to-work alternatives based upon the employee's temporary or permanent medical status and work restrictions.
- **Objective 3:** Provide departments with annual and periodic loss control reports listing the top risk exposures by frequency and severity, including the financial impact, to assist and communicate with department management in developing strategies to minimize, identify, and limit such exposures.

### Budget Request

The Requested Budget represents an overall increase of \$4,471,185 or 6% in expenditures and an overall decrease of \$2,968,372 or 4% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$6,509,902 difference between expenditure and revenue represents the decrease of Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$438,378 primarily based on professional and specialized expenses.
- Other Charges will increase by \$726,862 primarily based on workers' compensation claim expenses.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$375,019 primarily based on changes in the Plan.
- Internal Service Accounts will increase by \$4,930,926, primarily based on purchased insurance expenses.
- Revenue Projections will decrease by \$2,930,296 primarily based on insurance charges to departments and insurance recoveries.

### Recommendations

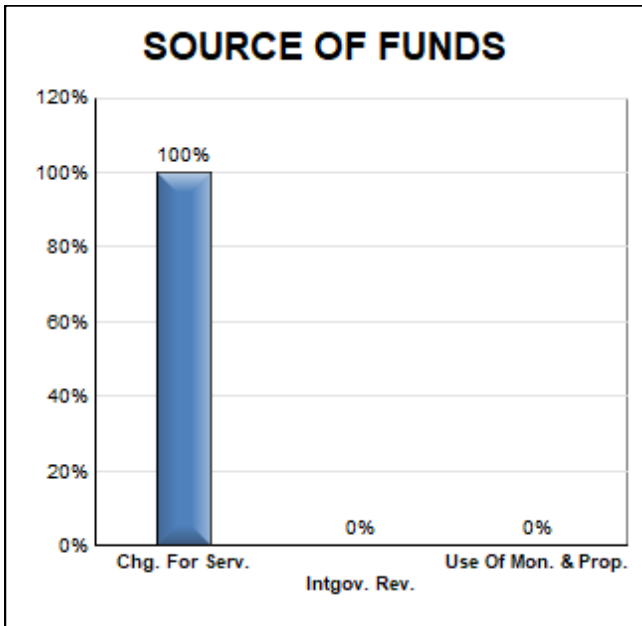
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Grounds Services

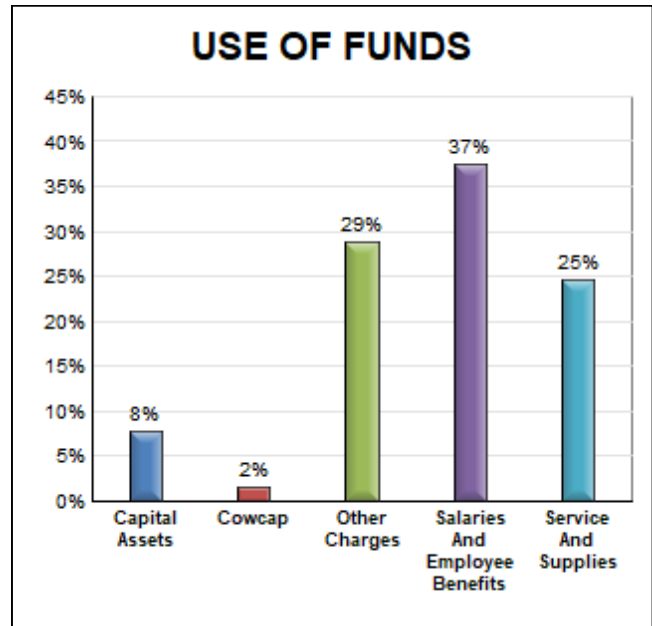
Brooke Sisk

General Services Agency Director

| Fund: 066                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 066                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Other General                          | \$831,994          | \$1,266,594          | \$1,481,877           | \$215,283          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$831,994</b>   | <b>\$1,266,594</b>   | <b>\$1,481,877</b>    | <b>\$215,283</b>   |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Capital Assets                         | \$-                | \$135,000            | \$113,000             | \$(22,000)         |
| Cowcap                                 | \$15,729           | \$18,798             | \$25,913              | \$7,115            |
| Other Charges                          | \$200,688          | \$282,628            | \$427,852             | \$145,224          |
| Salaries And Employee Benefits         | \$348,611          | \$514,417            | \$552,562             | \$38,145           |
| Service And Supplies                   | \$266,966          | \$315,751            | \$362,550             | \$46,799           |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$831,994</b>   | <b>\$1,266,594</b>   | <b>\$1,481,877</b>    | <b>\$215,283</b>   |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$937,976          | \$1,283,200          | \$1,125,116           | \$(158,084)        |
| Intergovernmental Revenue              | \$-                | \$-                  | \$-                   | \$-                |
| Rev. from Use of Money & Prop          | \$(5,774)          | \$-                  | \$-                   | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$932,202</b>   | <b>\$1,283,200</b>   | <b>\$1,125,116</b>    | <b>\$(158,084)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$(100,208)</b> | <b>\$(16,606)</b>    | <b>\$356,761</b>      | <b>\$373,367</b>   |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding



### 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 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 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. **Results:** This objective was completed.
- **Objective 2:** Evaluate and conduct a Request for Proposals for contracted services by September 2023. **Results:** This objective was completed.

### Other Accomplishments in FY 2023/24

- The Grounds Division assumed the responsibility of grounds services at seven additional locations.

### Key Goals and Objectives for FY 2024/25

#### Organizational Performance

**Goal 1:** Ensure grounds at county-owned facilities are well-maintained.

- **Objective 1:** Purchase new multi-use landscape equipment to carry out tasks more efficiently.

### Budget Request

The Requested Budget represents an overall increase of \$215,283 or 17% in expenditures and a decrease of \$158,084 or 12% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$356,761 difference between expenditure and revenue represents the decrease of Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$46,799 primarily based on the increase in material costs.
- Other Charges will increase by \$145,224, primarily based on increased depreciation and overhead costs.
- Capital Assets will decrease by \$22,000 primarily based on a decrease in capital asset requests.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$7,115 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$158,084 primarily based on a decrease in projected services.

**Staffing changes reflected in the Requested Budget include the following:**

- Delete 2 FTE positions to be added to Parks Division.
  - 2 Parks & Grounds Workers.

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

- 1 Mini Backhoe - \$94,000
- Mini Backhoe Attachment Equipment - \$19,000

### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Facilities

## Brooke Sisk

### General Services Agency Director

Fund: 067

Agency: 067

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE         |
|--------------------------------------|--------------------|----------------------------|-----------------------------|------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                    |                            |                             |                  |
| Property Management                  | \$9,355,848        | \$12,599,467               | \$13,108,779                | \$509,312        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$9,355,848</b> | <b>\$12,599,467</b>        | <b>\$13,108,779</b>         | <b>\$509,312</b> |

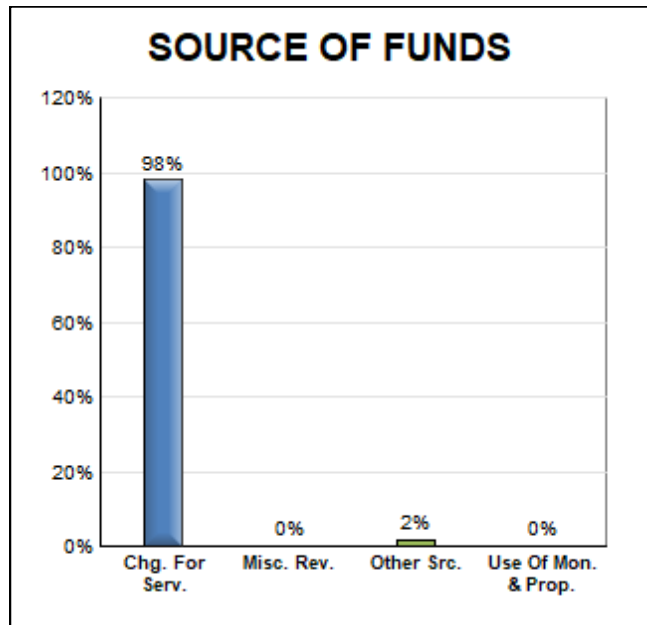
**APPROPRIATIONS:**

|                                |                    |                     |                     |                  |
|--------------------------------|--------------------|---------------------|---------------------|------------------|
| Capital Assets                 | \$-                | \$135,000           | \$78,000            | \$(57,000)       |
| Cowcap                         | \$201,202          | \$235,397           | \$247,467           | \$12,070         |
| Other Charges                  | \$1,799,105        | \$2,172,125         | \$2,144,171         | \$(27,954)       |
| Other Financing Uses           | \$19               | \$19                | \$19                | \$-              |
| Salaries And Employee Benefits | \$3,259,486        | \$4,392,616         | \$4,572,239         | \$179,623        |
| Service And Supplies           | \$4,096,036        | \$5,664,310         | \$6,066,883         | \$402,573        |
| <b>TOTAL APPROPRIATIONS:</b>   | <b>\$9,355,848</b> | <b>\$12,599,467</b> | <b>\$13,108,779</b> | <b>\$509,312</b> |

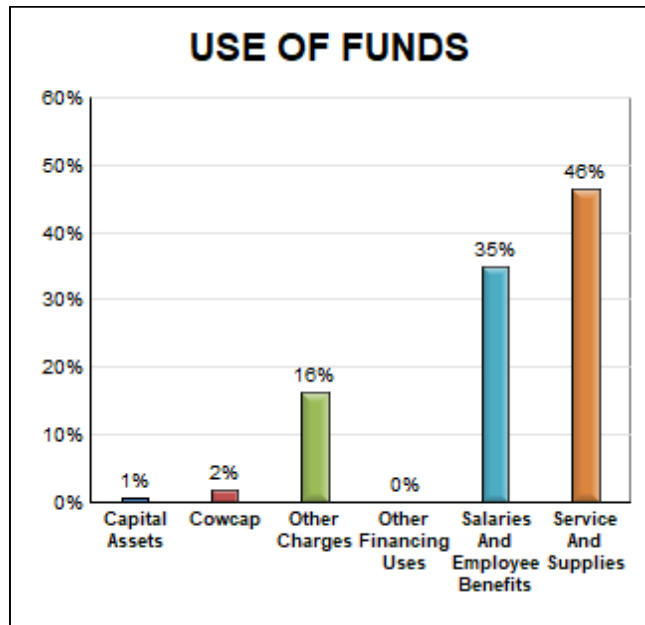
**REVENUES**

|                               |                    |                     |                     |                  |
|-------------------------------|--------------------|---------------------|---------------------|------------------|
| Charges For Current Serv      | \$9,366,313        | \$11,610,981        | \$12,145,167        | \$534,186        |
| Miscellaneous Revenue         | \$7,843            | \$-                 | \$-                 | \$-              |
| Other Financing Sources       | \$185,484          | \$218,400           | \$232,986           | \$14,586         |
| Rev. from Use of Money & Prop | \$(14,144)         | \$-                 | \$-                 | \$-              |
| <b>TOTAL REVENUES</b>         | <b>\$9,545,496</b> | <b>\$11,829,381</b> | <b>\$12,378,153</b> | <b>\$548,772</b> |

|                        |                    |                  |                  |                   |
|------------------------|--------------------|------------------|------------------|-------------------|
| <b>NET COUNTY COST</b> | <b>\$(189,648)</b> | <b>\$770,086</b> | <b>\$730,626</b> | <b>\$(39,460)</b> |
|------------------------|--------------------|------------------|------------------|-------------------|



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding

## 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 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. **Results:** This objective was completed.
- **Objective 2:** Develop the scope of work for the installation of pressure vessel compressors to domestic wells by December 2023. **Results:** This objective was completed.
- **Objective 3:** Complete the installation of pressure vessel compressors to domestic wells by March 2024. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Coordinated, planned, and worked as liaisons for the energy upgrade contractor to upgrade air conditioning, heating, and lighting controls throughout the county.

## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Ensure the Preventative Maintenance schedule at the South County Detention Facility operates safely and efficiently.

- **Objective 1:** Audit Preventative Maintenance schedules per manufacturer recommendations by December 2024.
- **Objective 2:** Analyze Preventative Maintenance tasks against actual service requests to determine the efficiency of Preventative Maintenance when compared to system failures by March 2025.
- **Objective 3:** Adjust Preventative Maintenance schedules to align with the data obtained in objectives one and two to optimize safety and efficiency by May 2025.

## Budget Request

The Requested Budget represents an overall increase of \$509,312 or 4% in expenditures and 548,772 or 5% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$730,626 difference between expenditure and revenue represents the decrease of Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase \$179,623 primarily based on cost-of-living adjustments.
- Services and Supplies will increase by \$402,573, primarily based on increased material costs and contract pricing.
- Capital Assets will decrease by \$57,000, primarily based on a decrease in requests for capital assets.
- Revenue Projections will increase by \$548,772, primarily based on an increase in material costs, contract pricing and hourly rates.

**Staffing changes reflected in the Requested Budget include the following:**

- Amend 12 FTE positions to align with departmental needs:
  - 7 Maintenance Worker III to Maintenance Worker Lead
  - 5 Maintenance Worker II to Maintenance Worker
- Reclass 29 FTE positions to align with departmental needs:
  - 29 Maintenance Worker I/II to Maintenance Worker

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

- 1 Truck - \$78,000

**Recommendations**

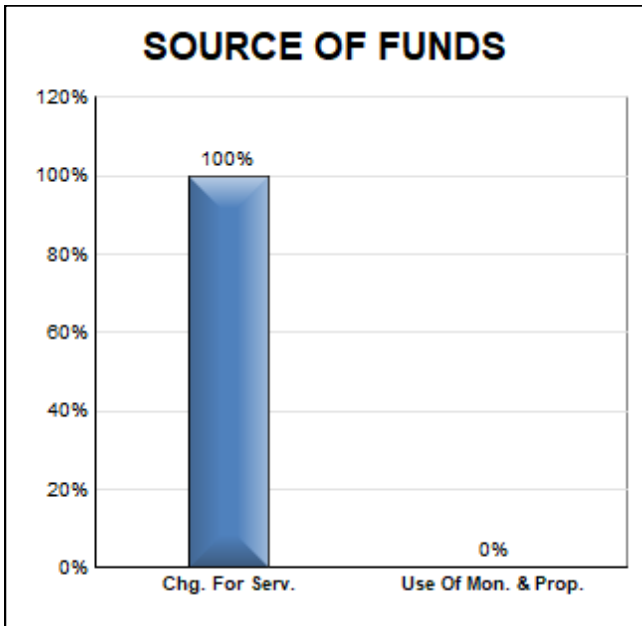
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Custodial Services

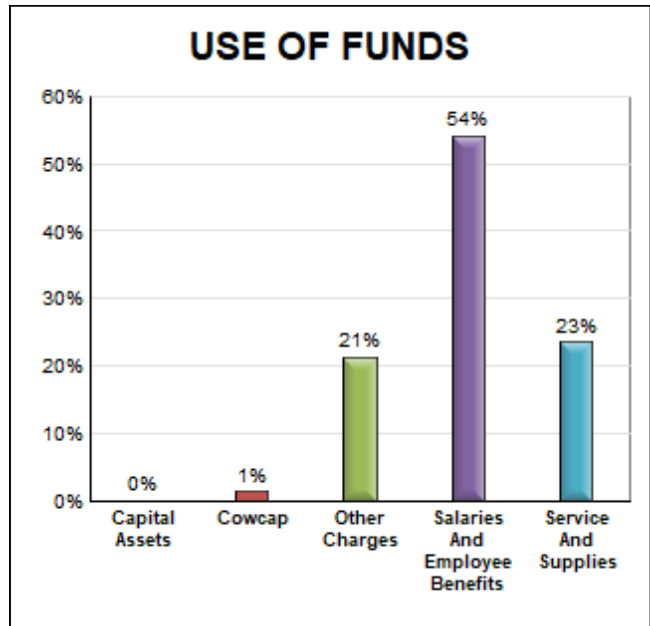
Brooke Sisk

General Services Agency Director

| Fund: 068                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 068                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Other General                          | \$4,573,304        | \$5,842,168          | \$5,680,867           | \$(161,301)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$4,573,304</b> | <b>\$5,842,168</b>   | <b>\$5,680,867</b>    | <b>\$(161,301)</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Capital Assets                         | \$-                | \$40,000             | \$-                   | \$(40,000)         |
| Cowcap                                 | \$82,929           | \$94,747             | \$83,732              | \$(11,015)         |
| Other Charges                          | \$953,840          | \$1,255,874          | \$1,211,125           | \$(44,749)         |
| Salaries And Employee Benefits         | \$2,484,668        | \$3,168,047          | \$3,060,510           | \$(107,537)        |
| Service And Supplies                   | \$1,051,867        | \$1,283,500          | \$1,325,500           | \$42,000           |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$4,573,304</b> | <b>\$5,842,168</b>   | <b>\$5,680,867</b>    | <b>\$(161,301)</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$4,988,296        | \$5,594,878          | \$5,791,499           | \$196,621          |
| Rev. from Use of Money & Prop          | \$(28,049)         | \$-                  | \$-                   | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$4,960,247</b> | <b>\$5,594,878</b>   | <b>\$5,791,499</b>    | <b>\$196,621</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$(386,943)</b> | <b>\$247,290</b>     | <b>\$(110,632)</b>    | <b>\$(357,922)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding

## 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, county-wide detention facilities, and 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 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. **Results:** This objective was completed.

### 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. **Results:** This objective was not completed. The division manual still needs to be finalized. This item will be carried into FY 2024/25.
- **Objective 2:** Set up monthly meetings to discuss updates with all custodial staff by December 2023. **Results:** This objective was not completed. The final review of the division manual is still pending. This item will be carried into FY 2024/25.

## Other Accomplishments in FY 2023/24

- Performed deep cleaning on multiple buildings and sites vacated by county departments
- Performed ongoing cleaning services during construction remodels.

## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Implement ongoing reviews of inspection checklists to incorporate ideas, suggestions, and feedback for process and procedure improvements.

- **Objective 1:** Finalize the division manual by September 2024.
- **Objective 2:** Begin conducting monthly meetings with leads, supervisors, and managers by October 2024.
- **Objective 3:** Set up monthly meetings to discuss updates with all custodial staff by November 2024.

## Budget Request

The Requested Budget represents an overall decrease of \$161,301 or 3% in expenditures and an overall increase of \$196,621 or 4% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$110,632 difference between expenditure and revenue represents the increase of Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will decrease by \$107,537 primarily based on deleting 4 FTE positions.
- Capital Assets will decrease by \$40,000 primarily based on a decrease in requested capital assets.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$11,015 primarily based on changes in the plan.
- Revenue Projections will increase by \$196,621 primarily based on an increase in the hourly rate.

**Staffing changes reflected in the Requested Budget include the following:**

- Delete 4 FTE Positions to transfer the positions to the Health & Human Services Agency
  - 4 Custodial Workers

**Recommendations**

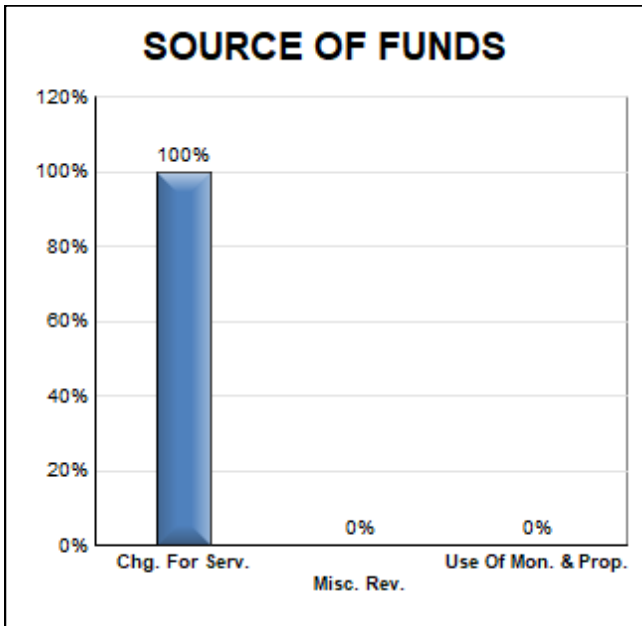
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Fleet Services

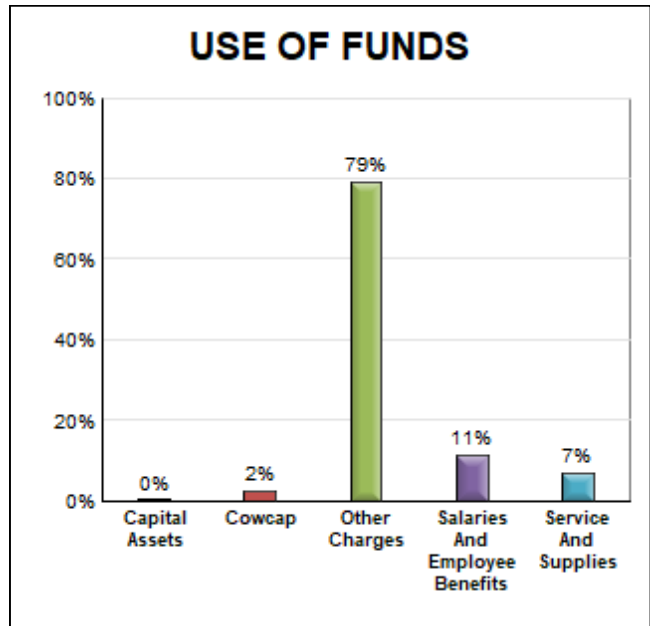
Brooke Sisk

General Services Agency Director

| Fund: 070                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 070                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Other General                          | \$7,196,339        | \$8,600,151          | \$8,924,712           | \$324,561          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$7,196,339</b> | <b>\$8,600,151</b>   | <b>\$8,924,712</b>    | <b>\$324,561</b>   |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Capital Assets                         | \$-                | \$-                  | \$20,000              | \$20,000           |
| Cowcap                                 | \$165,124          | \$200,105            | \$225,798             | \$25,693           |
| Other Charges                          | \$5,593,151        | \$6,669,693          | \$7,041,571           | \$371,878          |
| Salaries And Employee Benefits         | \$955,176          | \$1,020,052          | \$1,016,243           | \$(3,809)          |
| Service And Supplies                   | \$482,888          | \$710,301            | \$621,100             | \$(89,201)         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$7,196,339</b> | <b>\$8,600,151</b>   | <b>\$8,924,712</b>    | <b>\$324,561</b>   |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$7,475,422        | \$8,046,946          | \$8,577,813           | \$530,867          |
| Miscellaneous Revenue                  | \$230              | \$-                  | \$-                   | \$-                |
| Rev. from Use of Money & Prop          | \$(5,606)          | \$-                  | \$-                   | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$7,470,046</b> | <b>\$8,046,946</b>   | <b>\$8,577,813</b>    | <b>\$530,867</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$(273,707)</b> | <b>\$553,205</b>     | <b>\$346,899</b>      | <b>\$(206,306)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding



### 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 acquiring and disposing 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 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. **Results:** This objective was completed.

#### 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. **Results:** This objective was completed.
- **Objective 2:** Train staff on safety requirements necessary for the maintenance and repair of electrified vehicles. **Results:** This objective was partially completed. This objective was partially completed. Forty percent of staff completed the safety requirements training. The remaining staff training will be completed in FY 2024/25.
- **Objective 3:** Pilot an electric vehicle charging program. **Results:** This objective was completed.

### Key Goals and Objectives for FY 2024/25

#### Organizational Performance

**Goal 1:** Pursue compliance with Advanced Clean Fleet regulations and optimize funding opportunities.

- **Objective 1:** Train staff on safety requirements for the maintenance and repair of electrified vehicles.
- **Objective 2:** Develop and implement the infrastructure and funding strategy for fleet upgrades.
- **Objective 3:** Identify and apply for grants and other funding for infrastructure development.

### Budget Request

The Requested Budget represents an overall increase of \$324,561 or 4% in expenditures and an overall increase of \$530,867 or 7% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$346,899 difference between expenditure and revenue represents the decrease in Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will decrease by \$89,201 primarily based on a decrease in professional & specialized services.
- Other Charges will increase by \$371,878 primarily based on increased fuel prices and auto parts.
- Capital Assets will increase by \$20,000 primarily based on a new request for capital assets.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$25,693 primarily based on changes in the plan.
- Revenue Projections will increase by \$530,867 primarily based on an increase in the 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:**

- 2 Electric Vehicle Chargers -\$20,000

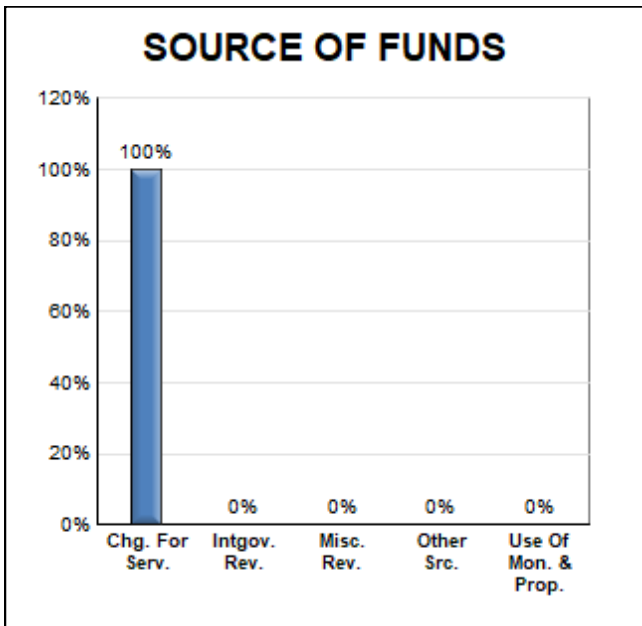
### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

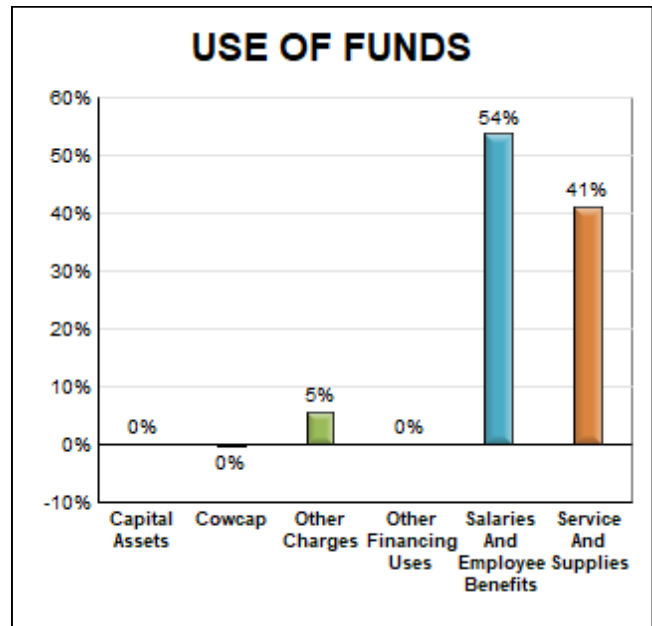
# Information and Communications Technology

Joe Halford  
Director

| Fund: 071                              |                      |                      |                       |                      |
|--|----------------------|----------------------|-----------------------|----------------------|
| Agency: 090                            |                      |                      |                       |                      |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS      | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE             |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                      |                      |                       |                      |
| Other General                          | \$26,915,580         | \$38,007,527         | \$34,685,682          | \$(3,321,845)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$26,915,580</b>  | <b>\$38,007,527</b>  | <b>\$34,685,682</b>   | <b>\$(3,321,845)</b> |
| <b>APPROPRIATIONS:</b>                 |                      |                      |                       |                      |
| Capital Assets                         | \$3,047,437          | \$4,878,418          | \$-                   | \$(4,878,418)        |
| Cowcap                                 | \$1,009,528          | \$(112,830)          | \$(151,386)           | \$(38,556)           |
| Other Charges                          | \$1,566,245          | \$1,996,456          | \$1,929,024           | \$(67,432)           |
| Other Financing Uses                   | \$-                  | \$967,100            | \$-                   | \$(967,100)          |
| Salaries And Employee Benefits         | \$14,177,661         | \$18,922,064         | \$18,645,835          | \$(276,229)          |
| Service And Supplies                   | \$7,114,709          | \$11,356,319         | \$14,262,209          | \$2,905,890          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$26,915,580</b>  | <b>\$38,007,527</b>  | <b>\$34,685,682</b>   | <b>\$(3,321,845)</b> |
| <b>REVENUES</b>                        |                      |                      |                       |                      |
| Charges For Current Serv               | \$29,826,668         | \$34,944,947         | \$34,685,652          | \$(259,295)          |
| Intergovernmental Revenue              | \$7,650              | \$3                  | \$3                   | \$-                  |
| Miscellaneous Revenue                  | \$644                | \$312,603            | \$24                  | \$(312,579)          |
| Other Financing Sources                | \$70,055             | \$100,001            | \$2                   | \$(99,999)           |
| Rev. from Use of Money & Prop          | \$-                  | \$1                  | \$1                   | \$-                  |
| <b>TOTAL REVENUES</b>                  | <b>\$29,905,017</b>  | <b>\$35,357,555</b>  | <b>\$34,685,682</b>   | <b>\$(671,873)</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$(2,989,437)</b> | <b>\$2,649,972</b>   | <b>\$0</b>            | <b>\$(2,649,972)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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 researching 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 7,000 desktops and laptops throughout the county.
- Programming and Application Support Services solve county business process needs by creating and maintaining custom software. They also install and maintain various 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 by utilizing 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 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. **Results:** This objective was partially completed. Security Risk Scorecard Phase 1 is in process and should be completed by Fall 2024.
- **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. **Results:** This objective was completed.
- **Objective 3:** Review and update content filtering services to improve security, reporting, and optimize network access based on department needs. **Results:** This objective was not completed. Security determined that existing architecture does not meet department needs and TCiCT will begin investigating alternatives to dedicated content filtering appliances.

### 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. **Results:** This objective was completed.
- **Objective 2:** Implement and utilized the Marque360 software to facilitate improved Internal Service Fund billing and resource allocation for the county technology project portfolio **Results:** This objective was completed.
- **Objective 3:** Implement Phase One of Security Risk Framework assessments with selected county departments. **Results:** This objective was partially completed. The security team is in the process of completing Phase One analysis, which should be completed by the Fall of 2024.

**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. **Results:** This objective was completed.
- **Objective 2:** Leverage training through KnowB4 platform to improve cybersecurity awareness. **Results:** This objective was completed.
- **Objective 3:** Implement Microsoft PowerBI to facilitate improved data reporting and visualization. **Results:** This objective was partially completed. Staff have configured the platform but do not anticipate migrating workloads or making it widely available until late 2024.

### Other Accomplishments in FY 2023/24

- Supported the County's migration to a new enterprise-wide Human Capital Management (HCM) and Payroll system set to go live in October 2024.
- Supported the County's migration to a new enterprise-wide financial system (Afin) in the fall of 2023.
- Successful review of Microsoft licensing utilization and contract vehicles, leading to an upgrade from M365 G3 to M365 G5 and access to additional services from Microsoft.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** Enhance County technical security posture.

- **Objective 1:** Complete and then utilize Phase One of security risk framework assessments to facilitate discussions with departments and mitigate security risk.
- **Objective 2:** Increase the utilization of advanced authentication technologies such as Windows Hello or other MFA (Multi-Factor Authentication) technologies throughout the County.
- **Objective 3:** Ensure that all County staff have access to email to increase the utilization of Single Sign-on (SSO) for critical systems.

#### Organizational Performance

**Goal 1:** Develop a Countywide Technology Strategy.

- **Objective 1:** Utilize the Countywide Technology Strategy document to facilitate the creation of an operational roadmap that can be used for planning technology projects in future years.
- **Objective 2:** Utilize the ITAC (Information Technology Advisory Committee) to implement monitoring processes for technology strategy progress.
- **Objective 3:** Develop a Generative Artificial Intelligence (AI) policy document and guidelines to facilitate the future adoption and utilization of AI technologies.

### Organizational Performance

**Goal 1:** Improve organizational performance by leveraging modern tools, technologies, and training.

- **Objective 1:** Enhance employee access to self-service tools in the new Human Capital Management (HCM) system.
- **Objective 2:** Formalize wired network and wireless standards to ensure a high network access standard throughout county workspaces.
- **Objective 3:** Implement Microsoft PowerBI to facilitate improved data reporting and visualization.

### Budget Request

The Requested Budget represents an overall decrease of \$3,321,845, or 9%, in expenditures and an overall decrease of \$671,873, or 2%, in revenues compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will decrease by \$276,229 primarily based on a decrease in anticipated salary and benefits costs.
- Services and Supplies will increase by \$2,905,890 primarily based on an increase in professional and specialized expenditures.
- Capital Assets will decrease by \$4,878,418 primarily based on a reduction of capital asset requests.
- Other Financing Uses will decrease by \$967,100 primarily based on a reduction in operating transfers out.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$38,556 primarily based on a reduction in the Plan.
- Revenue Projections will decrease by \$671,873 primarily based on a reduction in the costs charged to other departments.

**Staffing changes reflected in the Requested Budget include the following:**

- Delete 2 FTE positions due to redundancies created by adding Deputy Director, Information Security
  - 2 IT Division Managers
- Add 1 FTE position to address workload issues and modernize efforts.
  - 1 IT Deputy Director – Information Security (IS)

### Recommendations

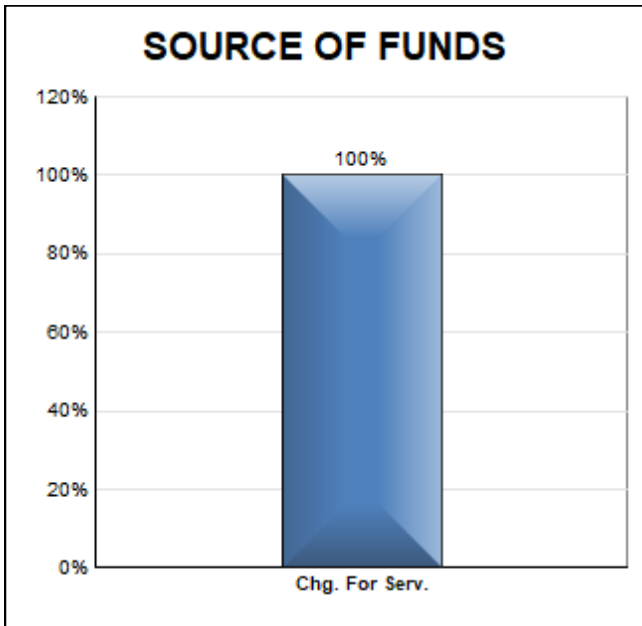
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Property Management

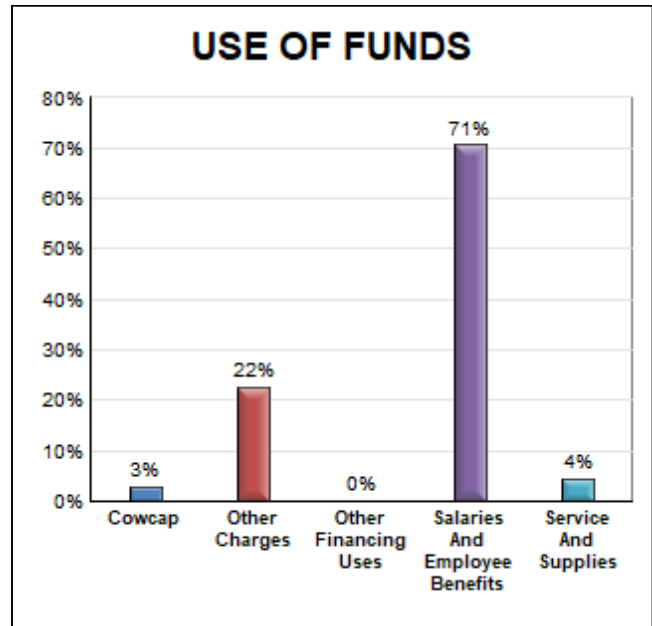
Brooke Sisk

General Services Agency Director

| Fund: 073                              |                 |                      |                       |                    |
|--|-----------------|----------------------|-----------------------|--------------------|
| Agency: 073                            |                 |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                 |                      |                       |                    |
| Property Manangement                   | \$-             | \$622,764            | \$592,309             | \$(30,455)         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$-</b>      | <b>\$622,764</b>     | <b>\$592,309</b>      | <b>\$(30,455)</b>  |
| <b>APPROPRIATIONS:</b>                 |                 |                      |                       |                    |
| Cowcap                                 | \$-             | \$8,493              | \$17,328              | \$8,835            |
| Other Charges                          | \$-             | \$184,107            | \$132,931             | \$(51,176)         |
| Other Financing Uses                   | \$-             | \$28                 | \$28                  | \$-                |
| Salaries And Employee Benefits         | \$-             | \$396,136            | \$415,822             | \$19,686           |
| Service And Supplies                   | \$-             | \$34,000             | \$26,200              | \$(7,800)          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$-</b>      | <b>\$622,764</b>     | <b>\$592,309</b>      | <b>\$(30,455)</b>  |
| <b>REVENUES</b>                        |                 |                      |                       |                    |
| Charges For Current Serv               | \$-             | \$643,149            | \$773,873             | \$130,724          |
| <b>TOTAL REVENUES</b>                  | <b>\$-</b>      | <b>\$643,149</b>     | <b>\$773,873</b>      | <b>\$130,724</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$0</b>      | <b>\$(20,385)</b>    | <b>\$(181,564)</b>    | <b>\$(161,179)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

The Property Management Division of the General Services Agency (GSA) provides real property services to all county-owned and leased site facilities. These services 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 whether county properties are underutilized and determines whether 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.

### Key Goals and Objectives Results in FY 2023/24

#### 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 **Results:** This objective was partially completed. Construction of the Registrar of Voters site was completed in September 2023. This will be carried into FY 2024/25.
- **Objective 2:** Complete the surplus process for the former Porterville Courthouse. **Results:** This objective was partially completed. The sole offer received was unfavorable and will now be offered to the public in the open bid process. This item will be carried into FY 2024/25.

### Other Accomplishments in FY 2023/24

- Completed the design and construction phase for the Dinuba District Office new location.
- Sold a portion of the 1.5-acre section of the Kings River Park that was inaccessible to the public to reinvest profits into the Park.
- Subdivided a portion of the former Harmon Field Airport in Pixley to increase real estate marketability.
- Relocated the District Attorney's Welfare Fraud Unit.

### Key Goals and Objectives Results in FY 2024/25

#### Economic Well-Being

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

- **Objective 1:** Complete the surplus process for the former Porterville Courthouse.
- **Objective 2:** Locate tenants or county departments to fill vacant space at the Tulare Akers Professional Center.
- **Objective 3:** Locate tenants or county departments to fill vacant space at 8040 W Doe Ave, Visalia.

### Budget Request

The Requested Budget represents an overall decrease of \$30,455 or 5% in expenditures and an overall increase of \$130,724 or 20% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$181,564 difference between expenditures and revenues represents the increase in Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will decrease by \$7,800, primarily based on a decrease in Professional and Specialized Expenses.
- Other Charges will decrease by \$51,176 primarily based on a decrease in Workers Comp and Liability insurance.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$8,835 primarily based on changes in the plan.
- Revenue Projections will increase by \$130,724 primarily based on an increase in billable hours.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested.

#### Recommendations:

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

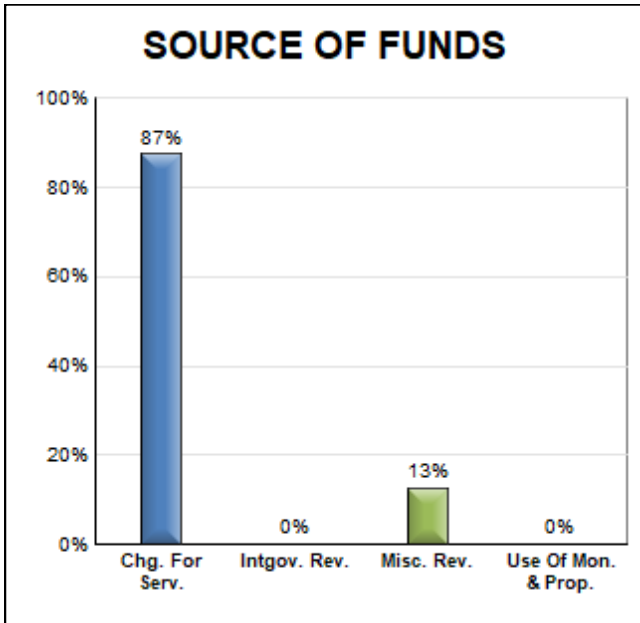
# Communications

## Joe Halford, Information and Communications Technology Director

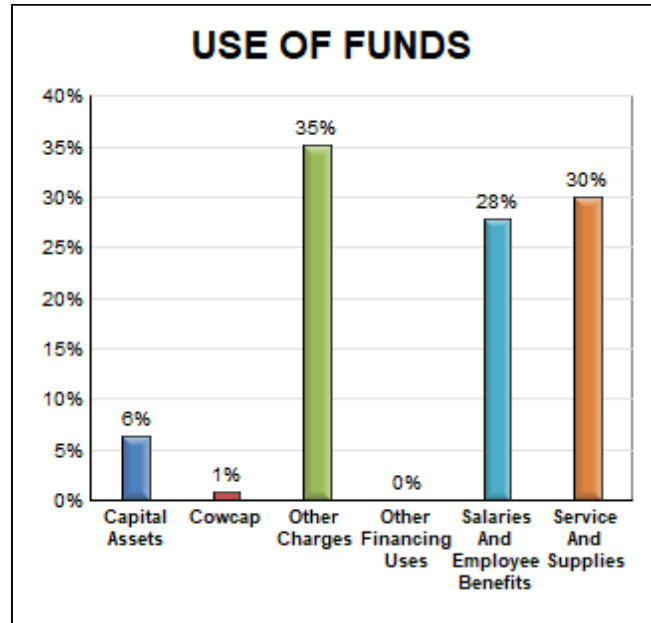
Fund: 074

Agency: 074

| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE         |
|--|--------------------|----------------------|-----------------------|------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                  |
| Communications                         | \$1,844,921        | \$2,112,518          | \$2,525,480           | \$412,962        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$1,844,921</b> | <b>\$2,112,518</b>   | <b>\$2,525,480</b>    | <b>\$412,962</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                  |
| Capital Assets                         | \$60,995           | \$157,121            | \$160,000             | \$2,879          |
| Cowcap                                 | \$14,635           | \$17,806             | \$21,608              | \$3,802          |
| Other Charges                          | \$708,293          | \$801,865            | \$883,593             | \$81,728         |
| Other Financing Uses                   | \$400,000          | \$1                  | \$1                   | \$-              |
| Salaries And Employee Benefits         | \$504,908          | \$741,833            | \$703,790             | \$(38,043)       |
| Service And Supplies                   | \$156,090          | \$393,892            | \$756,488             | \$362,596        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$1,844,921</b> | <b>\$2,112,518</b>   | <b>\$2,525,480</b>    | <b>\$412,962</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                  |
| Charges For Current Serv               | \$1,281,159        | \$1,697,789          | \$2,204,390           | \$506,601        |
| Intergovernmental Revenue              | \$-                | \$1                  | \$1                   | \$-              |
| Miscellaneous Revenue                  | \$30,578           | \$413,287            | \$319,649             | \$(93,638)       |
| Rev. from Use of Money & Prop          | \$1,433            | \$1,441              | \$1,440               | \$(1)            |
| <b>TOTAL REVENUES</b>                  | <b>\$1,313,170</b> | <b>\$2,112,518</b>   | <b>\$2,525,480</b>    | <b>\$412,962</b> |
| <b>NET COUNTY COST</b>                 | <b>\$531,751</b>   | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>       |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1% of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1% of actual total due to rounding



### 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 countywide 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 to maintain established standards of quality and interoperability across county departments and their local partners.

### Key Goals and Objectives Results in FY 2023/24

#### Safety and Security

**Goal 1:** Maintain current public safety communication systems through annual preventive maintenance.

- **Objective 1:** Tune-up 49 GTR8000 repeaters at various locations to current factory specifications. **Results:** This objective was completed.
- **Objective 2:** Repair and inspect a minimum of two repeaters and public safety systems. **Results:** This objective was completed.
- **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. **Results:** This objective was completed.

**Goal 2:** Expand and improve public safety communications through infrastructure improvements.

- **Objective 1:** Install two foothill tower repeater systems. **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 United States Forest Service land. **Results:** This objective was partially completed. GSA Property management continues to work with United States Forest Service to establish a lease.

### Other Accomplishments in FY 2023/24

- Lewis Hill repeater site was decommissioned.
- Completed new repeater site at Tulare County Fire Station 25 on the edge of the City of Tulare.
- Completed two (2) new repeater site builds in the foothills of Porterville and Exeter.
- Completed TCRTA bus and transit radio infrastructure installation.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** Maintain current public safety communications systems through annual preventive maintenance.

- **Objective 1:** Inspect and replace aged cabling and antennas at a minimum of two (2) radio site locations.
- **Objective 2:** Inspect and repair a minimum of two (2) repeaters and public safety systems.
- **Objective 3:** Inspect Fire Dispatch channels at Tulare Akers Professional Center, then provide a replacement plan.

**Goal 2:** Expand and improve public safety communications through infrastructure improvements.

- **Objective 1:** Build new valley floor repeater sites at Richgrove, Traver, Earlimart, and Tipton.
- **Objective 2:** Add additional multi-channel base stations for TAPC Radio for Fire Dispatch Pods.
- **Objective 3:** Replace or add a minimum of five (5) microwave radio links between radio sites.

#### **Organizational Performance**

**Goal 1:** Support public safety communication changes.

- **Objective 1:** Collaborate with General Services to establish a lease with the United States Forest Service for continued radio repeater use on the United States Forest Service Land.

#### **Budget Request**

The Requested Budget represents an overall increase of \$412,962, or 20%, in expenditures and revenues compared with the FY 2023/24 Final Budget.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$362,596 primarily based on an increase in professional and specialized expenditures.
- Other Charges will increase by \$81,728, primarily based on increased radio maintenance inventory expenditures.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$3,802, primarily based on changes in the plan.
- Revenue Projections will increase by \$412,962, primarily based on an increase in services provided.

**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:**

- Microwave Link Equipment Bundle - \$80,000
- Microwave Link Equipment Bundle - TCFD Station 25 - \$80,000

#### **Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Mail Services

Brooke Sisk

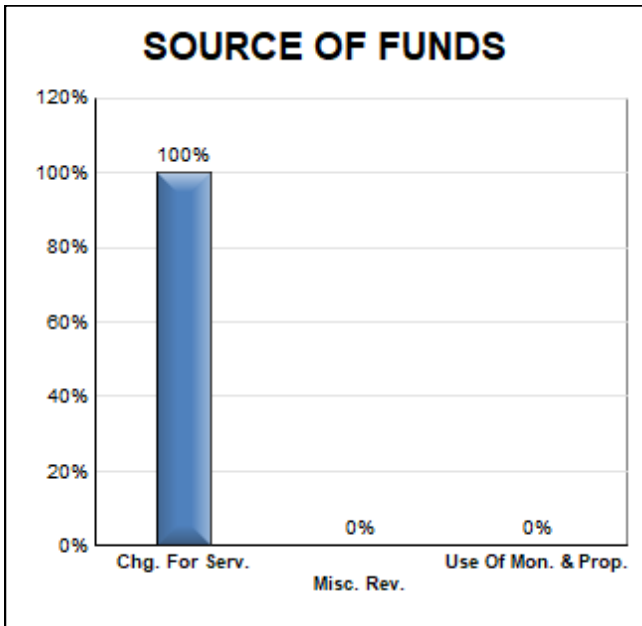
General Services Agency Director

Fund: 076

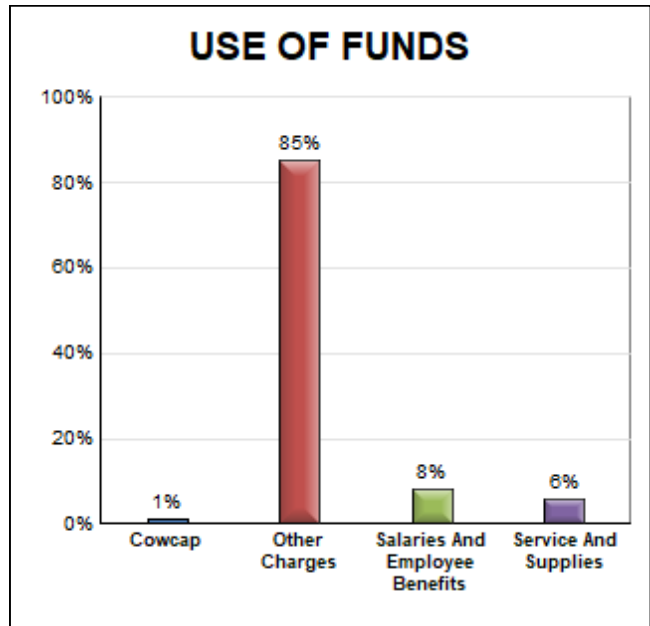
Agency: 076

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE           |
|--------------------------------------|--------------------|----------------------------|-----------------------------|--------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                    |                            |                             |                    |
| Other General                        | \$1,556,889        | \$2,177,973                | \$1,725,951                 | \$(452,022)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$1,556,889</b> | <b>\$2,177,973</b>         | <b>\$1,725,951</b>          | <b>\$(452,022)</b> |
| <b>APPROPRIATIONS:</b>               |                    |                            |                             |                    |
| Cowcap                               | \$22,471           | \$22,329                   | \$20,581                    | \$(1,748)          |
| Other Charges                        | \$1,387,963        | \$1,911,594                | \$1,464,951                 | \$(446,643)        |
| Salaries And Employee Benefits       | \$61,573           | \$127,550                  | \$140,319                   | \$12,769           |
| Service And Supplies                 | \$84,882           | \$116,500                  | \$100,100                   | \$(16,400)         |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$1,556,889</b> | <b>\$2,177,973</b>         | <b>\$1,725,951</b>          | <b>\$(452,022)</b> |
| <b>REVENUES</b>                      |                    |                            |                             |                    |
| Charges For Current Serv             | \$1,583,083        | \$1,568,243                | \$1,794,374                 | \$226,131          |
| Miscellaneous Revenue                | \$-                | \$-                        | \$-                         | \$-                |
| Rev. from Use of Money & Prop        | \$(485)            | \$-                        | \$-                         | \$-                |
| <b>TOTAL REVENUES</b>                | <b>\$1,582,598</b> | <b>\$1,568,243</b>         | <b>\$1,794,374</b>          | <b>\$226,131</b>   |
| <b>NET COUNTY COST</b>               | <b>\$(25,709)</b>  | <b>\$609,730</b>           | <b>\$(68,423)</b>           | <b>\$(678,153)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be +/- 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be +/- 1 % of actual total due to rounding

## 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 these services is recovered through charges to user departments.

## Core Functions

- 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 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. **Results:** This objective was not completed. This was due to ongoing process analysis. This objective will be carried into FY 2024/25.
- **Objective 2:** Analyze equipment needs and identify options to maintain existing equipment or lease/purchase new equipment by June 2024. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Surplused obsolete mail equipment and reinvested the proceeds into ongoing operations, which optimized resource allocation and enhanced operational efficiencies.
- Upgraded mail software, resulting in improved reliability and streamlined processes.

## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Improve operational efficiency, cost-effectiveness, and continuity by improving Mail service processes.

- **Objective 1:** Meet the appropriate representatives from each department to educate customers on the mail handling and delivery options.
- **Objective 2:** Review and amend the current courier services contract to adjust mail pickups to eliminate inefficiencies.

## Budget Request

The Requested Budget represents an overall decrease of \$452,022 or 21% in expenditures and an overall increase of \$226,131 or 14% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$68,423 difference between expenditure and revenue represents an increase in Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$12,769 primarily based on cost-of-living adjustments.
- Services and Supplies will decrease by \$16,400, primarily based on office supplies and equipment maintenance.
- Other Charges will decrease by \$446,643 primarily based on a decrease in the postage budget.
- Revenue Projections will increase by \$226,131 primarily based on increased rates.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested.

## Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Copier Services

Brooke Sisk

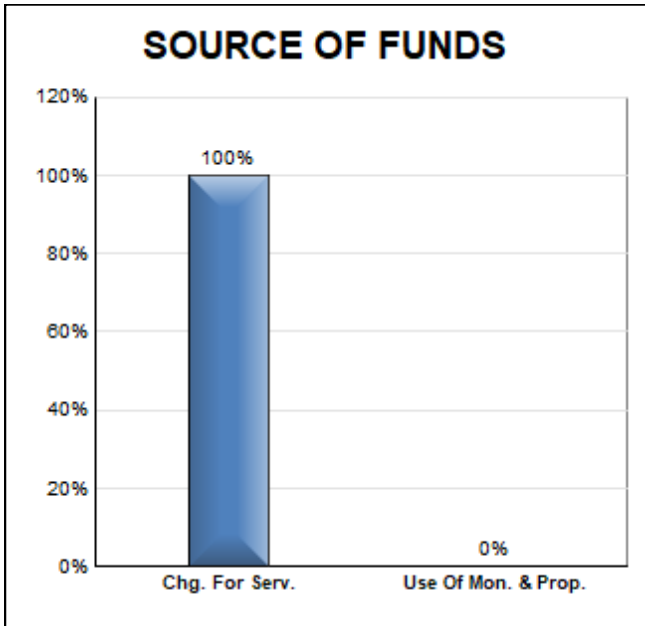
General Services Agency Director

Fund: 077

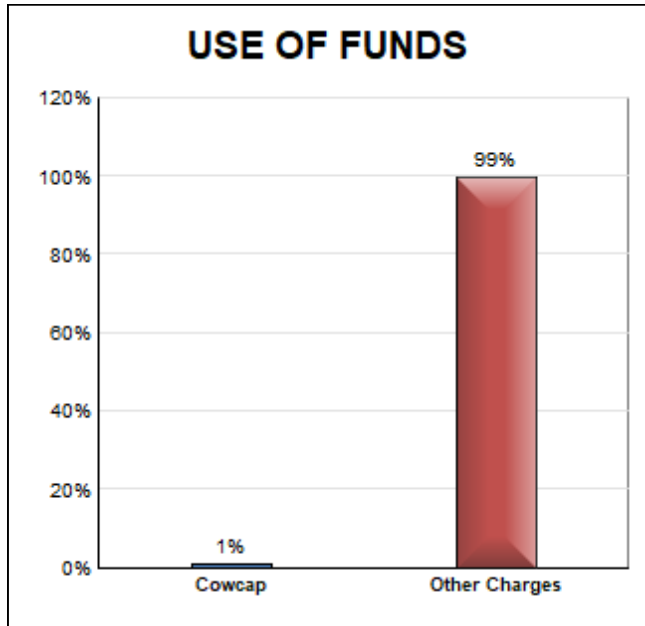
Agency: 077

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE           |
|--------------------------------------|--------------------|----------------------------|-----------------------------|--------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                    |                            |                             |                    |
| Communications                       | \$445,091          | \$647,189                  | \$506,912                   | \$(140,277)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$445,091</b>   | <b>\$647,189</b>           | <b>\$506,912</b>            | <b>\$(140,277)</b> |
| <b>APPROPRIATIONS:</b>               |                    |                            |                             |                    |
| Cowcap                               | \$3,834            | \$3,639                    | \$3,362                     | \$(277)            |
| Other Charges                        | \$441,257          | \$643,550                  | \$503,550                   | \$(140,000)        |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$445,091</b>   | <b>\$647,189</b>           | <b>\$506,912</b>            | <b>\$(140,277)</b> |
| <b>REVENUES</b>                      |                    |                            |                             |                    |
| Charges For Current Serv             | \$669,514          | \$650,813                  | \$439,507                   | \$(211,306)        |
| Rev. from Use of Money & Prop        | \$-                | \$-                        | \$-                         | \$-                |
| <b>TOTAL REVENUES</b>                | <b>\$669,514</b>   | <b>\$650,813</b>           | <b>\$439,507</b>            | <b>\$(211,306)</b> |
| <b>NET COUNTY COST</b>               | <b>\$(224,423)</b> | <b>\$(3,624)</b>           | <b>\$67,405</b>             | <b>\$71,029</b>    |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

The Copier Services Division of the Information and Communications Technology (TCiCT) Department 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. The General Services Agency (GSA) previously managed the Copier Services fund. However, in FY 2024/25, TCiCT assumed the role as part of its modernization efforts for county technology services.

### 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 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. **Results:** This objective was completed.
- **Objective 2:** Confirm the accuracy of record keeping and billing by December 2023. **Results:** This objective was completed.

### Key Goals and Objectives for FY 2024/25

#### Organizational Performance

**Goal 1:** Ensure consistent service levels in Copier Services as support transitions to TCiCT.

- **Objective 1:** Provide a smooth transition of all billing and support services to TCiCT from GSA.

### Budget Request

The Requested Budget represents an overall decrease of \$140,277 or 22% in expenditures and a decrease of \$211,306 or 32% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$67,405 difference between expenditure and revenue represents the decrease in Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Other Charges will decrease by \$140,000, primarily based on reduced services from other departments.
- Revenue Projections will decrease by \$211,306, primarily based on a reduction in the estimated charges to departments.

#### Recommendations

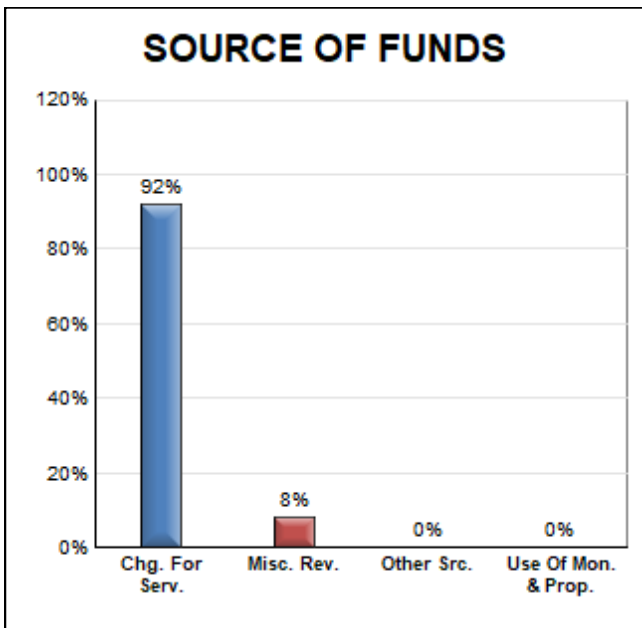
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the department head concurs with the Recommended Budget.

# Print Services

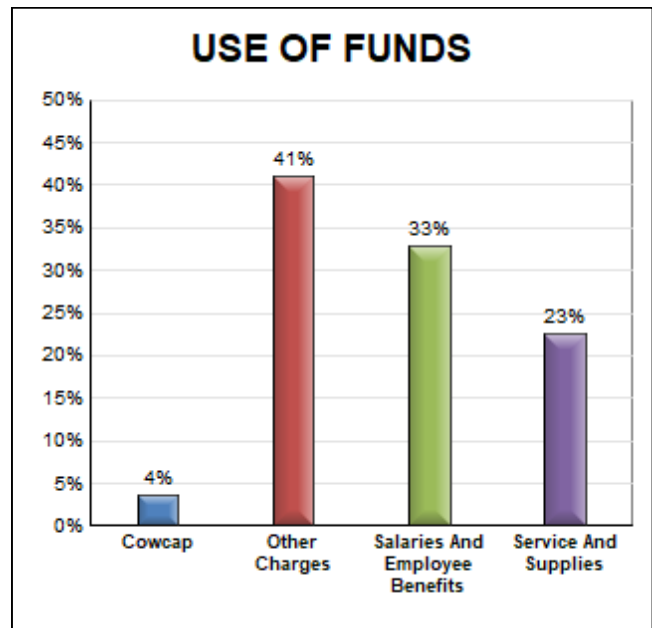
Brooke Sisk

General Services Agency Director

| Fund: 079                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 079                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Other General                          | \$1,843,506        | \$2,187,826          | \$1,527,321           | \$(660,505)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$1,843,506</b> | <b>\$2,187,826</b>   | <b>\$1,527,321</b>    | <b>\$(660,505)</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Cowcap                                 | \$36,226           | \$43,088             | \$63,315              | \$20,227           |
| Other Charges                          | \$1,306,269        | \$1,260,347          | \$619,540             | \$(640,807)        |
| Salaries And Employee Benefits         | \$487,494          | \$822,931            | \$501,066             | \$(321,865)        |
| Service And Supplies                   | \$13,517           | \$61,460             | \$343,400             | \$281,940          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$1,843,506</b> | <b>\$2,187,826</b>   | <b>\$1,527,321</b>    | <b>\$(660,505)</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$1,688,414        | \$1,669,375          | \$1,398,960           | \$(270,415)        |
| Miscellaneous Revenue                  | \$99,659           | \$100,609            | \$121,911             | \$21,302           |
| Other Financing Sources                | \$-                | \$-                  | \$-                   | \$-                |
| Rev. from Use of Money & Prop          | \$-                | \$-                  | \$-                   | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$1,788,073</b> | <b>\$1,769,984</b>   | <b>\$1,520,871</b>    | <b>\$(249,113)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$55,433</b>    | <b>\$417,842</b>     | <b>\$6,450</b>        | <b>\$(411,392)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## Purpose

The Print Services Division of the General Services Agency (GSA) provides various printed products to departments and other local government agencies. The cost of 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 various types.

## Key Goals and Objectives Results in 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. **Results:** This objective was completed.
- **Objective 2:** Train staff on press machines to minimize outsourcing. **Results:** This objective was completed.

## Other Accomplishments in FY 2023/24

- Surplused obsolete print equipment and reinvested the proceeds into ongoing operations, which optimized resource allocation and enhanced operational efficiency.

## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Expand operational efficiency, cost-effectiveness, and organizational effectiveness by improving Print service processes.

- **Objective 1:** Upgrade print software to improve billing, tracking, workflow, and reporting.
- **Objective 2:** Relocate the Print Shop to optimize the workspace and improve logistical efficiency.

## Budget Request

The Requested Budget represents an overall decrease of \$660,505 or 30% in expenditures and a decrease of \$249,113 or 14% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$6,450 difference between expenditures and revenues represents a decrease in Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will decrease by \$321,865, primarily based on vacant positions that have been deleted.
- Services and Supplies will increase by \$281,940, primarily based on increased material costs.
- Other Charges will decrease by \$640,807, primarily based on reduced print supplies and administrative costs.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$20,227 based on changes in the Plan.
- Revenue Projections will decrease \$249,113 primarily based on a decrease in print services.

**Staffing changes reflected in the Requested Budget include the following:**

- No staffing changes requested.

### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

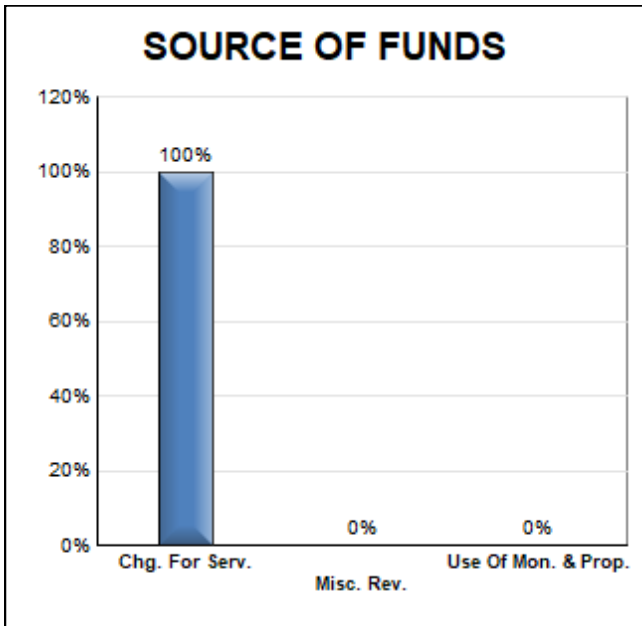


# Utilities

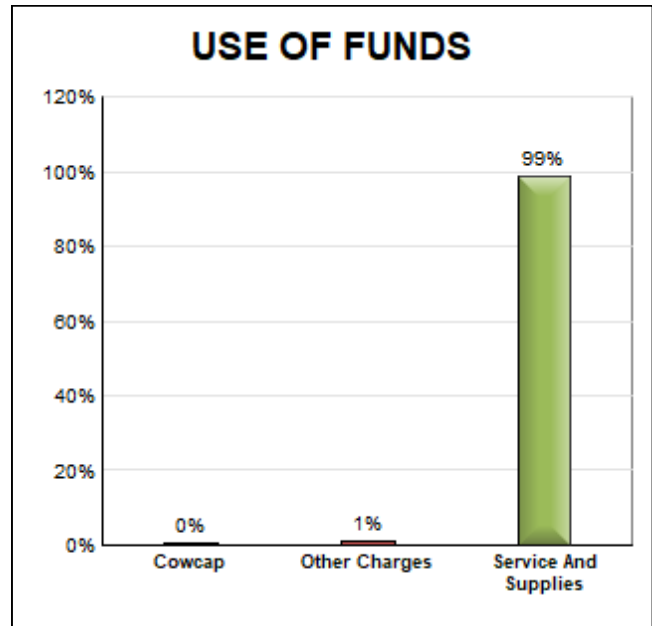
Brooke Sisk

General Services Agency Director

| Fund: 081                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 081                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Property Manangement                   | \$8,318,654        | \$12,915,791         | \$13,242,374          | \$326,583          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$8,318,654</b> | <b>\$12,915,791</b>  | <b>\$13,242,374</b>   | <b>\$326,583</b>   |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Cowcap                                 | \$38,352           | \$43,845             | \$60,357              | \$16,512           |
| Other Charges                          | \$125,289          | \$145,946            | \$129,294             | \$(16,652)         |
| Service And Supplies                   | \$8,155,013        | \$12,726,000         | \$13,052,723          | \$326,723          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$8,318,654</b> | <b>\$12,915,791</b>  | <b>\$13,242,374</b>   | <b>\$326,583</b>   |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$8,685,293        | \$13,242,700         | \$12,923,864          | \$(318,836)        |
| Miscellaneous Revenue                  | \$9,516            | \$-                  | \$-                   | \$-                |
| Rev. from Use of Money & Prop          | \$-                | \$-                  | \$-                   | \$-                |
| <b>TOTAL REVENUES</b>                  | <b>\$8,694,809</b> | <b>\$13,242,700</b>  | <b>\$12,923,864</b>   | <b>\$(318,836)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$(376,155)</b> | <b>\$(326,909)</b>   | <b>\$318,510</b>      | <b>\$645,419</b>   |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 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. **Results:** This objective was not completed. This item will not be carried into FY 2024/25 due to a lack of cost savings and new net metering guidelines, making it unfeasible to accomplish.

### Other Accomplishments in FY 2023/24

- Completed a series of energy efficiency projects across multiple county sites. These projects included lighting and HVAC upgrades, the installation of solar parking canopies, and deploying a rooftop solar system at one site. These improvements are expected to enhance the energy efficiency and sustainability of county facilities significantly.

### Key Goals and Objectives for FY 2024/25

#### Economic Well-Being

**Goal 1:** Utilize available programs for rebates, refunds, and incentives for solar projects at county sites.

- **Objective 1:** Collaborate with consultants to apply for tax credits through the Inflation Reduction Act for eligible solar projects by December 2024.
- **Objective 2:** Collaborate with consultants to register for Renewable Energy Certificates (RECs) for existing solar projects.

### Budget Request

The Requested Budget represents an overall increase of \$326,583 or 3% in expenditures and a decrease of \$318,836 or 2% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$318,510 difference between expenditure and revenue represents the decrease in Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$326,723 primarily based on increased utility costs.
- Other Charges will decrease by \$16,652 primarily based on a reduction to Admin Charge Billing.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$16,652 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$318,836 primarily based on decreased square footage for leased facilities.

#### Recommendations:

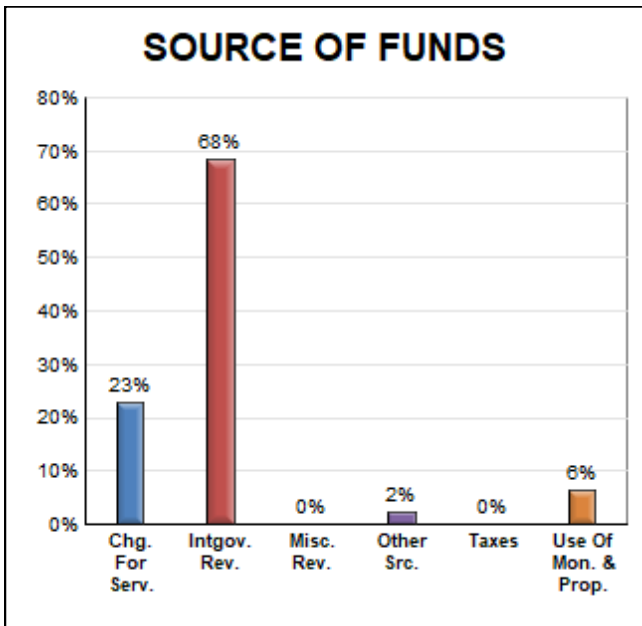
The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Transit

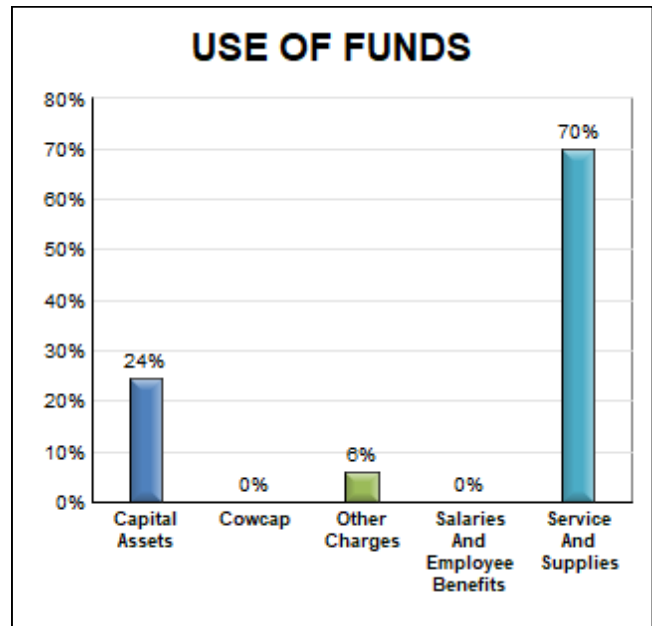
## Reed Schenke

### Resource Management Agency Director

| Fund: 040                              |                    |                      |                       |                    |
|--|--------------------|----------------------|-----------------------|--------------------|
| Agency: 220                            |                    |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS    | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                    |                      |                       |                    |
| Public Ways                            | \$4,801,402        | \$7,811,293          | \$7,390,697           | \$(420,596)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$4,801,402</b> | <b>\$7,811,293</b>   | <b>\$7,390,697</b>    | <b>\$(420,596)</b> |
| <b>APPROPRIATIONS:</b>                 |                    |                      |                       |                    |
| Capital Assets                         | \$-                | \$1,775,820          | \$1,795,988           | \$20,168           |
| Cowcap                                 | \$37,910           | \$-                  | \$-                   | \$-                |
| Other Charges                          | \$1,653,809        | \$979,257            | \$425,613             | \$(553,644)        |
| Salaries And Employee Benefits         | \$57,170           | \$23,069             | \$-                   | \$(23,069)         |
| Service And Supplies                   | \$3,052,513        | \$5,033,147          | \$5,169,096           | \$135,949          |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$4,801,402</b> | <b>\$7,811,293</b>   | <b>\$7,390,697</b>    | <b>\$(420,596)</b> |
| <b>REVENUES</b>                        |                    |                      |                       |                    |
| Charges For Current Serv               | \$1,012,183        | \$591,646            | \$464,167             | \$(127,479)        |
| Intergovernmental Revenue              | \$2,760,533        | \$1,439,385          | \$1,391,760           | \$(47,625)         |
| Miscellaneous Revenue                  | \$88,050           | \$3                  | \$1                   | \$(2)              |
| Other Financing Sources                | \$-                | \$-                  | \$48,000              | \$48,000           |
| Rev. from Use of Money & Prop          | \$76,388           | \$75,000             | \$130,000             | \$55,000           |
| Taxes                                  | \$-                | \$397,140            | \$-                   | \$(397,140)        |
| <b>TOTAL REVENUES</b>                  | <b>\$3,937,154</b> | <b>\$2,503,174</b>   | <b>\$2,033,928</b>    | <b>\$(469,246)</b> |
| <b>NET COUNTY COST</b>                 | <b>\$864,248</b>   | <b>\$5,308,119</b>   | <b>\$5,356,769</b>    | <b>\$48,650</b>    |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## 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. 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 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. **Results:** This objective was completed.
- **Objective 2:** Finalize required transitional responsibilities under the TCRTA Joint Powers Agreement by December 2024. **Results:** This objective was completed.

## Key Goals and Objectives for FY 2024/25

### Organizational Performance

**Goal 1:** Provide county residents with convenient access to quality transit service.

- **Objective 1:** Participate in TCRTA's technical committees to ensure that Tulare County rural resident needs are addressed by the JPA, ensuring equitable representation in relation to City residents.
- **Objective 2:** Provide guidance to County TCRTA board representatives as needed to ensure County interests are prioritized.

## Budget Request

The Requested Budget represents an overall decrease of \$420,596, or 5%, in expenditures and an overall decrease of \$469,426, or 19%, in revenues compared with the FY 2023/24 Final Budget. The \$5,356,769 difference between expenditures and revenues represents the use of the Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will decrease by \$23,069, primarily based on transit staff transferring to TCRTA.
- Services and Supplies will increase by \$135,949, primarily based on increased special department expenses.
- Other Charges will decrease by \$553,644, primarily based on the transfer of assets to TCRTA, resulting in a reduction in depreciation.
- Revenue Projections will decrease by \$469,246, primarily based on closed-out federal grants and transferred local funding to TCRTA.

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

- 4 large CNG buses - \$1,102,580
- 1 large CNG bus - \$693,408

**Recommendations**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Solid Waste

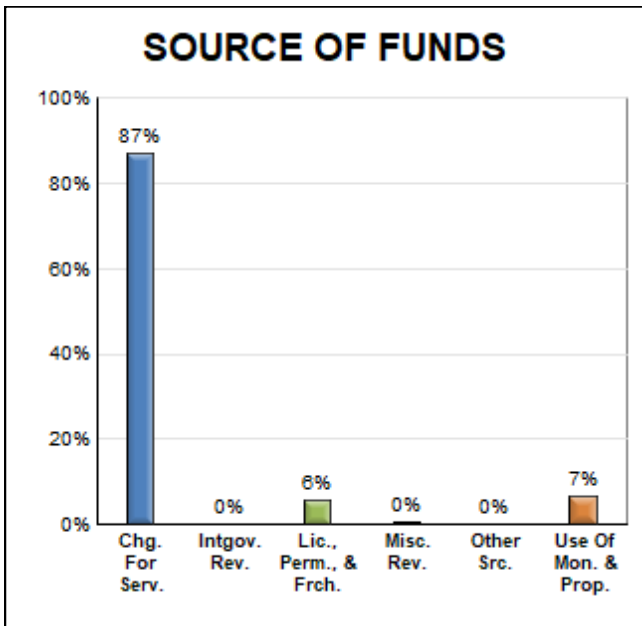
**Bryce Howard**  
Director

Fund: 045

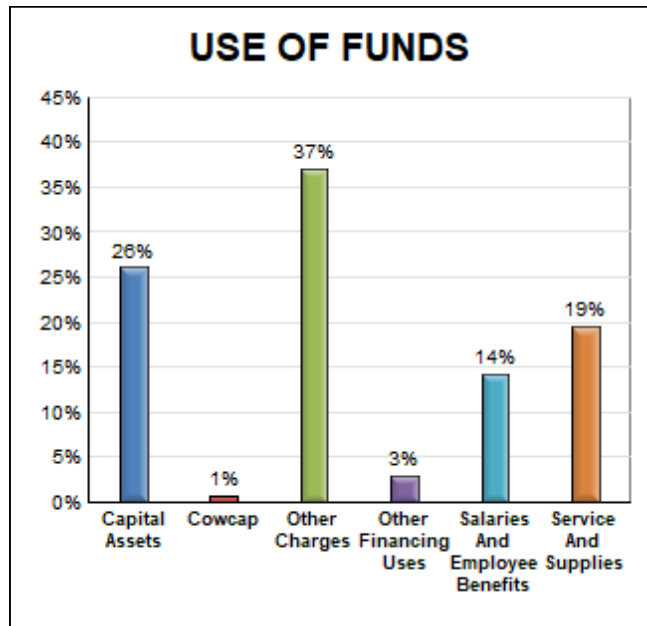
Agency: 235

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS   | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE             |
|--------------------------------------|----------------------|----------------------------|-----------------------------|----------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                      |                            |                             |                      |
| Sanitation                           | \$19,022,316         | \$38,235,804               | \$37,810,236                | \$(425,568)          |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$19,022,316</b>  | <b>\$38,235,804</b>        | <b>\$37,810,236</b>         | <b>\$(425,568)</b>   |
| <b>APPROPRIATIONS:</b>               |                      |                            |                             |                      |
| Capital Assets                       | \$-                  | \$12,340,000               | \$9,823,952                 | \$(2,516,048)        |
| Cowcap                               | \$116,503            | \$170,838                  | \$248,703                   | \$77,865             |
| Other Charges                        | \$10,536,835         | \$11,886,143               | \$13,923,386                | \$2,037,243          |
| Other Financing Uses                 | \$523,967            | \$568,968                  | \$1,088,966                 | \$519,998            |
| Salaries And Employee Benefits       | \$4,336,412          | \$5,170,654                | \$5,378,957                 | \$208,303            |
| Service And Supplies                 | \$3,508,599          | \$8,099,201                | \$7,346,272                 | \$(752,929)          |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$19,022,316</b>  | <b>\$38,235,804</b>        | <b>\$37,810,236</b>         | <b>\$(425,568)</b>   |
| <b>REVENUES</b>                      |                      |                            |                             |                      |
| Charges For Current Serv             | \$17,961,922         | \$17,767,253               | \$19,342,335                | \$1,575,082          |
| Intergovernmental Revenue            | \$34,299             | \$34,000                   | \$34,000                    | \$-                  |
| Lic.,Permits & Franchise             | \$1,198,471          | \$1,220,000                | \$1,275,000                 | \$55,000             |
| Miscellaneous Revenue                | \$110,316            | \$80,008                   | \$90,009                    | \$10,001             |
| Other Financing Sources              | \$-                  | \$1                        | \$1                         | \$-                  |
| Rev. from Use of Money & Prop        | \$1,720,085          | \$1,018,500                | \$1,518,500                 | \$500,000            |
| <b>TOTAL REVENUES</b>                | <b>\$21,025,093</b>  | <b>\$20,119,762</b>        | <b>\$22,259,845</b>         | <b>\$2,140,083</b>   |
| <b>NET COUNTY COST</b>               | <b>\$(2,002,777)</b> | <b>\$18,116,042</b>        | <b>\$15,550,391</b>         | <b>\$(2,565,651)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 2023/24

#### Safety and Security

**Goal 1:** Increase Security Measures at County Landfills.

- **Objective 1:** Install additional security cameras at the Visalia Landfill. **Results:** This objective was partially completed. The department has met with Tulare County Information and Communications Technology (TCiCT) and placed orders for surveillance equipment. This is expected to be implemented by Winter 2024.
- **Objective 2:** Install additional security cameras at the Woodville Landfill. **Results:** This objective was partially completed. The department has met with TCiCT and placed orders for surveillance equipment, which is expected to be implemented by Winter 2024.
- **Objective 3:** Evaluate safety trainings for landfill staff. **Results:** This objective was completed.

#### 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. **Results:** This objective was not completed. The department has scheduled product demonstrations with vendors before purchasing burn boxes. The asset will be purchased in FY 2024/25 pending availability.
- **Objective 2:** Complete bid specifications for Visalia Landfill Compost Facility. **Results:** This objective was not completed. The department is working with a consultant to complete the Environment Impact Report before moving to the design phase of the composting facility. The bid specifications are estimated to be completed in FY 2024/25.
- **Objective 3:** Approve amendments to Solid Waste Franchise agreement to include provisions in relation to SB1383 Organic Waste Reduction Requirements. **Results:** This objective was partially completed. The department expects to have finalized agreements presented before the Board of Supervisors in FY 2024/25.

#### Organizational Performance

**Goal 1:** Transition services from the Teapot Dome Landfill to the Woodville Landfill.

- **Objective 1:** Approve final closure design and bid documents for Teapot Dome Closure Project. **Results:** This objective was partially completed. The department plans to finalize final closure design and bid documents in FY 2024/25.

### Key Goals and Objectives for FY 2024/25

#### Economic Well-Being

**Goal 1:** Increase Waste Collection Services in unincorporated Tulare County.

- **Objective 1:** Explore the feasibility of Mandatory Collection Services in rural Tulare County.

#### Organizational Performance

**Goal 1:** Consolidate services of Tulare County Landfill System.

- **Objective 1:** Cease disposal operations at Teapot Dome Landfill.
- **Objective 2:** Complete construction of Woodville Landfill Unit II Phase 1 Expansion Project.

## Budget Request

The Requested Budget represents an overall decrease of \$425,568, or 1%, in expenditures and an overall increase of \$2,140,083, or 11%, in revenues compared with the FY 2023/24 Final Budget. The \$15,550,391 difference between expenditures and revenues represents the use of the Unrestricted Net Position.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Salaries and Benefits will increase by \$208,303 primarily based on increasing Overtime costs, additional Extra Help, and a projected Cost of Living Adjustment for staff.
- Services and Supplies will decrease by \$752,929 primarily based on the removal of professional services for grinding activities and compost facility design.
- Other Charges will increase by \$2,037,243 primarily based on increases to depreciation expense and landfill Financial Assurance deposits.
- Capital Assets will decrease by \$2,516,048, primarily based on reduced purchases of heavy equipment and a reduction in the carryover amount of the Woodville Landfill Unit II Phase I Expansion Project.
- Other Financing Uses will increase by \$519,998 primarily based on a transfer to Capital Projects related to the Z-Wall Repair.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$77,865 primarily based on changes to the Plan.
- Revenue Projections will increase by \$2,140,083 primarily based on Interest Revenue to the Enterprise Fund, Commercial Revenue due to an increase in tonnage, and increases in tipping fees for Wood Waste and Construction & Demolition.

**Staffing changes reflected in the Requested Budget include the following:**

- Amend 1 FTE position to create more opportunities for advancement.
  - 1 Analyst-Department Human Resources II to Analyst – Department Human Resources III

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

- 2 Emergency Transmission Replacements - \$400,000
- 2 Emergency Engine Replacements - \$400,000
- 1 4x4 pickup - \$60,000

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

- 1 Dozer - \$905,000
- 1 Firebox - \$250,000
- 1 Bin Truck - \$1,000,000
- Woodville Construction project - \$6,808,952

**Recommendations:**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

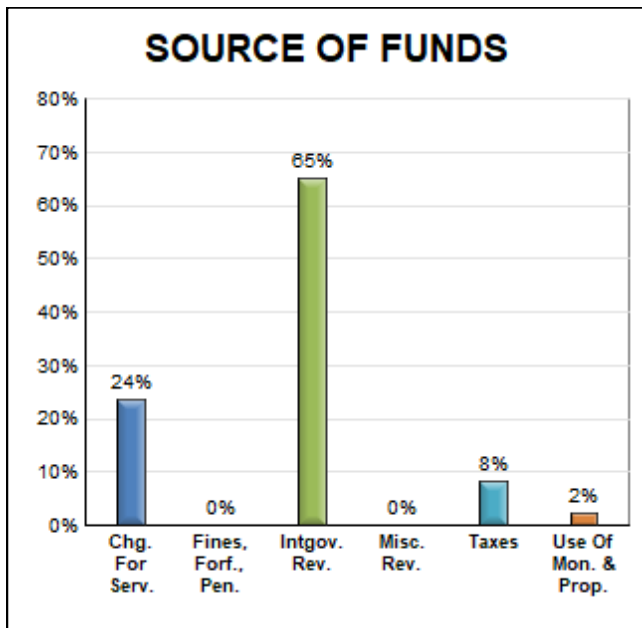


# Terra Bella Sewer Maintenance District

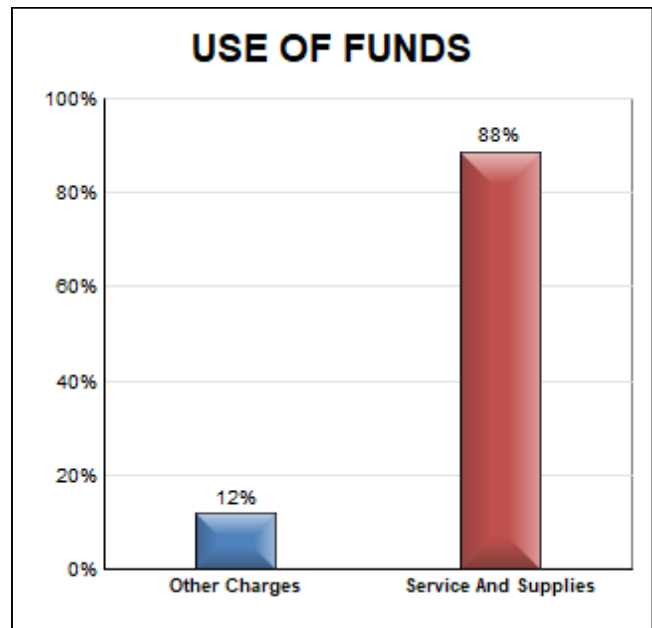
Reed Schenke

Resource Management Agency Director

| Fund: 761                              |                  |                      |                       |                    |
|--|------------------|----------------------|-----------------------|--------------------|
| Agency: 761                            |                  |                      |                       |                    |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS  | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE           |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                  |                      |                       |                    |
| Plant Acquisition                      | \$228,005        | \$1,131,450          | \$950,573             | \$(180,877)        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$228,005</b> | <b>\$1,131,450</b>   | <b>\$950,573</b>      | <b>\$(180,877)</b> |
| <b>APPROPRIATIONS:</b>                 |                  |                      |                       |                    |
| Other Charges                          | \$100,740        | \$102,261            | \$112,097             | \$9,836            |
| Service And Supplies                   | \$127,265        | \$1,029,189          | \$838,476             | \$(190,713)        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$228,005</b> | <b>\$1,131,450</b>   | <b>\$950,573</b>      | <b>\$(180,877)</b> |
| <b>REVENUES</b>                        |                  |                      |                       |                    |
| Charges For Current Serv               | \$143,733        | \$143,734            | \$143,734             | \$-                |
| Fines,Forfeit.,Penalties               | \$1,456          | \$1,000              | \$1,000               | \$-                |
| Intergovernmental Revenue              | \$268            | \$350                | \$393,903             | \$393,553          |
| Miscellaneous Revenue                  | \$40             | \$2                  | \$2                   | \$-                |
| Rev. from Use of Money & Prop          | \$17,412         | \$15,000             | \$15,000              | \$-                |
| Taxes                                  | \$48,361         | \$45,150             | \$50,160              | \$5,010            |
| <b>TOTAL REVENUES</b>                  | <b>\$211,270</b> | <b>\$205,236</b>     | <b>\$603,799</b>      | <b>\$398,563</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$16,735</b>  | <b>\$926,214</b>     | <b>\$346,774</b>      | <b>\$(579,440)</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 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. **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's boundary in accordance with LAFCO requirements. **Results:** This objective was not completed. Resource constraints due to the March 2023 storms have delayed the progress. Completion is anticipated in FY 2024/25.

#### 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. **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. **Results:** This objective was partially completed. Staff have prepared a Rate Study for the system and will conduct community outreach and all necessary hearings in FY 2024/25.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** Ensure safe, clean, and reliable sewage treatment facilities.

- **Objective 1:** Monitor and test sewage treatment facilities weekly, following best practices and complying with Water Quality Control Board waste discharge requirements.

#### 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.

#### Organizational Performance

**Goal 1:** Maintain the independent financial sustainability of the Terra Bella sewer system.

- **Objective 1:** Place delinquent accounts on the Assessor's Tax Roll by August 2024.
- **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 \$180,877, or 16%, in expenditures and an overall increase of \$398,563, or 194%, in revenues compared with the FY 2023/24 Final Budget. The \$346,774 difference between expenditures and revenues represents the use of the Unrestricted Net Position.

- Services and Supplies will decrease \$190,713 primarily based on decreased special department expenses.
- Other Charges will increase \$9,836 primarily based on Road Yard charges for staff time.
- Revenue Projections will increase \$398,563 primarily based on the availability of ARPA funding to reimburse the District for eligible sewer projects.

### Recommendations

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# L and M Funds

Reed Schenke

Resource Management Agency Director

| <b>Fund: L01</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: L01</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$17,182               | \$49,956                    | \$64,587                     | \$14,631        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$17,182</b>        | <b>\$49,956</b>             | <b>\$64,587</b>              | <b>\$14,631</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$3,441                | \$3,771                     | \$3,323                      | \$(448)         |
| Service And Supplies                          | \$13,741               | \$46,185                    | \$61,264                     | \$15,079        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$17,182</b>        | <b>\$49,956</b>             | <b>\$64,587</b>              | <b>\$14,631</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$7,859                | \$7,905                     | \$7,905                      | \$-             |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Miscellaneous Revenue                         | \$-                    | \$-                         | \$-                          | \$-             |
| Rev. from Use of Money & Prop                 | \$1,066                | \$1,500                     | \$1,500                      | \$-             |
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$8,925</b>         | <b>\$9,414</b>              | <b>\$9,405</b>               | <b>\$(9)</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$8,257</b>         | <b>\$40,542</b>             | <b>\$55,182</b>              | <b>\$14,640</b> |
| <b>Fund: L05</b>                              |                        |                             |                              |                 |
| <b>Agency: L05</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$717                  | \$20,820                    | \$22,934                     | \$2,114         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$717</b>           | <b>\$20,820</b>             | <b>\$22,934</b>              | <b>\$2,114</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$717                  | \$610                       | \$610                        | \$-             |
| Service And Supplies                          | \$-                    | \$20,210                    | \$22,324                     | \$2,114         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$717</b>           | <b>\$20,820</b>             | <b>\$22,934</b>              | <b>\$2,114</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$1,766                | \$1,760                     | \$1,760                      | \$-             |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$373                  | \$300                       | \$450                        | \$150           |
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$2,139</b>         | <b>\$2,069</b>              | <b>\$2,210</b>               | <b>\$141</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(1,422)</b>       | <b>\$18,751</b>             | <b>\$20,724</b>              | <b>\$1,973</b>  |
| <b>Fund: L10</b>                              |                        |                             |                              |                 |
| <b>Agency: L10</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$663                  | \$39,696                    | \$43,118                     | \$3,422         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$663</b>           | <b>\$39,696</b>             | <b>\$43,118</b>              | <b>\$3,422</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$663                  | \$624                       | \$624                        | \$-             |
| Service And Supplies                          | \$-                    | \$39,072                    | \$42,494                     | \$3,422         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$663</b>           | <b>\$39,696</b>             | <b>\$43,118</b>              | <b>\$3,422</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$2,013                | \$2,014                     | \$2,045                      | \$31            |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$742                  | \$600                       | \$1,050                      | \$450           |

|   |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$2,755</b>         | <b>\$2,623</b>              | <b>\$3,095</b>               | <b>\$472</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(2,092)</b>       | <b>\$37,073</b>             | <b>\$40,023</b>              | <b>\$2,950</b>  |
| <b>Fund: L16</b>                              |                        |                             |                              |                 |
| <b>Agency: L16</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$3,556                | \$102,533                   | \$114,159                    | \$11,626        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$3,556</b>         | <b>\$102,533</b>            | <b>\$114,159</b>             | <b>\$11,626</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$3,415                | \$3,651                     | \$3,112                      | \$(539)         |
| Service And Supplies                          | \$141                  | \$98,882                    | \$111,047                    | \$12,165        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$3,556</b>         | <b>\$102,533</b>            | <b>\$114,159</b>             | <b>\$11,626</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$8,931                | \$8,668                     | \$9,801                      | \$1,133         |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$1,807                | \$2,000                     | \$2,630                      | \$630           |
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$10,738</b>        | <b>\$10,677</b>             | <b>\$12,431</b>              | <b>\$1,754</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(7,182)</b>       | <b>\$91,856</b>             | <b>\$101,728</b>             | <b>\$9,872</b>  |
| <b>Fund: L17</b>                              |                        |                             |                              |                 |
| <b>Agency: L17</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$-                    | \$-                         | \$1,876                      | \$1,876         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$-</b>                  | <b>\$1,876</b>               | <b>\$1,876</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$-                         | \$268                        | \$268           |
| Service And Supplies                          | \$-                    | \$-                         | \$1,608                      | \$1,608         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$-</b>                  | <b>\$1,876</b>               | <b>\$1,876</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$-                    | \$-                         | \$1,876                      | \$1,876         |
| <b>TOTAL REVENUES</b>                         | <b>\$-</b>             | <b>\$-</b>                  | <b>\$1,876</b>               | <b>\$1,876</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$0</b>             | <b>\$0</b>                  | <b>\$0</b>                   | <b>\$0</b>      |
| <b>Fund: L18</b>                              |                        |                             |                              |                 |
| <b>Agency: L18</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$-</b>                  | <b>\$1,934</b>               | <b>\$1,934</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$-                         | \$287                        | \$287           |
| Service And Supplies                          | \$-                    | \$-                         | \$1,647                      | \$1,647         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$-</b>                  | <b>\$1,934</b>               | <b>\$1,934</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$-                    | \$-                         | \$1,934                      | \$1,934         |
| <b>TOTAL REVENUES</b>                         | <b>\$-</b>             | <b>\$-</b>                  | <b>\$1,934</b>               | <b>\$1,934</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$0</b>             | <b>\$0</b>                  | <b>\$0</b>                   | <b>\$0</b>      |
| <b>Fund: L60</b>                              |                        |                             |                              |                 |
| <b>Agency: L60</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$365                  | \$42,678                    | \$46,958                     | \$4,280         |

|                                      |              |                 |                 |                |
|--------------------------------------|--------------|-----------------|-----------------|----------------|
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$365</b> | <b>\$42,678</b> | <b>\$46,958</b> | <b>\$4,280</b> |
|--------------------------------------|--------------|-----------------|-----------------|----------------|

**APPROPRIATIONS:**

|                              |              |                 |                 |                |
|------------------------------|--------------|-----------------|-----------------|----------------|
| Other Charges                | \$365        | \$604           | \$604           | \$-            |
| Service And Supplies         | \$-          | \$42,074        | \$46,354        | \$4,280        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$365</b> | <b>\$42,678</b> | <b>\$46,958</b> | <b>\$4,280</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$2,612        | \$2,633        | \$2,707        | \$74         |
| Rev. from Use of Money & Prop | \$779          | \$600          | \$1,150        | \$550        |
| <b>TOTAL REVENUES</b>         | <b>\$3,391</b> | <b>\$3,233</b> | <b>\$3,857</b> | <b>\$624</b> |

|                        |                  |                 |                 |                |
|------------------------|------------------|-----------------|-----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(3,026)</b> | <b>\$39,445</b> | <b>\$43,101</b> | <b>\$3,656</b> |
|------------------------|------------------|-----------------|-----------------|----------------|

**Fund: L65**

**Agency: L65**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                 |                 |                |
|--------------------------------------|--------------|-----------------|-----------------|----------------|
| Public Ways                          | \$573        | \$62,317        | \$68,287        | \$5,970        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$573</b> | <b>\$62,317</b> | <b>\$68,287</b> | <b>\$5,970</b> |

**APPROPRIATIONS:**

|                              |              |                 |                 |                |
|------------------------------|--------------|-----------------|-----------------|----------------|
| Other Charges                | \$573        | \$812           | \$812           | \$-            |
| Service And Supplies         | \$-          | \$61,505        | \$67,475        | \$5,970        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$573</b> | <b>\$62,317</b> | <b>\$68,287</b> | <b>\$5,970</b> |

**REVENUES**

|                               |                |                |                |                |
|-------------------------------|----------------|----------------|----------------|----------------|
| Charges For Current Serv      | \$3,514        | \$3,412        | \$3,531        | \$119          |
| Intergovernmental Revenue     | \$-            | \$1            | \$-            | \$(1)          |
| Rev. from Use of Money & Prop | \$1,150        | \$800          | \$1,800        | \$1,000        |
| Taxes                         | \$-            | \$8            | \$-            | \$(8)          |
| <b>TOTAL REVENUES</b>         | <b>\$4,664</b> | <b>\$4,221</b> | <b>\$5,331</b> | <b>\$1,110</b> |

|                        |                  |                 |                 |                |
|------------------------|------------------|-----------------|-----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(4,091)</b> | <b>\$58,096</b> | <b>\$62,956</b> | <b>\$4,860</b> |
|------------------------|------------------|-----------------|-----------------|----------------|

**Fund: L70**

**Agency: L70**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                 |                 |                |
|--------------------------------------|--------------|-----------------|-----------------|----------------|
| Public Ways                          | \$358        | \$48,232        | \$53,699        | \$5,467        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$358</b> | <b>\$48,232</b> | <b>\$53,699</b> | <b>\$5,467</b> |

**APPROPRIATIONS:**

|                              |              |                 |                 |                |
|------------------------------|--------------|-----------------|-----------------|----------------|
| Other Charges                | \$358        | \$597           | \$597           | \$-            |
| Service And Supplies         | \$-          | \$47,635        | \$53,102        | \$5,467        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$358</b> | <b>\$48,232</b> | <b>\$53,699</b> | <b>\$5,467</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$3,247        | \$3,247        | \$3,472        | \$225        |
| Intergovernmental Revenue     | \$-            | \$1            | \$-            | \$(1)        |
| Rev. from Use of Money & Prop | \$872          | \$600          | \$1,284        | \$684        |
| Taxes                         | \$-            | \$8            | \$-            | \$(8)        |
| <b>TOTAL REVENUES</b>         | <b>\$4,119</b> | <b>\$3,856</b> | <b>\$4,756</b> | <b>\$900</b> |

|                        |                  |                 |                 |                |
|------------------------|------------------|-----------------|-----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(3,761)</b> | <b>\$44,376</b> | <b>\$48,943</b> | <b>\$4,567</b> |
|------------------------|------------------|-----------------|-----------------|----------------|

**Fund: L75**

**Agency: L75**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                 |                 |                |
|--------------------------------------|--------------|-----------------|-----------------|----------------|
| Public Ways                          | \$326        | \$10,968        | \$12,059        | \$1,091        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$326</b> | <b>\$10,968</b> | <b>\$12,059</b> | <b>\$1,091</b> |

**APPROPRIATIONS:**

|                      |       |          |          |         |
|----------------------|-------|----------|----------|---------|
| Other Charges        | \$326 | \$565    | \$565    | \$-     |
| Service And Supplies | \$-   | \$10,403 | \$11,494 | \$1,091 |

|   |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$326</b>           | <b>\$10,968</b>             | <b>\$12,059</b>              | <b>\$1,091</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$994                  | \$1,065                     | \$1,065                      | \$-             |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$192                  | \$120                       | \$250                        | \$130           |
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$1,186</b>         | <b>\$1,194</b>              | <b>\$1,315</b>               | <b>\$121</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(860)</b>         | <b>\$9,774</b>              | <b>\$10,744</b>              | <b>\$970</b>    |
| <b>Fund: L80</b>                              |                        |                             |                              |                 |
| <b>Agency: L80</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$423                  | \$57,157                    | \$62,969                     | \$5,812         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$423</b>           | <b>\$57,157</b>             | <b>\$62,969</b>              | <b>\$5,812</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$423                  | \$662                       | \$662                        | \$-             |
| Service And Supplies                          | \$-                    | \$56,495                    | \$62,307                     | \$5,812         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$423</b>           | <b>\$57,157</b>             | <b>\$62,969</b>              | <b>\$5,812</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$3,216                | \$3,231                     | \$3,373                      | \$142           |
| Rev. from Use of Money & Prop                 | \$1,053                | \$700                       | \$1,649                      | \$949           |
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$4,269</b>         | <b>\$3,939</b>              | <b>\$5,022</b>               | <b>\$1,083</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(3,846)</b>       | <b>\$53,218</b>             | <b>\$57,947</b>              | <b>\$4,729</b>  |
| <b>Fund: L85</b>                              |                        |                             |                              |                 |
| <b>Agency: L85</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$1,014                | \$75,791                    | \$82,888                     | \$7,097         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$1,014</b>         | <b>\$75,791</b>             | <b>\$82,888</b>              | <b>\$7,097</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$1,014                | \$698                       | \$698                        | \$-             |
| Service And Supplies                          | \$-                    | \$75,093                    | \$82,190                     | \$7,097         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$1,014</b>         | <b>\$75,791</b>             | <b>\$82,888</b>              | <b>\$7,097</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$3,872                | \$3,873                     | \$4,096                      | \$223           |
| Rev. from Use of Money & Prop                 | \$1,417                | \$1,000                     | \$2,100                      | \$1,100         |
| <b>TOTAL REVENUES</b>                         | <b>\$5,289</b>         | <b>\$4,873</b>              | <b>\$6,196</b>               | <b>\$1,323</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(4,275)</b>       | <b>\$70,918</b>             | <b>\$76,692</b>              | <b>\$5,774</b>  |
| <b>Fund: L86</b>                              |                        |                             |                              |                 |
| <b>Agency: L86</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$447                  | \$160,201                   | \$179,119                    | \$18,918        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$447</b>           | <b>\$160,201</b>            | <b>\$179,119</b>             | <b>\$18,918</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$447                  | \$686                       | \$686                        | \$-             |
| Service And Supplies                          | \$-                    | \$159,515                   | \$178,433                    | \$18,918        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$447</b>           | <b>\$160,201</b>            | <b>\$179,119</b>             | <b>\$18,918</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$10,662               | \$10,386                    | \$11,062                     | \$676           |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$2,933                | \$2,000                     | \$4,650                      | \$2,650         |

|   |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$13,595</b>        | <b>\$12,395</b>             | <b>\$15,712</b>              | <b>\$3,317</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(13,148)</b>      | <b>\$147,806</b>            | <b>\$163,407</b>             | <b>\$15,601</b> |
| <b>Fund: L87</b>                              |                        |                             |                              |                 |
| <b>Agency: L87</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$333                  | \$62,702                    | \$70,494                     | \$7,792         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$333</b>           | <b>\$62,702</b>             | <b>\$70,494</b>              | <b>\$7,792</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$333                  | \$572                       | \$572                        | \$-             |
| Service And Supplies                          | \$-                    | \$62,130                    | \$69,922                     | \$7,792         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$333</b>           | <b>\$62,702</b>             | <b>\$70,494</b>              | <b>\$7,792</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$4,972                | \$4,972                     | \$5,086                      | \$114           |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$1,147                | \$800                       | \$1,800                      | \$1,000         |
| Taxes   | \$-                    | \$7                         | \$-                          | \$(7)           |
| <b>TOTAL REVENUES</b>                         | <b>\$6,119</b>         | <b>\$5,780</b>              | <b>\$6,886</b>               | <b>\$1,106</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(5,786)</b>       | <b>\$56,922</b>             | <b>\$63,608</b>              | <b>\$6,686</b>  |
| <b>Fund: L88</b>                              |                        |                             |                              |                 |
| <b>Agency: L88</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$380                  | \$85,516                    | \$99,194                     | \$13,678        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$380</b>           | <b>\$85,516</b>             | <b>\$99,194</b>              | <b>\$13,678</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$380                  | \$619                       | \$619                        | \$-             |
| Service And Supplies                          | \$-                    | \$84,897                    | \$98,575                     | \$13,678        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$380</b>           | <b>\$85,516</b>             | <b>\$99,194</b>              | <b>\$13,678</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$8,756                | \$8,756                     | \$9,394                      | \$638           |
| Rev. from Use of Money & Prop                 | \$1,455                | \$800                       | \$2,300                      | \$1,500         |
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$10,211</b>        | <b>\$9,564</b>              | <b>\$11,694</b>              | <b>\$2,130</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(9,831)</b>       | <b>\$75,952</b>             | <b>\$87,500</b>              | <b>\$11,548</b> |
| <b>Fund: L89</b>                              |                        |                             |                              |                 |
| <b>Agency: L89</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$362                  | \$25,480                    | \$30,246                     | \$4,766         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$362</b>           | <b>\$25,480</b>             | <b>\$30,246</b>              | <b>\$4,766</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$362                  | \$561                       | \$561                        | \$-             |
| Service And Supplies                          | \$-                    | \$24,919                    | \$29,685                     | \$4,766         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$362</b>           | <b>\$25,480</b>             | <b>\$30,246</b>              | <b>\$4,766</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$3,423                | \$3,423                     | \$3,640                      | \$217           |
| Rev. from Use of Money & Prop                 | \$408                  | \$200                       | \$690                        | \$490           |
| <b>TOTAL REVENUES</b>                         | <b>\$3,831</b>         | <b>\$3,623</b>              | <b>\$4,330</b>               | <b>\$707</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(3,469)</b>       | <b>\$21,857</b>             | <b>\$25,916</b>              | <b>\$4,059</b>  |



| <b>Fund: L90</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: L90</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$422                  | \$80,138                    | \$95,851                     | \$15,713        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$422</b>           | <b>\$80,138</b>             | <b>\$95,851</b>              | <b>\$15,713</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$422                  | \$661                       | \$661                        | \$-             |
| Service And Supplies                          | \$-                    | \$79,477                    | \$95,190                     | \$15,713        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$422</b>           | <b>\$80,138</b>             | <b>\$95,851</b>              | <b>\$15,713</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$10,745               | \$10,745                    | \$11,528                     | \$783           |
| Lic.,Permits & Franchise                      | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$1,288                | \$600                       | \$2,100                      | \$1,500         |
| Taxes   | \$-                    | \$8                         | \$-                          | \$(8)           |
| <b>TOTAL REVENUES</b>                         | <b>\$12,033</b>        | <b>\$11,354</b>             | <b>\$13,628</b>              | <b>\$2,274</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(11,611)</b>      | <b>\$68,784</b>             | <b>\$82,223</b>              | <b>\$13,439</b> |

| <b>Fund: L91</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: L91</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$335                  | \$34,288                    | \$41,430                     | \$7,142         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$335</b>           | <b>\$34,288</b>             | <b>\$41,430</b>              | <b>\$7,142</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$335                  | \$571                       | \$571                        | \$-             |
| Service And Supplies                          | \$-                    | \$33,717                    | \$40,859                     | \$7,142         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$335</b>           | <b>\$34,288</b>             | <b>\$41,430</b>              | <b>\$7,142</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$6,049                | \$3,827                     | \$4,779                      | \$952           |
| Rev. from Use of Money & Prop                 | \$546                  | \$300                       | \$950                        | \$650           |
| <b>TOTAL REVENUES</b>                         | <b>\$6,595</b>         | <b>\$4,127</b>              | <b>\$5,729</b>               | <b>\$1,602</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(6,260)</b>       | <b>\$30,161</b>             | <b>\$35,701</b>              | <b>\$5,540</b>  |

| <b>Fund: L92</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: L92</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$326                  | \$5,598                     | \$7,457                      | \$1,859         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$326</b>           | <b>\$5,598</b>              | <b>\$7,457</b>               | <b>\$1,859</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$326                  | \$575                       | \$575                        | \$-             |
| Service And Supplies                          | \$-                    | \$5,023                     | \$6,882                      | \$1,859         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$326</b>           | <b>\$5,598</b>              | <b>\$7,457</b>               | <b>\$1,859</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$1,659                | \$1,600                     | \$1,767                      | \$167           |
| Rev. from Use of Money & Prop                 | \$66                   | \$30                        | \$125                        | \$95            |
| <b>TOTAL REVENUES</b>                         | <b>\$1,725</b>         | <b>\$1,630</b>              | <b>\$1,892</b>               | <b>\$262</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(1,399)</b>       | <b>\$3,968</b>              | <b>\$5,565</b>               | <b>\$1,597</b>  |

| <b>Fund: L93</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: L93</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$338                  | \$5,539                     | \$7,508                      | \$1,969         |

|                                      |              |                |                |                |
|--------------------------------------|--------------|----------------|----------------|----------------|
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$338</b> | <b>\$5,539</b> | <b>\$7,508</b> | <b>\$1,969</b> |
|--------------------------------------|--------------|----------------|----------------|----------------|

**APPROPRIATIONS:**

|                              |              |                |                |                |
|------------------------------|--------------|----------------|----------------|----------------|
| Other Charges                | \$338        | \$552          | \$552          | \$-            |
| Service And Supplies         | \$-          | \$4,987        | \$6,956        | \$1,969        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$338</b> | <b>\$5,539</b> | <b>\$7,508</b> | <b>\$1,969</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$1,602        | \$1,575        | \$1,778        | \$203        |
| Rev. from Use of Money & Prop | \$70           | \$30           | \$125          | \$95         |
| <b>TOTAL REVENUES</b>         | <b>\$1,672</b> | <b>\$1,605</b> | <b>\$1,903</b> | <b>\$298</b> |

|                        |                  |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(1,334)</b> | <b>\$3,934</b> | <b>\$5,605</b> | <b>\$1,671</b> |
|------------------------|------------------|----------------|----------------|----------------|

**Fund: L94**

**Agency: L94**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                |                |                |
|--------------------------------------|--------------|----------------|----------------|----------------|
| Public Ways                          | \$331        | \$5,153        | \$7,503        | \$2,350        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$331</b> | <b>\$5,153</b> | <b>\$7,503</b> | <b>\$2,350</b> |

**APPROPRIATIONS:**

|                              |              |                |                |                |
|------------------------------|--------------|----------------|----------------|----------------|
| Other Charges                | \$331        | \$580          | \$580          | \$-            |
| Service And Supplies         | \$-          | \$4,573        | \$6,923        | \$2,350        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$331</b> | <b>\$5,153</b> | <b>\$7,503</b> | <b>\$2,350</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$-            | \$1,994        | \$2,232        | \$238        |
| Rev. from Use of Money & Prop | \$46           | \$25           | \$100          | \$75         |
| Taxes                         | \$1,932        | \$-            | \$-            | \$-          |
| <b>TOTAL REVENUES</b>         | <b>\$1,978</b> | <b>\$2,019</b> | <b>\$2,332</b> | <b>\$313</b> |

|                        |                  |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(1,647)</b> | <b>\$3,134</b> | <b>\$5,171</b> | <b>\$2,037</b> |
|------------------------|------------------|----------------|----------------|----------------|

**Fund: L95**

**Agency: L95**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                |                |                |
|--------------------------------------|--------------|----------------|----------------|----------------|
| Public Ways                          | \$326        | \$5,406        | \$7,654        | \$2,248        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$326</b> | <b>\$5,406</b> | <b>\$7,654</b> | <b>\$2,248</b> |

**APPROPRIATIONS:**

|                              |              |                |                |                |
|------------------------------|--------------|----------------|----------------|----------------|
| Other Charges                | \$326        | \$575          | \$575          | \$-            |
| Service And Supplies         | \$-          | \$4,831        | \$7,079        | \$2,248        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$326</b> | <b>\$5,406</b> | <b>\$7,654</b> | <b>\$2,248</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$-            | \$1,975        | \$2,143        | \$168        |
| Rev. from Use of Money & Prop | \$51           | \$25           | \$100          | \$75         |
| Taxes                         | \$2,009        | \$-            | \$-            | \$-          |
| <b>TOTAL REVENUES</b>         | <b>\$2,060</b> | <b>\$2,000</b> | <b>\$2,243</b> | <b>\$243</b> |

|                        |                  |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(1,734)</b> | <b>\$3,406</b> | <b>\$5,411</b> | <b>\$2,005</b> |
|------------------------|------------------|----------------|----------------|----------------|

**Fund: L96**

**Agency: L96**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                |                |                |
|--------------------------------------|--------------|----------------|----------------|----------------|
| Public Ways                          | \$291        | \$3,755        | \$7,407        | \$3,652        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$291</b> | <b>\$3,755</b> | <b>\$7,407</b> | <b>\$3,652</b> |

**APPROPRIATIONS:**

|                              |              |                |                |                |
|------------------------------|--------------|----------------|----------------|----------------|
| Other Charges                | \$291        | \$641          | \$641          | \$-            |
| Service And Supplies         | \$-          | \$3,114        | \$6,766        | \$3,652        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$291</b> | <b>\$3,755</b> | <b>\$7,407</b> | <b>\$3,652</b> |

|   |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$1,774                | \$2,238                     | \$3,038                      | \$800           |
| Rev. from Use of Money & Prop                 | \$10                   | \$25                        | \$60                         | \$35            |
| <b>TOTAL REVENUES</b>                         | <b>\$1,784</b>         | <b>\$2,263</b>              | <b>\$3,098</b>               | <b>\$835</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(1,493)</b>       | <b>\$1,492</b>              | <b>\$4,309</b>               | <b>\$2,817</b>  |
| <b>Fund: L97</b>                              |                        |                             |                              |                 |
| <b>Agency: L97</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$-                    | \$-                         | \$2,175                      | \$2,175         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$-</b>                  | <b>\$2,175</b>               | <b>\$2,175</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$-                         | \$150                        | \$150           |
| Service And Supplies                          | \$-                    | \$-                         | \$2,025                      | \$2,025         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$-</b>                  | <b>\$2,175</b>               | <b>\$2,175</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$-                    | \$-                         | \$2,165                      | \$2,165         |
| Rev. from Use of Money & Prop                 | \$-                    | \$-                         | \$10                         | \$10            |
| <b>TOTAL REVENUES</b>                         | <b>\$-</b>             | <b>\$-</b>                  | <b>\$2,175</b>               | <b>\$2,175</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$0</b>             | <b>\$0</b>                  | <b>\$0</b>                   | <b>\$0</b>      |
| <b>Fund: M03</b>                              |                        |                             |                              |                 |
| <b>Agency: M03</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$-                    | \$2,255                     | \$2,309                      | \$54            |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$2,255</b>              | <b>\$2,309</b>               | <b>\$54</b>     |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$150                       | \$-                          | \$(150)         |
| Service And Supplies                          | \$-                    | \$2,105                     | \$2,309                      | \$204           |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$2,255</b>              | <b>\$2,309</b>               | <b>\$54</b>     |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$45                   | \$30                        | \$50                         | \$20            |
| Taxes   | \$-                    | \$35                        | \$-                          | \$(35)          |
| <b>TOTAL REVENUES</b>                         | <b>\$45</b>            | <b>\$66</b>                 | <b>\$50</b>                  | <b>\$(16)</b>   |
| <b>NET COUNTY COST</b>                        | <b>\$(45)</b>          | <b>\$2,189</b>              | <b>\$2,259</b>               | <b>\$70</b>     |
| <b>Fund: M04</b>                              |                        |                             |                              |                 |
| <b>Agency: M04</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$-                    | \$41,817                    | \$43,677                     | \$1,860         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$41,817</b>             | <b>\$43,677</b>              | <b>\$1,860</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$150                       | \$150                        | \$-             |
| Service And Supplies                          | \$-                    | \$41,667                    | \$43,527                     | \$1,860         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$41,817</b>             | <b>\$43,677</b>              | <b>\$1,860</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Rev. from Use of Money & Prop                 | \$837                  | \$700                       | \$1,250                      | \$550           |
| <b>TOTAL REVENUES</b>                         | <b>\$837</b>           | <b>\$700</b>                | <b>\$1,250</b>               | <b>\$550</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(837)</b>         | <b>\$41,117</b>             | <b>\$42,427</b>              | <b>\$1,310</b>  |

| <b>Fund: M06</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M06</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$378                  | \$101,521                   | \$113,575                    | \$12,054        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$378</b>           | <b>\$101,521</b>            | <b>\$113,575</b>             | <b>\$12,054</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$378                  | \$670                       | \$670                        | \$-             |
| Service And Supplies                          | \$-                    | \$100,851                   | \$112,905                    | \$12,054        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$378</b>           | <b>\$101,521</b>            | <b>\$113,575</b>             | <b>\$12,054</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$6,778                | \$6,778                     | \$7,270                      | \$492           |
| Rev. from Use of Money & Prop                 | \$1,833                | \$1                         | \$2,800                      | \$2,799         |
| Taxes   | \$-                    | \$1,207                     | \$-                          | \$(1,207)       |
| <b>TOTAL REVENUES</b>                         | <b>\$8,611</b>         | <b>\$7,986</b>              | <b>\$10,070</b>              | <b>\$2,084</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(8,233)</b>       | <b>\$93,535</b>             | <b>\$103,505</b>             | <b>\$9,970</b>  |

| <b>Fund: M17</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M17</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$-                    | \$-                         | \$6,946                      | \$6,946         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$-</b>                  | <b>\$6,946</b>               | <b>\$6,946</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$-                         | \$268                        | \$268           |
| Service And Supplies                          | \$-                    | \$-                         | \$6,678                      | \$6,678         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$-</b>                  | <b>\$6,946</b>               | <b>\$6,946</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$-                    | \$-                         | \$6,946                      | \$6,946         |
| <b>TOTAL REVENUES</b>                         | <b>\$-</b>             | <b>\$-</b>                  | <b>\$6,946</b>               | <b>\$6,946</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$0</b>             | <b>\$0</b>                  | <b>\$0</b>                   | <b>\$0</b>      |

| <b>Fund: M18</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M18</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$-</b>                  | <b>\$14,986</b>              | <b>\$14,986</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$-                         | \$287                        | \$287           |
| Service And Supplies                          | \$-                    | \$-                         | \$14,699                     | \$14,699        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$-</b>                  | <b>\$14,986</b>              | <b>\$14,986</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$-                    | \$-                         | \$14,986                     | \$14,986        |
| <b>TOTAL REVENUES</b>                         | <b>\$-</b>             | <b>\$-</b>                  | <b>\$14,986</b>              | <b>\$14,986</b> |
| <b>NET COUNTY COST</b>                        | <b>\$0</b>             | <b>\$0</b>                  | <b>\$0</b>                   | <b>\$0</b>      |

| <b>Fund: M19</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M19</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$-</b>                  | <b>\$14,008</b>              | <b>\$14,008</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$-                         | \$-                          | \$-             |
| Service And Supplies                          | \$-                    | \$-                         | \$14,008                     | \$14,008        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$-</b>                  | <b>\$14,008</b>              | <b>\$14,008</b> |

| REVENUES                               |                   |                      |                       |                 |
|--|-------------------|----------------------|-----------------------|-----------------|
| Charges For Current Serv               | \$-               | \$-                  | \$14,008              | \$14,008        |
| <b>TOTAL REVENUES</b>                  | <b>\$-</b>        | <b>\$-</b>           | <b>\$14,008</b>       | <b>\$14,008</b> |
| <b>NET COUNTY COST</b>                 | <b>\$0</b>        | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>      |
| <b>Fund: M86</b>                       |                   |                      |                       |                 |
| <b>Agency: M86</b>                     |                   |                      |                       |                 |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS   | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE        |
| ACTIVITY APPROPRIATIONS:               |                   |                      |                       |                 |
| Public Ways                            | \$494             | \$198,125            | \$237,273             | \$39,148        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$494</b>      | <b>\$198,125</b>     | <b>\$237,273</b>      | <b>\$39,148</b> |
| APPROPRIATIONS:                        |                   |                      |                       |                 |
| Other Charges                          | \$494             | \$672                | \$786                 | \$114           |
| Service And Supplies                   | \$-               | \$197,453            | \$236,487             | \$39,034        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$494</b>      | <b>\$198,125</b>     | <b>\$237,273</b>      | <b>\$39,148</b> |
| REVENUES                               |                   |                      |                       |                 |
| Charges For Current Serv               | \$14,726          | \$3,003              | \$15,290              | \$12,287        |
| Intergovernmental Revenue              | \$-               | \$1                  | \$-                   | \$(1)           |
| Rev. from Use of Money & Prop          | \$3,841           | \$500                | \$6,000               | \$5,500         |
| Taxes                                  | \$-               | \$7                  | \$-                   | \$(7)           |
| <b>TOTAL REVENUES</b>                  | <b>\$18,567</b>   | <b>\$3,511</b>       | <b>\$21,290</b>       | <b>\$17,779</b> |
| <b>NET COUNTY COST</b>                 | <b>\$(18,073)</b> | <b>\$194,614</b>     | <b>\$215,983</b>      | <b>\$21,369</b> |
| <b>Fund: M87</b>                       |                   |                      |                       |                 |
| <b>Agency: M87</b>                     |                   |                      |                       |                 |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS   | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE        |
| ACTIVITY APPROPRIATIONS:               |                   |                      |                       |                 |
| Public Ways                            | \$380             | \$35,713             | \$39,881              | \$4,168         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$380</b>      | <b>\$35,713</b>      | <b>\$39,881</b>       | <b>\$4,168</b>  |
| APPROPRIATIONS:                        |                   |                      |                       |                 |
| Other Charges                          | \$380             | \$672                | \$450                 | \$(222)         |
| Service And Supplies                   | \$-               | \$35,041             | \$39,431              | \$4,390         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$380</b>      | <b>\$35,713</b>      | <b>\$39,881</b>       | <b>\$4,168</b>  |
| REVENUES                               |                   |                      |                       |                 |
| Charges For Current Serv               | \$3,003           | \$3,003              | \$3,065               | \$62            |
| Intergovernmental Revenue              | \$-               | \$1                  | \$-                   | \$(1)           |
| Rev. from Use of Money & Prop          | \$665             | \$500                | \$800                 | \$300           |
| Taxes                                  | \$-               | \$7                  | \$-                   | \$(7)           |
| <b>TOTAL REVENUES</b>                  | <b>\$3,668</b>    | <b>\$3,511</b>       | <b>\$3,865</b>        | <b>\$354</b>    |
| <b>NET COUNTY COST</b>                 | <b>\$(3,288)</b>  | <b>\$32,202</b>      | <b>\$36,016</b>       | <b>\$3,814</b>  |
| <b>Fund: M88</b>                       |                   |                      |                       |                 |
| <b>Agency: M88</b>                     |                   |                      |                       |                 |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS   | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE        |
| ACTIVITY APPROPRIATIONS:               |                   |                      |                       |                 |
| Public Ways                            | \$635             | \$39,742             | \$45,188              | \$5,446         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$635</b>      | <b>\$39,742</b>      | <b>\$45,188</b>       | <b>\$5,446</b>  |
| APPROPRIATIONS:                        |                   |                      |                       |                 |
| Other Charges                          | \$635             | \$691                | \$691                 | \$-             |
| Service And Supplies                   | \$-               | \$39,051             | \$44,497              | \$5,446         |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$635</b>      | <b>\$39,742</b>      | <b>\$45,188</b>       | <b>\$5,446</b>  |
| REVENUES                               |                   |                      |                       |                 |
| Charges For Current Serv               | \$3,670           | \$3,761              | \$4,117               | \$356           |
| Intergovernmental Revenue              | \$-               | \$1                  | \$-                   | \$(1)           |
| Rev. from Use of Money & Prop          | \$683             | \$400                | \$1,000               | \$600           |
| Taxes                                  | \$-               | \$405                | \$-                   | \$(405)         |

|   |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>TOTAL REVENUES</b>                         | <b>\$4,353</b>         | <b>\$4,567</b>              | <b>\$5,117</b>               | <b>\$550</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(3,718)</b>       | <b>\$35,175</b>             | <b>\$40,071</b>              | <b>\$4,896</b>  |
| <b>Fund: M89</b>                              |                        |                             |                              |                 |
| <b>Agency: M89</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$158                  | \$19,398                    | \$21,936                     | \$2,538         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$158</b>           | <b>\$19,398</b>             | <b>\$21,936</b>              | <b>\$2,538</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$158                  | \$686                       | \$686                        | \$-             |
| Service And Supplies                          | \$-                    | \$18,712                    | \$21,250                     | \$2,538         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$158</b>           | <b>\$19,398</b>             | <b>\$21,936</b>              | <b>\$2,538</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$2,026                | \$2,026                     | \$2,131                      | \$105           |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$325                  | \$200                       | \$530                        | \$330           |
| Taxes   | \$-                    | \$205                       | \$-                          | \$(205)         |
| <b>TOTAL REVENUES</b>                         | <b>\$2,351</b>         | <b>\$2,432</b>              | <b>\$2,661</b>               | <b>\$229</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(2,193)</b>       | <b>\$16,966</b>             | <b>\$19,275</b>              | <b>\$2,309</b>  |
| <b>Fund: M90</b>                              |                        |                             |                              |                 |
| <b>Agency: M90</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$427                  | \$200,410                   | \$232,636                    | \$32,226        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$427</b>           | <b>\$200,410</b>            | <b>\$232,636</b>             | <b>\$32,226</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$427                  | \$719                       | \$719                        | \$-             |
| Service And Supplies                          | \$-                    | \$199,691                   | \$231,917                    | \$32,226        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$427</b>           | <b>\$200,410</b>            | <b>\$232,636</b>             | <b>\$32,226</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$20,210               | \$20,210                    | \$21,706                     | \$1,496         |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$3,413                | \$2,000                     | \$5,500                      | \$3,500         |
| Taxes   | \$-                    | \$7                         | \$-                          | \$(7)           |
| <b>TOTAL REVENUES</b>                         | <b>\$23,623</b>        | <b>\$22,218</b>             | <b>\$27,206</b>              | <b>\$4,988</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(23,196)</b>      | <b>\$178,192</b>            | <b>\$205,430</b>             | <b>\$27,238</b> |
| <b>Fund: M91</b>                              |                        |                             |                              |                 |
| <b>Agency: M91</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$469                  | \$140,660                   | \$171,817                    | \$31,157        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$469</b>           | <b>\$140,660</b>            | <b>\$171,817</b>             | <b>\$31,157</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$469                  | \$761                       | \$761                        | \$-             |
| Service And Supplies                          | \$-                    | \$139,899                   | \$171,056                    | \$31,157        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$469</b>           | <b>\$140,660</b>            | <b>\$171,817</b>             | <b>\$31,157</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$21,845               | \$21,845                    | \$23,461                     | \$1,616         |
| Intergovernmental Revenue                     | \$-                    | \$1                         | \$-                          | \$(1)           |
| Rev. from Use of Money & Prop                 | \$2,165                | \$1,000                     | \$3,500                      | \$2,500         |
| Taxes   | \$-                    | \$7                         | \$-                          | \$(7)           |
| <b>TOTAL REVENUES</b>                         | <b>\$24,010</b>        | <b>\$22,853</b>             | <b>\$26,961</b>              | <b>\$4,108</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(23,541)</b>      | <b>\$117,807</b>            | <b>\$144,856</b>             | <b>\$27,049</b> |

| <b>Fund: M92</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M92</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$392                  | \$31,939                    | \$42,154                     | \$10,215        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$392</b>           | <b>\$31,939</b>             | <b>\$42,154</b>              | <b>\$10,215</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$392                  | \$671                       | \$671                        | \$-             |
| Service And Supplies                          | \$-                    | \$31,268                    | \$41,483                     | \$10,215        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$392</b>           | <b>\$31,939</b>             | <b>\$42,154</b>              | <b>\$10,215</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$8,134                | \$6,668                     | \$7,821                      | \$1,153         |
| Rev. from Use of Money & Prop                 | \$423                  | \$200                       | \$818                        | \$618           |
| <b>TOTAL REVENUES</b>                         | <b>\$8,557</b>         | <b>\$6,868</b>              | <b>\$8,639</b>               | <b>\$1,771</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(8,165)</b>       | <b>\$25,071</b>             | <b>\$33,515</b>              | <b>\$8,444</b>  |

| <b>Fund: M93</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M93</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$383                  | \$15,138                    | \$20,292                     | \$5,154         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$383</b>           | <b>\$15,138</b>             | <b>\$20,292</b>              | <b>\$5,154</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$383                  | \$675                       | \$675                        | \$-             |
| Service And Supplies                          | \$-                    | \$14,463                    | \$19,617                     | \$5,154         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$383</b>           | <b>\$15,138</b>             | <b>\$20,292</b>              | <b>\$5,154</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$4,110                | \$3,950                     | \$4,402                      | \$452           |
| Rev. from Use of Money & Prop                 | \$185                  | \$80                        | \$350                        | \$270           |
| <b>TOTAL REVENUES</b>                         | <b>\$4,295</b>         | <b>\$4,030</b>              | <b>\$4,752</b>               | <b>\$722</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(3,912)</b>       | <b>\$11,108</b>             | <b>\$15,540</b>              | <b>\$4,432</b>  |

| <b>Fund: M94</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M94</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$395                  | \$13,138                    | \$17,898                     | \$4,760         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$395</b>           | <b>\$13,138</b>             | <b>\$17,898</b>              | <b>\$4,760</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$395                  | \$652                       | \$687                        | \$35            |
| Service And Supplies                          | \$-                    | \$12,486                    | \$17,211                     | \$4,725         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$395</b>           | <b>\$13,138</b>             | <b>\$17,898</b>              | <b>\$4,760</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$3,496                | \$3,468                     | \$3,901                      | \$433           |
| Rev. from Use of Money & Prop                 | \$170                  | \$30                        | \$325                        | \$295           |
| <b>TOTAL REVENUES</b>                         | <b>\$3,666</b>         | <b>\$3,498</b>              | <b>\$4,226</b>               | <b>\$728</b>    |
| <b>NET COUNTY COST</b>                        | <b>\$(3,271)</b>       | <b>\$9,640</b>              | <b>\$13,672</b>              | <b>\$4,032</b>  |

| <b>Fund: M95</b>                              |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>Agency: M95</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$230                  | \$7,725                     | \$11,361                     | \$3,636         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$230</b>           | <b>\$7,725</b>              | <b>\$11,361</b>              | <b>\$3,636</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |

|                              |              |                |                 |                |
|------------------------------|--------------|----------------|-----------------|----------------|
| Other Charges                | \$230        | \$680          | \$680           | \$-            |
| Service And Supplies         | \$-          | \$7,045        | \$10,681        | \$3,636        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$230</b> | <b>\$7,725</b> | <b>\$11,361</b> | <b>\$3,636</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$-            | \$2,846        | \$3,197        | \$351        |
| Rev. from Use of Money & Prop | \$71           | \$25           | \$150          | \$125        |
| Taxes                         | \$2,761        | \$-            | \$-            | \$-          |
| <b>TOTAL REVENUES</b>         | <b>\$2,832</b> | <b>\$2,871</b> | <b>\$3,347</b> | <b>\$476</b> |

|                        |                  |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(2,602)</b> | <b>\$4,854</b> | <b>\$8,014</b> | <b>\$3,160</b> |
|------------------------|------------------|----------------|----------------|----------------|

**Fund: M96**

**Agency: M96**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                |                |                |
|--------------------------------------|--------------|----------------|----------------|----------------|
| Public Ways                          | \$225        | \$6,960        | \$9,951        | \$2,991        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$225</b> | <b>\$6,960</b> | <b>\$9,951</b> | <b>\$2,991</b> |

**APPROPRIATIONS:**

|                              |              |                |                |                |
|------------------------------|--------------|----------------|----------------|----------------|
| Other Charges                | \$225        | \$675          | \$675          | \$-            |
| Service And Supplies         | \$-          | \$6,285        | \$9,276        | \$2,991        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$225</b> | <b>\$6,960</b> | <b>\$9,951</b> | <b>\$2,991</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$-            | \$2,452        | \$2,667        | \$215        |
| Rev. from Use of Money & Prop | \$67           | \$25           | \$130          | \$105        |
| Taxes                         | \$2,496        | \$-            | \$-            | \$-          |
| <b>TOTAL REVENUES</b>         | <b>\$2,563</b> | <b>\$2,477</b> | <b>\$2,797</b> | <b>\$320</b> |

|                        |                  |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(2,338)</b> | <b>\$4,483</b> | <b>\$7,154</b> | <b>\$2,671</b> |
|------------------------|------------------|----------------|----------------|----------------|

**Fund: M97**

**Agency: M97**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                |                |                |
|--------------------------------------|--------------|----------------|----------------|----------------|
| Public Ways                          | \$208        | \$5,700        | \$8,453        | \$2,753        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$208</b> | <b>\$5,700</b> | <b>\$8,453</b> | <b>\$2,753</b> |

**APPROPRIATIONS:**

|                              |              |                |                |                |
|------------------------------|--------------|----------------|----------------|----------------|
| Other Charges                | \$208        | \$658          | \$658          | \$-            |
| Service And Supplies         | \$-          | \$5,042        | \$7,795        | \$2,753        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$208</b> | <b>\$5,700</b> | <b>\$8,453</b> | <b>\$2,753</b> |

**REVENUES**

|                               |                |                |                |              |
|-------------------------------|----------------|----------------|----------------|--------------|
| Charges For Current Serv      | \$3,113        | \$2,016        | \$2,366        | \$350        |
| Rev. from Use of Money & Prop | \$41           | \$25           | \$125          | \$100        |
| <b>TOTAL REVENUES</b>         | <b>\$3,154</b> | <b>\$2,041</b> | <b>\$2,491</b> | <b>\$450</b> |

|                        |                  |                |                |                |
|------------------------|------------------|----------------|----------------|----------------|
| <b>NET COUNTY COST</b> | <b>\$(2,946)</b> | <b>\$3,659</b> | <b>\$5,962</b> | <b>\$2,303</b> |
|------------------------|------------------|----------------|----------------|----------------|

**Fund: M98**

**Agency: M98**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |              |                 |                 |                 |
|--------------------------------------|--------------|-----------------|-----------------|-----------------|
| Public Ways                          | \$291        | \$10,718        | \$21,381        | \$10,663        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$291</b> | <b>\$10,718</b> | <b>\$21,381</b> | <b>\$10,663</b> |

**APPROPRIATIONS:**

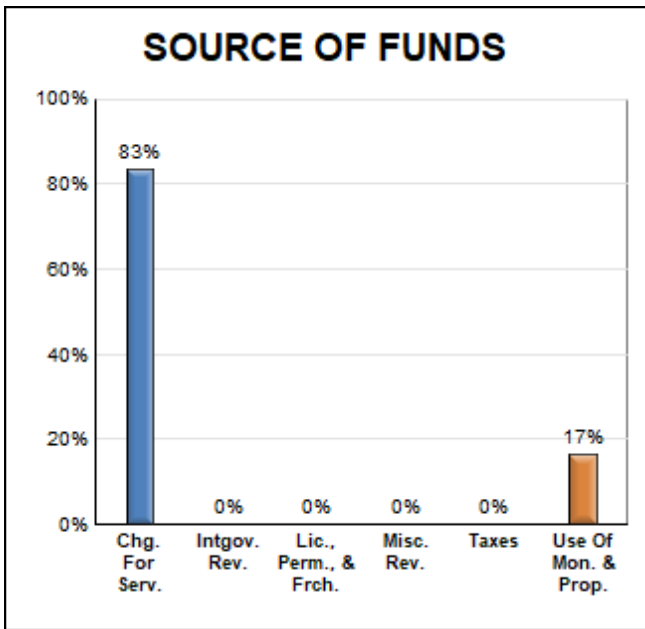
|                              |              |                 |                 |                 |
|------------------------------|--------------|-----------------|-----------------|-----------------|
| Other Charges                | \$291        | \$741           | \$591           | \$(150)         |
| Service And Supplies         | \$-          | \$9,977         | \$20,790        | \$10,813        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$291</b> | <b>\$10,718</b> | <b>\$21,381</b> | <b>\$10,663</b> |

**REVENUES**

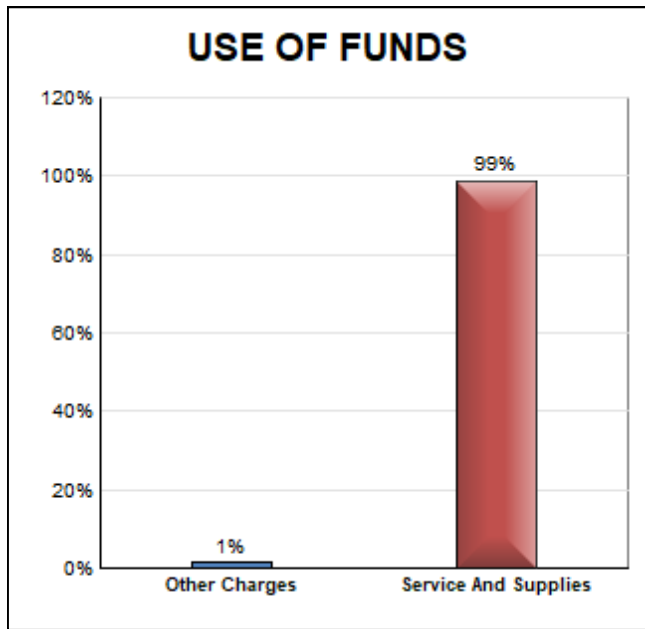
|                               |         |         |         |         |
|-------------------------------|---------|---------|---------|---------|
| Charges For Current Serv      | \$4,851 | \$6,102 | \$8,345 | \$2,243 |
| Rev. from Use of Money & Prop | \$31    | \$25    | \$175   | \$150   |



|   |                        |                             |                              |                 |
|---|------------------------|-----------------------------|------------------------------|-----------------|
| <b>TOTAL REVENUES</b>                         | <b>\$4,882</b>         | <b>\$6,127</b>              | <b>\$8,520</b>               | <b>\$2,393</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(4,591)</b>       | <b>\$4,591</b>              | <b>\$12,861</b>              | <b>\$8,270</b>  |
| <b>Fund: M99</b>                              |                        |                             |                              |                 |
| <b>Agency: M99</b>                            |                        |                             |                              |                 |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                 |
| Public Ways                                   | \$-                    | \$-                         | \$5,945                      | \$5,945         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$-</b>             | <b>\$-</b>                  | <b>\$5,945</b>               | <b>\$5,945</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                 |
| Other Charges                                 | \$-                    | \$-                         | \$273                        | \$273           |
| Service And Supplies                          | \$-                    | \$-                         | \$5,672                      | \$5,672         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$-</b>             | <b>\$-</b>                  | <b>\$5,945</b>               | <b>\$5,945</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                 |
| Charges For Current Serv                      | \$-                    | \$-                         | \$5,913                      | \$5,913         |
| Rev. from Use of Money & Prop                 | \$-                    | \$-                         | \$32                         | \$32            |
| <b>TOTAL REVENUES</b>                         | <b>\$-</b>             | <b>\$-</b>                  | <b>\$5,945</b>               | <b>\$5,945</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$0</b>             | <b>\$0</b>                  | <b>\$0</b>                   | <b>\$0</b>      |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

## Purpose

The L & M Funds are used to budget for assessment districts and are 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)
- L17 Goshen (2A) Storm Drain 23-19-003
- L18 Goshen (4) Storm Drain 23-19-003
- 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
- L97 21-789 Goshen Storm Drain
- 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
- M17 Goshen (2A) Road Maint 23-19-003R
- M18 Goshen (4) Street Maint 23-19-003R
- M19 Goshen Street Maint 23-20-003R
- 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
- M99 Goshen Street Maintenance 21-789R

### Core Functions

Maintain county roadway, landscape, lighting, or drainage areas within the appropriately assigned assessment districts.

### Key Goals and Objectives Results in 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. **Results:** This objective was partially completed. Inspections and routine maintenance took place, but a full scope maintenance plan was not developed due to resource constraints related to the March 2023 Storms response. This will be addressed in FY2024/25.

#### 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. **Results:** This objective was completed.
- **Objective 2:** Partner with a community service organization or local contractor for basin maintenance. **Results:** This objective was completed.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** Provide cost-effective operations and maintenance for the assessment districts' storm drainage systems, roadways, and landscape belts.

- **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:** Provide District fees to the Assessor's Office for placement on the tax roll within one month of establishing the new district.

### Budget Request

The Requested Budget represents an overall increase of \$358,290 or 19% in expenditures and an overall increase of \$105,962 or 53% in revenues compared with the FY 2023/24 Final Budget. The \$1,908,996 difference between expenditures and revenue represents the use of Unrestricted Net Position.

#### Recommendations:

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

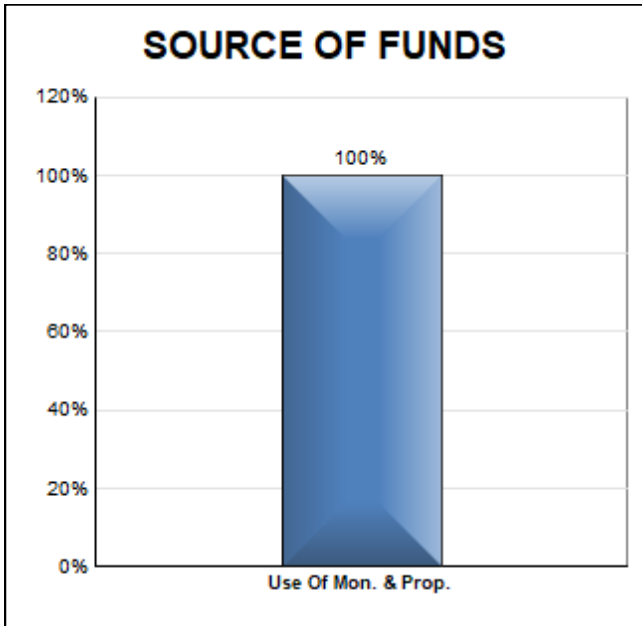
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# Lemon Cove Water

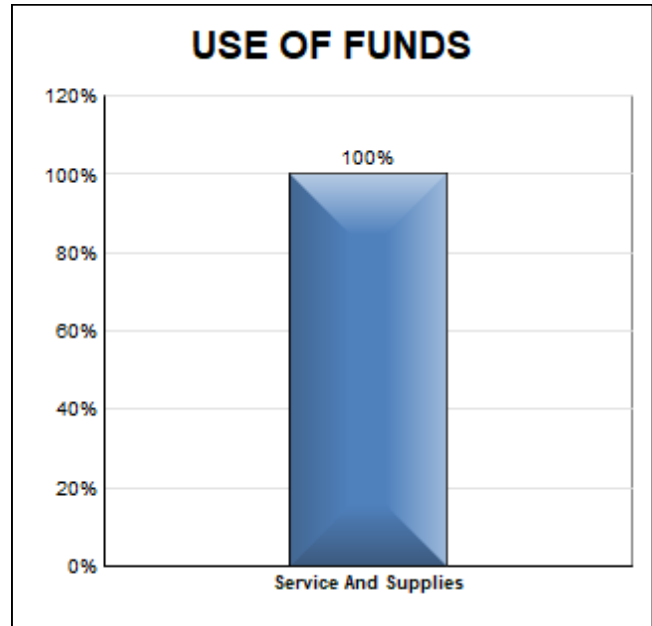
Reed Schenke

Resource Management Agency Director

| Fund: C15                              |                  |                      |                       |                |
|--|------------------|----------------------|-----------------------|----------------|
| Agency: C15                            |                  |                      |                       |                |
| SUMMARY OF APPROPRIATIONS AND REVENUES | 2022/23 ACTUALS  | 2023/24 FINAL BUDGET | 2024/25 CAO RECOMMEND | VARIANCE       |
| <b>ACTIVITY APPROPRIATIONS:</b>        |                  |                      |                       |                |
| Plant Acquisition                      | \$-              | \$54,490             | \$57,033              | \$2,543        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>   | <b>\$-</b>       | <b>\$54,490</b>      | <b>\$57,033</b>       | <b>\$2,543</b> |
| <b>APPROPRIATIONS:</b>                 |                  |                      |                       |                |
| Service And Supplies                   | \$-              | \$54,490             | \$57,033              | \$2,543        |
| <b>TOTAL APPROPRIATIONS:</b>           | <b>\$-</b>       | <b>\$54,490</b>      | <b>\$57,033</b>       | <b>\$2,543</b> |
| <b>REVENUES</b>                        |                  |                      |                       |                |
| Rev. from Use of Money & Prop          | \$1,099          | \$478                | \$1,300               | \$822          |
| <b>TOTAL REVENUES</b>                  | <b>\$1,099</b>   | <b>\$478</b>         | <b>\$1,300</b>        | <b>\$822</b>   |
| <b>NET COUNTY COST</b>                 | <b>\$(1,099)</b> | <b>\$54,012</b>      | <b>\$55,733</b>       | <b>\$1,721</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 only compounding interest earnings.

### Core Function

To provide safe drinking water to residents of Lemon Cove.

### Key Goals and Objectives Results in FY 2023/24

#### Safety and Security

**Goal 1:** Provide an adequate and safe water supply.

- **Objective 1:** Provide assistance with the maintenance and repair of the water distribution system C15. **Results:** This objective was completed.

### Key Goals and Objectives for FY 2024/25

#### Safety and Security

**Goal 1:** Provide an adequate and safe water supply.

- **Objective 1:** Provide assistance with the maintenance and repair of the water distribution system C15.

### Budget Request

The Requested Budget represents an overall increase of \$2,543, or 5%, in expenditures and an overall increase of \$822, or 172%, in revenues compared with the FY 2023/24 Final Budget. The \$55,733 difference between expenditures and revenues represents the use of Unrestricted Net Position.

#### Recommendations:

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

# Z Funds

## Reed Schenke

### Resource Management Agency Director

| <b>Fund: Z01</b>                              |                        |                             |                              |                   |
|---|------------------------|-----------------------------|------------------------------|-------------------|
| <b>Agency: Z01</b>                            |                        |                             |                              |                   |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>   |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                   |
| Plant Acquisition                             | \$33,008               | \$75,308                    | \$193,402                    | \$118,094         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$33,008</b>        | <b>\$75,308</b>             | <b>\$193,402</b>             | <b>\$118,094</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                   |
| Other Charges                                 | \$15,991               | \$32,991                    | \$20,754                     | \$(12,237)        |
| Service And Supplies                          | \$17,017               | \$42,317                    | \$172,648                    | \$130,331         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$33,008</b>        | <b>\$75,308</b>             | <b>\$193,402</b>             | <b>\$118,094</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                   |
| Charges For Current Serv                      | \$20,904               | \$20,905                    | \$20,905                     | \$-               |
| Fines,Forfeit.,Penalties                      | \$318                  | \$226                       | \$226                        | \$-               |
| Intergovernmental Revenue                     | \$-                    | \$-                         | \$134,592                    | \$134,592         |
| Miscellaneous Revenue                         | \$-                    | \$1                         | \$1                          | \$-               |
| Other Financing Sources                       | \$65,000               | \$-                         | \$10,000                     | \$10,000          |
| Rev. from Use of Money & Prop                 | \$151                  | \$200                       | \$200                        | \$-               |
| <b>TOTAL REVENUES</b>                         | <b>\$86,373</b>        | <b>\$21,332</b>             | <b>\$165,924</b>             | <b>\$144,592</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$(53,365)</b>      | <b>\$53,976</b>             | <b>\$27,478</b>              | <b>\$(26,498)</b> |
| <b>Fund: Z10</b>                              |                        |                             |                              |                   |
| <b>Agency: Z10</b>                            |                        |                             |                              |                   |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>   |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                   |
| Plant Acquisition                             | \$96,960               | \$128,850                   | \$483,425                    | \$354,575         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$96,960</b>        | <b>\$128,850</b>            | <b>\$483,425</b>             | <b>\$354,575</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                   |
| Other Charges                                 | \$51,229               | \$57,465                    | \$63,231                     | \$5,766           |
| Service And Supplies                          | \$45,731               | \$71,385                    | \$420,194                    | \$348,809         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$96,960</b>        | <b>\$128,850</b>            | <b>\$483,425</b>             | <b>\$354,575</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                   |
| Charges For Current Serv                      | \$62,142               | \$62,143                    | \$62,143                     | \$-               |
| Fines,Forfeit.,Penalties                      | \$771                  | \$600                       | \$600                        | \$-               |
| Intergovernmental Revenue                     | \$-                    | \$-                         | \$276,206                    | \$276,206         |
| Miscellaneous Revenue                         | \$533                  | \$2                         | \$2                          | \$-               |
| Rev. from Use of Money & Prop                 | \$3,933                | \$3,812                     | \$3,812                      | \$-               |
| <b>TOTAL REVENUES</b>                         | <b>\$67,379</b>        | <b>\$66,557</b>             | <b>\$342,763</b>             | <b>\$276,206</b>  |
| <b>NET COUNTY COST</b>                        | <b>\$29,581</b>        | <b>\$62,293</b>             | <b>\$140,662</b>             | <b>\$78,369</b>   |
| <b>Fund: Z11</b>                              |                        |                             |                              |                   |
| <b>Agency: Z11</b>                            |                        |                             |                              |                   |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>   |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                   |
| Plant Acquisition                             | \$112,081              | \$99,411                    | \$347,186                    | \$247,775         |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$112,081</b>       | <b>\$99,411</b>             | <b>\$347,186</b>             | <b>\$247,775</b>  |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                   |
| Other Charges                                 | \$31,751               | \$31,593                    | \$41,102                     | \$9,509           |
| Service And Supplies                          | \$80,330               | \$67,818                    | \$306,084                    | \$238,266         |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$112,081</b>       | <b>\$99,411</b>             | <b>\$347,186</b>             | <b>\$247,775</b>  |
| <b>REVENUES</b>                               |                        |                             |                              |                   |
| Charges For Current Serv                      | \$55,569               | \$55,570                    | \$55,570                     | \$-               |

|                               |                 |                 |                  |                  |
|-------------------------------|-----------------|-----------------|------------------|------------------|
| Fines,Forfeit.,Penalties      | \$687           | \$600           | \$600            | \$-              |
| Intergovernmental Revenue     | \$-             | \$-             | \$226,413        | \$226,413        |
| Miscellaneous Revenue         | \$879           | \$2             | \$3              | \$1              |
| Rev. from Use of Money & Prop | \$540           | \$1,600         | \$1,600          | \$-              |
| <b>TOTAL REVENUES</b>         | <b>\$57,675</b> | <b>\$57,772</b> | <b>\$284,186</b> | <b>\$226,414</b> |

|                        |                 |                 |                 |                 |
|------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>NET COUNTY COST</b> | <b>\$54,406</b> | <b>\$41,639</b> | <b>\$63,000</b> | <b>\$21,361</b> |
|------------------------|-----------------|-----------------|-----------------|-----------------|

**Fund: Z50**

**Agency: Z50**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
| Plant Acquisition                    | \$137,171        | \$157,446        | \$344,649        | \$187,203        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$137,171</b> | <b>\$157,446</b> | <b>\$344,649</b> | <b>\$187,203</b> |

**APPROPRIATIONS:**

|                              |                  |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|------------------|
| Other Charges                | \$55,236         | \$54,647         | \$68,079         | \$13,432         |
| Service And Supplies         | \$81,935         | \$102,799        | \$276,570        | \$173,771        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$137,171</b> | <b>\$157,446</b> | <b>\$344,649</b> | <b>\$187,203</b> |

**REVENUES**

|                               |                  |                 |                  |                  |
|-------------------------------|------------------|-----------------|------------------|------------------|
| Charges For Current Serv      | \$73,073         | \$73,276        | \$73,276         | \$-              |
| Fines,Forfeit.,Penalties      | \$1,852          | \$1,300         | \$1,300          | \$-              |
| Intergovernmental Revenue     | \$-              | \$-             | \$158,421        | \$158,421        |
| Miscellaneous Revenue         | \$-              | \$2             | \$2              | \$-              |
| Other Financing Sources       | \$45,000         | \$-             | \$-              | \$-              |
| Rev. from Use of Money & Prop | \$239            | \$500           | \$500            | \$-              |
| <b>TOTAL REVENUES</b>         | <b>\$120,164</b> | <b>\$75,078</b> | <b>\$233,499</b> | <b>\$158,421</b> |

|                        |                 |                 |                  |                 |
|------------------------|-----------------|-----------------|------------------|-----------------|
| <b>NET COUNTY COST</b> | <b>\$17,007</b> | <b>\$82,368</b> | <b>\$111,150</b> | <b>\$28,782</b> |
|------------------------|-----------------|-----------------|------------------|-----------------|

**Fund: Z60**

**Agency: Z60**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |                 |                 |                  |                  |
|--------------------------------------|-----------------|-----------------|------------------|------------------|
| Plant Acquisition                    | \$81,328        | \$98,135        | \$291,747        | \$193,612        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$81,328</b> | <b>\$98,135</b> | <b>\$291,747</b> | <b>\$193,612</b> |

**APPROPRIATIONS:**

|                              |                 |                 |                  |                  |
|------------------------------|-----------------|-----------------|------------------|------------------|
| Other Charges                | \$40,414        | \$43,104        | \$50,795         | \$7,691          |
| Service And Supplies         | \$40,914        | \$55,031        | \$240,952        | \$185,921        |
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$81,328</b> | <b>\$98,135</b> | <b>\$291,747</b> | <b>\$193,612</b> |

**REVENUES**

|                               |                 |                 |                  |                  |
|-------------------------------|-----------------|-----------------|------------------|------------------|
| Charges For Current Serv      | \$44,105        | \$44,017        | \$44,017         | \$-              |
| Fines,Forfeit.,Penalties      | \$1,090         | \$700           | \$700            | \$-              |
| Intergovernmental Revenue     | \$-             | \$-             | \$177,171        | \$177,171        |
| Miscellaneous Revenue         | \$-             | \$2             | \$2              | \$-              |
| Other Financing Sources       | \$15,000        | \$10,000        | \$-              | \$(10,000)       |
| Rev. from Use of Money & Prop | \$223           | \$600           | \$600            | \$-              |
| <b>TOTAL REVENUES</b>         | <b>\$60,418</b> | <b>\$55,319</b> | <b>\$222,490</b> | <b>\$167,171</b> |

|                        |                 |                 |                 |                 |
|------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>NET COUNTY COST</b> | <b>\$20,910</b> | <b>\$42,816</b> | <b>\$69,257</b> | <b>\$26,441</b> |
|------------------------|-----------------|-----------------|-----------------|-----------------|

**Fund: Z70**

**Agency: Z70**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                                      |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
| Plant Acquisition                    | \$108,230        | \$136,840        | \$487,518        | \$350,678        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$108,230</b> | <b>\$136,840</b> | <b>\$487,518</b> | <b>\$350,678</b> |

**APPROPRIATIONS:**

|                      |          |          |           |           |
|----------------------|----------|----------|-----------|-----------|
| Other Charges        | \$51,731 | \$61,408 | \$67,220  | \$5,812   |
| Service And Supplies | \$56,499 | \$75,432 | \$420,298 | \$344,866 |



|   |                        |                             |                              |                  |
|---|------------------------|-----------------------------|------------------------------|------------------|
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$108,230</b>       | <b>\$136,840</b>            | <b>\$487,518</b>             | <b>\$350,678</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                  |
| Charges For Current Serv                      | \$47,328               | \$47,329                    | \$47,329                     | \$-              |
| Fines,Forfeit.,Penalties                      | \$871                  | \$600                       | \$600                        | \$-              |
| Intergovernmental Revenue                     | \$-                    | \$-                         | \$275,340                    | \$275,340        |
| Miscellaneous Revenue                         | \$30                   | \$2                         | \$2                          | \$-              |
| Other Financing Sources                       | \$265,000              | \$10,000                    | \$10,000                     | \$-              |
| Rev. from Use of Money & Prop                 | \$273                  | \$300                       | \$300                        | \$-              |
| <b>TOTAL REVENUES</b>                         | <b>\$313,502</b>       | <b>\$58,231</b>             | <b>\$333,571</b>             | <b>\$275,340</b> |
| <b>NET COUNTY COST</b>                        | <b>\$(205,272)</b>     | <b>\$78,609</b>             | <b>\$153,947</b>             | <b>\$75,338</b>  |
| <b>Fund: Z80</b>                              |                        |                             |                              |                  |
| <b>Agency: Z80</b>                            |                        |                             |                              |                  |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>  |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                  |
| Plant Acquisition                             | \$170,169              | \$179,492                   | \$523,111                    | \$343,619        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$170,169</b>       | <b>\$179,492</b>            | <b>\$523,111</b>             | <b>\$343,619</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                  |
| Other Charges                                 | \$95,622               | \$86,618                    | \$94,991                     | \$8,373          |
| Service And Supplies                          | \$74,547               | \$92,874                    | \$428,120                    | \$335,246        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$170,169</b>       | <b>\$179,492</b>            | <b>\$523,111</b>             | <b>\$343,619</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                  |
| Charges For Current Serv                      | \$106,078              | \$143,856                   | \$147,847                    | \$3,991          |
| Fines,Forfeit.,Penalties                      | \$1,235                | \$900                       | \$900                        | \$-              |
| Intergovernmental Revenue                     | \$-                    | \$-                         | \$275,341                    | \$275,341        |
| Miscellaneous Revenue                         | \$1,674                | \$2                         | \$2                          | \$-              |
| Other Financing Sources                       | \$60,000               | \$-                         | \$-                          | \$-              |
| Rev. from Use of Money & Prop                 | \$395                  | \$1,000                     | \$1,000                      | \$-              |
| <b>TOTAL REVENUES</b>                         | <b>\$169,382</b>       | <b>\$145,758</b>            | <b>\$425,090</b>             | <b>\$279,332</b> |
| <b>NET COUNTY COST</b>                        | <b>\$787</b>           | <b>\$33,734</b>             | <b>\$98,021</b>              | <b>\$64,287</b>  |
| <b>Fund: Z90</b>                              |                        |                             |                              |                  |
| <b>Agency: Z90</b>                            |                        |                             |                              |                  |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>  |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                  |
| Plant Acquisition                             | \$117,066              | \$143,587                   | \$363,390                    | \$219,803        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b>          | <b>\$117,066</b>       | <b>\$143,587</b>            | <b>\$363,390</b>             | <b>\$219,803</b> |
| <b>APPROPRIATIONS:</b>                        |                        |                             |                              |                  |
| Other Charges                                 | \$42,218               | \$48,573                    | \$51,321                     | \$2,748          |
| Service And Supplies                          | \$74,848               | \$95,014                    | \$312,069                    | \$217,055        |
| <b>TOTAL APPROPRIATIONS:</b>                  | <b>\$117,066</b>       | <b>\$143,587</b>            | <b>\$363,390</b>             | <b>\$219,803</b> |
| <b>REVENUES</b>                               |                        |                             |                              |                  |
| Charges For Current Serv                      | \$77,112               | \$77,113                    | \$77,113                     | \$-              |
| Fines,Forfeit.,Penalties                      | \$1,949                | \$800                       | \$800                        | \$-              |
| Intergovernmental Revenue                     | \$-                    | \$-                         | \$213,421                    | \$213,421        |
| Miscellaneous Revenue                         | \$40                   | \$2                         | \$2                          | \$-              |
| Other Financing Sources                       | \$200,000              | \$-                         | \$-                          | \$-              |
| Rev. from Use of Money & Prop                 | \$438                  | \$200                       | \$200                        | \$-              |
| <b>TOTAL REVENUES</b>                         | <b>\$279,539</b>       | <b>\$78,115</b>             | <b>\$291,536</b>             | <b>\$213,421</b> |
| <b>NET COUNTY COST</b>                        | <b>\$(162,473)</b>     | <b>\$65,472</b>             | <b>\$71,854</b>              | <b>\$6,382</b>   |
| <b>Fund: Z91</b>                              |                        |                             |                              |                  |
| <b>Agency: Z91</b>                            |                        |                             |                              |                  |
| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b>  |
| <b>ACTIVITY APPROPRIATIONS:</b>               |                        |                             |                              |                  |
| Plant Acquisition                             | \$-                    | \$15,892                    | \$16,281                     | \$389            |

|                                      |            |                 |                 |              |
|--------------------------------------|------------|-----------------|-----------------|--------------|
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$-</b> | <b>\$15,892</b> | <b>\$16,281</b> | <b>\$389</b> |
|--------------------------------------|------------|-----------------|-----------------|--------------|

**APPROPRIATIONS:**

|               |     |     |     |     |
|---------------|-----|-----|-----|-----|
| Other Charges | \$- | \$- | \$2 | \$2 |
|---------------|-----|-----|-----|-----|

|                      |     |          |          |       |
|----------------------|-----|----------|----------|-------|
| Service And Supplies | \$- | \$15,892 | \$16,279 | \$387 |
|----------------------|-----|----------|----------|-------|

|                              |            |                 |                 |              |
|------------------------------|------------|-----------------|-----------------|--------------|
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$-</b> | <b>\$15,892</b> | <b>\$16,281</b> | <b>\$389</b> |
|------------------------------|------------|-----------------|-----------------|--------------|

**REVENUES**

|                               |       |     |     |     |
|-------------------------------|-------|-----|-----|-----|
| Rev. from Use of Money & Prop | \$248 | \$- | \$- | \$- |
|-------------------------------|-------|-----|-----|-----|

|                       |              |            |            |            |
|-----------------------|--------------|------------|------------|------------|
| <b>TOTAL REVENUES</b> | <b>\$248</b> | <b>\$-</b> | <b>\$-</b> | <b>\$-</b> |
|-----------------------|--------------|------------|------------|------------|

|                        |                |                 |                 |              |
|------------------------|----------------|-----------------|-----------------|--------------|
| <b>NET COUNTY COST</b> | <b>\$(248)</b> | <b>\$15,892</b> | <b>\$16,281</b> | <b>\$389</b> |
|------------------------|----------------|-----------------|-----------------|--------------|

**Fund: Z95**

**Agency: Z95**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                   |          |          |          |          |
|-------------------|----------|----------|----------|----------|
| Plant Acquisition | \$59,489 | \$72,218 | \$86,886 | \$14,668 |
|-------------------|----------|----------|----------|----------|

|                                      |                 |                 |                 |                 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$59,489</b> | <b>\$72,218</b> | <b>\$86,886</b> | <b>\$14,668</b> |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|

**APPROPRIATIONS:**

|               |          |          |          |         |
|---------------|----------|----------|----------|---------|
| Other Charges | \$28,242 | \$31,993 | \$35,661 | \$3,668 |
|---------------|----------|----------|----------|---------|

|                      |          |          |          |          |
|----------------------|----------|----------|----------|----------|
| Service And Supplies | \$31,247 | \$40,225 | \$51,225 | \$11,000 |
|----------------------|----------|----------|----------|----------|

|                              |                 |                 |                 |                 |
|------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$59,489</b> | <b>\$72,218</b> | <b>\$86,886</b> | <b>\$14,668</b> |
|------------------------------|-----------------|-----------------|-----------------|-----------------|

**REVENUES**

|                          |          |          |          |     |
|--------------------------|----------|----------|----------|-----|
| Charges For Current Serv | \$22,422 | \$22,423 | \$22,423 | \$- |
|--------------------------|----------|----------|----------|-----|

|                          |       |       |       |     |
|--------------------------|-------|-------|-------|-----|
| Fines,Forfeit.,Penalties | \$357 | \$300 | \$300 | \$- |
|--------------------------|-------|-------|-------|-----|

|                       |     |     |     |     |
|-----------------------|-----|-----|-----|-----|
| Miscellaneous Revenue | \$5 | \$2 | \$2 | \$- |
|-----------------------|-----|-----|-----|-----|

|                               |       |       |       |     |
|-------------------------------|-------|-------|-------|-----|
| Rev. from Use of Money & Prop | \$236 | \$200 | \$200 | \$- |
|-------------------------------|-------|-------|-------|-----|

|                       |                 |                 |                 |            |
|-----------------------|-----------------|-----------------|-----------------|------------|
| <b>TOTAL REVENUES</b> | <b>\$23,020</b> | <b>\$22,925</b> | <b>\$22,925</b> | <b>\$-</b> |
|-----------------------|-----------------|-----------------|-----------------|------------|

|                        |                 |                 |                 |                 |
|------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>NET COUNTY COST</b> | <b>\$36,469</b> | <b>\$49,293</b> | <b>\$63,961</b> | <b>\$14,668</b> |
|------------------------|-----------------|-----------------|-----------------|-----------------|

**Fund: Z96**

**Agency: Z96**

| <b>SUMMARY OF APPROPRIATIONS AND REVENUES</b> | <b>2022/23 ACTUALS</b> | <b>2023/24 FINAL BUDGET</b> | <b>2024/25 CAO RECOMMEND</b> | <b>VARIANCE</b> |
|---|------------------------|-----------------------------|------------------------------|-----------------|
|---|------------------------|-----------------------------|------------------------------|-----------------|

**ACTIVITY APPROPRIATIONS:**

|                   |           |           |           |           |
|-------------------|-----------|-----------|-----------|-----------|
| Plant Acquisition | \$105,446 | \$141,048 | \$358,823 | \$217,775 |
|-------------------|-----------|-----------|-----------|-----------|

|                                      |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$105,446</b> | <b>\$141,048</b> | <b>\$358,823</b> | <b>\$217,775</b> |
|--------------------------------------|------------------|------------------|------------------|------------------|

**APPROPRIATIONS:**

|               |          |          |          |       |
|---------------|----------|----------|----------|-------|
| Other Charges | \$40,856 | \$48,938 | \$49,373 | \$435 |
|---------------|----------|----------|----------|-------|

|                      |          |          |           |           |
|----------------------|----------|----------|-----------|-----------|
| Service And Supplies | \$64,590 | \$92,110 | \$309,450 | \$217,340 |
|----------------------|----------|----------|-----------|-----------|

|                              |                  |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL APPROPRIATIONS:</b> | <b>\$105,446</b> | <b>\$141,048</b> | <b>\$358,823</b> | <b>\$217,775</b> |
|------------------------------|------------------|------------------|------------------|------------------|

**REVENUES**

|                          |          |          |          |     |
|--------------------------|----------|----------|----------|-----|
| Charges For Current Serv | \$46,035 | \$46,036 | \$46,036 | \$- |
|--------------------------|----------|----------|----------|-----|

|                          |       |       |       |     |
|--------------------------|-------|-------|-------|-----|
| Fines,Forfeit.,Penalties | \$535 | \$500 | \$500 | \$- |
|--------------------------|-------|-------|-------|-----|

|                           |     |     |           |           |
|---------------------------|-----|-----|-----------|-----------|
| Intergovernmental Revenue | \$- | \$- | \$218,421 | \$218,421 |
|---------------------------|-----|-----|-----------|-----------|

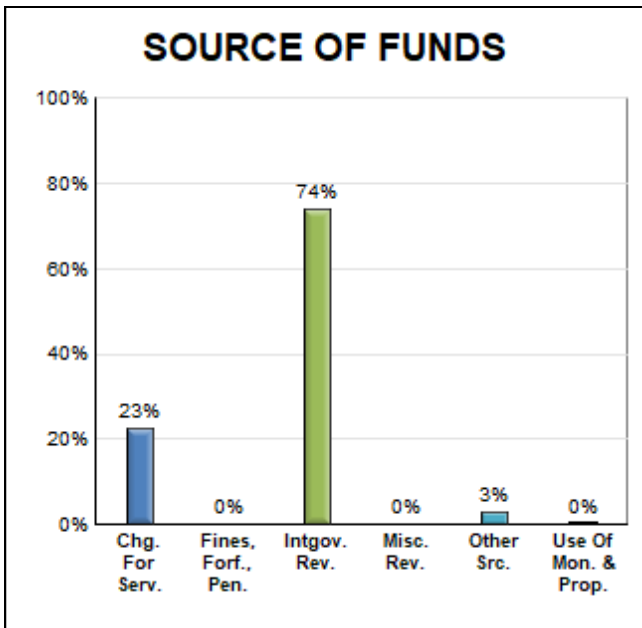
|                       |     |     |     |     |
|-----------------------|-----|-----|-----|-----|
| Miscellaneous Revenue | \$5 | \$2 | \$2 | \$- |
|-----------------------|-----|-----|-----|-----|

|                         |          |     |          |          |
|-------------------------|----------|-----|----------|----------|
| Other Financing Sources | \$15,000 | \$- | \$60,000 | \$60,000 |
|-------------------------|----------|-----|----------|----------|

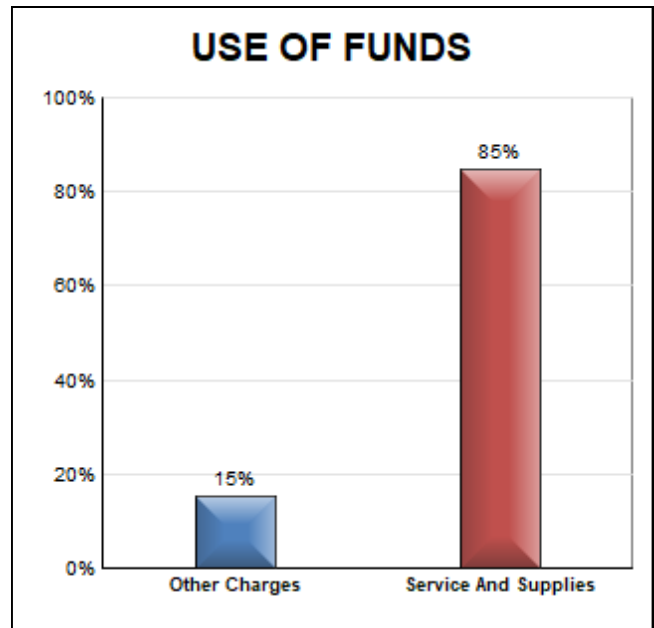
|                               |       |       |       |     |
|-------------------------------|-------|-------|-------|-----|
| Rev. from Use of Money & Prop | \$270 | \$300 | \$300 | \$- |
|-------------------------------|-------|-------|-------|-----|

|                       |                 |                 |                  |                  |
|-----------------------|-----------------|-----------------|------------------|------------------|
| <b>TOTAL REVENUES</b> | <b>\$61,845</b> | <b>\$46,838</b> | <b>\$325,259</b> | <b>\$278,421</b> |
|-----------------------|-----------------|-----------------|------------------|------------------|

|                        |                 |                 |                 |                   |
|------------------------|-----------------|-----------------|-----------------|-------------------|
| <b>NET COUNTY COST</b> | <b>\$43,601</b> | <b>\$94,210</b> | <b>\$33,564</b> | <b>\$(60,646)</b> |
|------------------------|-----------------|-----------------|-----------------|-------------------|



Source of Funds: Illustrates the major revenue accounts  
 Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
 Graph totals may be + / - 1 % of actual total due to rounding

### Purpose

The Z Funds 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 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 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. **Results:** This objective was completed.

#### Economic Well-Being

**Goal 1:** Attain independent financial sustainability of water and sewer systems.

- **Objective 1:** Study the potential for hydrogen sulfide (H<sub>2</sub>S) treatment savings in Yettem and Seville Sewer systems. **Results:** This objective was partially completed. Staff-level studies validated the opportunity for savings. This will be an ongoing project into future fiscal years.

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

### Key Goals and Objectives for FY 2024/25

#### 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 2024/25.

**Economic Well-Being**

**Goal 1:** Attain independent financial sustainability of water and sewer systems.

- **Objective 1:** Coordinate efforts to study the potential for H2S treatment savings in Yetteem 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.

**Budget Request**

The Requested Budget represents an overall increase of \$2,248,191 or 180% in expenditures and an overall increase of \$2,019,318 or 322% in revenues compared with the FY 2023/24 Final Budget. The \$849,175 difference between expenditures and revenues represents an increase of deficit Net Assets and the use of the County's Revolving Fund.

**Recommendations:**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

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# Flood Control District

Reed Schenke

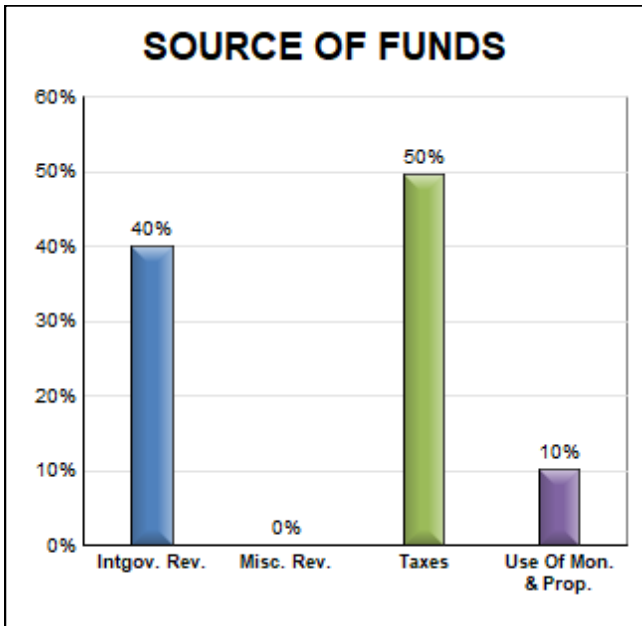
Resource Management Agency Director

Fund: 771

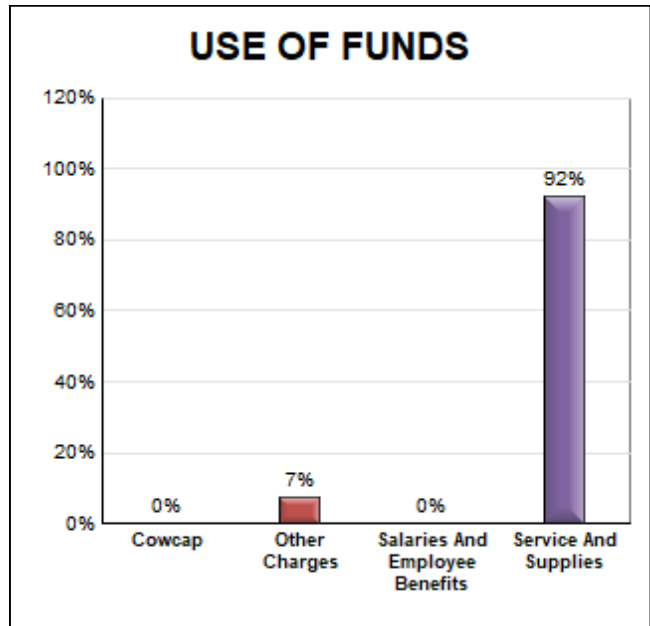
Agency: 771

**SUMMARY OF APPROPRIATIONS AND REVENUES**

|                                      | 2022/23<br>ACTUALS | 2023/24<br>FINAL<br>BUDGET | 2024/25<br>CAO<br>RECOMMEND | VARIANCE         |
|--------------------------------------|--------------------|----------------------------|-----------------------------|------------------|
| <b>ACTIVITY APPROPRIATIONS:</b>      |                    |                            |                             |                  |
| Flood Control And Soil And Wat       | \$616,365          | \$7,784,166                | \$8,754,383                 | \$970,217        |
| <b>TOTAL ACTIVITY APPROPRIATIONS</b> | <b>\$616,365</b>   | <b>\$7,784,166</b>         | <b>\$8,754,383</b>          | <b>\$970,217</b> |
| <b>APPROPRIATIONS:</b>               |                    |                            |                             |                  |
| Cowcap                               | \$28,560           | \$21,447                   | \$13,979                    | \$(7,468)        |
| Other Charges                        | \$394,223          | \$817,590                  | \$651,016                   | \$(166,574)      |
| Salaries And Employee Benefits       | \$-                | \$3,000                    | \$3,000                     | \$-              |
| Service And Supplies                 | \$193,582          | \$6,942,129                | \$8,086,388                 | \$1,144,259      |
| <b>TOTAL APPROPRIATIONS:</b>         | <b>\$616,365</b>   | <b>\$7,784,166</b>         | <b>\$8,754,383</b>          | <b>\$970,217</b> |
| <b>REVENUES</b>                      |                    |                            |                             |                  |
| Intergovernmental Revenue            | \$69,911           | \$790,545                  | \$747,185                   | \$(43,360)       |
| Miscellaneous Revenue                | \$88,381           | \$-                        | \$-                         | \$-              |
| Rev. from Use of Money & Prop        | \$124,259          | \$50,000                   | \$192,200                   | \$142,200        |
| Taxes                                | \$982,295          | \$594,125                  | \$922,724                   | \$328,599        |
| <b>TOTAL REVENUES</b>                | <b>\$1,264,846</b> | <b>\$1,434,670</b>         | <b>\$1,862,109</b>          | <b>\$427,439</b> |
| <b>NET COUNTY COST</b>               | <b>\$(648,481)</b> | <b>\$6,349,496</b>         | <b>\$6,892,274</b>          | <b>\$542,778</b> |



Source of Funds: Illustrates the major revenue accounts  
Graph totals may be + / - 1 % of actual total due to rounding



Use of Funds: Illustrates the major expenditure accounts  
Graph totals may be + / - 1 % of actual total due to rounding

### 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 BOS approves the District budget. 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 to reduce 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 stormwater and utilize its inherent value.
- 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 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. **Results:** This objective was completed.
- **Objective 2:** Explore the process of updating the Master Flood Plan. **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. **Results:** This objective was completed.

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

### Key Goals and Objectives for FY 2024/25

#### 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.

#### 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 \$970,217, or 12%, in expenditures and an overall increase of \$427,439, or 30%, in revenues compared with the FY 2023/24 Final Budget. The \$6,892,274 difference between expenditures and revenues represents the use of Fund Balance.

**Significant areas with major changes between the FY 2023/24 Final Budget and the FY 2024/25 Requested Budget are as follows:**

- Services and Supplies will increase by \$1,144,259 primarily based on increased special department expenses.
- Other Charges will decrease by \$166,574 primarily based on decreased contributions to the Lower Tule River Irrigation District.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$7,468 primarily based on changes to the Plan.
- Revenue Projections will increase by \$427,439 primarily based on property taxes.

**Recommendations:**

The County Administrator recommends this budget as submitted. There are no pending issues or policy considerations, and the Department Head concurs with the Recommended Budget.

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# Position Summary and Status

| Fund-Dept                       | Department                                   | FY 2022/23<br>Final Budget | FY 2023/24<br>Final Budget | Modified Adopted<br>As Of 6/30/2024 |               |                 | FY 2024/25<br>Requested<br>Budget | FY 2024/25<br>Recommended<br>Budget | From Final<br>to<br>Recommended | From 6/30/24<br>to<br>Recommended |
|---------------------------------|--|----------------------------|----------------------------|-------------------------------------|---------------|-----------------|-----------------------------------|-------------------------------------|---------------------------------|-----------------------------------|
|                                 |  |                            |                            | Filled<br>FTE                       | Vacant<br>FTE | Position FTE    |                                   |                                     |                                 |                                   |
| 001-010                         | Board Of Supervisors                         | 9.00                       | 9.00                       | 9.00                                | 0.00          | 9.00            | 9.00                              | 9.00                                | 0.00                            | 0.00                              |
| 001-012                         | Miscellaneous Administration                 | 1.00                       | 1.00                       | 1.00                                | 0.00          | 1.00            | 1.00                              | 1.00                                | 0.00                            | 0.00                              |
| 001-015                         | Ag Commissioner/Sealer of Weights & Measures | 67.00                      | 67.00                      | 65.00                               | 2.00          | 67.00           | 66.00                             | 66.00                               | (1.00)                          | (1.00)                            |
| 001-025                         | Assessor/Clerk Recorder                      | 98.00                      | 102.00                     | 92.00                               | 10.00         | 102.00          | 102.00                            | 102.00                              | 0.00                            | 0.00                              |
| 001-030                         | Auditor-Controller/Treasurer-Tax Collector   | 53.00                      | 54.00                      | 49.00                               | 4.00          | 53.00           | 53.00                             | 53.00                               | (1.00)                          | 0.00                              |
| 001-055                         | Cooperative Extension                        | 8.00                       | 8.00                       | 8.00                                | 0.00          | 8.00            | 8.00                              | 8.00                                | 0.00                            | 0.00                              |
| 001-080                         | County Counsel                               | 61.65                      | 62.00                      | 58.00                               | 4.00          | 62.00           | 62.00                             | 62.00                               | 0.00                            | 0.00                              |
| 001-085                         | County Administration                        | 15.00                      | 15.00                      | 13.00                               | 2.00          | 15.00           | 15.00                             | 15.00                               | 0.00                            | 0.00                              |
| 001-087                         | General Services                             | (1) 57.00                  | 55.00                      | 48.00                               | 4.00          | 52.00           | 56.00                             | 56.00                               | 1.00                            | 4.00                              |
| 001-088                         | Registrar of Voters                          | 11.00                      | 11.00                      | 10.00                               | 1.00          | 11.00           | 11.00                             | 11.00                               | 0.00                            | 0.00                              |
| 001-100                         | District Attorney                            | 215.00                     | 213.00                     | 181.00                              | 37.00         | 218.00          | 217.00                            | 217.00                              | 4.00                            | (1.00)                            |
| 001-142                         | Health & Human Services Agency               | 2,127.00                   | 2,130.00                   | 1,868.00                            | 263.00        | 2,131.00        | 2,107.00                          | 2,107.00                            | (23.00)                         | (24.00)                           |
| 001-200                         | Human Resources and Development              | 29.00                      | 32.00                      | 29.00                               | 3.00          | 32.00           | 32.00                             | 32.00                               | 0.00                            | 0.00                              |
| 001-205                         | Probation                                    | 380.00                     | 380.00                     | 280.00                              | 100.00        | 380.00          | 379.00                            | 379.00                              | (1.00)                          | (1.00)                            |
| 001-210                         | Public Defender                              | 94.00                      | 99.00                      | 94.00                               | 6.00          | 100.00          | 101.00                            | 101.00                              | 2.00                            | 1.00                              |
| 001-230                         | Resource Management Agency                   | 79.00                      | 85.00                      | 79.00                               | 8.00          | 87.00           | 90.00                             | 90.00                               | 5.00                            | 3.00                              |
| 001-240                         | Sheriff                                      | 851.00                     | 849.00                     | 709.00                              | 140.00        | 849.00          | 850.00                            | 850.00                              | 1.00                            | 1.00                              |
| 001-260                         | Citizens' Option for Public Safety (COPS)    | 7.00                       | 7.00                       | 7.00                                | 0.00          | 7.00            | 7.00                              | 7.00                                | 0.00                            | 0.00                              |
| 001-265                         | Rural Crime Prevention                       | 6.00                       | 5.00                       | 4.00                                | 1.00          | 5.00            | 5.00                              | 5.00                                | 0.00                            | 0.00                              |
| 001-280                         | Juvenile Justice Crime Prevention Act        | 5.00                       | 5.00                       | 3.00                                | 2.00          | 5.00            | 5.00                              | 5.00                                | 0.00                            | 0.00                              |
| 001-810                         | Miscellaneous Criminal Justice               | 2.48                       | 2.48                       | 1.48                                | 1.00          | 2.48            | 2.48                              | 2.48                                | 0.00                            | 0.00                              |
| <b>General Fund</b>             |  | <b>4,176.13</b>            | <b>4,191.48</b>            | <b>3,608.48</b>                     | <b>588.00</b> | <b>4,196.48</b> | <b>4,178.48</b>                   | <b>4,178.48</b>                     | <b>(13.00)</b>                  | <b>(18.00)</b>                    |
| 010-145                         | Library                                      | 41.00                      | 42.00                      | 37.00                               | 5.00          | 42.00           | 43.00                             | 43.00                               | 1.00                            | 1.00                              |
| 013-245                         | Fire   | (2) 127.00                 | (2) 130.00                 | 134.00                              | 2.00          | 136.00          | (2) 138.00                        | (2) 138.00                          | 8.00                            | 2.00                              |
| 014-225                         | Roads  | 181.00                     | 184.00                     | 169.00                              | 14.00         | 183.00          | 187.00                            | 187.00                              | 3.00                            | 4.00                              |
| 015-120                         | Workforce Investment Board                   | 24.00                      | 27.00                      | 26.00                               | 2.00          | 28.00           | 26.00                             | 26.00                               | (1.00)                          | (2.00)                            |
| 016-101                         | Child Support Services                       | 129.00                     | 129.00                     | 108.00                              | 21.00         | 129.00          | 130.00                            | 130.00                              | 1.00                            | 1.00                              |
| 030-086                         | Capital Projects                             | 4.00                       | 4.00                       | 4.00                                | 0.00          | 4.00            | 4.00                              | 4.00                                | 0.00                            | 0.00                              |
| 045-235                         | Solid Waste                                  | 52.00                      | 52.00                      | 51.00                               | 1.00          | 52.00           | 52.00                             | 52.00                               | 0.00                            | 0.00                              |
| 066-066                         | Grounds Services                             | 7.00                       | 8.00                       | 9.00                                | 2.00          | 11.00           | 9.00                              | 9.00                                | 1.00                            | (2.00)                            |
| 067-067                         | Facilities                                   | 53.00                      | 53.00                      | 48.00                               | 5.00          | 53.00           | 53.00                             | 53.00                               | 0.00                            | 0.00                              |
| 068-068                         | Custodial Services                           | 45.00                      | 46.00                      | 40.00                               | 6.00          | 46.00           | 42.00                             | 42.00                               | (4.00)                          | (4.00)                            |
| 070-070                         | Fleet Services                               | 11.00                      | 11.00                      | 11.00                               | 0.00          | 11.00           | 11.00                             | 11.00                               | 0.00                            | 0.00                              |
| 071-090                         | Information & Communications Technology      | 150.00                     | 151.00                     | 143.00                              | 8.00          | 151.00          | 150.00                            | 150.00                              | (1.00)                          | (1.00)                            |
| 073-073                         | Property Management                          | 0.00                       | 4.00                       | 4.00                                | 0.00          | 4.00            | 4.00                              | 4.00                                | 0.00                            | 0.00                              |
| 074-074                         | Communications                               | 6.00                       | 6.00                       | 6.00                                | 0.00          | 6.00            | 6.00                              | 6.00                                | 0.00                            | 0.00                              |
| 076-076                         | Mail Services                                | 2.00                       | 2.00                       | 2.00                                | 0.00          | 2.00            | 2.00                              | 2.00                                | 0.00                            | 0.00                              |
| 079-079                         | Print Services                               | 11.00                      | 11.00                      | 5.00                                | 1.00          | 6.00            | 6.00                              | 6.00                                | (5.00)                          | 0.00                              |
| <b>Other Funds</b>              |  | <b>843.00</b>              | <b>860.00</b>              | <b>797.00</b>                       | <b>67.00</b>  | <b>864.00</b>   | <b>863.00</b>                     | <b>863.00</b>                       | <b>3.00</b>                     | <b>(1.00)</b>                     |
| <b>Total County Allocations</b> |  | <b>5,019.13</b>            | <b>5,051.48</b>            | <b>4,405.48</b>                     | <b>655.00</b> | <b>5,060.48</b> | <b>5,041.48</b>                   | <b>5,041.48</b>                     | <b>(10.00)</b>                  | <b>(19.00)</b>                    |

(1) - General Services Agency total reflects the Purchasing total for FY 2022/23

(2) - Fire allocations represent position counts versus FTE counts due to 58 hour average work week.

Total allocations are as of 6/30/24 and do not reflect any changes approved by the Board of Supervisors between 7/1/24 and the publication of this book. For detailed personnel actions such as Adds, Deletes, and Reclassifications, please refer to budget narratives.

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## Position Allocation

| JOBCODE   | CLASSIFICATION TITLE           | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|---|--------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| <b>001-010 Board of Supervisors</b>                                     |                                |                    |                                  |                      |                        |
| * 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                   |
| <b>Board of Supervisors Total</b>                                       |                                | <b>9.00</b>        | <b>9.00</b>                      | <b>9.00</b>          | <b>9.00</b>            |
| <b>001-012 Miscellaneous Administration</b>                             |                                |                    |                                  |                      |                        |
| 012602  | County Librarian               | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Miscellaneous Administration Total</b>                               |                                | <b>1.00</b>        | <b>1.00</b>                      | <b>1.00</b>          | <b>1.00</b>            |
| <b>001-015 Agricultural Commissioner/Sealer of Weights and Measures</b> |                                |                    |                                  |                      |                        |
| * 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                   |
| 035120  | Analyst-Dept Human Rscs II     | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 002600  | Assist Agriculture Com/Sealer  | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 000650  | Department Secretary           | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 014500  | Deputy Ag Commissioner/Sealer  | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| * 033330  | Office Assistant               | 3.00               | 3.00                             | 2.00                 | 2.00                   |
| <b>Agricultural Commissioner/Sealer of Weights and Measures Total</b>   |                                | <b>67.00</b>       | <b>67.00</b>                     | <b>66.00</b>         | <b>66.00</b>           |
| <b>001-025 Assessor/Clerk-Recorder</b>                                  |                                |                    |                                  |                      |                        |
| 000233  | Accountant III-K               | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 000640  | Administrative Secretary       | 1.00               | 1.00                             | 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                   |
| * 002120  | Appraiser II                   | 12.00              | 12.00                            | 12.00                | 12.00                  |
| 002230  | Appraiser III                  | 10.00              | 10.00                            | 10.00                | 10.00                  |
| 002340  | Appraiser IV                   | 5.00               | 5.00                             | 5.00                 | 5.00                   |
| 003207  | Assessment Services Director   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 006910  | Assessment Technician I        | 6.00               | 6.00                             | 6.00                 | 6.00                   |
| 006920  | Assessment Technician II       | 11.00              | 11.00                            | 11.00                | 11.00                  |
| 006930  | Assessment Technician III      | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 006970  | Assessment Technician, Supv    | 2.00               | 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          | 5.00               | 5.00                             | 5.00                 | 5.00                   |
| 005340  | Auditor-Appraiser IV           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 083620  | Cadastral GIS Technician II    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 083630  | Cadastral GIS Technician III   | 4.00               | 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         | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 007300  | Chief Deputy Clk-Recorder      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 070600  | Chief of Property Transfers    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 042800  | Chief Records Clerk            | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 072200  | Clerk Recorder Manager         | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 012302  | County Assessor/Clerk-Recorder | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 087120  | Payroll Clerk II               | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 047220  | Systems & Procedures Ana II    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 027710  | Title & Admin Technician I     | 8.00               | 8.00                             | 8.00                 | 8.00                   |
| * 027720  | Title & Admin Technician II    | 14.00              | 14.00                            | 14.00                | 14.00                  |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out

# Position Allocation

| JOBCODE   | CLASSIFICATION TITLE           | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|---|--------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| 046400  | Title & Admin Technician Supv  | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| <b>Assessor/Clerk-Recorder Total</b>                      |                                | <b>102.00</b>      | <b>102.00</b>                    | <b>102.00</b>        | <b>102.00</b>          |
| <b>001-030 Auditor-Controller/Treasurer-Tax Collector</b> |                                |                    |                                  |                      |                        |
| * 026230  | Accountant Auditor III         | 4.00               | 4.00                             | 5.00                 | 5.00                   |
| 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                 | 5.00               | 5.00                             | 4.00                 | 4.00                   |
| 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 Reprtn&Audit   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 089500  | Chief Investment Officer       | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 008000  | Chief of General Accounting    | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 006400  | Chief of Payroll               | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 080200  | Chief Payroll Manager          | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 008000  | Chief Revenue Officer          | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 097400  | Chief of Accounting Systems    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 047330  | Collector-Tax Programs III     | 4.00               | 3.00                             | 3.00                 | 3.00                   |
| 047350  | Collector-Tax Programs Supv    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 074830  | County Financial Technich III  | 12.00              | 12.00                            | 12.00                | 12.00                  |
| 074807  | County Fincial Technich, Supv  | 2.00               | 2.00                             | 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   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 000620  | Secretary II                   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 047300  | Tax Collections Supervisor     | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 009700  | Tax Collector Division Manager | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Auditor-Controller/Treasurer-Tax Collector Total</b>   |                                | <b>54.00</b>       | <b>53.00</b>                     | <b>53.00</b>         | <b>53.00</b>           |
| <b>001-055 Cooperative Extension</b>                      |                                |                    |                                  |                      |                        |
| 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                   |
| <b>Cooperative Extension Total</b>                        |                                | <b>8.00</b>        | <b>8.00</b>                      | <b>8.00</b>          | <b>8.00</b>            |
| <b>001-080 County Counsel</b>                             |                                |                    |                                  |                      |                        |
| * 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                   |
| * 004852  | Attorney, Civil V-N            | 18.00              | 18.00                            | 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    | 7.00               | 7.00                             | 7.00                 | 7.00                   |
| 058531  | Civil Office Assistant Lead B  | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 058400  | Civil Office Assisntnt-Supv    | 2.00               | 2.00                             | 1.00                 | 1.00                   |
| 012502  | County Counsel                 | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 040902  | Deputy Risk Manager            | 2.00               | 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                | 7.00               | 7.00                             | 7.00                 | 7.00                   |
| 087122  | Payroll Clerk II - K           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 084420  | Risk Management Technician II  | 4.00               | 4.00                             | 5.00                 | 5.00                   |
| 040602  | Risk Manager                   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>County Counsel Total</b>                               |                                | <b>62.00</b>       | <b>62.00</b>                     | <b>62.00</b>         | <b>62.00</b>           |
| <b>001-085 County Administration</b>                      |                                |                    |                                  |                      |                        |
| 000303  | Administrative Aide - K        | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 001830  | Analyst-Staff Services III     | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 080502  | Assist County Admin Officer    | 1.00               | 1.00                             | 1.00                 | 1.00                   |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out

**Position Allocation**

| JOBCODE                            | CLASSIFICATION TITLE           | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|------------------------------------|--------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| 080330                             | CAO Analyst III                | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| 080340                             | CAO Analyst, Principal         | 1.00               | 1.00                             | 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                   |
| <b>County Administration Total</b> |                                | <b>15.00</b>       | <b>15.00</b>                     | <b>15.00</b>         | <b>15.00</b>           |
| <b>001-087 General Services</b>    |                                |                    |                                  |                      |                        |
| * 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            | 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                   |
| 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           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 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                             | 0.00                 | 0.00                   |
| 029930                             | Maintenance Worker Lead        | 0.00               | 0.00                             | 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         | 8.00               | 5.00                             | 9.00                 | 9.00                   |
| 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      | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 081630                             | Procurement Specialist III     | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 081600                             | Procurement Specialist, Supv   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 000920                             | Procurement Technician         | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| 051000                             | Purchasing Manager             | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 028500                             | Surplus Store Clerk            | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 028507                             | Surplus Store Supervisor       | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 048300                             | Tree Maintenance Specialist    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>General Services Total</b>      |                                | <b>55.00</b>       | <b>52.00</b>                     | <b>56.00</b>         | <b>56.00</b>           |
| <b>001-088 Registrar of Voters</b> |                                |                    |                                  |                      |                        |
| * 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                   |
| <b>Registrar of Voters Total</b>   |                                | <b>11.00</b>       | <b>11.00</b>                     | <b>11.00</b>         | <b>11.00</b>           |
| <b>001-100 District Attorney</b>   |                                |                    |                                  |                      |                        |
| * 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                   |
| 035030                             | Analyst-Dept Human Rscs III    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 003000                             | Assist Chief Investigator-DA   | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 003402                             | Assist District Attorney       | 10.00              | 10.00                            | 10.00                | 10.00                  |
| * 004922                           | Attorney, DA/PD II-N           | 2.00               | 2.00                             | 1.00                 | 1.00                   |
| 005042                             | Attorney, DA/PD IV-N           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 005052                           | Attorney-Senior, DA/ PD        | 41.00              | 39.00                            | 39.00                | 39.00                  |
| 045500                             | Attorney-Supv                  | 0.00               | 2.00                             | 2.00                 | 2.00                   |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out

# Position Allocation

| JOBCODE   | CLASSIFICATION TITLE                               | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|---|--|--------------------|----------------------------------|----------------------|------------------------|
| 045502  | Attorney-Supv-N                                    | 9.00               | 9.00                             | 9.00                 | 9.00                   |
| 094600  | Business Programs Manager - DA                     | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 033402  | Chief Deputy District Attorney                     | 3.00               | 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                             | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 077800  | DA Grants & Program Coordinato                     | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 025000  | District Attorney - Investigative Sergeant         | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| 047000  | District Attorney - Welfare Investigative Sergeant | 1.00               | 1.00                             | 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                       | 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                   |
| 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                  |
| 025601  | Investigator-District Atty-B                       | 6.00               | 6.00                             | 6.00                 | 6.00                   |
| 049800  | Investigator-Welfare                               | 7.00               | 7.00                             | 7.00                 | 7.00                   |
| 049801  | Investigator-Welfare-B                             | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 015920  | IT Business Intell Developr 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                             | 0.00                 | 0.00                   |
| 004900  | Law Clerk  | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 027830  | Legal Office Assistant                             | 26.00              | 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                                 | 0.00               | 0.00                             | 0.00                 | 0.00                   |
| 071820  | Media Specialist II                                | 0.00               | 0.00                             | 0.00                 | 0.00                   |
| * 074920  | Paralegal II                                       | 2.00               | 5.00                             | 5.00                 | 5.00                   |
| 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               | 9.00                             | 9.00                 | 9.00                   |
| 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                          | 14.00              | 14.00                            | 14.00                | 14.00                  |
| 091400  | Victim Witness Worker-Supv                         | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| <b>District Attorney Total</b>                  |  | <b>213.00</b>      | <b>218.00</b>                    | <b>217.00</b>        | <b>217.00</b>          |
| <b>001-142 Health and Human Services Agency</b> |  |                    |                                  |                      |                        |
| * 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                             | 6.00                 | 6.00                   |
| * 071020  | Administrative Specialist II                       | 41.00              | 41.00                            | 43.00                | 43.00                  |
| * 000720  | Administrative Svs Officer II                      | 3.00               | 3.00                             | 2.00                 | 2.00                   |
| 000730  | Administrative Svs Officer III                     | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| 099400  | Aging Services Manager                             | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 035120  | Analyst-Dept Human Rscs II                         | 2.00               | 2.00                             | 1.00                 | 1.00                   |
| * 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 Mgr                      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 078910  | Animal Services Technician                         | 2.00               | 2.00                             | 2.00                 | 2.00                   |

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## Position Allocation

| JOBCODE  | CLASSIFICATION TITLE                | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|----------|-------------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| * 004602 | Assoc HHS Agency Director           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 082520 | Behavioral Health Case Mgr II       | 0.00               | 0.00                             | 25.00                | 25.00                  |
| * 082530 | Behavioral Health Case Mgr III      | 0.00               | 0.00                             | 28.00                | 28.00                  |
| 002207   | Behavioral Health Clinical Supv     | 0.00               | 0.00                             | 11.00                | 11.00                  |
| 058700   | Behavioral Health Clinical Svcs Mgr | 0.00               | 0.00                             | 7.00                 | 7.00                   |
| 002200   | Behavioral Health Clinician-Licens  | 0.00               | 0.00                             | 66.00                | 66.00                  |
| 001900   | Behavioral Health Specialist        | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| * 031820 | Behavioral Health Technician II     | 0.00               | 0.00                             | 6.00                 | 6.00                   |
| 097300   | Behavioral Hlth Svcs Act Manager    | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 002407   | BH Clinic Administrator             | 0.00               | 0.00                             | 2.00                 | 2.00                   |
| 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 Svcs Pol & Prog Spec      | 8.00               | 8.00                             | 8.00                 | 8.00                   |
| 001500   | Child Wel Svcs Stat Resrch Anl      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 081900   | Child Welf Svcs 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                             | 3.00                 | 3.00                   |
| 023400   | Communications Manager              | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 010900   | Community Educ Specialist           | 2.00               | 2.00                             | 1.00                 | 1.00                   |
| 010980   | Community Educ Specialist-Clinics   | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 052400   | Community Health Tech-Clinics       | 0.00               | 0.00                             | 5.00                 | 5.00                   |
| 011000   | Community Health Technician         | 9.00               | 9.00                             | 2.00                 | 2.00                   |
| 011010   | Community Health Worker             | 4.00               | 4.00                             | 3.00                 | 3.00                   |
| 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                      | 2.00               | 2.00                             | 0.00                 | 0.00                   |
| * 012020 | Cook                                | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 008800   | Cook-Clinics                        | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 071200   | Crisis Service Worker               | 18.00              | 18.00                            | 18.00                | 18.00                  |
| * 013820 | Custodial Worker                    | 2.00               | 2.00                             | 0.00                 | 0.00                   |
| * 013400 | Custodial Worker - Clinics          | 0.00               | 0.00                             | 6.00                 | 6.00                   |
| * 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 Beha Hlth Clin Svcs     | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 072232   | Dep HHS Dir Behavioral Health       | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 077102   | Dep HHS Dir Ment Hlth Clin Svcs     | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 072232   | Dep HHS Dir Mental Health           | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 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                | 5.00               | 5.00                             | 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 Svcs/PG        | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 060802   | Deputy HHS Dir Human Resources      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 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                   |
| 021102   | Deputy HHS Director Env Health      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 087602   | Deputy HHS Dir-TulareWorks          | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 015710   | Dietitian I                         | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 072102   | Dir of Behavioral Health-HHSA       | 0.00               | 0.00                             | 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                             | 0.00                 | 0.00                   |
| 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                   |
| 023200   | Div Mgr HHS Behavioral Health       | 0.00               | 0.00                             | 2.00                 | 2.00                   |
| 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                             | 0.00                 | 0.00                   |

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# Position Allocation

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|----------|--|--------------------|----------------------------------|----------------------|------------------------|
| 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                             | 8.00                 | 8.00                   |
| 095900   | Emergency Svs Specialist I             | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 095920   | Emergency Svs Specialist II            | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| 020110   | Enviromental 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         | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| * 020720 | Environmental Health Spec II           | 12.00              | 12.00                            | 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                   |
| 024000   | Health Aide                            | 2.00               | 2.00                             | 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               | 6.00               | 6.00                             | 6.00                 | 6.00                   |
| 099700   | Health Services Manager                | 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-Behavioral Health | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 073222   | HHS Medical Director-MH                | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 073212   | HHS Medical Director-Prim Care         | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 071510   | HHS Unit Manager                       | 9.00               | 9.00                             | 10.00                | 10.00                  |
| 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                   |
| 082200   | HHSA Facilities Manager                | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 005800   | HHSA Facilities Specialist             | 0.00               | 0.00                             | 2.00                 | 2.00                   |
| 005800   | HHSA Facility&Proprty Spec             | 2.00               | 2.00                             | 0.00                 | 0.00                   |
| 082200   | HHSA Logistics Manager                 | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 086700   | HHSA Storage Facility Supv             | 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                             | 1.00                 | 1.00                   |
| 027280   | Laboratory Assistant - Clinics         | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 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                    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 029300   | Mail Processor                         | 3.00               | 3.00                             | 2.00                 | 2.00                   |
| 085220   | Medical Assistant                      | 27.00              | 27.00                            | 27.00                | 27.00                  |
| 013500   | Medical Billing Manager                | 1.00               | 1.00                             | 2.00                 | 2.00                   |
| * 042420 | Medical Office Assistant               | 13.00              | 14.00                            | 29.00                | 29.00                  |
| 042430   | Medical Office Assistant Lead          | 2.00               | 2.00                             | 15.00                | 15.00                  |
| 042400   | Medical Office Assitant, Supv          | 2.00               | 2.00                             | 5.00                 | 5.00                   |
| 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                   |
| * 082520 | Mental Health Case Mgr II              | 25.00              | 25.00                            | 0.00                 | 0.00                   |
| * 082530 | Mental Health Case Mgr III             | 28.00              | 28.00                            | 0.00                 | 0.00                   |
| 002207   | Mental Health Clinical Supv            | 11.00              | 11.00                            | 0.00                 | 0.00                   |
| 058700   | Mental Health Clinical Svs Mgr         | 7.00               | 7.00                             | 0.00                 | 0.00                   |
| 002200   | Mental Health Clinician-Licens         | 66.00              | 66.00                            | 0.00                 | 0.00                   |
| 001900   | Mental Health Specialist               | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| * 031820 | Mental Health Technician II            | 6.00               | 6.00                             | 0.00                 | 0.00                   |
| 097300   | Mental Hlth Svs Act Manager            | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 002407   | MH Clinic Administrator                | 2.00               | 2.00                             | 0.00                 | 0.00                   |
| 050410   | Nurse I-Supv                           | 7.00               | 7.00                             | 7.00                 | 7.00                   |
| 032710   | Nurse Practitioner                     | 1.00               | 1.00                             | 1.00                 | 1.00                   |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out

## Position Allocation

| JOBCODE  | CLASSIFICATION TITLE              | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|----------|-----------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| 032715   | Nurse Practitioner - OB           | 2.00               | 2.00                             | 1.00                 | 1.00                   |
| 032600   | Nurse-Licensed Vocational         | 12.00              | 12.00                            | 13.00                | 13.00                  |
| * 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                             | 6.00                 | 6.00                   |
| 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                             | 0.00                 | 0.00                   |
| 047720   | Occupational Therapist            | 2.00               | 2.00                             | 1.00                 | 1.00                   |
| * 033330 | Office Assistant                  | 56.00              | 56.00                            | 37.00                | 37.00                  |
| * 033340 | Office Assistant Lead             | 55.00              | 55.00                            | 43.00                | 43.00                  |
| * 033343 | Office Assistant Lead-K           | 1.00               | 1.00                             | 2.00                 | 2.00                   |
| 082300   | Office Assistant,Supv             | 7.00               | 7.00                             | 4.00                 | 4.00                   |
| 033333   | Office Assistant-K                | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 095502   | Office of Emergency Svcs Mgr      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 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                   |
| * 007630 | Peer Support Specialist II        | 10.00              | 10.00                            | 10.00                | 10.00                  |
| 050320   | Personnel Services Officer II     | 10.00              | 10.00                            | 10.00                | 10.00                  |
| 095950   | PHEP Assistant                    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 047730   | Physical Therapist                | 3.00               | 3.00                             | 1.00                 | 1.00                   |
| 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                   |
| * 035420 | Prevention Svcs Coordinator II    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 035421   | Prevention Svcs Coordinatr II-B   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 034822 | Primary Care Practitioner         | 4.00               | 4.00                             | 2.00                 | 2.00                   |
| 036800   | Program Manager Behavioral Health | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 036800   | Program Manager Mental Health     | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 083420   | Program Specialist II-Calwrk      | 27.00              | 27.00                            | 27.00                | 27.00                  |
| * 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                             | 6.00                 | 6.00                   |
| 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              | 5.00               | 5.00                             | 5.00                 | 5.00                   |
| * 086820 | Self Suffcncy Support Asst        | 122.00             | 122.00                           | 119.00               | 119.00                 |
| 086830   | Self Suffcncy Support Asst Lea    | 10.00              | 10.00                            | 10.00                | 10.00                  |
| * 095220 | Self Sufficiency Counselor        | 249.00             | 249.00                           | 249.00               | 249.00                 |
| * 095230 | Self Sufficiency Counselr Lead    | 276.00             | 276.00                           | 268.00               | 268.00                 |
| 041300   | Self Sufficiency Resrce 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 Svcs Supervisor I          | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| * 044320 | Social Svcs Supervisor II         | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| * 044410 | Social Svcs Worker I              | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 044420 | Social Svcs Worker II             | 24.00              | 24.00                            | 24.00                | 24.00                  |
| 043930   | Social Svcs Worker III            | 35.00              | 35.00                            | 35.00                | 35.00                  |
| 044040   | Social Svcs Worker III-CWS        | 123.00             | 123.00                           | 123.00               | 123.00                 |
| 044044   | Social Svcs Worker III-CWS-Lead   | 24.00              | 24.00                            | 24.00                | 24.00                  |
| 074600   | Social Worker-Adult Services      | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| 029200   | Social Worker-Licensed            | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 044620 | Stock Clerk                       | 5.00               | 5.00                             | 3.00                 | 3.00                   |
| 001520   | Substance Use Disord Count-Cer    | 17.00              | 17.00                            | 17.00                | 17.00                  |
| 071600   | Substance Use Disorder Supv       | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 045300   | Supportive Services Supv          | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 047700   | Therapist Aide                    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 081300   | Therapist,Supervising             | 1.00               | 1.00                             | 1.00                 | 1.00                   |

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# Position Allocation

| JOBCODE  | CLASSIFICATION TITLE            | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|--|---------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| 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   | TulareWORKSsFamilyAdvocate      | 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                   |
| 072707   | WIC Breastfeed Peer Coslrr Supv | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 072710   | WIC Breastfeed Peer Cslr        | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| 032907   | WIC Manager                     | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Health and Human Services Agency Total</b>  |                                 | <b>2,130.00</b>    | <b>2,131.00</b>                  | <b>2,107.00</b>      | <b>2,107.00</b>        |
| <b>001-200 Human Resources and Development</b> |                                 |                    |                                  |                      |                        |
| * 041503                                       | Account Clerk - K               | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 019600   | Administrative Coordinator      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 021220                                       | Administrative Specialist IIHRD | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 001920                                       | Analyst-Human Resources II      | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| * 001930                                       | Analyst-Human Resources III     | 5.00               | 5.00                             | 5.00                 | 5.00                   |
| 001833   | Analyst-Staff Services III K    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 087920   | Employee Relations Spec II      | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 034302   | Human Resources Deputy 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  | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 033400   | Human Resources Supervisor      | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| * 082820                                       | Human Resources Technician II   | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| * 033343                                       | Office Assistant Lead-K         | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| 000610   | Secretary I                     | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Human Resources and Development Total</b>   |                                 | <b>32.00</b>       | <b>32.00</b>                     | <b>32.00</b>         | <b>32.00</b>           |
| <b>001-205 Probation</b>                       |                                 |                    |                                  |                      |                        |
| * 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                   |
| 000300   | Administrative Aide             | 1.00               | 1.00                             | 3.00                 | 3.00                   |
| 000720   | Administrative Svs Officer II   | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 000730   | Administrative Svs Officer III  | 1.00               | 1.00                             | 2.00                 | 2.00                   |
| 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                             | 0.00                 | 0.00                   |
| 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                  |

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## Position Allocation

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|---|---------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| * 036020                                  | Probation Officer II            | 66.00              | 67.00                            | 67.00                | 67.00                  |
| 036021                                    | Probation Officer II-B          | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 036030                                  | Probation Officer III           | 70.00              | 69.00                            | 69.00                | 69.00                  |
| 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                             | 0.00                 | 0.00                   |
| 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                   |
| <b>Probation Total</b>                    |                                 | <b>380.00</b>      | <b>380.00</b>                    | <b>379.00</b>        | <b>379.00</b>          |
| <b>001-210 Public Defender</b>            |                                 |                    |                                  |                      |                        |
| 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                            | 38.00                | 38.00                  |
| 045502                                    | Attorney-Supv-N                 | 7.00               | 7.00                             | 7.00                 | 7.00                   |
| 074300                                    | Chief Investigator-Pub Def      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 000650                                    | Department Secretary            | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 000304                                    | Dept Human Rescs Admin Aide     | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 001880                                    | Holistic Defense Advocate       | 0.00               | 0.00                             | 2.00                 | 2.00                   |
| 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     | 2.00               | 2.00                             | 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                   |
| * 028300                                  | Legal Secretary III             | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 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                    | 7.00               | 7.00                             | 7.00                 | 7.00                   |
| 087120                                    | Payroll Clerk II                | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 037660                                    | Public Defender Case Manager    | 1.00               | 1.00                             | 2.00                 | 2.00                   |
| 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                             | 0.00                 | 0.00                   |
| * 037720                                  | Public Defender Intervwr II     | 1.00               | 1.00                             | 5.00                 | 5.00                   |
| 001880                                    | Social Worker-Public Defender   | 2.00               | 3.00                             | 0.00                 | 0.00                   |
| 004950                                    | Supervising Law Clerk           | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 033507                                    | Supervising Paralegal           | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| <b>Public Defender Total</b>              |                                 | <b>99.00</b>       | <b>100.00</b>                    | <b>101.00</b>        | <b>101.00</b>          |
| <b>001-230 Resource Management Agency</b> |                                 |                    |                                  |                      |                        |
| * 041500                                  | Account Clerk                   | 3.00               | 3.00                             | 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                  | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 000300                                    | Administrative Aide             | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 000640                                    | Administrative Secretary        | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 000720                                  | Administrative Svs Officer II   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 097220                                    | Administrative Specialist IIRMA | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 035030                                    | Analyst-Dept Human Rscs III     | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| * 015530                                  | Analyst-Economic Dvelopment 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                   |
| 076302                                    | Asst Building & Housing Mgr     | 0.00               | 0.00                             | 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                   |
| 006320                                    | Building/Code Comp Insp II      | 0.00               | 0.00                             | 4.00                 | 4.00                   |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out

# Position Allocation

| JOBCODE                                 | CLASSIFICATION TITLE           | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|---|--------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| 006430                                  | Building/Code Comp Insp III    | 16.00              | 17.00                            | 17.00                | 17.00                  |
| 006440                                  | Building/Code Comp Insp IV     | 3.00               | 3.00                             | 2.00                 | 2.00                   |
| 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                             | 2.00                 | 2.00                   |
| * 033330                                | Office Assistant               | 2.00               | 3.00                             | 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                   |
| 035010                                  | Planner I                      | 0.00               | 0.00                             | 2.00                 | 2.00                   |
| * 035020                                | Planner II                     | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| * 035130                                | Planner III                    | 8.00               | 8.00                             | 9.00                 | 9.00                   |
| 035242                                  | Planner IV                     | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| * 035320                                | Planning Technician II         | 1.00               | 1.00                             | 0.00                 | 0.00                   |
| 035330                                  | Planning Technician III        | 7.00               | 7.00                             | 2.00                 | 2.00                   |
| 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                             | 0.00                 | 0.00                   |
| 000630                                  | Secretary III                  | 1.00               | 1.00                             | 2.00                 | 2.00                   |
| 047220                                  | Systems & Procedures Ana II    | 1.00               | 1.00                             | 2.00                 | 2.00                   |
| <b>Resource Management Agency Total</b> |                                | <b>85.00</b>       | <b>87.00</b>                     | <b>90.00</b>         | <b>90.00</b>           |
| <b>001-240 Sheriff</b>                  |                                |                    |                                  |                      |                        |
| 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                 | 2.00               | 2.00                             | 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 | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 015900                                  | Assistant Sheriff              | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 099120                                  | Autopsy Assistant II           | 1.00               | 2.00                             | 2.00                 | 2.00                   |
| 094800                                  | Butcher                        | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 008900                                  | Civil Clerk                    | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| 023400                                  | Communications Manager         | 1.00               | 1.00                             | 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                   |
| 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        | 15.00              | 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               | 6.00               | 6.00                             | 6.00                 | 6.00                   |
| 022300                                  | Farm Manager                   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 022207                                  | Farm Crew Supervisor           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 096030                                  | Field Evidence Technician III  | 4.00               | 4.00                             | 5.00                 | 5.00                   |
| 022430                                  | Fingerprint Technician III     | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 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                   |
| * 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            | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 071830                                  | Media Specialist III           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 033330                                | Office Assistant               | 19.00              | 19.00                            | 19.00                | 19.00                  |
| * 033340                                | Office Assistant Lead          | 2.00               | 2.00                             | 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                   |

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## Position Allocation

| JOBCODE  | CLASSIFICATION TITLE           | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|--|--------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| 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  | 12.00              | 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  | 243.00             | 242.00                           | 242.00               | 242.00                 |
| * 015320   | Sheriff's Deputy II            | 228.00             | 228.00                           | 228.00               | 228.00                 |
| 041390   | Sheriff's Fiscal Manager       | 1.00               | 1.00                             | 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                   |
| <b>Sheriff Total</b>                                     |                                | <b>849.00</b>      | <b>849.00</b>                    | <b>850.00</b>        | <b>850.00</b>          |
| <b>001-260 Citizens' Option for Public Safety (COPS)</b> |                                |                    |                                  |                      |                        |
| * 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                   |
| <b>Citizens' Option for Public Safety (COPS) Total</b>   |                                | <b>7.00</b>        | <b>7.00</b>                      | <b>7.00</b>          | <b>7.00</b>            |
| <b>001-265 Rural Crime Prevention</b>                    |                                |                    |                                  |                      |                        |
| * 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            | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| <b>Rural Crime Prevention Total</b>                      |                                | <b>5.00</b>        | <b>5.00</b>                      | <b>5.00</b>          | <b>5.00</b>            |
| <b>001-280 Juvenile Justice Crime Prevention Act</b>     |                                |                    |                                  |                      |                        |
| * 036020   | Probation Officer II           | 3.00               | 2.00                             | 2.00                 | 2.00                   |
| * 036021   | Probation Officer II-B         | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 036030   | Probation Officer III          | 1.00               | 2.00                             | 2.00                 | 2.00                   |
| <b>Juvenile Justice Crime Prevention Act Total</b>       |                                | <b>5.00</b>        | <b>5.00</b>                      | <b>5.00</b>          | <b>5.00</b>            |
| <b>001-810 Miscellaneous Criminal Justice</b>            |                                |                    |                                  |                      |                        |
| 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                   |
| <b>Miscellaneous Criminal Justice Total</b>              |                                | <b>2.48</b>        | <b>2.48</b>                      | <b>2.48</b>          | <b>2.48</b>            |
| <b>General Fund Total</b>                                |                                | <b>4191.48</b>     | <b>4196.48</b>                   | <b>4178.48</b>       | <b>4178.48</b>         |
| <b>010-145 Library</b>                                   |                                |                    |                                  |                      |                        |
| 000300   | Administrative Aide            | 0.00               | 0.00                             | 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                   |
| 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                  | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| 028740   | Librarian IV                   | 3.00               | 3.00                             | 2.00                 | 2.00                   |
| 028750   | Librarian V                    | 1.00               | 1.00                             | 2.00                 | 2.00                   |
| * 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                   |

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# Position Allocation

| JOBCODE   | CLASSIFICATION TITLE            | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|---|---------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| * 091520  | Library Svs Specialist II       | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| * 091530  | Library Svs Specialist III      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Library Total</b>  |                                 | <b>42.00</b>       | <b>42.00</b>                     | <b>43.00</b>         | <b>43.00</b>           |
| <b>013-245 Fire</b>   |                                 |                    |                                  |                      |                        |
| 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         | 21.00              | 27.00                            | 27.00                | 27.00                  |
| (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                            | 46.00                | 46.00                  |
| * 033330  | Office Assistant                | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| 087120  | Payroll Clerk II                | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>(2) Fire Total</b>   |                                 | <b>130.00</b>      | <b>136.00</b>                    | <b>138.00</b>        | <b>138.00</b>          |
| <i>(2) Fire allocations represent position counts versus FTE counts due to 58 hour work week.</i> |                                 |                    |                                  |                      |                        |
| <b>014-225 Roads</b>  |                                 |                    |                                  |                      |                        |
| 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  | Administrative Specialist I-RMA | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 062720  | Analyst-Geographic Info Sys II  | 1.00               | 1.00                             | 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 Superintendent | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 004400  | Assist Road Superintendent      | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| 099900  | Assistant RMA Dir-Public Works  | 0.00               | 0.00                             | 1.00                 | 1.00                   |
| 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     | 15.00              | 15.00                            | 15.00                | 15.00                  |
| 011830  | Construction & Maint Wkr III    | 45.00              | 45.00                            | 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     | 7.00               | 7.00                             | 7.00                 | 7.00                   |
| 024630  | Heavy Equipment Mechanic III    | 7.00               | 7.00                             | 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                | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 033330  | Office Assistant                | 1.00               | 0.00                             | 0.00                 | 0.00                   |
| 026500  | Parts & Inventory Specialist    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 040420  | Right of Way Agent II           | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 040430  | Right of Way Agent III          | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 032130  | RMA Coordinator III             | 0.00               | 0.00                             | 2.00                 | 2.00                   |
| 040802  | Road Superintendent             | 4.00               | 4.00                             | 4.00                 | 4.00                   |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out



# Position Allocation

| JOBCODE                                   | CLASSIFICATION TITLE            | FY 2023/24<br>Adopted | Modified<br>Adopted As Of<br>6/30/2024 | FY 2024/25<br>Requested | FY 2024/25<br>Recommended |
|---|---------------------------------|-----------------------|--|-------------------------|---------------------------|
| 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                      |
| 067100                                    | Supervising Civil Designer      | 0.00                  | 0.00                                   | 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                      |
| * 043620                                  | Traffic Control Worker II       | 5.00                  | 5.00                                   | 5.00                    | 5.00                      |
| 043700                                    | Traffic Control Worker III      | 6.00                  | 6.00                                   | 6.00                    | 6.00                      |
| 043640                                    | Traffic Control Worker IV       | 1.00                  | 1.00                                   | 1.00                    | 1.00                      |
| 090800                                    | Transportation Svs Coordinator  | 1.00                  | 1.00                                   | 1.00                    | 1.00                      |
| <b>Roads Total</b>                        |                                 | <b>184.00</b>         | <b>183.00</b>                          | <b>187.00</b>           | <b>187.00</b>             |
| <b>015-120 Workforce Investment Board</b> |                                 |                       |  |                         |                           |
| * 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    | 5.00                  | 5.00                                   | 4.00                    | 4.00                      |
| 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                | 1.00                  | 1.00                                   | 1.00                    | 1.00                      |
| 079400                                    | Workforce Dev Analyst           | 5.00                  | 5.00                                   | 4.00                    | 4.00                      |
| 079302                                    | Workforce Dev Executive Dir     | 1.00                  | 1.00                                   | 1.00                    | 1.00                      |
| 092600                                    | Workforce Dev Program Coord     | 7.00                  | 8.00                                   | 8.00                    | 8.00                      |
| 086400                                    | Workforce Services program Mgr  | 1.00                  | 1.00                                   | 1.00                    | 1.00                      |
| <b>Workforce Investment Board Total</b>   |                                 | <b>27.00</b>          | <b>28.00</b>                           | <b>26.00</b>            | <b>26.00</b>              |
| <b>016-101 Child Support Services</b>     |                                 |                       |  |                         |                           |
| * 041530                                  | Account Clerk Senior            | 6.00                  | 6.00                                   | 6.00                    | 6.00                      |
| 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                     |
| 022107                                    | Child Supp Trng & Outreach Spec | 0.00                  | 0.00                                   | 1.00                    | 1.00                      |
| 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                     |
| <b>Child Support Services Total</b>       |                                 | <b>129.00</b>         | <b>129.00</b>                          | <b>130.00</b>           | <b>130.00</b>             |
| <b>030-086 Capital Projects</b>           |                                 |                       |  |                         |                           |
| * 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                      |
| <b>Capital Projects Total</b>             |                                 | <b>4.00</b>           | <b>4.00</b>                            | <b>4.00</b>             | <b>4.00</b>               |
| <b>045-235 Solid Waste</b>                |                                 |                       |  |                         |                           |
| * 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                                   | 0.00                    | 0.00                      |
| * 035030                                  | Analyst-Dept Human Rscs III     | 0.00                  | 0.00                                   | 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                      |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out

# Position Allocation

| JOBCODE  | CLASSIFICATION TITLE            | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|--|---------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| 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                   |
| <b>Solid Waste Total</b>                                   |                                 | <b>52.00</b>       | <b>52.00</b>                     | <b>52.00</b>         | <b>52.00</b>           |
| <b>066-066 Grounds Services</b>                            |                                 |                    |                                  |                      |                        |
| 033800   | Parks & Grounds Worker          | 7.00               | 10.00                            | 8.00                 | 8.00                   |
| 042700   | Parks & Grounds Worker-Senior   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Grounds Services Total</b>                              |                                 | <b>8.00</b>        | <b>11.00</b>                     | <b>9.00</b>          | <b>9.00</b>            |
| <b>067-067 Facilities</b>                                  |                                 |                    |                                  |                      |                        |
| 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             | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 029600   | Maintenance Supervisor          | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| * 029820   | Maintenance Worker II           | 34.00              | 34.00                            | 0.00                 | 0.00                   |
| 029930   | Maintenance Worker III          | 7.00               | 7.00                             | 0.00                 | 0.00                   |
| * 029820   | Maintenance Worker              | 0.00               | 0.00                             | 34.00                | 34.00                  |
| 029930   | Maintenance Worker Lead         | 0.00               | 0.00                             | 7.00                 | 7.00                   |
| 026000   | Regulatory Compliance Spec      | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Facilities Total</b>                                    |                                 | <b>53.00</b>       | <b>53.00</b>                     | <b>53.00</b>         | <b>53.00</b>           |
| <b>068-068 Custodial Services</b>                          |                                 |                    |                                  |                      |                        |
| 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                | 40.00              | 40.00                            | 36.00                | 36.00                  |
| * 013930   | Custodial Worker-Lead           | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| <b>Custodial Services Total</b>                            |                                 | <b>46.00</b>       | <b>46.00</b>                     | <b>42.00</b>         | <b>42.00</b>           |
| <b>070-070 Fleet Services</b>                              |                                 |                    |                                  |                      |                        |
| * 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                   |
| <b>Fleet Services Total</b>                                |                                 | <b>11.00</b>       | <b>11.00</b>                     | <b>11.00</b>         | <b>11.00</b>           |
| <b>071-090 Information &amp; Communications Technology</b> |                                 |                    |                                  |                      |                        |
| * 041500   | Account Clerk                   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 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                   |
| 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   | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 000650   | Department Secretary            | 1.00               | 1.00                             | 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                   |
| 098810   | IT Dpty DirInformation Security | 0.00               | 0.00                             | 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                             | 1.00                 | 1.00                   |

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## Position Allocation

| JOBCODE  | CLASSIFICATION TITLE              | FY 2023/24 Adopted | Modified Adopted As Of 6/30/2024 | FY 2024/25 Requested | FY 2024/25 Recommended |
|--|-----------------------------------|--------------------|----------------------------------|----------------------|------------------------|
| * 098020   | IT Document Specialist II         | 1.00               | 1.00                             | 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                        | 7.00               | 7.00                             | 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      | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| * 009720   | IT Network Technician II          | 4.00               | 4.00                             | 4.00                 | 4.00                   |
| * 075622   | IT Programmer Analyst II          | 12.00              | 12.00                            | 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            | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| * 098420   | IT Security Administrator II      | 3.00               | 3.00                             | 3.00                 | 3.00                   |
| * 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     | 1.00               | 1.00                             | 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                   |
| 099030   | IT System&Procdures Anlyst 3      | 1.00               | 1.00                             | 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                   |
| <b>Information &amp; Communications Technology Total</b> |                                   | <b>151.00</b>      | <b>151.00</b>                    | <b>150.00</b>        | <b>150.00</b>          |
| <b>073-073 Property Management</b>                       |                                   |                    |                                  |                      |                        |
| 000300   | Administrative Aide               | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 076502   | Property Manager                  | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 076530   | Property Specialist III           | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| <b>Property Management Total</b>                         |                                   | <b>4.00</b>        | <b>4.00</b>                      | <b>4.00</b>          | <b>4.00</b>            |
| <b>074-074 Communications</b>                            |                                   |                    |                                  |                      |                        |
| 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                   |
| <b>Communications Total</b>                              |                                   | <b>6.00</b>        | <b>6.00</b>                      | <b>6.00</b>          | <b>6.00</b>            |
| <b>076-076 Mail Services</b>                             |                                   |                    |                                  |                      |                        |
| 083020   | Digital Print and Mail Specialist | 2.00               | 2.00                             | 2.00                 | 2.00                   |
| <b>Mail Services Total</b>                               |                                   | <b>2.00</b>        | <b>2.00</b>                      | <b>2.00</b>          | <b>2.00</b>            |
| <b>079-079 Print Services</b>                            |                                   |                    |                                  |                      |                        |
| 083020   | Digital Print & Mail Spec         | 9.00               | 4.00                             | 4.00                 | 4.00                   |
| 083100   | Print and Mail Svs Manager        | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| 086500   | Digital Print & Mail Spec Lead    | 1.00               | 1.00                             | 1.00                 | 1.00                   |
| <b>Print Services Total</b>                              |                                   | <b>11.00</b>       | <b>6.00</b>                      | <b>6.00</b>          | <b>6.00</b>            |
| <b>Other Funds Total</b>                                 |                                   | <b>860.00</b>      | <b>864.00</b>                    | <b>863.00</b>        | <b>863.00</b>          |
| <b>Grand Total of All Funds</b>                          |                                   | <b>5051.48</b>     | <b>5060.48</b>                   | <b>5041.48</b>       | <b>5041.48</b>         |

\* Flexibly Allocated Classification

\*\* Flexibly Allocated Classification and Up and Out

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## Classification Listing

| Job Code | Classification Title           | Grade | Bargaining Unit | Annual Salary Range |            |
|----------|--------------------------------|-------|-----------------|---------------------|------------|
|          |                                |       |                 | Min Annual          | Max Annual |
| 098000   | 4H Community Coordinator       | 621   | 19              | 77,341              | 94,258     |
| 041500   | Account Clerk                  | 153   | 01              | 37,676              | 45,917     |
| 041503   | Account Clerk - K              | 117   | 21              | 37,678              | 45,920     |
| 041530   | Account Clerk Senior           | 542   | 01              | 41,746              | 50,877     |
| 041532   | Account Clerk Senior K         | 841   | 21              | 41,751              | 50,883     |
| 035500   | Account Clerk-Principal        | 170   | 07              | 45,966              | 56,020     |
| 045400   | Account Clerk-Supv             | 165   | 07              | 41,620              | 50,724     |
| 026210   | Accountant Auditor I           | 401   | 20              | 61,591              | 75,063     |
| 026220   | Accountant Auditor II          | 402   | 20              | 69,381              | 84,557     |
| 026230   | Accountant Auditor III         | 403   | 20              | 76,620              | 93,379     |
| 026240   | Accountant Auditor IV          | 363   | 20              | 88,065              | 107,328    |
| 000210   | Accountant I                   | 741   | 07              | 57,657              | 70,268     |
| 000213   | Accountant I-K                 | 672   | 19              | 59,113              | 72,043     |
| 000214   | Accountant I-K-N               | 672   | 19              | 59,113              | 72,043     |
| 000219   | Accountant I-N                 | 741   | 07              | 57,657              | 70,268     |
| 000220   | Accountant II                  | 745   | 07              | 63,672              | 77,599     |
| 000223   | Accountant II-K                | 771   | 19              | 65,275              | 79,553     |
| 000224   | Accountant II-K-N              | 771   | 19              | 65,275              | 79,553     |
| 000229   | Accountant II-N                | 745   | 07              | 63,672              | 77,599     |
| 000230   | Accountant III                 | 776   | 07              | 71,020              | 86,554     |
| 000233   | Accountant III-K               | 682   | 19              | 72,794              | 88,717     |
| 000234   | Accountant III-K-N             | 682   | 19              | 72,794              | 88,717     |
| 000239   | Accountant III-N               | 776   | 07              | 71,020              | 86,554     |
| 000300   | Administrative Aide            | 180   | 07              | 45,994              | 56,055     |
| 000303   | Administrative Aide - K        | 122   | 21              | 45,999              | 56,060     |
| 085000   | Administrative Analyst         | 248   | 19              | 88,119              | 107,393    |
| 085102   | Administrative Analyst, Prncpl | 555   | 19              | 115,800             | 141,129    |
| 085100   | Administrative Analyst, Senior | 258   | 19              | 105,272             | 128,298    |
| 019600   | Administrative Coordinator     | 914   | 21              | 51,266              | 62,479     |
| 000640   | Administrative Secretary       | 421   | 21              | 54,049              | 65,871     |
| 071002   | Administrative Specialist I    | 728   | 19              | 78,477              | 95,643     |
| 071020   | Administrative Specialist II   | 709   | 19              | 86,325              | 105,207    |
| 071001   | Administrative Specialist-B    | 241   | 19              | 82,198              | 100,177    |
| 021210   | Administrative Specialst I-HRD | 728   | 19              | 78,477              | 95,643     |
| 097210   | Administrative Specialst I-RMA | 728   | 19              | 78,477              | 95,643     |
| 021220   | Administrative Specialst IIHRD | 709   | 19              | 86,325              | 105,207    |
| 097220   | Administrative Specialst IIRMA | 709   | 19              | 86,325              | 105,207    |
| 000710   | Administrative Svs Officer I   | 249   | 19              | 69,025              | 84,123     |
| 000720   | Administrative Svs Officer II  | 777   | 19              | 83,682              | 101,986    |
| 000730   | Administrative Svs Officer III | 248   | 19              | 88,119              | 107,393    |
| 017300   | Ag & Stds Inspector Aide       | 812   | 03              | 36,841              | 44,899     |
| 000810   | Ag & Stds Inspector I          | 605   | 03              | 49,688              | 60,556     |
| 000820   | Ag & Stds Inspector II         | 606   | 03              | 54,870              | 66,872     |
| 000830   | Ag & Stds Inspector III        | 608   | 03              | 62,411              | 76,062     |
| 000940   | Ag & Stds Inspector IV         | 611   | 07              | 72,145              | 87,926     |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 000800 | Ag & Stds Inspector Trainee    | 604 | 03 | 44,144  | 53,800  |
| 099400 | Aging Services Manager         | 775 | 19 | 92,420  | 112,636 |
| 001002 | Agricultural Comm/Sealer       | B02 | 10 | 139,296 | 215,214 |
| 014600 | Agricultural Enforcement Offcr | 611 | 07 | 72,145  | 87,926  |
| 001100 | Agricultural Pest Mgt Spec     | 612 | 07 | 72,145  | 87,926  |
| 001210 | Agricultural Technician I      | 162 | 03 | 39,223  | 47,802  |
| 001220 | Agricultural Technician II     | 172 | 03 | 43,312  | 52,786  |
| 001300 | Air Conditioning Mechanic      | 872 | 02 | 52,568  | 64,066  |
| 094000 | Analyst-Assessor's System      | 124 | 07 | 90,529  | 110,331 |
| 035119 | Analyst-Dept Human Rscs 1-N    | 705 | 19 | 56,779  | 69,198  |
| 035110 | Analyst-Dept Human Rscs I      | 705 | 19 | 56,779  | 69,198  |
| 035120 | Analyst-Dept Human Rscs II     | 921 | 19 | 64,085  | 78,102  |
| 035030 | Analyst-Dept Human Rscs III    | 706 | 19 | 70,626  | 86,074  |
| 089800 | Analyst-District Attorney      | 935 | 19 | 74,298  | 90,550  |
| 015510 | Analyst-Economic Devlpment I   | 426 | 19 | 60,169  | 73,330  |
| 015520 | Analyst-Economic Devlpment II  | 427 | 19 | 69,426  | 84,612  |
| 015530 | Analyst-Economic Devlpment III | 429 | 19 | 79,471  | 96,854  |
| 062710 | Analyst-Geographic Info Sys I  | 664 | 03 | 67,691  | 82,497  |
| 062720 | Analyst-Geographic Info Sys II | 660 | 03 | 74,751  | 91,101  |
| 001910 | Analyst-Human Resources I      | 678 | 19 | 59,835  | 72,923  |
| 001920 | Analyst-Human Resources II     | 226 | 19 | 72,186  | 87,975  |
| 001930 | Analyst-Human Resources III    | 898 | 19 | 79,725  | 97,163  |
| 005100 | Analyst-Property Tax System    | 124 | 07 | 90,529  | 110,331 |
| 004910 | Analyst-Risk Management I      | 333 | 19 | 63,253  | 77,088  |
| 004920 | Analyst-Risk Management II     | 337 | 19 | 69,576  | 84,795  |
| 004930 | Analyst-Risk Management III    | 338 | 19 | 76,533  | 93,273  |
| 001810 | Analyst-Staff Services I       | 705 | 19 | 56,779  | 69,198  |
| 001813 | Analyst-Staff Services I K     | 705 | 19 | 56,779  | 69,198  |
| 001814 | Analyst-Staff Services I-K-N   | 705 | 19 | 56,779  | 69,198  |
| 001819 | Analyst-Staff Services I-N     | 705 | 19 | 56,779  | 69,198  |
| 001820 | Analyst-Staff Services II      | 921 | 19 | 64,085  | 78,102  |
| 001823 | Analyst-Staff Services II K    | 921 | 19 | 64,085  | 78,102  |
| 001830 | Analyst-Staff Services III     | 706 | 19 | 70,626  | 86,074  |
| 001833 | Analyst-Staff Services III K   | 706 | 19 | 70,626  | 86,074  |
| 001834 | Analyst-Staff Services, Supv   | 318 | 19 | 95,520  | 116,414 |
| 021710 | Animal Care Specialist I       | 295 | 03 | 38,828  | 47,321  |
| 021720 | Animal Care Specialist II      | 176 | 03 | 45,065  | 54,922  |
| 021780 | Animal Care Specialist, Supv   | 192 | 07 | 51,814  | 63,148  |
| 021740 | Animal Care Technician         | 932 | 03 | 36,841  | 44,899  |
| 077010 | Animal Control Officer I       | 987 | 03 | 40,595  | 49,475  |
| 077020 | Animal Control Officer II      | 351 | 03 | 49,340  | 60,132  |
| 077030 | Animal Control Officer III     | 200 | 07 | 56,093  | 68,362  |
| 077000 | Animal Control Officer,Supv    | 100 | 07 | 62,566  | 76,251  |
| 078900 | Animal Services Coordinator    | 696 | 07 | 39,821  | 48,531  |
| 097000 | Animal Services Manager        | 775 | 19 | 92,420  | 112,636 |
| 078922 | Animal Services Operation Mgr  | 400 | 19 | 100,569 | 122,567 |
| 078910 | Animal Services Technician     | 869 | 01 | 39,046  | 47,587  |

## Classification Listing

|        |                                 |     |    |         |         |
|--------|---------------------------------|-----|----|---------|---------|
| 002110 | Appraiser I                     | 263 | 03 | 64,006  | 78,006  |
| 002120 | Appraiser II                    | 747 | 03 | 72,098  | 87,869  |
| 002230 | Appraiser III                   | 750 | 03 | 79,659  | 97,083  |
| 002340 | Appraiser IV                    | 616 | 07 | 87,854  | 107,070 |
| 003207 | Assessment Services Director    | 800 | 19 | 96,822  | 118,000 |
| 006910 | Assessment Technician I         | 324 | 01 | 41,188  | 50,197  |
| 006920 | Assessment Technician II        | 717 | 01 | 45,306  | 55,216  |
| 006930 | Assessment Technician III       | 362 | 01 | 49,799  | 60,692  |
| 006970 | Assessment Technician, Supv     | 671 | 07 | 55,874  | 68,095  |
| 002600 | Assist Agriculture Com/Sealer   | B06 | 11 | 99,496  | 153,722 |
| 003000 | Assist Chief Investigator-DA    | 244 | 19 | 113,466 | 138,285 |
| 080502 | Assist County Admin Officer     | B02 | 11 | 139,296 | 215,214 |
| 003202 | Assist County Assessor          | B04 | 11 | 114,425 | 176,782 |
| 003302 | Assist County Auditor-Contrler  | B04 | 11 | 114,425 | 176,782 |
| 003402 | Assist District Attorney        | B02 | 11 | 139,296 | 215,214 |
| 003500 | Assist Hvy Equip Superintendent | 793 | 19 | 68,401  | 83,362  |
| 004202 | Assist Public Defender          | B02 | 11 | 139,296 | 215,214 |
| 039500 | Assist Refuse Site Supervisor   | 330 | 07 | 56,269  | 68,577  |
| 090002 | Assist Retirement Admin         | B02 | 11 | 139,296 | 215,214 |
| 004400 | Assist Road Superintendent      | 996 | 07 | 63,285  | 77,127  |
| 015900 | Assistant Sheriff               | B02 | 11 | 139,296 | 215,214 |
| 089402 | Assistant Treas/TaxColl         | B04 | 11 | 114,425 | 176,782 |
| 004602 | Assoc HHS Agency Director       | B02 | 10 | 139,296 | 215,214 |
| 039502 | Assoc RMA Director              | B02 | 10 | 139,296 | 215,214 |
| 059102 | Associate County Counsel        | B01 | 11 | 179,095 | 290,093 |
| 036002 | Asst Chief Probation Officer    | B02 | 11 | 139,296 | 215,214 |
| 008102 | Asst Child Supp Svs Director    | B04 | 11 | 114,425 | 176,782 |
| 060700 | Asst Human Resources Director   | B06 | 11 | 99,496  | 153,722 |
| 025202 | Asst RMA Dir - Fiscal Services  | B04 | 11 | 114,425 | 176,782 |
| 097500 | Asst RMA Dir-Econ Devl & Plan   | B02 | 11 | 139,296 | 215,214 |
| 039800 | Asst Traf Cntrl Super           | 330 | 07 | 56,269  | 68,577  |
| 081502 | Attorney, Chief Child Support   | B02 | 11 | 139,296 | 215,214 |
| 081412 | Attorney, Child Support I-N     | 895 | 08 | 77,257  | 94,156  |
| 081422 | Attorney, Child Support II-N    | 239 | 08 | 87,043  | 106,082 |
| 081432 | Attorney, Child Support III-N   | 254 | 08 | 102,530 | 124,957 |
| 081442 | Attorney, Child Support IV-N    | 267 | 08 | 119,531 | 145,677 |
| 004812 | Attorney, Civil I-N             | 711 | 20 | 79,710  | 97,145  |
| 004822 | Attorney, Civil II-N            | 242 | 20 | 90,689  | 110,526 |
| 004832 | Attorney, Civil III-N           | 570 | 20 | 106,307 | 129,560 |
| 004842 | Attorney, Civil IV-N            | 268 | 20 | 120,716 | 147,121 |
| 004852 | Attorney, Civil V-N             | 098 | 20 | 130,578 | 159,140 |
| 004912 | Attorney, DA/PD I-N             | 895 | 08 | 77,257  | 94,156  |
| 004922 | Attorney, DA/PD II-N            | 239 | 08 | 87,043  | 106,082 |
| 004932 | Attorney, DA/PD III-N           | 254 | 08 | 102,530 | 124,957 |
| 005042 | Attorney, DA/PD IV-N            | 267 | 08 | 119,531 | 145,677 |
| 081462 | Attorney-Senior, Child Support  | 355 | 08 | 129,274 | 157,550 |
| 005052 | Attorney-Senior, DA/ PD         | 355 | 08 | 129,274 | 157,550 |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 045500 | Attorney-Supv                  | 277 | 20 | 137,514 | 167,593 |
| 081452 | Attorney-Supv Child Support    | 277 | 20 | 137,514 | 167,593 |
| 045502 | Attorney-Supv-N                | 277 | 20 | 137,514 | 167,593 |
| 005210 | Auditor-Appraiser I            | 614 | 03 | 64,058  | 78,069  |
| 005220 | Auditor-Appraiser II           | 615 | 03 | 72,157  | 87,940  |
| 005330 | Auditor-Appraiser III          | 435 | 03 | 79,685  | 97,115  |
| 005340 | Auditor-Appraiser IV           | 689 | 07 | 88,122  | 107,397 |
| 012402 | Auditor-Control\Treas-Tax Coll | B02 | 40 | 139,296 | 215,214 |
| 005410 | Auto Mechanic I                | 875 | 02 | 45,750  | 55,757  |
| 005420 | Auto Mechanic II               | 910 | 02 | 50,521  | 61,572  |
| 099100 | Autopsy Assistant I            | 229 | 03 | 47,025  | 57,311  |
| 099120 | Autopsy Assistant II           | 649 | 03 | 52,048  | 63,432  |
| 075000 | Background Investigator        | 450 | 03 | 45,994  | 56,055  |
| 092812 | Board Representative I         | 899 | 19 | 59,724  | 72,787  |
| 092822 | Board Representative II        | 633 | 19 | 65,994  | 80,429  |
| 092832 | Board Representative III       | 682 | 19 | 72,794  | 88,717  |
| 078100 | Budget Officer                 | 775 | 19 | 92,420  | 112,636 |
| 080600 | Budget Technician              | 114 | 21 | 57,237  | 69,757  |
| 093800 | Building Systems Technician    | 712 | 02 | 54,960  | 66,981  |
| 076300 | Building and Housing Manager   | 609 | 20 | 104,817 | 127,744 |
| 006320 | Building/Code Comp Insp II     | 204 | 03 | 59,504  | 72,519  |
| 006200 | Building/Code Comp Insp Aide   | 174 | 03 | 44,179  | 53,842  |
| 006210 | Building/Code Comp Insp I      | 194 | 03 | 53,880  | 65,665  |
| 006430 | Building/Code Comp Insp III    | 214 | 07 | 64,456  | 78,555  |
| 006440 | Building/Code Comp Insp IV     | 776 | 07 | 71,020  | 86,554  |
| 092400 | Business Resource Specialist   | 221 | 19 | 67,392  | 82,133  |
| 084300 | Business Services Program Mgr  | 119 | 19 | 89,121  | 108,615 |
| 094800 | Butcher                        | 850 | 02 | 43,532  | 53,054  |
| 080310 | CAO Analyst I                  | 467 | 19 | 92,420  | 112,636 |
| 080320 | CAO Analyst II                 | 469 | 19 | 105,272 | 128,298 |
| 080330 | CAO Analyst III                | 474 | 19 | 115,800 | 141,129 |
| 080340 | CAO Analyst, Principal         | 481 | 19 | 127,380 | 155,242 |
| 083610 | Cadastral GIS Technician I     | 194 | 03 | 53,880  | 65,665  |
| 083620 | Cadastral GIS Technician II    | 204 | 03 | 59,504  | 72,519  |
| 083630 | Cadastral GIS Technician III   | 436 | 03 | 65,393  | 79,696  |
| 006500 | Cadastral Supervisor           | 227 | 07 | 73,326  | 89,365  |
| 083930 | Capital Projects Coord III     | 432 | 19 | 102,604 | 125,046 |
| 083910 | Capital Projects Coordinator I | 610 | 19 | 84,477  | 102,955 |
| 083920 | Capital Projects CoordinatorII | 127 | 19 | 93,639  | 114,121 |
| 006700 | Chief Accountant-Prperty Taxes | 400 | 19 | 100,569 | 122,567 |
| 006800 | Chief Appraiser                | 800 | 19 | 96,822  | 118,000 |
| 006900 | Chief Assessment Clerk         | 100 | 07 | 62,566  | 76,251  |
| 007000 | Chief Auditor-Appraiser        | 800 | 19 | 96,822  | 118,000 |
| 070500 | Chief Cadastral Mapper         | 241 | 19 | 82,198  | 100,177 |
| 007102 | Chief Clerk, Brd of Supvs      | 709 | 19 | 86,325  | 105,207 |
| 007300 | Chief Deputy Clk-Recorder      | 898 | 19 | 79,725  | 97,163  |
| 007422 | Chief Deputy Co Cnsl-CPS       | B02 | 20 | 139,296 | 215,214 |



## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 007472 | Chief Deputy Co Cnsl-Hearing   | B02 | 20 | 139,296 | 215,214 |
| 007432 | Chief Deputy Co Cnsl-Land/Jus  | B02 | 20 | 139,296 | 215,214 |
| 007462 | Chief Deputy Co Cnsl-Litigate  | B02 | 20 | 139,296 | 215,214 |
| 007442 | Chief Deputy Co Cnsl-Pers      | B02 | 20 | 139,296 | 215,214 |
| 007452 | Chief Deputy Co Cnsl-Schools   | B02 | 20 | 139,296 | 215,214 |
| 033402 | Chief Deputy District Attorney | B02 | 11 | 139,296 | 215,214 |
| 015200 | Chief Deputy Public Defender   | B02 | 20 | 139,296 | 215,214 |
| 091030 | Chief Deputy Public Guardian   | 625 | 07 | 67,386  | 82,126  |
| 081000 | Chief Engineer                 | B04 | 19 | 114,425 | 176,782 |
| 023300 | Chief Environmental Planner    | B06 | 20 | 99,496  | 153,722 |
| 026202 | Chief Financial Reprtn&Audit   | 582 | 19 | 104,420 | 127,260 |
| 037400 | Chief Forensic Psychologist    | B03 | 20 | 129,565 | 199,842 |
| 007800 | Chief Investigator-Dist Atty   | 259 | 19 | 145,258 | 177,031 |
| 074300 | Chief Investigator-Pub Def     | 978 | 19 | 110,256 | 134,372 |
| 089500 | Chief Investment Officer       | 400 | 19 | 100,569 | 122,567 |
| 080200 | Chief Payroll Manager          | 764 | 19 | 88,170  | 107,456 |
| 090500 | Chief Planner                  | B06 | 20 | 99,496  | 153,722 |
| 007902 | Chief Probation Officer        | B01 | 10 | 179,095 | 290,093 |
| 042800 | Chief Records Clerk            | 103 | 07 | 54,821  | 66,812  |
| 008000 | Chief Revenue Officer          | 400 | 19 | 100,569 | 122,567 |
| 097400 | Chief of Accounting Systems    | 400 | 19 | 100,569 | 122,567 |
| 070600 | Chief of Property Transfers    | 100 | 07 | 62,566  | 76,251  |
| 004702 | Chief of Staff Board of Supvs  | 709 | 19 | 86,325  | 105,207 |
| 008200 | Child Interview Specialist     | 182 | 04 | 46,679  | 56,889  |
| 059701 | Child Supp Community Liaison-B | 181 | 19 | 61,641  | 75,124  |
| 078602 | Child Support Services Directo | B02 | 10 | 139,296 | 215,214 |
| 022100 | Child Support Specialist I     | 686 | 03 | 41,444  | 50,509  |
| 022110 | Child Support Specialist II    | 298 | 03 | 47,644  | 58,065  |
| 022120 | Child Support Specialist III   | 300 | 03 | 50,067  | 61,019  |
| 007500 | Child Wel Svs Pol & Prog Spec  | 218 | 19 | 80,482  | 98,086  |
| 001500 | Child Wel Svs Stat Resrch Anl  | 728 | 19 | 78,477  | 95,643  |
| 081900 | Child Welf Svs Family Advocate | 251 | 19 | 101,258 | 123,406 |
| 099300 | Child Welfare Service Mgr      | 251 | 19 | 101,258 | 123,406 |
| 080100 | Child Welfare Service Supv     | 495 | 07 | 75,102  | 91,529  |
| 008700 | Children Services Worker       | 171 | 04 | 41,857  | 51,012  |
| 084600 | Children's Services Supervisor | 180 | 07 | 45,994  | 56,055  |
| 008900 | Civil Clerk                    | 147 | 01 | 36,213  | 44,134  |
| 058520 | Civil Office Assistant         | 385 | 21 | 39,196  | 47,769  |
| 058521 | Civil Office Assistant -B      | 386 | 21 | 41,156  | 50,158  |
| 058530 | Civil Office Assistant Lead    | 387 | 21 | 43,110  | 52,540  |
| 058531 | Civil Office Assistant Lead B  | 388 | 21 | 45,266  | 55,167  |
| 058400 | Civil Office Assisnt-Supv      | 485 | 21 | 48,432  | 59,026  |
| 072200 | Clerk Recorder Manager         | 100 | 07 | 62,566  | 76,251  |
| 075405 | Clerk to the Grand Jury        | 658 | 21 | 36,841  | 44,899  |
| 009300 | Clerk-Dispatcher               | 331 | 01 | 41,598  | 50,697  |
| 042000 | Clerk-Dispatcher-Senior        | 853 | 01 | 45,934  | 55,981  |
| 035600 | Clerk-Principal                | 637 | 07 | 40,430  | 49,274  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 071100 | Client Advocate                | 710 | 19 | 61,035  | 74,385  |
| 071101 | Client Advocate-B              | 921 | 19 | 64,085  | 78,102  |
| 011400 | Clinic Coordinator             | 662 | 07 | 67,126  | 81,808  |
| 009410 | Clinic Manager I               | 241 | 19 | 82,198  | 100,177 |
| 009420 | Clinic Manager II              | 775 | 19 | 92,420  | 112,636 |
| 099302 | Clinic Operations Manager      | B05 | 19 | 104,472 | 161,410 |
| 090310 | Code Enforcement Ofcr I        | 194 | 03 | 53,880  | 65,665  |
| 090320 | Code Enforcement Ofcr II       | 204 | 03 | 59,504  | 72,519  |
| 090330 | Code Enforcement Ofcr III      | 209 | 07 | 61,340  | 74,757  |
| 005700 | Coding Specialist              | 269 | 06 | 64,079  | 78,095  |
| 047310 | Collector-Tax Programs I       | 470 | 03 | 45,479  | 55,427  |
| 047320 | Collector-Tax Programs II      | 475 | 03 | 52,727  | 64,260  |
| 047330 | Collector-Tax Programs III     | 480 | 03 | 61,143  | 74,517  |
| 047350 | Collector-Tax Programs Supv    | 601 | 07 | 66,966  | 81,614  |
| 010100 | Communicable Disease Investgr  | 189 | 06 | 50,297  | 61,298  |
| 023400 | Communications Manager         | 775 | 19 | 92,420  | 112,636 |
| 010900 | Community Educ Specialist      | 173 | 06 | 42,909  | 52,295  |
| 011000 | Community Health Technician    | 138 | 06 | 36,841  | 44,899  |
| 011010 | Community Health Worker        | 354 | 04 | 37,580  | 45,800  |
| 023310 | Community Outreach Specialist  | 417 | 19 | 53,865  | 65,647  |
| 095700 | Community Program Specialist   | 189 | 07 | 50,297  | 61,298  |
| 016200 | Compliance Specialist          | 921 | 19 | 64,085  | 78,102  |
| 016220 | Compliance Specialist - Lead   | 101 | 19 | 70,626  | 86,074  |
| 012320 | Concrete FinisherMaintWrkr II  | 327 | 02 | 42,250  | 51,491  |
| 012330 | Concrete FinisherMaintWrkr III | 852 | 02 | 46,471  | 56,636  |
| 012340 | Concrete FinisherMaintWrkr IV  | 329 | 02 | 50,823  | 61,940  |
| 011720 | Construction & Maint Wkr II    | 327 | 02 | 42,250  | 51,491  |
| 011830 | Construction & Maint Wkr III   | 852 | 02 | 46,471  | 56,636  |
| 011940 | Construction & Maint Wkr IV    | 329 | 02 | 50,823  | 61,940  |
| 075610 | Contact Tracer                 | 376 | 04 | 40,231  | 49,031  |
| 012020 | Cook                           | 820 | 02 | 37,875  | 46,160  |
| 012030 | Cook Lead                      | 830 | 02 | 41,704  | 50,826  |
| 012100 | County 911 Coordinator         | 188 | 03 | 50,762  | 61,865  |
| 012202 | County Administrative Officer  | B01 | 10 | 179,095 | 290,093 |
| 012302 | County Assessor/Clerk-Recorder | B02 | 40 | 139,296 | 215,214 |
| 012502 | County Counsel                 | B01 | 10 | 179,095 | 290,093 |
| 074810 | County Financial Technicn I    | 720 | 01 | 37,602  | 45,827  |
| 074820 | County Financial Technicn II   | 723 | 01 | 41,444  | 50,509  |
| 074830 | County Financial Technicn III  | 643 | 07 | 48,040  | 58,548  |
| 074807 | County Finncial Technicn, Supv | 369 | 07 | 52,849  | 64,409  |
| 012602 | County Librarian               | B02 | 10 | 139,296 | 215,214 |
| 058100 | County Museum Curator          | 976 | 07 | 53,865  | 65,647  |
| 006162 | County Surveyor                | B04 | 19 | 114,425 | 176,782 |
| 083800 | Crime Systems Specialist I     | 336 | 03 | 62,859  | 76,608  |
| 083820 | Crime Systems Specialist II    | 437 | 03 | 70,884  | 86,389  |
| 083830 | Crime Systems Specialist III   | 439 | 03 | 82,120  | 100,082 |
| 071200 | Crisis Service Worker          | 206 | 04 | 59,236  | 72,193  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 041800 | Custodial Services Manager     | B06 | 19 | 99,496  | 153,722 |
| 013700 | Custodial Supervisor           | 210 | 07 | 46,883  | 57,138  |
| 013820 | Custodial Worker               | 809 | 02 | 36,841  | 44,899  |
| 013930 | Custodial Worker-Lead          | 826 | 02 | 40,572  | 49,446  |
| 077800 | DA Grants & Program Coordinato | 777 | 19 | 83,682  | 101,986 |
| 025000 | DA Investigative Sgt           | 445 | 22 | 90,996  | 110,900 |
| 047000 | DA Investigator Welfare Sgt    | 445 | 22 | 90,996  | 110,900 |
| 014110 | Dairy Inspector I              | 691 | 06 | 59,536  | 72,558  |
| 014120 | Dairy Inspector II             | 690 | 06 | 65,457  | 79,774  |
| 014230 | Dairy Inspector III            | 335 | 06 | 72,158  | 87,941  |
| 077102 | Dep HHS Dir Ment Hlth Clin Svs | B04 | 11 | 114,425 | 176,782 |
| 072232 | Dep HHS Dir Mental Health      | B03 | 11 | 129,565 | 199,842 |
| 072222 | Dep HHS Dir- Public Health Ops | B03 | 11 | 129,565 | 199,842 |
| 081800 | Dep HHS Dir-PH Nursing&PrevSrv | B03 | 11 | 129,565 | 199,842 |
| 099002 | Dep Workforce Dev Director     | B06 | 11 | 99,496  | 153,722 |
| 000650 | Department Secretary           | 423 | 21 | 51,475  | 62,734  |
| 000659 | Department Secretary-N         | 423 | 21 | 51,475  | 62,734  |
| 057710 | Dept HR Training Officer I     | 883 | 07 | 60,128  | 73,280  |
| 057720 | Dept HR Training Officer II    | 996 | 07 | 63,285  | 77,127  |
| 000304 | Dept Human Rescs Admin Aide    | 122 | 21 | 45,999  | 56,060  |
| 014500 | Deputy Ag Commissioner/Sealer  | 422 | 19 | 81,580  | 99,424  |
| 003102 | Deputy Chief Probation Officer | B05 | 11 | 104,472 | 161,410 |
| 014800 | Deputy Clerk I-Brd of Supvs    | 667 | 21 | 46,503  | 56,675  |
| 014820 | Deputy Clerk II-Brd of Supvs   | 423 | 21 | 51,475  | 62,734  |
| 014830 | Deputy Clerk III - Brd of Supv | 547 | 21 | 60,575  | 73,825  |
| 014840 | Deputy Clerk Senior - BOS      | 490 | 21 | 67,910  | 82,764  |
| 080602 | Deputy County Admin Officer    | B04 | 19 | 114,425 | 176,782 |
| 070602 | Deputy County Librarian        | B06 | 11 | 99,496  | 153,722 |
| 075202 | Deputy Executive Director TCAG | B04 | 11 | 114,425 | 176,782 |
| 080402 | Deputy Fire Chief              | B03 | 11 | 129,565 | 199,842 |
| 062902 | Deputy HHS Dir Adult Srvs/PG   | B03 | 11 | 129,565 | 199,842 |
| 060802 | Deputy HHS Dir Human Rsources  | B03 | 11 | 129,565 | 199,842 |
| 004327 | Deputy HHS Dir Integrated Svs  | B03 | 11 | 129,565 | 199,842 |
| 048902 | Deputy HHS Dir-AdminPrograms   | B04 | 11 | 114,425 | 176,782 |
| 072302 | Deputy HHS Dir-Child Welf Svc  | B03 | 11 | 129,565 | 199,842 |
| 087602 | Deputy HHS Dir-TulareWorks     | B04 | 11 | 114,425 | 176,782 |
| 021102 | Deputy HHS Director Env Health | B03 | 11 | 129,565 | 199,842 |
| 040902 | Deputy Risk Manager            | 341 | 19 | 84,186  | 102,600 |
| 074700 | Detention Svs Officer-Prob     | 719 | 12 | 40,679  | 49,577  |
| 015400 | Detention Svs Officer-Sher     | 162 | 03 | 39,223  | 47,802  |
| 015710 | Dietitian I                    | 285 | 06 | 74,122  | 90,335  |
| 031410 | Digital Forensic Analyst I     | 901 | 03 | 65,173  | 79,428  |
| 031420 | Digital Forensic Analyst II    | 902 | 03 | 72,426  | 88,268  |
| 031430 | Digital Forensic Analyst III   | 903 | 03 | 82,300  | 100,302 |
| 083020 | Digital Print & Mail Spec      | 156 | 01 | 38,050  | 46,373  |
| 086500 | Digital Print & Mail Spec Lead | 458 | 07 | 41,856  | 51,011  |
| 023802 | Dir of Fiscal Operations-HHSA  | B02 | 11 | 139,296 | 215,214 |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 003902 | Dir of Human Services-HHSA     | B02 | 11 | 139,296 | 215,214 |
| 072102 | Dir of Mental Health-HHSA      | B02 | 11 | 139,296 | 215,214 |
| 072002 | Dir of Public Health           | B02 | 11 | 139,296 | 215,214 |
| 016300 | Director,Public Health Lab     | 988 | 19 | 157,410 | 191,841 |
| 001502 | Director-Solid Waste           | B04 | 10 | 114,425 | 176,782 |
| 016402 | District Attorney              | B01 | 40 | 179,095 | 290,093 |
| 097002 | Div Mgr HHS - Animal Services  | B06 | 19 | 99,496  | 153,722 |
| 062302 | Div Mgr HHS Child Welfare Svs  | B05 | 19 | 104,472 | 161,410 |
| 061902 | Div Mgr HHS Dir Environ Health | B04 | 19 | 114,425 | 176,782 |
| 061002 | Div Mgr HHS Fiscal Operations  | B05 | 19 | 104,472 | 161,410 |
| 061602 | Div Mgr HHS Human Resources    | B05 | 19 | 104,472 | 161,410 |
| 023200 | Div Mgr HHS Mental Health      | B04 | 19 | 114,425 | 176,782 |
| 072702 | Div Mgr HHS PubHlthNrs PrevSvs | B04 | 19 | 114,425 | 176,782 |
| 016802 | Div Mgr HHS-Self Sufficiency   | B05 | 19 | 104,472 | 161,410 |
| 016800 | Division Manager HHS - PH      | B04 | 19 | 114,425 | 176,782 |
| 099322 | EH Child Welfare Service Mgr   | 251 | 00 | 101,258 | 123,406 |
| 051502 | EH Account Clerk               | 153 | 00 | 37,676  | 45,917  |
| 000104 | EH Account Clerk K             | 117 | 00 | 37,678  | 45,920  |
| 056402 | EH Account Clerk, Senior       | 542 | 00 | 41,746  | 50,877  |
| 026212 | EH Accountant Auditor I        | 401 | 00 | 61,591  | 75,063  |
| 026222 | EH Accountant Auditor II       | 402 | 00 | 69,381  | 84,557  |
| 000212 | EH Accountant I                | 741 | 00 | 57,657  | 70,268  |
| 000222 | EH Accountant II               | 745 | 00 | 63,672  | 77,599  |
| 000232 | EH Accountant III              | 776 | 00 | 71,020  | 86,554  |
| 000235 | EH Accountant III K            | 682 | 00 | 72,794  | 88,717  |
| 000732 | EH Admin Svs Officer III       | 248 | 00 | 88,119  | 107,393 |
| 051602 | EH Administrative Aide         | 180 | 00 | 45,994  | 56,055  |
| 000642 | EH Administrative Secretary    | 421 | 00 | 54,049  | 65,871  |
| 000712 | EH Administrative Serv Off I   | 249 | 00 | 69,025  | 84,123  |
| 000722 | EH Administrative Serv Off II  | 777 | 00 | 83,682  | 101,986 |
| 071003 | EH Administrative Specialist I | 728 | 00 | 78,477  | 95,643  |
| 017302 | EH Ag & Stds Inspector Aid     | 812 | 00 | 36,841  | 44,899  |
| 051702 | EH Ag & Stds Inspector I       | 605 | 00 | 49,688  | 60,556  |
| 000832 | EH Ag & Stds Inspector III     | 608 | 00 | 62,411  | 76,062  |
| 001212 | EH Agricultural Technician I   | 162 | 00 | 39,223  | 47,802  |
| 001222 | EH Agricultural Technician II  | 172 | 00 | 43,312  | 52,786  |
| 001522 | EH Alcohol Drug Specialist II  | 380 | 00 | 49,055  | 59,785  |
| 089802 | EH Analyst - DA                | 935 | 00 | 74,298  | 90,550  |
| 035122 | EH Analyst-Dept Human Rcsc II  | 921 | 00 | 64,085  | 78,102  |
| 035032 | EH Analyst-Dept Human Rcsc III | 706 |    | 70,626  | 86,074  |
| 035112 | EH Analyst-Dept Human Rcsc I   | 705 | 00 | 56,779  | 69,198  |
| 001912 | EH Analyst-Human Resources I   | 678 | 00 | 59,835  | 72,923  |
| 001922 | EH Analyst-Human Resources II  | 226 | 00 | 72,186  | 87,975  |
| 026832 | EH Analyst-Human Resources III | 898 | 00 | 79,725  | 97,163  |
| 001882 | EH Analyst-Risk Management I   | 333 | 00 | 63,253  | 77,088  |
| 001872 | EH Analyst-Risk Management II  | 337 | 00 | 69,576  | 84,795  |
| 001892 | EH Analyst-Risk Management III | 338 | 00 | 76,533  | 93,273  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 021742 | EH Animal Care Technician      | 932 | 00 | 36,841  | 44,899  |
| 077002 | EH Animal Control Officer      | 987 | 00 | 40,595  | 49,475  |
| 078902 | EH Animal Services Coordinator | 696 | 00 | 39,821  | 48,531  |
| 002342 | EH Appraiser 4                 | 616 | 00 | 87,854  | 107,070 |
| 002232 | EH Appraiser III               | 750 | 00 | 79,659  | 97,083  |
| 006912 | EH Assessment Technician I     | 324 | 00 | 41,188  | 50,197  |
| 004604 | EH Assoc HHS Agency Director   | B02 | 00 | 139,296 | 215,214 |
| 081415 | EH Attorney, Child Support 1   | 895 | 00 | 77,257  | 94,156  |
| 081425 | EH Attorney, Child Support 2   | 239 | 00 | 87,043  | 106,082 |
| 081435 | EH Attorney, Child Support 3   | 254 | 00 | 102,530 | 124,957 |
| 081445 | EH Attorney, Child Support 4   | 267 | 00 | 119,531 | 145,677 |
| 004815 | EH Attorney, Civil I           | 711 | 00 | 79,710  | 97,145  |
| 004825 | EH Attorney, Civil II          | 242 | 00 | 90,689  | 110,526 |
| 004835 | EH Attorney, Civil III         | 570 | 00 | 106,307 | 129,560 |
| 004845 | EH Attorney, Civil IV          | 268 | 00 | 120,716 | 147,121 |
| 004855 | EH Attorney, Civil V           | 098 | 00 | 130,578 | 159,140 |
| 051902 | EH Attorney, DA/PD I           | 895 | 00 | 77,257  | 94,156  |
| 005035 | EH Attorney, DA/PD III         | 254 | 00 | 102,530 | 124,957 |
| 005045 | EH Attorney, DA/PD IV          | 267 | 00 | 119,531 | 145,677 |
| 005054 | EH Attorney, DA/PD Senior      | 355 | 00 | 129,274 | 157,550 |
| 081465 | EH Attorney, Sr Child Support  | 355 | 00 | 129,274 | 157,550 |
| 004935 | EH Attorney,DA/PD III-N        | 254 | 00 | 102,530 | 124,957 |
| 005222 | EH Auditor-Appraiser II        | 615 | 00 | 72,157  | 87,940  |
| 078002 | EH Background Investigator     | 450 | 00 | 45,994  | 56,055  |
| 006202 | EH Build/Code Comp Insp Aide   | 174 | 00 | 44,179  | 53,842  |
| 006212 | EH Build/Code Comp Insp I      | 194 | 00 | 53,880  | 65,665  |
| 006322 | EH Build/Code Comp Insp II     | 204 | 00 | 59,504  | 72,519  |
| 006432 | EH Build/Code Comp Insp III    | 214 | 00 | 64,456  | 78,555  |
| 092402 | EH Busines Resource Specialist | 221 | 00 | 67,392  | 82,133  |
| 094802 | EH Butcher                     | 850 | 00 | 43,532  | 53,054  |
| 083622 | EH Cadastral GIS Tech II       | 204 | 00 | 59,504  | 72,519  |
| 083632 | EH Cadastral GIS Technicia III | 436 | 00 | 65,393  | 79,696  |
| 080202 | EH Chief Payroll Manager       | 764 | 00 | 88,170  | 107,456 |
| 007922 | EH Chief Probation Officer     | B01 | 00 | 179,095 | 290,093 |
| 008202 | EH Child Interview Specialist  | 182 | 00 | 46,679  | 56,889  |
| 022112 | EH Child Support Specialist I  | 686 | 00 | 41,444  | 50,509  |
| 008902 | EH Civil Clerk                 | 147 | 00 | 36,213  | 44,134  |
| 058522 | EH Civil Office Assistant      | 385 | 00 | 39,196  | 47,769  |
| 058532 | EH Civil Office Assistant Lead | 387 | 00 | 43,110  | 52,540  |
| 075402 | EH Clerk to the Grand Jury     | 658 | 00 | 36,841  | 44,899  |
| 035602 | EH Clerk-Principlal            | 637 | 00 | 40,430  | 49,274  |
| 071102 | EH Client Advocate             | 710 | 00 | 61,035  | 74,385  |
| 090332 | EH Code Compliance Ofcr III    | 209 | 00 | 61,340  | 74,757  |
| 090312 | EH Code Enforcement Ofcr I     | 194 | 00 | 53,880  | 65,665  |
| 090322 | EH Code Enforcement Officer II | 204 | 00 | 59,504  | 72,519  |
| 010902 | EH Community Educ Specialist   | 173 | 00 | 42,909  | 52,295  |
| 052402 | EH Community Health Technician | 138 | 00 | 36,841  | 44,899  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 023312 | EH Community Outreach Spec     | 417 | 00 | 53,865  | 65,647  |
| 095702 | EH Community Program Specialis | 189 | 00 | 50,297  | 61,298  |
| 011832 | EH Construction & Maint Wk III | 852 | 00 | 46,471  | 56,636  |
| 052802 | EH Construction & Maint Wkr II | 327 | 00 | 42,250  | 51,491  |
| 075692 | EH Contact Tracer              | 376 | 00 | 40,231  | 49,031  |
| 012012 | EH Cook                        | 820 | 00 | 37,875  | 46,160  |
| 052902 | EH Cook Lead                   | 830 | 00 | 41,704  | 50,826  |
| 012102 | EH County 911 Coordinator      | 188 | 00 | 50,762  | 61,865  |
| 074812 | EH County Financial Tech I     | 720 | 00 | 37,602  | 45,827  |
| 074822 | EH County Financial Tech II    | 723 | 00 | 41,444  | 50,509  |
| 074832 | EH County Financial Tech III   | 643 | 00 | 48,040  | 58,548  |
| 093902 | EH Crew Boss                   | 406 | 00 | 41,381  | 50,432  |
| 071202 | EH Crisis Service Worker       | 206 | 00 | 59,236  | 72,193  |
| 053102 | EH Custodial Worker            | 809 | 00 | 36,841  | 44,899  |
| 077802 | EH DA Grants & Prg Coordinator | 777 | 00 | 83,682  | 101,986 |
| 014112 | EH Dairy Inspector I           | 691 | 00 | 59,536  | 72,558  |
| 000302 | EH Dept HR Admin Aide          | 122 | 00 | 45,999  | 56,060  |
| 014802 | EH Deputy Clerk, Brd of Supvs  | 667 | 00 | 46,503  | 56,675  |
| 053202 | EH Deputy Sheriff I            | 874 | 00 | 69,082  | 84,192  |
| 015402 | EH Detention Svs Ofcr, Sheriff | 162 | 00 | 39,223  | 47,802  |
| 015712 | EH Dietitian I                 | 285 | 00 | 74,122  | 90,335  |
| 083022 | EH Digital Print & Mail Specia | 156 | 00 | 38,050  | 46,373  |
| 019312 | EH Election Clerk              | 237 | 00 | 38,389  | 46,786  |
| 069402 | EH Electronic Health Recrd Mgr | 105 | 00 | 106,420 | 129,697 |
| 010212 | EH Emergency Dispatcher I      | 736 | 00 | 46,311  | 56,441  |
| 010222 | EH Emergency Dispatcher II     | 738 | 00 | 54,754  | 66,731  |
| 010232 | EH Emergency Dispatcher III    | 994 | 00 | 60,397  | 73,608  |
| 092202 | EH Emergency Response SupAsst  | 154 | 00 | 37,875  | 46,160  |
| 087922 | EH Emplpyee/Emplyr Rel Spec 2  | 414 | 00 | 89,369  | 108,917 |
| 020212 | EH Engineer I                  | 638 | 00 | 75,435  | 91,935  |
| 053302 | EH Engineer III                | 759 | 00 | 98,350  | 119,863 |
| 020342 | EH Engineer IV                 | 642 | 00 | 115,862 | 141,205 |
| 053402 | EH Engineering Aide I          | 163 | 00 | 39,612  | 48,277  |
| 050612 | EH Engineering Tech I          | 740 | 00 | 53,246  | 64,893  |
| 050832 | EH Engineering Tech III        | 753 | 00 | 66,932  | 81,572  |
| 050722 | EH Engineering Technician II   | 201 | 00 | 59,973  | 73,091  |
| 020612 | EH Environmental Health Aide   | 164 | 00 | 39,249  | 47,834  |
| 020722 | EH Environmental Health Spc II | 690 | 00 | 65,457  | 79,774  |
| 020712 | EH Environmental Health Spec I | 691 | 00 | 59,536  | 72,558  |
| 020732 | EH Environmental HealthSpc III | 335 | 00 | 72,158  | 87,941  |
| 021402 | EH Envmtal Health Scientist    | 691 | 00 | 59,536  | 72,558  |
| 099802 | EH Epidemiologist              | 728 | 00 | 78,477  | 95,643  |
| 022202 | EH Farm Crew Leader            | 844 | 00 | 41,428  | 50,490  |
| 096022 | EH Field Evidence Technician   | 418 | 00 | 52,599  | 64,104  |
| 022422 | EH Fingerprint Technician 2    | 219 | 00 | 55,504  | 67,644  |
| 022412 | EH Fingerprint Technician I    | 799 | 00 | 49,965  | 60,894  |
| 093502 | EH Fire Engineer               | 090 | 00 | 35,610  | 35,610  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 093602 | EH Fire Fighter                | 089 | 00 | 33,384  | 34,497  |
| 022502 | EH Fire Inspector              | 188 | 00 | 50,762  | 61,865  |
| 026102 | EH Fiscal Manager              | 400 | 00 | 100,569 | 122,567 |
| 017702 | EH Gate Attendant              | 121 | 00 | 35,770  | 43,594  |
| 062712 | EH Geograph Info Sys Analyst I | 664 | 00 | 67,691  | 82,497  |
| 087502 | EH Grants Specialist I         | 935 | 00 | 74,298  | 90,550  |
| 087522 | EH Grants Specialist II        | 679 | 00 | 79,458  | 96,838  |
| 087532 | EH Grants Specialist III       | 786 | 00 | 87,398  | 106,515 |
| 087722 | EH Graphics Specialist         | 283 | 00 | 68,428  | 83,396  |
| 071512 | EH HHS Unit Manager I          | 728 | 00 | 78,477  | 95,643  |
| 053802 | EH Health Aide                 | 802 | 00 | 36,936  | 45,015  |
| 024102 | EH Health Education Assistant  | 189 | 00 | 50,297  | 61,298  |
| 069602 | EH Health Education Specialist | 205 | 00 | 58,951  | 71,846  |
| 024302 | EH Health Program Assistant    | 158 | 00 | 38,478  | 46,894  |
| 024632 | EH Heavy Equipment Mechanic 3  | 430 | 00 | 58,227  | 70,963  |
| 024512 | EH Heavy Equipment Mechanic I  | 859 | 00 | 46,205  | 56,311  |
| 024522 | EH Heavy Equipment Mechanic II | 871 | 00 | 52,049  | 63,434  |
| 093112 | EH Human Resources Spclst I    | 115 | 00 | 42,715  | 52,058  |
| 093122 | EH Human Resources Spec II     | 732 | 00 | 49,426  | 60,237  |
| 011312 | EH IT Client Specialist I      | 307 | 00 | 56,816  | 69,243  |
| 097912 | EH IT Desktop Technician I     | 303 | 00 | 47,673  | 58,101  |
| 097922 | EH IT Desktop Technician II    | 305 | 00 | 55,376  | 67,489  |
| 007512 | EH IT EntContentMgtSpec I      | 307 | 00 | 56,816  | 69,243  |
| 075624 | EH IT Programmer Analyst       | 772 | 00 | 95,868  | 116,838 |
| 013522 | EH IT Project Manager II       | 777 | 00 | 83,682  | 101,986 |
| 013532 | EH IT Project Manager III      | 251 | 00 | 101,258 | 123,406 |
| 070102 | EH Intern - No Pay             | 000 | 00 | 0       | 0       |
| 070202 | EH Intern -Minimum Wage        | F2  | 00 | 33,280  | 33,280  |
| 005812 | EH Intern-Apprentice           | F24 | 00 | 33,280  | 33,280  |
| 086022 | EH Investigative Planner II    | 167 | 00 | 41,217  | 50,232  |
| 086012 | EH Investigative Tech I        | 296 | 00 | 37,327  | 45,491  |
| 025602 | EH Investigator -DA            | 904 | 00 | 81,768  | 99,653  |
| 053902 | EH Investigator Aide           | 167 | 00 | 41,217  | 50,232  |
| 025812 | EH Investigator I - PD         | 627 | 00 | 70,082  | 85,411  |
| 054202 | EH Laboratory Assistant        | 721 | 00 | 39,441  | 48,068  |
| 094512 | EH Landfill Technician I       | 740 | 00 | 53,246  | 64,893  |
| 058602 | EH Laundry Technician          | 832 | 00 | 37,520  | 45,726  |
| 004902 | EH Law Clerk                   | 733 | 00 | 51,656  | 62,955  |
| 027522 | EH Legal Clerk II              | 160 | 00 | 39,584  | 48,242  |
| 027382 | EH Legal Office Assistant      | 829 | 00 | 39,192  | 47,764  |
| 046502 | EH Legal Office Assistant-Supv | 835 | 00 | 48,432  | 59,026  |
| 082892 | EH Lib Vol & Donation Coord    | 701 | 00 | 37,303  | 45,462  |
| 028612 | EH Librarian I                 | 648 | 00 | 48,306  | 58,872  |
| 028622 | EH Librarian II                | 196 | 00 | 54,960  | 66,982  |
| 028732 | EH Librarian III               | 208 | 00 | 60,730  | 74,014  |
| 054402 | EH Library Assistant I         | 139 | 00 | 36,841  | 44,899  |
| 028922 | EH Library Assistant II        | 149 | 00 | 40,572  | 49,446  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 007412 | EH Library Literacy Asst I     | 139 | 00 | 36,841  | 44,899  |
| 082702 | EH Library Prog Literacy Spec  | 935 | 00 | 74,298  | 90,550  |
| 091512 | EH Library Svs Specialist I    | 136 | 00 | 48,306  | 58,872  |
| 029302 | EH Mail Processor              | 137 | 00 | 36,841  | 44,899  |
| 029502 | EH Maintenance Electrician     | 186 | 00 | 50,022  | 60,964  |
| 093702 | EH Maintenance Painter         | 860 | 00 | 46,663  | 56,870  |
| 029812 | EH Maintenance Worker I        | 805 | 00 | 40,613  | 49,497  |
| 029822 | EH Maintenance Worker II       | 175 | 00 | 44,848  | 54,658  |
| 029932 | EH Maintenance Worker III      | 865 | 00 | 49,524  | 60,356  |
| 071802 | EH Media Specialist            | 680 | 00 | 61,034  | 74,384  |
| 085212 | EH Medical Assistant           | 168 | 00 | 40,833  | 49,765  |
| 042412 | EH Medical Office Assistant    | 796 | 00 | 36,936  | 45,015  |
| 001412 | EH Mental Health Assc Clin i-U | 754 | 00 | 82,198  | 100,177 |
| 082522 | EH Mental Health Case Mgr 2    | 290 | 00 | 45,585  | 55,556  |
| 082512 | EH Mental Health Case Mgr I    | 834 | 00 | 41,296  | 50,329  |
| 031822 | EH Mental Health Technician II | 851 | 00 | 46,965  | 57,238  |
| 058902 | EH Museum Assistant            | 147 | 00 | 36,213  | 44,134  |
| 050412 | EH Nurse I-Supv                | 763 | 00 | 96,836  | 118,018 |
| 032712 | EH Nurse Practitioner          | 769 | 00 | 117,411 | 143,093 |
| 032632 | EH Nurse,Registered CWS        | 752 | 00 | 81,677  | 99,542  |
| 062802 | EH Nurse-Graduate Public Hlth  | 752 | 00 | 81,677  | 99,542  |
| 054502 | EH Nurse-Licensed Vocational   | 265 | 00 | 47,200  | 57,524  |
| 032612 | EH Nurse-Public Health I       | 755 | 00 | 85,828  | 104,601 |
| 032622 | EH Nurse-Public Health II      | 760 | 00 | 90,193  | 109,921 |
| 056102 | EH Nurse-Registered            | 752 | 00 | 81,677  | 99,542  |
| 032652 | EH Nurse-Registered-Lead       | 756 | 00 | 85,763  | 104,522 |
| 032922 | EH Nutrition Assistant         | 140 | 00 | 37,009  | 45,104  |
| 015602 | EH Nutritionist-Degreed        | 346 | 00 | 66,774  | 81,380  |
| 054802 | EH Office Assistant            | 822 | 00 | 36,936  | 45,015  |
| 054902 | EH Office Assistant -K         | 661 | 00 | 37,130  | 45,251  |
| 033342 | EH Office Assistant Lead       | 276 | 00 | 40,692  | 49,593  |
| 082302 | EH Office Assistant, Supv      | 281 | 00 | 44,811  | 54,612  |
| 033352 | EH Office Assitant Lead - K    | 280 | 00 | 40,885  | 49,828  |
| 074912 | EH Paralegal I                 | 729 | 00 | 46,853  | 57,101  |
| 009212 | EH Paralegal I-K               | 731 | 00 | 48,458  | 59,058  |
| 074922 | EH Paralegal II                | 730 | 00 | 49,194  | 59,955  |
| 074932 | EH Paralegal III-K             | 980 | 00 | 53,428  | 65,114  |
| 055102 | EH Parks & Grounds Worker      | 828 | 00 | 38,261  | 46,630  |
| 034122 | EH Patient Acct Rep            | 264 | 00 | 37,673  | 45,913  |
| 087126 | EH Payroll Clerk II            | 855 | 00 | 43,617  | 53,157  |
| 034212 | EH Payroll Technician I        | 861 | 00 | 50,533  | 61,586  |
| 034222 | EH Payroll Technician II       | 862 | 00 | 55,586  | 67,744  |
| 007614 | EH Peer Support SpecialTrainee | 354 | 00 | 37,580  | 45,800  |
| 050212 | EH Personnel Svs Officer I     | 231 | 00 | 74,429  | 90,709  |
| 047732 | EH Physical Therapist          | 689 | 00 | 88,122  | 107,397 |
| 090102 | EH Physical Therapist          | 741 | 00 | 57,657  | 70,268  |
| 032722 | EH Physician Assistant         | 261 | 00 | 117,410 | 143,091 |



## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 034924 | EH Physician-OB/GYN            | 366 | 00 | 305,707 | 372,575 |
| 035246 | EH Plannel IV                  | 235 | 00 | 89,805  | 109,448 |
| 035012 | EH Planner I                   | 618 | 00 | 59,810  | 72,892  |
| 035132 | EH Planner III                 | 620 | 00 | 77,331  | 94,246  |
| 092322 | EH Planner-Associate Regional  | 419 | 00 | 79,961  | 97,451  |
| 092312 | EH Planner-Regional            | 632 | 00 | 71,075  | 86,621  |
| 059002 | EH Planning Technician I       | 163 | 00 | 39,612  | 48,277  |
| 035322 | EH Planning Technician II      | 644 | 00 | 43,743  | 53,311  |
| 074692 | EH Poll Worker                 | F24 | 00 | 33,280  | 33,280  |
| 055402 | EH Prevention Svs Coordntr II  | 683 | 00 | 64,135  | 78,163  |
| 034826 | EH Primary Care Practioner     | 319 | 00 | 191,572 | 233,475 |
| 035502 | EH Principal Account Clerk     | 170 | 00 | 45,966  | 56,020  |
| 023422 | EH Prob Correctional Ofcr II   | 864 | 00 | 52,467  | 63,943  |
| 023412 | EH Prob Correctional Officer I | 848 | 00 | 47,513  | 57,905  |
| 035802 | EH Probation Division Mgr      | 762 | 00 | 92,924  | 113,250 |
| 036012 | EH Probation Officer I         | 866 | 00 | 52,111  | 63,510  |
| 036022 | EH Probation Officer II        | 877 | 00 | 60,481  | 73,710  |
| 055602 | EH Probation Officer III       | 885 | 00 | 66,792  | 81,402  |
| 076512 | EH Property Specialist I       | 650 | 00 | 54,947  | 66,966  |
| 076522 | EH Property Specialist II      | 882 | 00 | 60,692  | 73,968  |
| 013502 | EH Prosecution Assistant       | 342 | 00 | 53,835  | 65,610  |
| 018602 | EH Psychiatrist I              | 332 | 00 | 215,881 | 263,101 |
| 037325 | EH Psychiatrist II             | 714 | 00 | 226,155 | 275,622 |
| 037414 | EH Psychologist I              | 257 | 00 | 96,355  | 117,431 |
| 080802 | EH Pub Def Invest Asst         | 535 | 00 | 46,852  | 57,100  |
| 062502 | EH Public Defender Interview I | 371 | 00 | 42,831  | 52,199  |
| 025802 | EH Public Defender Investigr   | 908 | 00 | 73,769  | 89,904  |
| 091012 | EH Public Guardian-Deputy I    | 677 | 00 | 54,174  | 66,024  |
| 077602 | EH Public Health Program Coord | 662 | 00 | 67,126  | 81,808  |
| 037912 | EH Public Hlth Micro-Bio I     | 681 | 00 | 75,830  | 92,416  |
| 037922 | EH Public Hlth Micro-Bio II    | 639 | 00 | 84,571  | 103,070 |
| 037902 | EH Public Hlth Micro-Bio Trne  | 185 | 00 | 48,336  | 58,909  |
| 038922 | EH Refuse Equip Operator II    | 852 | 00 | 46,471  | 56,636  |
| 039032 | EH Refuse Equip Operator III   | 329 | 00 | 50,823  | 61,940  |
| 038912 | EH Refuse Equipment Operator I | 328 | 00 | 42,655  | 51,985  |
| 039102 | EH Refuse Site Attendant       | 787 | 00 | 40,910  | 49,858  |
| 039202 | EH Refuse Site Caretaker       | 813 | 00 | 36,841  | 44,899  |
| 056202 | EH Research Asst-Law Library   | 349 | 00 | 46,853  | 57,101  |
| 076632 | EH Retirement Specialist III   | 347 | 00 | 71,018  | 86,552  |
| 093802 | EH Seasonal Firefighter        | 408 | 00 | 34,362  | 40,687  |
| 056302 | EH Secretary I                 | 666 | 00 | 44,352  | 54,053  |
| 000622 | EH Secretary II                | 667 | 00 | 46,503  | 56,675  |
| 000632 | EH Secretary III               | 668 | 00 | 48,985  | 59,699  |
| 095222 | EH Self Sufficiency Counslr    | 845 | 00 | 41,438  | 50,502  |
| 095662 | EH Sheriff Communication Offr  | 843 | 00 | 45,293  | 55,200  |
| 014702 | EH Sheriff Pilot               | 441 | 00 | 60,125  | 73,276  |
| 086202 | EH Sheriff's Background Invest | 450 | 00 | 45,994  | 56,055  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 088802 | EH Sheriff's Correctional Dep  | 874 | 00 | 69,082  | 84,192  |
| 043202 | EH Sheriff's Records Clerk     | 157 | 00 | 38,423  | 46,828  |
| 075102 | EH Sheriff's Security Officer  | 784 | 00 | 45,252  | 55,150  |
| 030202 | EH Social Service Worker Asst  | 746 | 00 | 37,924  | 46,219  |
| 043932 | EH Social Service Worker III   | 873 | 00 | 53,099  | 64,713  |
| 056802 | EH Social Svs Worker I         | 459 | 00 | 43,542  | 53,066  |
| 044422 | EH Social Svs Worker II        | 511 | 00 | 48,079  | 58,596  |
| 044042 | EH Social Svs Worker III/CWS   | 428 | 00 | 65,159  | 79,412  |
| 029212 | EH Social Worker,Clinical I    | 754 | 00 | 82,198  | 100,177 |
| 029222 | EH Social Worker,Clinical II   | 773 | 00 | 86,376  | 105,269 |
| 029202 | EH Social Worker,Licensed      | 761 | 00 | 92,596  | 112,850 |
| 001886 | EH Social Worker-Pub Def       | 505 | 00 | 59,836  | 72,924  |
| 001812 | EH Staff Services Analyst I    | 705 | 00 | 56,779  | 69,198  |
| 001822 | EH Staff Services Analyst II   | 921 | 00 | 64,085  | 78,102  |
| 001832 | EH Staff Services Analyst III  | 706 | 00 | 70,626  | 86,074  |
| 044622 | EH Stock Clerk                 | 154 | 00 | 37,875  | 46,160  |
| 018802 | EH Student                     | F2  | 00 | 33,280  | 33,280  |
| 046702 | EH Supervising Probation Ofcr  | 360 | 00 | 84,167  | 102,577 |
| 059302 | EH Supv Account Clerk          | 165 | 00 | 41,620  | 50,724  |
| 047112 | EH Systems & Proc Analyst I    | 287 | 00 | 66,401  | 80,925  |
| 047222 | EH Systems & Proc Analyst II   | 227 | 00 | 73,326  | 89,365  |
| 008152 | EH TCAG Administrative Clerk   | 795 | 00 | 46,284  | 56,408  |
| 047802 | EH Tire Repairer               | 837 | 00 | 38,656  | 47,111  |
| 027712 | EH Title & Admin Technician I  | 324 | 00 | 41,188  | 50,197  |
| 027722 | EH Title&AdministrativeTech2   | 717 | 00 | 45,306  | 55,216  |
| 043612 | EH Traffic Control Worker II   | 327 | 00 | 42,250  | 51,491  |
| 048022 | EH Training Officer II         | 996 | 00 | 63,285  | 77,127  |
| 057102 | EH Victim Witness Worker I     | 849 | 00 | 42,273  | 51,520  |
| 049422 | EH Victim Witness Worker II    | 182 | 00 | 46,679  | 56,889  |
| 092602 | EH WID Program Coord           | 935 | 00 | 74,298  | 90,550  |
| 049702 | EH Welder Mechanic             | 871 | 00 | 52,049  | 63,434  |
| 079402 | EH Workforce Dev Analyst       | 221 | 00 | 67,392  | 82,133  |
| 009100 | Economic Development Manager   | B06 | 20 | 99,496  | 153,722 |
| 019320 | Election Clerk                 | 237 | 01 | 38,389  | 46,786  |
| 019330 | Election Clerk Senior          | 284 | 01 | 42,265  | 51,510  |
| 085200 | Elections Program Coordinator  | 133 | 19 | 74,155  | 90,375  |
| 019400 | Elections Technical Analyst    | 525 | 01 | 50,294  | 61,295  |
| 069600 | Electronic Health Rec Spc,Supv | 414 | 19 | 89,369  | 108,917 |
| 069400 | Electronic Health Records Mgr  | 105 | 19 | 106,420 | 129,697 |
| 069500 | Electronic Health Records Spec | 728 | 19 | 78,477  | 95,643  |
| 010210 | Emergency Dispatcher I         | 151 | 03 | 49,580  | 60,425  |
| 010220 | Emergency Dispatcher II        | 738 | 03 | 54,754  | 66,731  |
| 010230 | Emergency Dispatcher III       | 994 | 03 | 60,397  | 73,608  |
| 010500 | Emergency Dispatcher-Supv      | 744 | 07 | 68,134  | 83,037  |
| 095900 | Emergency Svs Specialist I     | 728 | 19 | 78,477  | 95,643  |
| 095920 | Emergency Svs Specialist II    | 709 | 19 | 86,325  | 105,207 |
| 091600 | Employee Benefits Supervisor   | 577 | 19 | 78,221  | 95,331  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 087910 | Employee Relations Spec I      | 777 | 19 | 83,682  | 101,986 |
| 087920 | Employee Relations Spec II     | 414 | 19 | 89,369  | 108,917 |
| 078500 | Employment Connection Site Crd | 221 | 19 | 67,392  | 82,133  |
| 019500 | Emplyee/Emplyer Benef&Well Mgr | 414 | 19 | 89,369  | 108,917 |
| 020210 | Engineer I                     | 638 | 03 | 75,435  | 91,935  |
| 020220 | Engineer II                    | 640 | 03 | 84,114  | 102,513 |
| 020230 | Engineer III                   | 759 | 07 | 98,350  | 119,863 |
| 020340 | Engineer IV                    | 642 | 20 | 115,862 | 141,205 |
| 020410 | Engineering Aide               | 163 | 03 | 39,612  | 48,277  |
| 050610 | Engineering Technician I       | 740 | 03 | 53,246  | 64,893  |
| 050720 | Engineering Technician II      | 201 | 03 | 59,973  | 73,091  |
| 050830 | Engineering Technician III     | 753 | 07 | 66,932  | 81,572  |
| 050840 | Engineering Technician IV      | 779 | 07 | 74,241  | 90,480  |
| 059800 | Engraving Supervisor           | 211 | 02 | 54,947  | 66,966  |
| 020110 | Enviromental Health HHW Tech   | 807 | 03 | 37,875  | 46,160  |
| 020620 | Environmental Health Aide      | 164 | 06 | 39,249  | 47,834  |
| 021400 | Environmental Health Scientist | 691 | 06 | 59,536  | 72,558  |
| 020710 | Environmental Health Spec I    | 691 | 06 | 59,536  | 72,558  |
| 020720 | Environmental Health Spec II   | 690 | 06 | 65,457  | 79,774  |
| 020830 | Environmental Health Spec III  | 335 | 06 | 72,158  | 87,941  |
| 020940 | Environmental Health Supervisr | 728 | 19 | 78,477  | 95,643  |
| 021000 | Environmental Quality Coordntr | 243 | 19 | 85,463  | 104,156 |
| 091700 | Environmental Quality Spec     | 219 | 03 | 55,504  | 67,644  |
| 021100 | Environmental Quality Technicn | 742 | 03 | 52,780  | 64,325  |
| 099800 | Epidemiologist                 | 728 | 19 | 78,477  | 95,643  |
| 097700 | Epidemiologist, Senior         | 414 | 19 | 89,369  | 108,917 |
| 029400 | Executive Assitant to CAO      | 778 | 21 | 74,155  | 90,375  |
| 097102 | Executive Director TCAG        | B02 | 10 | 139,296 | 215,214 |
| 092712 | Extra Help Land Surveyor I     | 638 | 00 | 75,435  | 91,935  |
| 091202 | Extra Help Road Use Inspector  | 740 | 00 | 53,246  | 64,893  |
| 095402 | Extra-Help Veterinarian        | B04 | 00 | 114,425 | 176,782 |
| 005802 | Facilities Mgr                 | B06 | 19 | 99,496  | 153,722 |
| 099320 | Family Advocate Mgr            | 251 | 19 | 101,258 | 123,406 |
| 022200 | Farm Crew Leader               | 844 | 02 | 41,428  | 50,490  |
| 022207 | Farm Crew Supervisor           | 465 | 07 | 47,642  | 58,063  |
| 022300 | Farm Manager                   | 483 | 19 | 78,859  | 96,108  |
| 096000 | Field Evidence Technician      | 418 | 03 | 52,599  | 64,104  |
| 096010 | Field Evidence Technician I    | 418 | 03 | 52,599  | 64,104  |
| 096020 | Field Evidence Technician II   | 797 | 03 | 58,412  | 71,189  |
| 096030 | Field Evidence Technician III  | 798 | 03 | 66,275  | 80,772  |
| 022410 | Fingerprint Technician I       | 799 | 03 | 49,965  | 60,894  |
| 022420 | Fingerprint Technician II      | 219 | 03 | 55,504  | 67,644  |
| 022430 | Fingerprint Technician III     | 336 | 03 | 62,859  | 76,608  |
| 041700 | Fire Apparatus Engineer        | 626 | 23 | 57,885  | 70,547  |
| 041708 | Fire Apparatus Engineer 40 Hr  | 440 | 23 | 57,885  | 70,547  |
| 093200 | Fire Battalion Chief           | 697 | 19 | 100,960 | 123,043 |
| 024900 | Fire Battalion Chief-Admin     | 107 | 19 | 100,958 | 123,041 |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 093300 | Fire Captain                   | 700 | 23 | 83,433  | 101,683 |
| 093500 | Fire Captain Admin5            | 361 | 23 | 83,434  | 101,683 |
| 093303 | Fire Captain-Admin             | 715 | 23 | 92,833  | 113,139 |
| 089702 | Fire Chief                     | B02 | 10 | 139,296 | 215,214 |
| 090402 | Fire Division Chief            | 291 | 19 | 131,692 | 160,497 |
| 022500 | Fire Inspector                 | 188 | 03 | 50,762  | 61,865  |
| 093400 | Fire Lieutenant                | 702 | 23 | 69,363  | 84,535  |
| 093408 | Fire Lieutenant 40 Hr          | 184 | 23 | 69,363  | 84,535  |
| 093610 | Firefighter                    | 522 | 23 | 54,992  | 67,020  |
| 026100 | Fiscal Manager                 | 400 | 19 | 100,569 | 122,567 |
| 058000 | Fleet Services Supervisor      | 205 | 07 | 58,951  | 71,846  |
| 022600 | Fleet Svs Superintendent       | 692 | 19 | 77,135  | 94,007  |
| 005900 | Fleet Svs Technician           | 850 | 02 | 43,532  | 53,054  |
| 022700 | Food & Laundry Svs Manager     | 192 | 07 | 51,814  | 63,148  |
| 088222 | Gen Svs Agency Deputy Director | B04 | 11 | 114,425 | 176,782 |
| 088122 | General Svs Agency Director    | B02 | 10 | 139,296 | 215,214 |
| 023000 | Geographic Information Sys Crd | 238 | 19 | 79,788  | 97,240  |
| 087500 | Grants Specialist I            | 935 | 19 | 74,298  | 90,550  |
| 087520 | Grants Specialist II           | 679 | 19 | 79,458  | 96,838  |
| 087530 | Grants Specialist III          | 786 | 19 | 87,398  | 106,515 |
| 024800 | Grants and Resource Manager    | B06 | 19 | 99,496  | 153,722 |
| 087720 | Graphics Specialist            | 283 | 03 | 68,428  | 83,396  |
| 087730 | Graphics Specialist,Senior- DA | 816 | 03 | 82,300  | 100,302 |
| 073000 | HHS Clinical Supv Mental Hlth  | 766 | 19 | 95,782  | 116,733 |
| 073202 | HHS County Health Officer      | 788 | 20 | 305,026 | 371,745 |
| 023702 | HHS Director                   | B01 | 10 | 179,095 | 290,093 |
| 073322 | HHS Dpty County Health Officer | 707 | 19 | 259,273 | 315,984 |
| 001600 | HHS Human Resources Manager    | 256 | 19 | 100,176 | 122,088 |
| 073222 | HHS Medical Director-MH        | 788 | 20 | 305,026 | 371,745 |
| 073212 | HHS Medical Director-Prim Care | 788 | 20 | 305,026 | 371,745 |
| 071510 | HHS Unit Manager               | 728 | 19 | 78,477  | 95,643  |
| 071540 | HHS Unit Manager I-CalWorks    | 728 | 19 | 78,477  | 95,643  |
| 031210 | HHSA Collector Investigator I  | 167 | 03 | 41,217  | 50,232  |
| 031220 | HHSA Collector Investigator II | 111 | 03 | 50,097  | 61,055  |
| 005800 | HHSA Facility&Property Spec    | 935 | 19 | 74,298  | 90,550  |
| 082200 | HHSA Logistics Manager         | 400 | 19 | 100,569 | 122,567 |
| 086700 | HHSA Storage Facility Supv     | 183 | 07 | 47,387  | 57,752  |
| 024000 | Health Aide                    | 802 | 06 | 36,936  | 45,015  |
| 024100 | Health Education Assistant     | 189 | 06 | 50,297  | 61,298  |
| 024200 | Health Education Specialist    | 205 | 07 | 58,951  | 71,846  |
| 024300 | Health Program Assistant       | 158 | 06 | 38,478  | 46,894  |
| 099700 | Health Services Manager        | 775 | 19 | 92,420  | 112,636 |
| 049720 | Heavy Equip Welder Mechanic II | 966 | 07 | 57,200  | 69,711  |
| 049700 | Heavy Equip Welder-Mechanic I  | 871 | 02 | 52,049  | 63,434  |
| 024510 | Heavy Equipment Mechanic I     | 859 | 02 | 46,205  | 56,311  |
| 024520 | Heavy Equipment Mechanic II    | 871 | 02 | 52,049  | 63,434  |
| 024630 | Heavy Equipment Mechanic III   | 430 | 07 | 58,227  | 70,963  |

## Classification Listing

|        |                                 |     |    |         |         |
|--------|---------------------------------|-----|----|---------|---------|
| 024640 | Heavy Equipment Mechanic IV     | 996 | 07 | 63,285  | 77,127  |
| 090600 | Heavy Equipment Superintendent  | 692 | 19 | 77,135  | 94,007  |
| 026302 | HomelessInitiativesProgCoordin  | B05 | 19 | 104,472 | 161,410 |
| 034302 | Human Resources Deputy Director | B05 | 11 | 104,472 | 161,410 |
| 060400 | Human Resources Director        | B02 | 10 | 139,296 | 215,214 |
| 002040 | Human Resources Manager         | B06 | 19 | 99,496  | 153,722 |
| 093110 | Human Resources Specialist I    | 115 | 19 | 42,715  | 52,058  |
| 093120 | Human Resources Specialist II   | 732 | 19 | 49,426  | 60,237  |
| 093130 | Human Resources Specialist III  | 893 | 19 | 55,357  | 67,465  |
| 033400 | Human Resources Supervisor      | 928 | 19 | 89,370  | 108,918 |
| 082810 | Human Resources Technician I    | 115 | 19 | 42,715  | 52,058  |
| 082820 | Human Resources Technician II   | 732 | 19 | 49,426  | 60,237  |
| 077502 | ICT Assistant Director          | B05 | 11 | 104,472 | 161,410 |
| 087810 | IHSS Program Specialist I       | 234 | 07 | 64,100  | 78,121  |
| 087820 | IHSS Program Specialist II      | 101 | 19 | 70,626  | 86,074  |
| 015907 | IT Bus Intell Devlpr Supv       | 255 | 19 | 94,461  | 115,122 |
| 015920 | IT Business Intell Develpr II   | 227 | 07 | 73,326  | 89,365  |
| 015910 | IT Business Intell Devlpr I     | 287 | 07 | 66,401  | 80,925  |
| 015930 | IT Business Intell Devlpr III   | 764 | 19 | 88,170  | 107,456 |
| 011310 | IT Client Specialist I          | 307 | 07 | 56,816  | 69,243  |
| 011320 | IT Client Specialist II         | 308 | 07 | 66,225  | 80,710  |
| 011330 | IT Client Specialist III        | 310 | 19 | 73,136  | 89,133  |
| 008600 | IT Communications Systems Adm   | 313 | 07 | 87,942  | 107,178 |
| 098700 | IT Data Center Administrator    | 227 | 07 | 73,326  | 89,365  |
| 098800 | IT Deputy Director              | B05 | 11 | 104,472 | 161,410 |
| 085500 | IT Desktop Tech Supervisor      | 344 | 19 | 74,609  | 90,928  |
| 097910 | IT Desktop Technician I         | 303 | 07 | 47,673  | 58,101  |
| 097920 | IT Desktop Technician II        | 305 | 07 | 55,376  | 67,489  |
| 097930 | IT Desktop Technician III       | 306 | 07 | 64,315  | 78,382  |
| 096702 | IT Director                     | B03 | 10 | 129,565 | 199,842 |
| 096402 | IT Division Manager             | B05 | 11 | 104,472 | 161,410 |
| 098010 | IT Document Specialist I        | 307 | 07 | 56,816  | 69,243  |
| 098020 | IT Document Specialist II       | 308 | 07 | 66,225  | 80,710  |
| 098030 | IT Document Specialist III      | 309 | 07 | 76,923  | 93,749  |
| 047600 | IT Documentation Technician     | 180 | 07 | 45,994  | 56,055  |
| 007510 | IT Eprise Content Mgt Spc I     | 307 | 07 | 56,816  | 69,243  |
| 007520 | IT Eprise Content Mgt Spc II    | 308 | 07 | 66,225  | 80,710  |
| 014000 | IT Infrastructure Supervisor    | 318 | 19 | 95,520  | 116,414 |
| 097710 | IT Logistics Planner I          | 301 | 07 | 60,367  | 73,571  |
| 097720 | IT Logistics Planner II         | 287 | 07 | 66,401  | 80,925  |
| 097730 | IT Logistics Planner III        | 238 | 19 | 79,788  | 97,240  |
| 097610 | IT Logistics Technician I       | 162 | 03 | 39,223  | 47,802  |
| 097620 | IT Logistics Technician II      | 179 | 03 | 45,542  | 55,504  |
| 096502 | IT Manager                      | 251 | 19 | 101,258 | 123,406 |
| 041602 | IT Manager OrgChangeMgt         | 251 | 19 | 101,258 | 123,406 |
| 096910 | IT Network Administrator I      | 312 | 07 | 75,697  | 92,255  |
| 096920 | IT Network Administrator II     | 313 | 07 | 87,942  | 107,178 |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 096930 | IT Network Administrator III   | 318 | 19 | 95,520  | 116,414 |
| 009710 | IT Network Technician I        | 305 | 07 | 55,376  | 67,489  |
| 009720 | IT Network Technician II       | 306 | 07 | 64,315  | 78,382  |
| 075612 | IT Programmer Analyst          | 764 | 19 | 88,170  | 107,456 |
| 075622 | IT Programmer Analyst II       | 772 | 19 | 95,868  | 116,838 |
| 075632 | IT Programmer Analyst III      | 251 | 19 | 101,258 | 123,406 |
| 015102 | IT Project Manager - DA        | 251 | 19 | 101,258 | 123,406 |
| 013510 | IT Project Manager I           | 310 | 19 | 73,136  | 89,133  |
| 013520 | IT Project Manager II          | 777 | 19 | 83,682  | 101,986 |
| 013530 | IT Project Manager III         | 251 | 19 | 101,258 | 123,406 |
| 038510 | IT Radio Installer I           | 409 | 03 | 47,673  | 58,101  |
| 038520 | IT Radio Installer II          | 410 | 03 | 55,377  | 67,490  |
| 038410 | IT RadioCommunicationsTech I   | 412 | 03 | 64,315  | 78,382  |
| 038420 | IT RadioCommunicationsTechII   | 413 | 03 | 75,697  | 92,255  |
| 098410 | IT Security Administrator I    | 312 | 07 | 75,697  | 92,255  |
| 098420 | IT Security Administrator II   | 106 | 19 | 87,951  | 107,189 |
| 098500 | IT Senior Systems Programmer   | 772 | 19 | 95,868  | 116,838 |
| 011110 | IT Specialist App Support I    | 307 | 07 | 56,816  | 69,243  |
| 011120 | IT Specialist App Support II   | 308 | 07 | 66,225  | 80,710  |
| 011130 | IT Specialist App Support III  | 310 | 19 | 73,136  | 89,133  |
| 011420 | IT Sys Application Trainer II  | 996 | 07 | 63,285  | 77,127  |
| 011410 | IT Sys Applicaton Trainer I    | 883 | 07 | 60,128  | 73,280  |
| 040910 | IT System Administrator I      | 312 | 07 | 75,697  | 92,255  |
| 040920 | IT System Administrator II     | 313 | 07 | 87,942  | 107,178 |
| 040930 | IT System Administrator III    | 318 | 19 | 95,520  | 116,414 |
| 032010 | IT System Technician I         | 305 | 07 | 55,376  | 67,489  |
| 032020 | IT System Technician II        | 306 | 07 | 64,315  | 78,382  |
| 099030 | IT System&Procdures Anlyst 3   | 764 | 19 | 88,170  | 107,456 |
| 099020 | IT Systems and Procedure An II | 227 | 07 | 73,326  | 89,365  |
| 099010 | IT Systems and Procedures An I | 287 | 07 | 66,401  | 80,925  |
| 069202 | Inmate Program Specialist Supv | 442 | 07 | 58,058  | 70,757  |
| 025100 | Inmate Programs Manager        | 433 | 19 | 86,326  | 105,208 |
| 069200 | Inmate Programs Specialist     | 603 | 03 | 42,462  | 51,750  |
| 078202 | Inpatient Clinical Supervisor  | 105 | 20 | 106,420 | 129,697 |
| 093900 | Investigative Auditor          | 783 | 03 | 68,015  | 82,892  |
| 093920 | Investigative Auditor II       | 782 | 20 | 75,115  | 91,545  |
| 086010 | Investigative Technician I     | 296 | 03 | 37,327  | 45,491  |
| 086020 | Investigative Technician II    | 167 | 03 | 41,217  | 50,232  |
| 025400 | Investigator Aide              | 167 | 03 | 41,217  | 50,232  |
| 025810 | Investigator I-Public Def      | 627 | 03 | 70,082  | 85,411  |
| 025811 | Investigator I-Public Def-B    | 908 | 03 | 73,769  | 89,904  |
| 025820 | Investigator II-Public Def     | 628 | 03 | 77,456  | 94,398  |
| 025821 | Investigator II-Public Def-B   | 896 | 03 | 81,146  | 98,895  |
| 025700 | Investigator-Child Support     | 888 | 22 | 73,460  | 89,528  |
| 025701 | Investigator-Child Support-B   | 684 | 22 | 77,136  | 94,008  |
| 082600 | Investigator-Child Suprt Supv  | 619 | 22 | 81,810  | 99,705  |
| 025600 | Investigator-District Attorney | 904 | 22 | 81,768  | 99,653  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 025601 | Investigator-District Atty-B   | 695 | 22 | 85,858  | 104,638 |
| 077700 | Investigator-Health & Human Sv | 908 | 03 | 73,769  | 89,904  |
| 042300 | Investigator-Pub Def-Senior    | 629 | 03 | 85,206  | 103,844 |
| 042301 | Investigator-Pub Def-Senior-B  | 631 | 03 | 89,262  | 108,786 |
| 049800 | Investigator-Welfare           | 888 | 22 | 73,460  | 89,528  |
| 049801 | Investigator-Welfare-B         | 684 | 22 | 77,136  | 94,008  |
| 025900 | Jail Services Manager          | 434 | 19 | 84,955  | 103,538 |
| 008302 | LAFCO Executive Officer        | B06 | 19 | 99,496  | 153,722 |
| 027220 | Laboratory Assistant           | 721 | 06 | 39,441  | 48,068  |
| 027230 | Laboratory Assistant Lead      | 743 | 06 | 43,390  | 52,881  |
| 027202 | Laboratory Support Supervisor  | 545 | 07 | 51,746  | 63,064  |
| 032220 | Laboratory Technician          | 168 | 06 | 40,833  | 49,765  |
| 032230 | Laboratory Technician Lead     | 265 | 06 | 47,200  | 57,524  |
| 040200 | Lactation Coordinator          | 285 | 06 | 74,122  | 90,335  |
| 092710 | Land Surveyor I                | 638 | 03 | 75,435  | 91,935  |
| 092720 | Land Surveyor II               | 640 | 03 | 84,114  | 102,513 |
| 092730 | Land Surveyor III              | 759 | 07 | 98,350  | 119,863 |
| 092740 | Land Surveyor IV               | 642 | 20 | 115,862 | 141,205 |
| 094510 | Landfill Technician I          | 740 | 03 | 53,246  | 64,893  |
| 094520 | Landfill Technician II         | 201 | 03 | 59,973  | 73,091  |
| 094530 | Landfill Technician III        | 753 | 07 | 66,932  | 81,572  |
| 058600 | Laundry Technician             | 832 | 02 | 37,520  | 45,726  |
| 004900 | Law Clerk                      | 733 | 03 | 51,656  | 62,955  |
| 027402 | Law Library Director           | F07 | 10 | 80,340  | 80,340  |
| 052440 | Lead Care Manager              | 294 | 04 | 50,390  | 61,412  |
| 027520 | Legal Clerk                    | 160 | 01 | 39,584  | 48,242  |
| 074100 | Legal Clerk-Supv               | 180 | 07 | 45,994  | 56,055  |
| 027830 | Legal Office Assistant         | 829 | 01 | 39,192  | 47,764  |
| 027833 | Legal Office Assistant - K     | 118 | 21 | 39,196  | 47,769  |
| 027840 | Legal Office Assistant Lead    | 274 | 01 | 43,110  | 52,540  |
| 046500 | Legal Office Assistant-Supv    | 835 | 07 | 48,432  | 59,026  |
| 027800 | Legal Office Manager           | 448 | 21 | 57,662  | 70,275  |
| 027901 | Legal Office Manager -Civil -B | 685 | 21 | 62,801  | 76,537  |
| 028100 | Legal Secretary I              | 667 | 21 | 46,503  | 56,675  |
| 028109 | Legal Secretary I-N            | 667 | 21 | 46,503  | 56,675  |
| 028200 | Legal Secretary II             | 668 | 21 | 48,985  | 59,699  |
| 028209 | Legal Secretary II-N           | 668 | 21 | 48,985  | 59,699  |
| 028300 | Legal Secretary III            | 423 | 21 | 51,475  | 62,734  |
| 028309 | Legal Secretary III-N          | 423 | 21 | 51,475  | 62,734  |
| 074900 | Legal Services Specialist      | 934 | 21 | 59,648  | 72,695  |
| 028610 | Librarian I                    | 648 | 03 | 48,306  | 58,872  |
| 028620 | Librarian II                   | 196 | 03 | 54,960  | 66,982  |
| 028730 | Librarian III                  | 208 | 07 | 60,730  | 74,014  |
| 028740 | Librarian IV                   | 352 | 19 | 71,203  | 86,778  |
| 028750 | Librarian V                    | 236 | 19 | 78,221  | 95,331  |
| 028910 | Library Assistant I            | 139 | 01 | 36,841  | 44,899  |
| 028920 | Library Assistant II           | 149 | 01 | 40,572  | 49,446  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 029030 | Library Assistant III          | 159 | 01 | 44,689  | 54,464  |
| 009210 | Library Literacy Asst I        | 139 | 01 | 36,841  | 44,899  |
| 082700 | Library Prog & Literacy Spec   | 935 | 19 | 74,298  | 90,550  |
| 091510 | Library Svs Specialist I       | 136 | 03 | 48,306  | 58,872  |
| 091520 | Library Svs Specialist II      | 196 | 03 | 54,960  | 66,982  |
| 091530 | Library Svs Specialist III     | 232 | 03 | 61,909  | 75,451  |
| 002407 | MH Clinic Administrator        | 520 | 19 | 104,229 | 127,027 |
| 029300 | Mail Processor                 | 137 | 01 | 36,841  | 44,899  |
| 029500 | Maintenance Electrician        | 186 | 02 | 50,022  | 60,964  |
| 093700 | Maintenance Painter            | 860 | 02 | 46,663  | 56,870  |
| 029600 | Maintenance Supervisor         | 205 | 07 | 58,951  | 71,846  |
| 029810 | Maintenance Worker I           | 805 | 02 | 40,613  | 49,497  |
| 029820 | Maintenance Worker II          | 175 | 02 | 44,848  | 54,658  |
| 029930 | Maintenance Worker III         | 865 | 02 | 49,524  | 60,356  |
| 071800 | Media Specialist I             | 680 | 19 | 61,034  | 74,384  |
| 071820 | Media Specialist II            | 446 | 19 | 68,720  | 83,751  |
| 071830 | Media Specialist III           | 694 | 19 | 75,104  | 91,532  |
| 085220 | Medical Assistant              | 168 | 06 | 40,833  | 49,765  |
| 013500 | Medical Billing Manager        | 775 | 19 | 92,420  | 112,636 |
| 042420 | Medical Office Assistant       | 796 | 01 | 36,936  | 45,015  |
| 042430 | Medical Office Assistant Lead  | 815 | 01 | 40,692  | 49,593  |
| 042400 | Medical Office Assitant, Supv  | 878 | 07 | 47,121  | 57,428  |
| 094302 | Medical Section Chief-OB/GYN   | 727 | 16 | 305,011 | 371,727 |
| 094402 | Medical Section Chief-Pedtrc   | 735 | 16 | 210,726 | 256,818 |
| 001410 | Mental Health Assc Clin I - Un | 754 | 04 | 82,198  | 100,177 |
| 001420 | Mental Health Assc Clin II-Un  | 773 | 04 | 86,376  | 105,269 |
| 082510 | Mental Health Case Mgr I       | 834 | 04 | 41,296  | 50,329  |
| 082520 | Mental Health Case Mgr II      | 290 | 04 | 45,585  | 55,556  |
| 082530 | Mental Health Case Mgr III     | 294 | 04 | 50,390  | 61,412  |
| 002207 | Mental Health Clinical Supv    | 297 | 07 | 96,142  | 117,172 |
| 058700 | Mental Health Clinical Svs Mgr | 251 | 19 | 101,258 | 123,406 |
| 002200 | Mental Health Clinician-Licens | 761 | 04 | 92,596  | 112,850 |
| 001900 | Mental Health Specialist       | 101 | 19 | 70,626  | 86,074  |
| 031810 | Mental Health Technician I     | 839 | 04 | 42,531  | 51,834  |
| 031820 | Mental Health Technician II    | 851 | 04 | 46,965  | 57,238  |
| 097300 | Mental Hlth Svs Act Manager    | 775 | 19 | 92,420  | 112,636 |
| 058900 | Museum Assistant               | 147 | 01 | 36,213  | 44,134  |
| 050410 | Nurse I-Supv                   | 763 | 07 | 96,836  | 118,018 |
| 032710 | Nurse Practitioner             | 769 | 06 | 117,411 | 143,093 |
| 032715 | Nurse Practitioner - OB        | 769 | 06 | 117,411 | 143,093 |
| 032640 | Nurse-Graduate Public Health   | 752 | 06 | 81,677  | 99,542  |
| 032600 | Nurse-Licensed Vocational      | 265 | 06 | 47,200  | 57,524  |
| 032610 | Nurse-Public Health I          | 755 | 06 | 85,828  | 104,601 |
| 032620 | Nurse-Public Health II         | 760 | 06 | 90,193  | 109,921 |
| 032660 | Nurse-Public Health Lead       | 770 | 06 | 93,667  | 114,155 |
| 032662 | Nurse-Public Health Manager    | 141 | 19 | 108,721 | 132,502 |
| 004100 | Nurse-Quality Assurance        | 756 | 06 | 85,763  | 104,522 |



## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 032630 | Nurse-Registered               | 752 | 06 | 81,677  | 99,542  |
| 032635 | Nurse-Registered CWS           | 752 | 06 | 81,677  | 99,542  |
| 032650 | Nurse-Registered-Lead          | 756 | 06 | 85,763  | 104,522 |
| 032920 | Nutrition Assistant            | 140 | 06 | 37,009  | 45,104  |
| 032930 | Nutrition Assistant Lead       | 653 | 06 | 40,765  | 49,681  |
| 015610 | Nutritionist MastDegreed       | 627 | 06 | 70,082  | 85,411  |
| 046800 | Nutritionist, Supv Pub Hlth    | 897 | 07 | 85,169  | 103,798 |
| 015600 | Nutritionist-Degreed           | 346 | 06 | 66,774  | 81,380  |
| 047720 | Occupational Therapist         | 689 | 06 | 88,122  | 107,397 |
| 033330 | Office Assistant               | 822 | 01 | 36,936  | 45,015  |
| 033334 | Office Assistant K-B           | 663 | 21 | 37,481  | 45,679  |
| 033340 | Office Assistant Lead          | 276 | 01 | 40,692  | 49,593  |
| 033343 | Office Assistant Lead-K        | 280 | 21 | 40,885  | 49,828  |
| 082300 | Office Assistant,Supv          | 281 | 07 | 44,811  | 54,612  |
| 033333 | Office Assistant-K             | 661 | 21 | 37,130  | 45,251  |
| 095502 | Office of Emergency Svs Mgr    | 256 | 19 | 100,176 | 122,088 |
| 080880 | PD Mitigation Specialist       | 749 | 20 | 92,596  | 112,850 |
| 095950 | PHEP Assistant                 | 450 | 03 | 45,994  | 56,055  |
| 074910 | Paralegal I                    | 729 | 03 | 46,853  | 57,101  |
| 074913 | Paralegal I-K                  | 731 | 21 | 48,458  | 59,058  |
| 074914 | Paralegal I-K-B                | 979 | 21 | 50,878  | 62,007  |
| 074920 | Paralegal II                   | 730 | 03 | 49,194  | 59,955  |
| 074923 | Paralegal II-K                 | 734 | 21 | 50,882  | 62,011  |
| 074924 | Paralegal II-K-B               | 980 | 21 | 53,428  | 65,114  |
| 074933 | Paralegal III K                | 980 | 21 | 53,428  | 65,114  |
| 074934 | Paralegal III K B              | 323 | 21 | 56,097  | 68,367  |
| 070502 | Parks & Grounds Manager        | B06 | 19 | 99,496  | 153,722 |
| 033700 | Parks & Grounds Operations Sup | 863 | 07 | 54,188  | 66,041  |
| 033800 | Parks & Grounds Worker         | 828 | 02 | 38,261  | 46,630  |
| 042700 | Parks & Grounds Worker-Senior  | 842 | 02 | 42,138  | 51,355  |
| 026500 | Parts & Inventory Specialist   | 850 | 02 | 43,532  | 53,054  |
| 034120 | Patient Accounts Rep           | 264 | 01 | 37,673  | 45,913  |
| 034130 | Patient Accounts Rep - Lead    | 462 | 01 | 41,656  | 50,767  |
| 034000 | Patient Accounts Rep, Supv     | 991 | 07 | 49,308  | 60,093  |
| 087100 | Payroll Clerk I                | 444 | 01 | 39,653  | 48,326  |
| 087112 | Payroll Clerk I - K            | 854 | 21 | 39,653  | 48,326  |
| 087120 | Payroll Clerk II               | 855 | 01 | 43,617  | 53,157  |
| 087122 | Payroll Clerk II - K           | 858 | 21 | 43,617  | 53,157  |
| 034220 | Payroll Techician II           | 862 | 07 | 55,586  | 67,744  |
| 034200 | Payroll Technician I           | 861 | 07 | 50,533  | 61,586  |
| 034230 | Payroll Technician III         | 868 | 07 | 61,145  | 74,519  |
| 007620 | Peer Support Specialist I      | 354 | 04 | 37,580  | 45,800  |
| 007630 | Peer Support Specialist II     | 358 | 04 | 43,721  | 53,284  |
| 050210 | Personnel Services Officer I   | 231 | 19 | 74,429  | 90,709  |
| 050320 | Personnel Services Officer II  | 241 | 19 | 82,198  | 100,177 |
| 050330 | Personnel Services Officer III | 411 | 19 | 86,325  | 105,207 |
| 047730 | Physical Therapist             | 689 | 06 | 88,122  | 107,397 |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 090100 | Physical Therapist Asst        | 741 | 06 | 57,657  | 70,268  |
| 032720 | Physician Assistant            | 261 | 06 | 117,410 | 143,091 |
| 034912 | Physician-General Surgeon      | 321 | 16 | 177,249 | 216,019 |
| 034922 | Physician-OB/GYN               | 366 | 16 | 305,707 | 372,575 |
| 035010 | Planner I                      | 618 | 03 | 59,810  | 72,892  |
| 035020 | Planner II                     | 460 | 03 | 66,774  | 81,380  |
| 035130 | Planner III                    | 620 | 07 | 77,331  | 94,246  |
| 035242 | Planner IV                     | 235 | 20 | 89,805  | 109,448 |
| 092320 | Planner-Associate Regional     | 419 | 03 | 79,961  | 97,451  |
| 092334 | Planner-Principal Regional     | 634 | 20 | 102,031 | 124,348 |
| 092310 | Planner-Regional               | 632 | 03 | 71,075  | 86,621  |
| 092330 | Planner-Senior Regional        | 233 | 07 | 91,642  | 111,687 |
| 035310 | Planning Technician I          | 163 | 03 | 39,612  | 48,277  |
| 035320 | Planning Technician II         | 644 | 03 | 43,743  | 53,311  |
| 035330 | Planning Technician III        | 648 | 03 | 48,306  | 58,872  |
| 035002 | Planning and Permit Manager    | B06 | 20 | 99,496  | 153,722 |
| 035410 | Prevention Svs Coordinator I   | 676 | 19 | 56,939  | 69,393  |
| 035420 | Prevention Svs Coordinator II  | 683 | 19 | 64,135  | 78,163  |
| 035421 | Prevention Svs Coordinatr II-B | 919 | 19 | 67,341  | 82,071  |
| 034822 | Primary Care Practitioner      | 319 | 16 | 191,572 | 233,475 |
| 034825 | Primary Care Practitioner T    | 320 | 16 | 217,413 | 264,968 |
| 026200 | Principal Accountant Auditor   | 580 | 19 | 82,847  | 100,968 |
| 089700 | Principal Investment officer   | 405 | 07 | 76,620  | 93,379  |
| 083100 | Print and Mail Svs Manager     | 692 | 19 | 77,135  | 94,007  |
| 009810 | Prob Collections Investigator  | 167 | 03 | 41,217  | 50,232  |
| 023410 | Prob Correctional Officer I    | 848 | 12 | 47,513  | 57,905  |
| 023420 | Prob Correctional Officer II   | 864 | 12 | 52,467  | 63,943  |
| 023530 | Prob Correctional Officer III  | 187 | 12 | 57,927  | 70,597  |
| 009820 | ProbCollectionsInvestigatorII  | 111 | 03 | 50,097  | 61,055  |
| 035700 | Probation Accounts Supervisor  | 200 | 07 | 56,093  | 68,362  |
| 098310 | Probation Admin Specialist I   | 728 | 19 | 78,477  | 95,643  |
| 098320 | Probation Admin Specialist II  | 709 | 19 | 86,325  | 105,207 |
| 035800 | Probation Division Manager     | 762 | 19 | 92,924  | 113,250 |
| 035900 | Probation Institution Supv     | 674 | 09 | 70,338  | 85,723  |
| 036010 | Probation Officer I            | 866 | 12 | 52,111  | 63,510  |
| 036011 | Probation Officer I-B          | 870 | 12 | 54,719  | 66,688  |
| 036020 | Probation Officer II           | 877 | 12 | 60,481  | 73,710  |
| 036021 | Probation Officer II-B         | 880 | 12 | 63,505  | 77,396  |
| 036030 | Probation Officer III          | 885 | 12 | 66,792  | 81,402  |
| 036040 | Probation Officer IV           | 443 | 12 | 75,556  | 92,083  |
| 046700 | Probation Officer-Supv         | 360 | 09 | 84,167  | 102,577 |
| 099600 | Probation Programs Spec Supv   | 442 | 07 | 58,058  | 70,757  |
| 002100 | Probation Programs Specialist  | 603 | 03 | 42,462  | 51,750  |
| 018600 | Probation Statistical Analyst  | 728 | 19 | 78,477  | 95,643  |
| 036200 | Probation Technician           | 174 | 03 | 44,179  | 53,842  |
| 026600 | Probation Voc Edu Instructor   | 213 | 03 | 64,456  | 78,555  |
| 081610 | Procurement Specialist I       | 099 | 03 | 47,872  | 58,343  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 081620 | Procurement Specialist II      | 093 | 03 | 53,136  | 64,759  |
| 081630 | Procurement Specialist III     | 094 | 03 | 63,890  | 77,865  |
| 081600 | Procurement Specialist, Supv   | 092 | 07 | 70,626  | 86,074  |
| 000920 | Procurement Technician         | 095 | 03 | 40,518  | 49,381  |
| 081700 | Program Manager Child Support  | 728 | 19 | 78,477  | 95,643  |
| 036800 | Program Manager Mental Health  | 728 | 19 | 78,477  | 95,643  |
| 049300 | Program Mgr, District Attorney | 220 | 19 | 71,829  | 87,541  |
| 083400 | Program Specialist - CalWorks  | 234 | 07 | 64,100  | 78,121  |
| 083420 | Program Specialist II-Calwrk   | 101 | 19 | 70,626  | 86,074  |
| 026407 | Property & Evidence Supervisor | 365 | 07 | 49,840  | 60,741  |
| 076502 | Property Manager               | B06 | 19 | 99,496  | 153,722 |
| 076510 | Property Specialist I          | 650 | 03 | 54,947  | 66,966  |
| 076520 | Property Specialist II         | 882 | 03 | 60,692  | 73,968  |
| 076530 | Property Specialist III        | 972 | 07 | 77,759  | 94,767  |
| 026410 | Property and Evidence Technici | 364 | 03 | 45,309  | 55,219  |
| 095800 | Prosecution Assistant          | 342 | 03 | 53,835  | 65,610  |
| 037312 | Psychiatrist I                 | 332 | 16 | 215,881 | 263,101 |
| 037322 | Psychiatrist II                | 714 | 16 | 226,155 | 275,622 |
| 037309 | Psychiatrist-Per Diem          | 104 | 00 | 159,129 | 193,936 |
| 037412 | Psychologist I                 | 257 | 20 | 96,355  | 117,431 |
| 037422 | Psychologist II                | 262 | 20 | 101,264 | 123,414 |
| 058202 | Psychologist-Lead              | 272 | 20 | 111,845 | 136,309 |
| 080800 | PubDefInvestigatorAssistant    | 535 | 03 | 46,852  | 57,100  |
| 019900 | PubHealth Emergency Prep Mgr   | 256 | 19 | 100,176 | 122,088 |
| 037502 | Public Defender                | B01 | 10 | 179,095 | 290,093 |
| 037660 | Public Defender Case Manager   | 294 | 04 | 50,390  | 61,412  |
| 037610 | Public Defender Intervwr I     | 371 | 03 | 42,831  | 52,199  |
| 037720 | Public Defender Intervwr II    | 372 | 03 | 47,318  | 57,668  |
| 091010 | Public Guardian-Deputy I       | 677 | 04 | 54,174  | 66,024  |
| 091020 | Public Guardian-Deputy II      | 876 | 04 | 61,026  | 74,374  |
| 001700 | Public Health Lab Manager      | 141 | 19 | 108,721 | 132,502 |
| 081200 | Public Health Manager          | 266 | 19 | 103,909 | 126,637 |
| 037910 | Public Health Micro-Biol I     | 681 | 06 | 75,830  | 92,416  |
| 037920 | Public Health Micro-Biol II    | 639 | 06 | 84,571  | 103,070 |
| 037930 | Public Health Micro-Biol III   | 806 | 07 | 93,661  | 114,147 |
| 037900 | Public Health Micro-Biol Trne  | 185 | 06 | 48,336  | 58,909  |
| 077600 | Public Health Prog Coordinator | 662 | 07 | 67,126  | 81,808  |
| 051000 | Purchasing Manager             | B06 | 19 | 99,496  | 153,722 |
| 038910 | Refuse Equipment Operator I    | 328 | 02 | 42,655  | 51,985  |
| 038920 | Refuse Equipment Operator II   | 967 | 02 | 48,331  | 58,902  |
| 039030 | Refuse Equipment Operator III  | 329 | 02 | 50,823  | 61,940  |
| 039120 | Refuse Site Attendant          | 787 | 02 | 40,910  | 49,858  |
| 039200 | Refuse Site Caretaker          | 813 | 02 | 36,841  | 44,899  |
| 039300 | Refuse Site Coordinator        | 940 | 19 | 89,903  | 109,568 |
| 039400 | Refuse Site Supervisor         | 867 | 07 | 76,528  | 93,267  |
| 015820 | Registered Dietitian           | 286 | 07 | 77,887  | 94,923  |
| 059202 | Registrar of Voters            | B03 | 10 | 129,565 | 199,842 |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 026000 | Regulatory Compliance Spec     | 712 | 02 | 54,960  | 66,981  |
| 040000 | Research Assistant-Law Library | 349 | 21 | 46,853  | 57,101  |
| 039802 | Resource Mgmt Agency Director  | B01 | 10 | 179,095 | 290,093 |
| 040102 | Retirement Administrator       | B01 | 10 | 179,095 | 290,093 |
| 012999 | Retirement Board Trustee       | F60 | 96 | 208,000 | 208,000 |
| 076610 | Retirement Specialist I        | 975 | 01 | 57,657  | 70,268  |
| 076620 | Retirement Specialist II       | 652 | 01 | 63,671  | 77,598  |
| 076630 | Retirement Specialist III      | 347 | 01 | 71,018  | 86,552  |
| 076800 | Retirement Specialist, Supv    | 647 | 19 | 83,685  | 101,990 |
| 040410 | Right of Way Agent I           | 650 | 03 | 54,947  | 66,966  |
| 040420 | Right of Way Agent II          | 882 | 03 | 60,692  | 73,968  |
| 040430 | Right of Way Agent III         | 972 | 03 | 77,759  | 94,767  |
| 040440 | Right of Way Agent IV          | 616 | 07 | 87,854  | 107,070 |
| 084400 | Risk Management Technician I   | 732 | 19 | 49,426  | 60,237  |
| 084420 | Risk Management Technician II  | 676 | 19 | 56,939  | 69,393  |
| 040602 | Risk Manager                   | B06 | 11 | 99,496  | 153,722 |
| 040802 | Road Superintendent            | 692 | 19 | 77,135  | 94,007  |
| 091200 | Road Use Inspector             | 740 | 03 | 53,246  | 64,893  |
| 041000 | Road Yard Assistant            | 850 | 02 | 43,532  | 53,054  |
| 008500 | Safety & Personnel Specialist  | 706 | 19 | 70,626  | 86,074  |
| 000610 | Secretary I                    | 666 | 21 | 44,352  | 54,053  |
| 000611 | Secretary I-B                  | 920 | 21 | 46,570  | 56,756  |
| 000614 | Secretary I-B-N                | 920 | 21 | 46,570  | 56,756  |
| 000619 | Secretary I-N                  | 666 | 21 | 44,352  | 54,053  |
| 000620 | Secretary II                   | 667 | 21 | 46,503  | 56,675  |
| 000629 | Secretary II-N                 | 667 | 21 | 46,503  | 56,675  |
| 000630 | Secretary III                  | 668 | 21 | 48,985  | 59,699  |
| 000639 | Secretary III-N                | 668 | 21 | 48,985  | 59,699  |
| 086820 | Self Suffcncy Support Asst     | 947 | 01 | 37,645  | 45,879  |
| 086830 | Self Suffcncy Support Asst Lea | 849 | 01 | 42,273  | 51,520  |
| 095220 | Self Sufficiency Counselor     | 845 | 04 | 41,438  | 50,502  |
| 095230 | Self Sufficiency Counselr Lead | 857 | 04 | 45,758  | 55,767  |
| 041300 | Self Sufficiency Resrce Spec   | 926 | 04 | 50,527  | 61,579  |
| 041420 | Self Sufficiency Supervisor    | 197 | 07 | 57,169  | 69,674  |
| 095300 | Self Sufficiency Support Supv  | 991 | 07 | 49,308  | 60,093  |
| 028400 | Senior Services Supervisor     | 393 | 07 | 58,367  | 71,134  |
| 095660 | Sheriff Communication Officer  | 843 | 03 | 45,293  | 55,200  |
| 012720 | Sheriff Correctional Cook      | 830 | 02 | 41,704  | 50,826  |
| 012730 | Sheriff Correctional Cook Lead | 859 | 02 | 46,205  | 56,311  |
| 004000 | Sheriff's Asset Mgmt Aide      | 180 | 07 | 45,994  | 56,055  |
| 000652 | Sheriff's Assistant            | 367 | 21 | 64,043  | 78,051  |
| 002000 | Sheriff's Background Invest    | 450 | 03 | 45,994  | 56,055  |
| 015300 | Sheriff's Cadet                | 929 | 13 | 62,503  | 76,174  |
| 042900 | Sheriff's Captain              | 275 | 14 | 146,655 | 178,733 |
| 077400 | Sheriff's Community Liaison Sp | 821 | 01 | 54,049  | 65,871  |
| 088800 | Sheriff's Correctional Deputy  | 874 | 13 | 69,082  | 84,192  |
| 015310 | Sheriff's Deputy I             | 874 | 13 | 69,082  | 84,192  |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 015320 | Sheriff's Deputy II            | 202 | 13 | 76,157  | 92,815  |
| 041390 | Sheriff's Fiscal Manager       | 407 | 19 | 111,845 | 136,309 |
| 043100 | Sheriff's Lieutenant           | 250 | 14 | 126,360 | 153,999 |
| 089000 | Sheriff's Lieutenant-Correctn  | 250 | 14 | 126,360 | 153,999 |
| 014700 | Sheriff's Pilot                | 441 | 19 | 60,125  | 73,276  |
| 043200 | Sheriff's Records Clerk        | 157 | 01 | 38,423  | 46,828  |
| 046900 | Sheriff's Records Clerk-Supv   | 177 | 07 | 44,649  | 54,415  |
| 075100 | Sheriff's Security Officer     | 784 | 03 | 45,252  | 55,150  |
| 043300 | Sheriff's Sergeant             | 223 | 15 | 90,663  | 110,494 |
| 088900 | Sheriff's Sergeant, Correction | 223 | 15 | 90,663  | 110,494 |
| 043301 | Sheriff's Sergeant-B           | 228 | 15 | 95,198  | 116,021 |
| 043305 | Sheriff's Sergeant-Crime Lab   | 223 | 15 | 90,663  | 110,494 |
| 078000 | Sheriff's Support Services Mgr | 433 | 19 | 86,326  | 105,208 |
| 002510 | Sheriff's Training Technician  | 180 | 07 | 45,994  | 56,055  |
| 002222 | Sheriff's Youth Outreach Spec  | 417 | 19 | 53,865  | 65,647  |
| 043402 | Sheriff-Coroner                | B01 | 40 | 179,095 | 290,093 |
| 030200 | Social Service Worker Asst     | 746 | 04 | 37,924  | 46,219  |
| 030300 | Social Service Wrkr Asst-Lead  | 804 | 04 | 41,776  | 50,914  |
| 044100 | Social Svs Program Manager     | 728 | 19 | 78,477  | 95,643  |
| 044310 | Social Svs Supervisor I        | 655 | 07 | 61,285  | 74,690  |
| 044320 | Social Svs Supervisor II       | 890 | 07 | 69,035  | 84,135  |
| 044410 | Social Svs Worker I            | 459 | 04 | 43,542  | 53,066  |
| 044420 | Social Svs Worker II           | 511 | 04 | 48,079  | 58,596  |
| 043930 | Social Svs Worker III          | 873 | 04 | 53,099  | 64,713  |
| 044040 | Social Svs Worker III-CWS      | 428 | 04 | 65,159  | 79,412  |
| 044044 | Social Svs Worker III-CWS-Lead | 438 | 04 | 71,849  | 87,565  |
| 029210 | Social Worker I-Clinical       | 754 | 04 | 82,198  | 100,177 |
| 029220 | Social Worker II-Clinical      | 773 | 04 | 86,376  | 105,269 |
| 074600 | Social Worker-Adult Services   | 207 | 04 | 59,829  | 72,915  |
| 029200 | Social Worker-Licensed         | 761 | 04 | 92,596  | 112,850 |
| 001880 | Social Worker-Public Defender  | 505 | 20 | 59,836  | 72,924  |
| 044800 | Solid Waste Environ Coord      | 243 | 19 | 85,463  | 104,156 |
| 071400 | Solid Waste Environmental Supv | 935 | 19 | 74,298  | 90,550  |
| 044500 | Solid Waste Manager            | 600 | 19 | 100,572 | 122,570 |
| 004700 | Solid Waste Sustain Prg Coord  | 694 | 19 | 75,104  | 91,532  |
| 044620 | Stock Clerk                    | 154 | 01 | 37,875  | 46,160  |
| 085400 | Subpoena Services Supervisor   | 316 | 07 | 48,942  | 59,648  |
| 001510 | Substance Use Disord Coun-Reg  | 182 | 04 | 46,679  | 56,889  |
| 001520 | Substance Use Disord Count-Cer | 380 | 04 | 49,055  | 59,785  |
| 071600 | Substance Use Disorder Supv    | 221 | 19 | 67,392  | 82,133  |
| 044700 | Supervising Civil Clerk        | 636 | 07 | 40,400  | 49,237  |
| 004950 | Supervising Law Clerk          | 671 | 07 | 55,874  | 68,095  |
| 044802 | Supervisor, BOS-District #1    | F19 | 50 | 136,942 | 136,942 |
| 044902 | Supervisor, BOS-District #2    | F19 | 50 | 136,942 | 136,942 |
| 045002 | Supervisor, BOS-District #3    | F19 | 50 | 136,942 | 136,942 |
| 045102 | Supervisor, BOS-District #4    | F19 | 50 | 136,942 | 136,942 |
| 045202 | Supervisor, BOS-District #5    | F19 | 50 | 136,942 | 136,942 |

## Classification Listing

|               |                                 |            |           |              |              |
|---------------|---------------------------------|------------|-----------|--------------|--------------|
| 045300        | Supportive Services Supv        | 991        | 07        | 49,308       | 60,093       |
| 046200        | Supv Child Support Specialist   | 881        | 07        | 59,536       | 72,558       |
| 016900        | Supv Licensed Social Worker     | 297        | 07        | 96,142       | 117,172      |
| 028500        | Surplus Store Clerk             | 350        | 03        | 39,159       | 47,725       |
| 028507        | Surplus Store Supervisor        | 362        | 07        | 49,799       | 60,692       |
| 047110        | Systems & Procedures Ana I      | 287        | 07        | 66,401       | 80,925       |
| 047220        | Systems & Procedures Ana II     | 227        | 07        | 73,326       | 89,365       |
| 047100        | Systems & Procedures Supv       | 124        | 07        | 90,529       | 110,331      |
| 081210        | TCAG Accountant I               | 741        | 07        | 57,657       | 70,268       |
| 081219        | TCAG Accountant I-N             | 741        | 07        | 57,657       | 70,268       |
| 081220        | TCAG Accountant II              | 745        | 07        | 63,672       | 77,599       |
| 081229        | TCAG Accountant II-N            | 745        | 07        | 63,672       | 77,599       |
| 081230        | TCAG Accountant III             | 776        | 07        | 71,020       | 86,554       |
| 081239        | TCAG Accountant III-N           | 776        | 07        | 71,020       | 86,554       |
| 081510        | TCAG Administrative Clerk I     | 795        | 21        | 46,284       | 56,408       |
| 081520        | TCAG Administrative Clerk II    | 132        | 21        | 50,912       | 62,048       |
| 083310        | TCAG Analyst I                  | 705        | 19        | 56,779       | 69,198       |
|               |                                 |            |           | <b>64085</b> |              |
| <b>083320</b> | <b>TCAG Analyst II</b>          | <b>921</b> | <b>19</b> | <b>70626</b> | <b>86074</b> |
| 083302        | TCAG Deputy Director of Finance | B04        | 11        | 114,425      | 176,782      |
| 051210        | TCRTA Accountant I              | 741        | 07        | 57,657       | 70,268       |
| 051219        | TCRTA Accountant I-N            | 741        | 07        | 57,657       | 70,268       |
| 051220        | TCRTA Accountant II             | 745        | 07        | 63,672       | 77,599       |
| 051230        | TCRTA Accountant III            | 776        | 07        | 71,020       | 86,554       |
| 051239        | TCRTA Accountant III-N          | 776        | 07        | 71,020       | 86,554       |
| 088120        | TCRTA Administrative Clerk II   | 132        | 21        | 50,912       | 62,048       |
| 089902        | TCRTA Executive Director        | B03        | 10        | 129,565      | 199,842      |
| 040402        | TCRTA Finance Manager           | 473        | 19        | 100,238      | 122,164      |
| 096800        | TCRTA Transit Analyst           | 472        | 19        | 76,882       | 93,699       |
| 096700        | TCRTA Transit Coordinator       | 471        | 19        | 66,711       | 81,303       |
| 040502        | TCRTA Transit Manager           | 473        | 19        | 100,238      | 122,164      |
| 051229        | TCRTA Accountant II-N           | 745        | 07        | 63,672       | 77,599       |
| 088110        | TCRTA Administrative Clerk I    | 795        | 21        | 46,284       | 56,408       |
| 047300        | Tax Collections Supervisor      | 601        | 07        | 66,966       | 81,614       |
| 009700        | Tax Collector Division Manager  | 400        | 19        | 100,569      | 122,567      |
| 047700        | Therapist Aide                  | 155        | 06        | 37,346       | 45,515       |
| 081300        | Therapist, Supervising          | 127        | 19        | 93,639       | 114,121      |
| 047800        | Tire Repairer                   | 837        | 02        | 38,656       | 47,111       |
| 027710        | Title & Admin Technician I      | 324        | 01        | 41,188       | 50,197       |
| 027720        | Title & Admin Technician II     | 717        | 01        | 45,306       | 55,216       |
| 046400        | Title & Admin Technician Supv   | 671        | 07        | 55,874       | 68,095       |
| 039900        | Traffic Cntrl Superintendent    | 692        | 19        | 77,135       | 94,007       |
| 043620        | Traffic Control Worker II       | 327        | 02        | 42,250       | 51,491       |
| 043700        | Traffic Control Worker III      | 856        | 02        | 46,544       | 56,724       |
| 043640        | Traffic Control Worker IV       | 384        | 02        | 51,197       | 62,396       |
| 083700        | Trainer-Child Welfare Svs       | 112        | 07        | 68,272       | 83,205       |
| 048010        | Training Officer I              | 883        | 07        | 60,128       | 73,280       |

## Classification Listing

|        |                                |     |    |         |         |
|--------|--------------------------------|-----|----|---------|---------|
| 048020 | Training Officer II            | 996 | 07 | 63,285  | 77,127  |
| 030002 | Transit Manager                | 692 | 19 | 77,135  | 94,007  |
| 011500 | Transit Technician             | 430 | 02 | 58,227  | 70,963  |
| 090800 | Transportation Svs Coordinator | 624 | 19 | 84,742  | 103,278 |
| 048300 | Tree Maintenance Specialist    | 847 | 02 | 42,679  | 52,015  |
| 074000 | TulareWORKSsFamilyAdvocate     | 101 | 19 | 70,626  | 86,074  |
| 010400 | TulareWORKSsStatisticalAnalys  | 728 | 19 | 78,477  | 95,643  |
| 048402 | Undersheriff                   | B02 | 11 | 139,296 | 215,214 |
| 007600 | Veteran Services Technician    | 293 | 03 | 39,882  | 48,605  |
| 049000 | Veterans Services Officer      | 212 | 07 | 67,061  | 81,729  |
| 049100 | Veterans Svs Representative    | 182 | 04 | 46,679  | 56,889  |
| 038202 | Veterinarian                   | B04 | 20 | 114,425 | 176,782 |
| 095400 | Veterinary Technician          | 293 | 03 | 39,882  | 48,605  |
| 049210 | Victim Witness Claims Spec I   | 819 | 04 | 41,046  | 50,024  |
| 049220 | Victim Witness Claims Spec II  | 833 | 04 | 43,138  | 52,573  |
| 049410 | Victim Witness Worker I        | 849 | 04 | 42,273  | 51,520  |
| 049420 | Victim Witness Worker II       | 182 | 04 | 46,679  | 56,889  |
| 049430 | Victim Witness Worker III      | 131 | 04 | 51,873  | 63,219  |
| 091400 | Victim Witness Worker-Supv     | 741 | 07 | 57,657  | 70,268  |
| 087300 | Vital Statistics Coordinator   | 792 | 01 | 48,558  | 59,179  |
| 099220 | Vocation Bldg Cont Instructor  | 213 | 02 | 64,456  | 78,555  |
| 072707 | WIC Breastfeed Peer Coslr Supv | 381 | 07 | 49,056  | 59,786  |
| 072710 | WIC Breastfeed Peer Cslr       | 138 | 06 | 36,841  | 44,899  |
| 032907 | WIC Manager                    | 775 | 19 | 92,420  | 112,636 |
| 070902 | Water ResourcesProgrm Director | B04 | 19 | 114,425 | 176,782 |
| 079400 | Workforce Dev Analyst          | 221 | 19 | 67,392  | 82,133  |
| 079302 | Workforce Dev Executive Dir    | B02 | 10 | 139,296 | 215,214 |
| 092600 | Workforce Dev Program Coord    | 935 | 19 | 74,298  | 90,550  |
| 086400 | Workforce Services program Mgr | 119 | 19 | 89,121  | 108,615 |

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# COUNTY OF TULARE

## KEY DATES

- 4/11 WBS OPEN
- 6/10 WBS CLOSE
- 9/17 BUDGET HEARING

|                     |  |
|---------------------|--|
| <b>April 2-4</b>    | Web Budget System Training   |
| <b>April 4</b>      | Budget Kick-Off Meeting  |
| <b>April 5</b>      | <ul style="list-style-type: none"><li>• All personnel Changes/Actions must be entered into Enterprise System</li><li>• ISF and COWCAP charges entered into Web Budget System</li><li>• Budget Narratives sent to Departments</li></ul> |
| <b>April 11</b>     | <ul style="list-style-type: none"><li>• Labor Forecast entered in Web Budget System</li><li>• Web Budget System open for Department's use</li></ul>  |
| <b>April 19</b>     | Labor Forecast Verification Due  |
| <b>May 1-5</b>      | Department Target Allocations Distributed  |
| <b>June 10</b>      | <ul style="list-style-type: none"><li>• Personnel Actions Developed and Completed in Web Budget System</li><li>• Close the Web Budget System</li><li>• Department Narratives Due</li></ul>   |
| <b>July 31</b>      | Department Head Disagreement Letter Due  |
| <b>August 1-2</b>   | Rebalance Budgets as a result of Final Fund Balances   |
| <b>September 17</b> | Final Budget Hearings  |
| <b>September 20</b> | Adopted Budget Rolled into County Financial System   |
| <b>December 1</b>   | Adopted Budget Book to State of California   |

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### Budget Book Format

This year marks the twenty-second 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 2023/24 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 2023/24 organized by strategic initiative with year-end results; other accomplishments for FY 2023/24; key goals and objectives for FY 2024/25 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

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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

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- 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

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### 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

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### **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

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### **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

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### 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

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### **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**

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### **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 provide 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.