



County of Fresno

2024-25 Recommended Budget

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**“OVER THE
LAST TEN
YEARS, THE
COUNTY’S
GENERAL
RESERVE HAS
INCREASED
FROM
\$16 MILLION
IN
FY 2014-15 TO
\$90 MILLION
IN
FY 2024-25.”**

Dear Board Members:

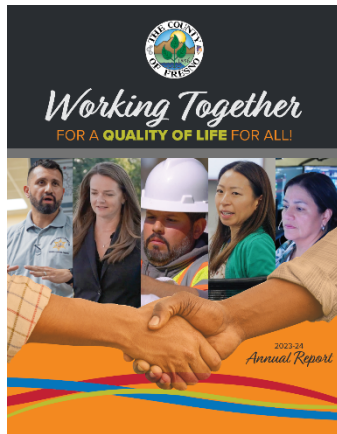
It is my pleasure and distinct honor to submit the County of Fresno Fiscal Year (FY) 2024-25 Recommended Budget for your Board’s review, modification, and adoption. Our budget planning process this year began at the beginning of the calendar year with uncertain economic indicators and a proposed State Budget with a large deficit and significant cuts that had the County planning for the worst while hoping for the best. In the end, the adopted State budget impacts to the County budget were minimized thanks, in part, to lobbying efforts with our partners to maintain important programs that had originally been targeted for major cuts.

This FY 2024-25 Recommended Budget includes appropriations of **\$5.2 billion**. The FY 2024-25 Recommended Budget is healthy and includes prudent, responsible use of carryover fund balance. Although Property Tax revenue growth has slowed compared to the prior two fiscal years, it still grew by a healthy 5.4% over last year. However, other revenue sources have minimal growth or are declining after experiencing record-breaking increases in prior fiscal years. For example, the County experienced a decline in the pro-rata share of Proposition 172 revenues generated through a half-cent sales tax for local public safety, in addition to minimal to no growth, while corresponding costs that these revenues pay for increased significantly. Similarly, Sales Tax trends are demonstrating minimal to no growth. This puts more pressure on the very limited amount of discretionary funding available for Net County Cost operations. The FY 2024-25 Recommended Budget includes significant cost increases for employee salaries and benefits. However, these increases are already showing results with reduced vacancy rates and improved retention.

In consideration of these factors, the FY 2024-25 Recommended Budget is fiscally responsible and maintains conservative revenue estimates preparing the County for potentially leaner times ahead. It is also prudent by adding an additional \$10 million to the County’s General Reserve bringing the total to **\$90 million**. Over the last ten years, the County’s General Reserve has increased from \$16 million in FY 2014-15 to \$90 million in FY 2024-25; pending approval of the recommended budget. That result was achieved by adding an impressive \$36 million over the last five years and a staggering \$73 million over the last ten years. Although there is still more work to do, the credit for this excellent fiscal stewardship is owed, in large part, to your Board’s determination and leadership. The Recommended Budget also maintains a Budget Stabilization Reserve of **\$31.2 million** and maintains a General Fund Contingency of **\$1 million**. Other one-time funding is used to add funding to ongoing and new capital projects and to mitigate the ongoing problem of illegal dumping.

This recommended budget includes a net decrease of 22 vacant positions. Based on the uncertain economic climate at the beginning of this process and with the high cost of salary and benefits; this was prudent.

As you read through the FY 2024-25 Recommended Budget, the fund organization and presentation are consistent with last year's presentation, listed by fund type beginning with the General Fund followed by Capital Projects Fund, Debt Service Fund, Internal Service Funds, Enterprise Funds, Special Revenue Funds and Trust Funds. Additionally, because the budget is rather technical in nature, a glossary of important terms is included to add coherence to some of the terminology used in the budget document.



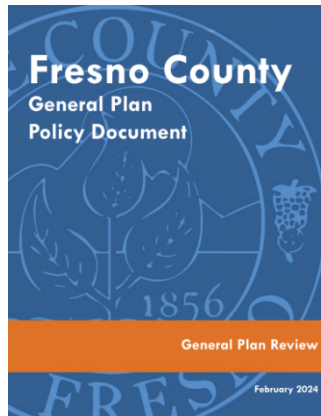
This is the third year that we include an Annual Report section that provides helpful information about the County structure and an overview of each department's services that we provide to the public. This year's theme focuses on the County's vision of "working together for a quality of life for all" and how each department contributes towards that. I encourage our employees to read this important section to celebrate the County's important role in the lives of our residents.

As we read the Annual Report and reflect on the past fiscal year, I am reminded of the leadership and responsibility demonstrated by the County and its team. For example, when the private Chinese-run laboratory moved from the City of Fresno and opened last year in the City of Reedley without permits, and worked with infectious agents and diseases, genetically altered laboratory animals, pregnancy tests, and tests for COVID and other diseases, the County took the lead in coordination with the City of Reedley and a multitude of federal and state agencies. In December 2023, with the support and partnership of our incorporated Cities, the County approved an infectious



materials ordinance that will regulate private laboratories doing business in Fresno County without federal Clinical Laboratory Improvement Amendments (CLIA) certification.

Additionally, after extensive public outreach that included more than 30 public workshops in the last two years and seven meetings in unincorporated



communities, your Board approved a new Fresno County General Plan and Zoning Ordinance in February 2024. The priorities of the General Plan continue to include preserving agricultural land and natural resources, directing growth to cities and unincorporated communities, and increasing resources and efforts to assist unincorporated communities.

The County continued its “winning” tradition of being recognized by our peers from state and federal organizations. ARPA projects such as the \$2.5 million kitchen renovation at Poverello House, dedicated to feeding those experiencing homelessness or food insecurity, won the NACO Achievement Award. The communications team that worked at the Emergency Operations Center during the 2023 winter storms received the Crisis Communicators of the Year by the California Association of Public Information Officials.

The County also continued to lead the way assisting the unhoused in our community. Those services include transitional housing, which consists of a variety of services such as emergency shelter beds, bridge housing and rapid rehousing, and growing and planning for permanent supportive housing units. In addition, the County recently amended the Outreach contract which provides outreach services to the unhoused population of Fresno County that reside in homeless encampments, to now offer an emergency motel voucher to unhoused individuals displaced by a County of Fresno homeless encampment resolution process, in order to target those individuals for direct outreach and engagement in a safer and more stable setting. Finally, the County filled its Homelessness Program Manager position in the County Administrative Office and has assumed the responsibilities of coordinating and planning for the collaborative efforts to end homelessness in our region.



The County’s continued commitment to better “tell our story” is reaching additional residents and community-based organizations (CBOs). Last fiscal year, your Board approved the addition of a bilingual Community Outreach and Marketing Specialist focused specifically on outreach to our Spanish-speaking community. This position was filled and the County has added 200 additional CBOs to its outreach list and Spanish-translations of our videos and graphics on social media. We’ve also received double the coverage in Spanish-speaking media and had significant County presence at community-based events.

It takes a lot of hard work, time, and dedication to complete a budget of this size and complexity for the County of Fresno. It is truly a team effort! I would like to take this opportunity to thank the Department Heads and their budget staff for their collective cooperation during this budget process. I want to give special thanks to my team in the CAO's office. Paige Benavides, County Budget Director, oversaw the budget process and put in countless hours including evenings and weekends to ensure the recommended budget was submitted on time. We also want to thank Oscar Garcia, Auditor-Controller/Treasurer-Tax Collector, and his team for graciously allowing Jocelynn Cruz to be temporarily assigned to the budget process in the CAO's office. She was recently promoted to the Program Manager overseeing the budget. I would like to thank Ron Alexander, Senior Administrative Analyst in the CAO's office for his hours of work helping Paige oversee the last few weeks of the budget process. Additionally, Deputy CAO's Samantha Buck - Justice, Legislation, and County and Statewide initiatives and Amina Flores-Becker - Human Services dedicated many hours on this budget. I am also thankful for the hard work of Ed Hill, our Chief Operating Officer, whose leadership in other County operations helped provide me the time to focus on the budget. Special thanks to Sonja Dosti, Communications Director, Josh Dean, Communications & Media Production Specialist, Gustavo Gutierrez, Community Outreach & Marketing Specialist, and Gina Barr-Hill, Graphic Arts Specialist, for their hard work on the third Annual Report section. I would like to thank Sal Espino, Fine Nai, George Uc, Ahla Yang, Dylan McCully, John Toepfer, and Brenda Lozano-Solis for many dedicated hours of review and proofing that made this budget possible. I would also like to thank the Auditor-Controller/Treasurer-Tax Collector and his staff, the Human Resources Director and her staff and the ISD Peoplesoft team for their hard work and assistance in this process.

Respectfully submitted,



Paul Nerland
County Administrative Officer



GENERAL FUND BUDGET TO ACTUAL ESTIMATED RESULTS FOR FY 2023-24

The FY 2023-24 Adopted Budget included a significant amount of carryover fund balance and included contributions to Reserves and Capital Projects. Based on greater than budgeted countywide revenues, the FY 2022-23 budget projected a carryover fund balance of \$92 million.

We project the General Fund to finish FY 2023-24 in strong financial condition with a budgetary carryover fund balance of approximately \$90 million due to greater than budgeted countywide revenues and projected unused appropriations. As a result, the General Fund has a significant carryover fund balance to cover its structural fund balance of \$9.3 million and fund contributions to Reserves, Designations and Capital Projects

FY 2024-25 RECOMMENDED BUDGET

The FY 2024-25 Recommended Budget for all funds total \$5.2 billion, an increase of \$373 million, or 8% when compared to the FY 2023-24 Adopted Budget. The budget supports a workforce of 8,414 positions, which reflects a net decrease of 22 positions.

Fund	FY 2023-24 Adopted	FY 2024-25 Recommended	Difference
General Fund	\$ 2,367,788,086	\$ 2,515,812,360	\$ 148,024,274
Capital Projects	109,602,978	148,379,034	38,776,056
Debt Service	42,793,250	44,886,500	2,093,250
Enterprise Funds	97,695,052	76,030,118	(21,664,934)
Internal Service Funds	364,506,002	381,964,162	17,458,160
Special Revenue/Trust Funds	1,856,399,817	2,045,211,258	188,811,441
Total All Funds	\$ 4,838,785,185	\$ 5,212,283,432	\$ 373,498,247

Authorized Staffing	FY 2023-24 Current	FY 2024-25 Recommended	Net Change
Total All Funds	8,436	8,414	-22

The Recommended Budget provides funding for mandated and essential services, County programs, infrastructure and capital needs for projects already in the planning stage, equipment maintenance and replacement, and maintaining a contingency fund; and adheres to the County Budget Act, County Administrative Regulations, and the County's financial policies.

GENERAL FUND

The General Fund Budget, which encompasses the majority of County operations, totals \$2.5 billion, an increase of \$148 million, or 6% over the FY 2023-24 Adopted Budget. The increase is due predominately to additional funding for Human Services and Justice Services Departments.

Countywide estimated revenues total \$379.5 million, an approximate \$24.9 million or 7% increase over last year based on the recent property tax roll assessment. The revenue estimate for Secured Property Taxes and Motor Vehicle in Lieu of Property Taxes reflects the Proposition 13 annual CPI of 2% of the assessed value increase of approximately 5.4%. These two important revenue types are indexed directly to assessed value growth and encompass 80% of the County's countywide

revenues. This is important because countywide revenue growth pays for ongoing structural budgetary increases such as salary adjustments and the addition of positions not paid for with third-party subvented dollars. By budgeting a portion of the assessed value growth for FY 2024-25, this leaves approximately 3.4% of the growth to fall to fund balance at the end of the year and will be available to offset ongoing appropriations in FY 2025-26.

The FY 2024-25 Recommended Budget includes, in part, one-time appropriations totaling \$59.1 million for the following:

- ✓ \$15.9 million for specific Capital Projects
- ✓ \$31.2 million for Budget Stabilization Reserve
- ✓ \$10 million increase to General Reserves to \$90 million
- ✓ \$1 million for County Repair/Remodel Projects
- ✓ \$1 million for Quentin Hall Settlement ADA improvements

Additional one-time appropriations are recommended to cover carryover NCC for Departments and funding a General Fund Contingency of \$1 million.

HIGHLIGHTS OF THIS YEAR'S RECOMMENDED BUDGET

Capital Projects

\$15.9 million is being set aside for the County's capital needs. The County occupies aging buildings with increased maintenance and repair costs as well as buildings that no longer meet the growing needs of Fresno County's service requirements. These funds continue the process of upgrading and modernizing some of the current County owned buildings as well as setting aside funding for selected new projects. The West Annex Jail is expected to be completed during FY 2024-25.

The following capital project funding allocations are recommended in the FY 2024-25 budget:

- ✓ \$6 million towards maintenance of the courthouse underground parking structure
- ✓ \$3 million towards a new future downtown parking structure
- ✓ \$2.5 million towards the Board/CAO Hall of Records Project
- ✓ \$2 million towards a contingency for the Sheriff Capital Projects of the West Annex Jail and Sheriff Substation and other projects
- ✓ \$2.4 million towards the Sheriff Dispatch move

Stable General Reserves

In FY 2016-17, your Board approved a County of Fresno Fund Balance Policy. The goal set forth in this policy was to reach a General Reserve Fund Balance of one-twelfth of annual expenditures. This budget sets aside \$10 million to bring the reserve to \$90 million and moves the County closer to achieving this benchmark.

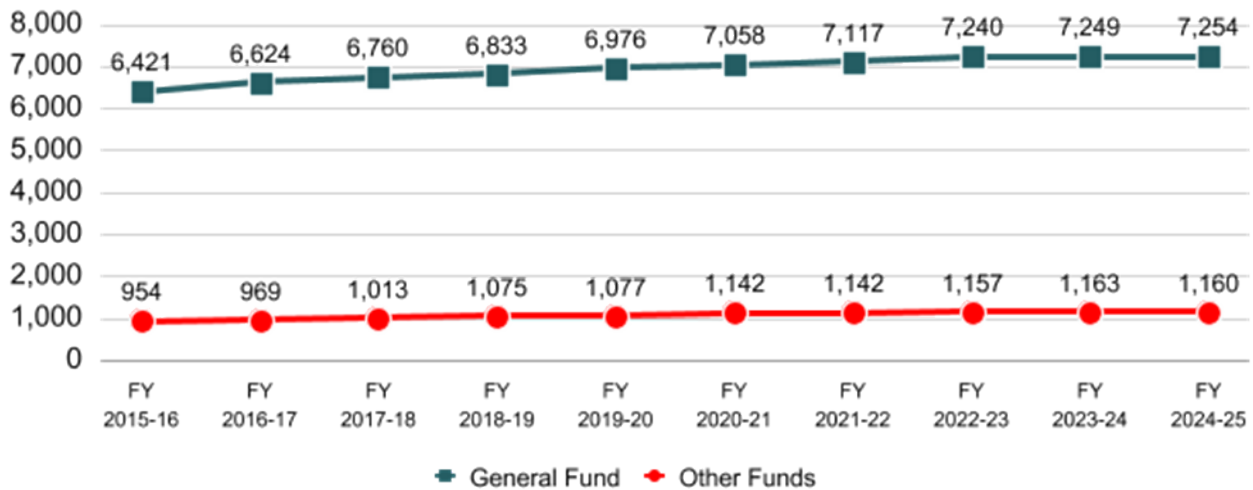
SUMMARY OF FUNDS RECOMMENDED

<u>REQUIREMENTS</u>	<u>2023-24 Adopted</u>	<u>2024-25 Recommended</u>	<u>Increase/ (Decrease)</u>	
<u>General Fund</u>				
Administration and Fiscal	\$127,759,246	\$125,190,395	\$(2,568,851)	-2%
Land Use and Development	\$94,120,858	\$99,429,714	\$5,308,856	6%
Justice Services	\$590,166,602	\$628,656,263	\$38,489,661	7%
Human Services	\$1,494,741,380	\$1,618,335,988	\$123,594,608	8%
Contingencies/Resv./Designations	\$61,000,000	\$44,200,000	\$(16,800,000)	-28%
TOTAL GENERAL FUND	\$2,367,788,086	\$2,515,812,360	\$148,024,274	6%
<u>Other Funds</u>				
Capital Funds	\$109,602,978	\$148,379,034	\$38,776,056	35%
Debt Service	\$42,793,250	\$44,886,500	\$2,093,250	5%
Enterprise Funds	\$97,695,052	\$76,030,118	\$(21,664,934)	-22%
Internal Service Funds	\$364,506,002	\$381,964,162	\$17,458,160	5%
Special Revenue / Trust Funds	\$1,856,399,817	\$2,045,211,258	\$188,811,441	10%
TOTAL OTHER FUNDS	\$2,470,997,099	\$2,696,471,072	\$225,473,973	9%
TOTAL REQUIREMENTS	\$4,838,785,185	\$5,212,283,432	\$373,498,247	8%
<u>AVAILABLE FINANCING</u>				
<u>Revenues</u>				
Taxes	\$391,785,670	\$418,148,667	\$26,362,997	7%
Licenses, Permits, & Franchises	12,315,744	13,996,403	1,680,659	14%
Fines, Forfeitures, & Penalties	4,586,070	4,518,400	(67,670)	-1%
Revenue From Use of Money & Property	12,900,232	13,623,167	722,935	6%
Intergovernment Rev - State	1,116,523,572	1,134,966,450	18,442,878	2%
Intergovernment Rev - Federal	709,068,485	746,956,345	37,887,860	5%
Intergovernment Rev - Other	11,532,901	12,633,692	1,100,791	10%
Charges For Services	470,789,185	476,198,025	5,408,840	1%
Miscellaneous Revenues	38,055,603	33,645,644	(4,409,959)	-12%
Other Financing Sources	1,705,533,484	1,901,552,111	196,018,627	11%
Intrafund Revenue	22,530,522	34,995,078	12,464,556	55%
TOTAL REVENUES	\$4,495,621,468	\$4,791,233,982	\$295,612,514	7%
<u>Fund Balance</u>				
General Fund	\$92,267,391	\$90,017,000	\$(2,250,391)	-2%
Other Funds	250,896,326	331,032,450	80,136,123	32%
TOTAL FUND BALANCE	\$343,163,717	\$421,049,450	\$77,885,733	23%
TOTAL FINANCING	\$4,838,785,185	\$5,212,283,432	\$373,498,246	8%

RECOMMENDED PERMANENT STAFFING

	Adopted 2023-24	Current as of 6/30 2023-24	Recommended 2024-25	Increase/ (Decrease)	
GENERAL FUND					
Administration and Fiscal	375	376	377	1	-
Land Use and Development	269	269	269	-	-
Justice Services	2,661	2,664	2,648	-16	-1%
Human Services	3,944	3,964	3,960	-4	-
TOTAL GENERAL FUND	7,249	7,273	7,254	-19	-
OTHER FUNDS					
Road/Disposal Funds	351	351	351	-	-
Library Funds	325	325	322	-3	-1%
Recorder Fund	27	27	27	-	-
Internal Service Funds	460	460	460	-	-
TOTAL OTHER FUNDS	1,163	1,163	1,160	-3	-
TOTAL ALL FUNDS	8,412	8,436	8,414	-22	-

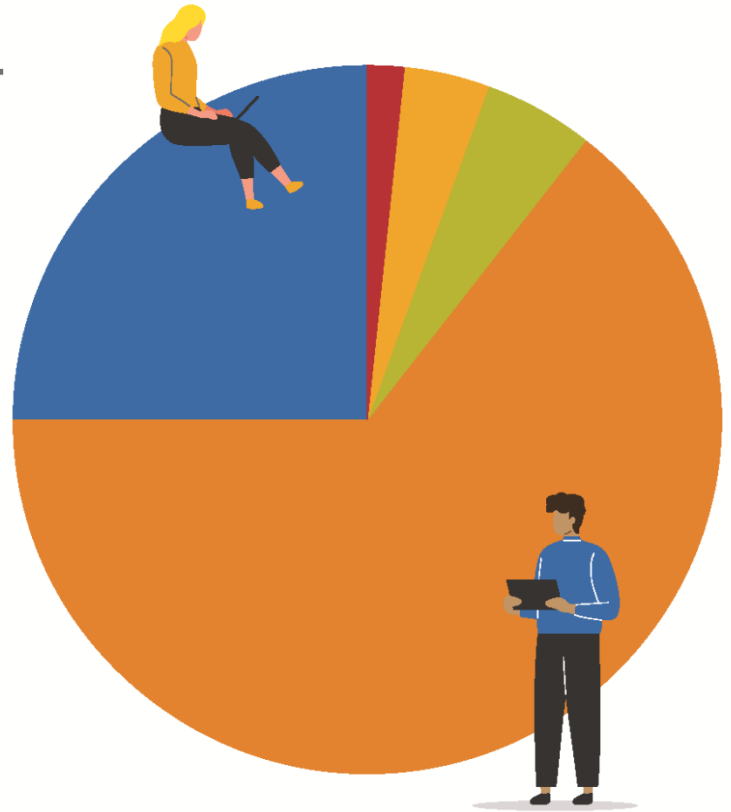
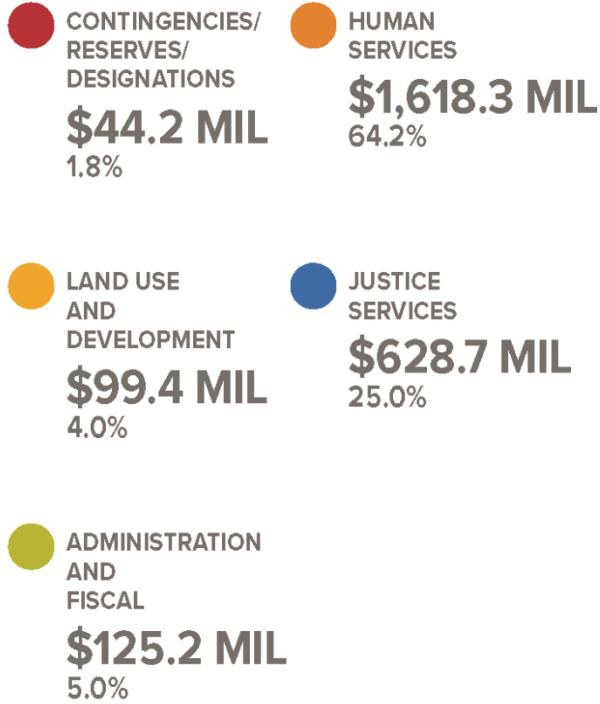
FY 2015-16 to FY 2024-25 Staffing Levels





GENERAL FUND APPROPRIATIONS

BY SERVICE TYPE



TOTAL APPROPRIATIONS

= **\$2,515.8 MIL**

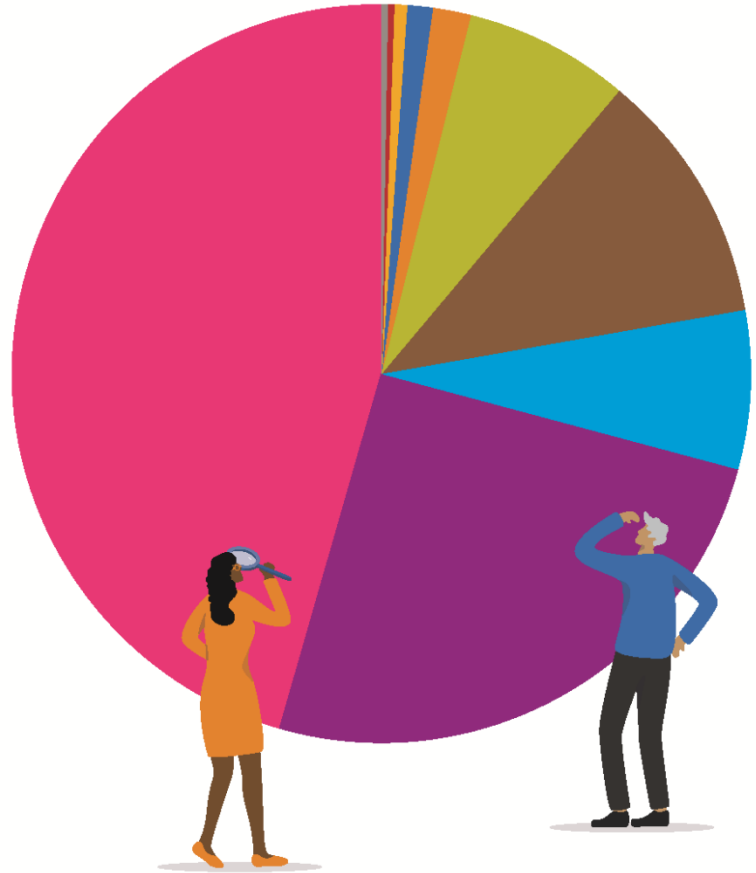




GENERAL FUND SOURCES

* Financing Sources exclude Intrafund Revenues and Operating Transfers in General Fund Financing Sources

- USE OF MONEY & PROPERTY**
\$2.6 MIL
 0.3%
- CHARGES FOR SERVICES**
\$56.2 MIL
 7.1%
- FINES, FORFEITURES, & PENALTIES**
\$2.7 MIL
 0.3%
- FUND BALANCE**
\$90.0 MIL
 11.3%
- MISCELLANEOUS REVENUES**
\$5.6 MIL
 0.7%
- STATE AID**
\$54.5 MIL
 6.9%
- OTHER GOVT. AID**
\$8.0 MIL
 1.0%
- FEDERAL AID**
\$200.1 MIL
 25.2%
- LICENSES, PERMITS, & FRANCHISES**
\$13.6 MIL
 1.7%
- FRESNO COUNTY TAXES**
\$361.5 MIL
 45.5%



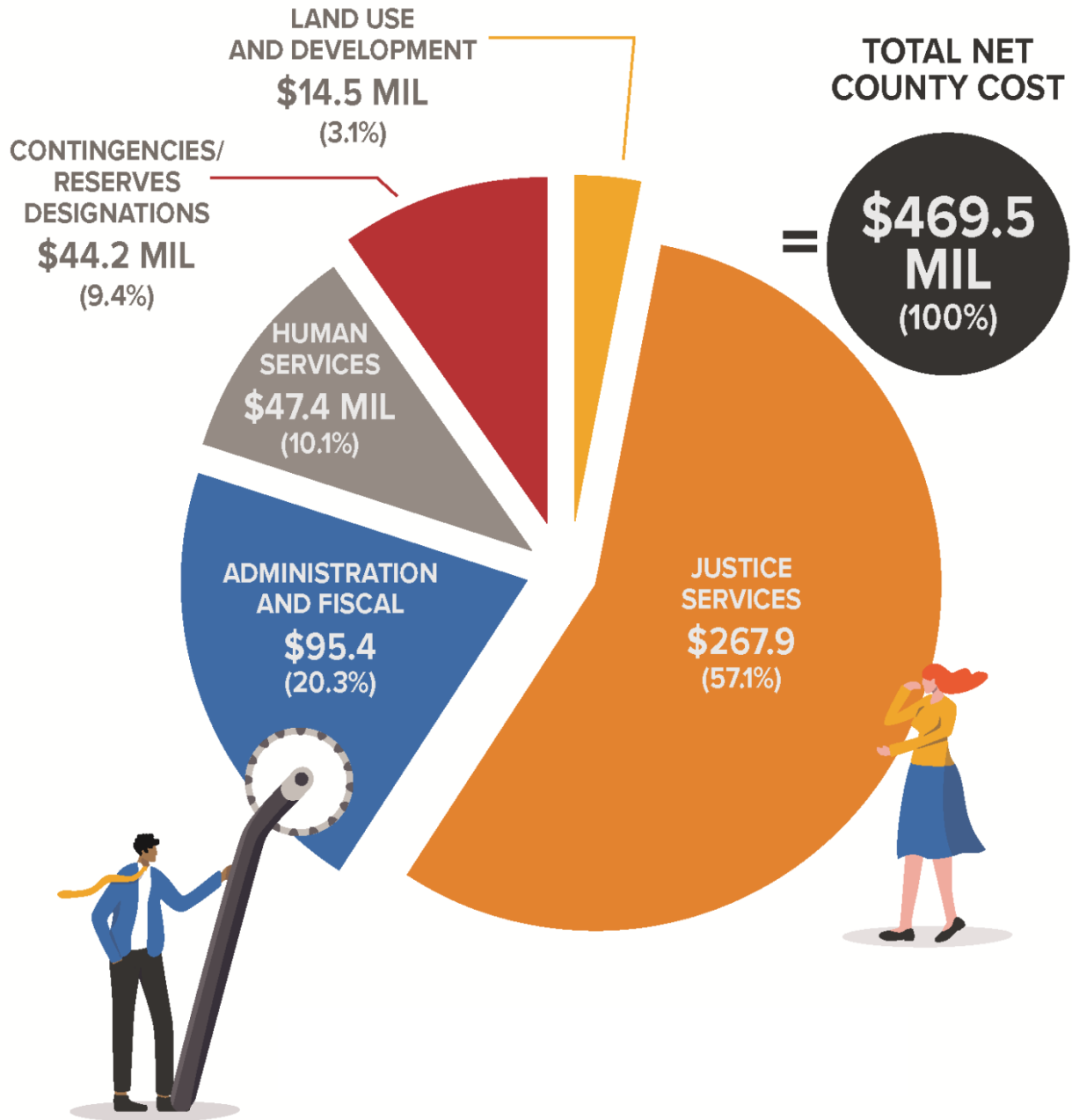
TOTAL GENERAL FUND FINANCING

= \$794.9 MIL*





GENERAL FUND NET COUNTY COST (NCC) BY SERVICE TYPE



FINANCING OF NET COUNTY COST (NCC) BY SYSTEM				
RECOMMENDED				
	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>SOURCES</u>				
<u>COUNTYWIDE REVENUES</u>				
COUNTYWIDE REVENUE	\$354,623,842	\$379,475,808	\$24,851,966	7%
REALIGNMENT VLF	0	0	0	0%
TOTAL COUNTYWIDE REVENUES	\$354,623,842	\$379,475,808	\$24,851,966	7%
<u>FUND BALANCE/RESERVES/DESIGNATIONS</u>				
FUND BALANCE	\$92,267,391	\$90,017,000	\$(2,250,391)	-2%
ANNUAL LEAVE DESIGNATION DRAW	0	0	0	0%
RELEASE OF ENCUMBRANCES	0	0	0	0%
TOTAL FUND BALANCE/RESERVES/DESIG.	\$92,267,391	\$90,017,000	\$(2,250,391)	-2%
TOTAL GENERAL FUND SOURCES TO FINANCE NET COUNTY COST	\$446,891,233	\$469,492,808	\$22,601,575	5%
<u>DISTRIBUTION</u>				
ADMINISTRATION AND FISCAL	\$98,331,939	\$95,446,866	\$(2,885,073)	-3%
LAND USE AND DEVELOPMENT	13,973,741	14,491,699	517,958	4%
JUSTICE SERVICES	244,675,879	267,944,569	23,268,690	10%
HUMAN SERVICES	46,909,674	47,409,674	500,000	1%
CONTINGENCIES/RESV./DESIGNATIONS	43,000,000	44,200,000	1,200,000	3%
TOTAL DISTRIBUTION OF NET COUNTY COST	\$446,891,233	\$469,492,808	\$22,601,575	5%
PROPOSITION 172 BUDGETING				
	Adopted 2023-24	Recommended 2024-25		
Prop 172 Total Estimated	\$107,671,520	\$115,579,260		
Sheriff	75,203,028	80,926,255		
District Attorney	11,488,986	12,826,966		
Probation	20,979,506	21,826,039		

**BUDGET CONTROL SUMMARY
RECOMMENDED**

GENERAL FUND			RECOMMENDED		
Fund	Dept	Department Name	Appropriations	Revenues	NCC
0001	0110	Board Of Supervisors	5,536,642	34,600	5,502,042
0001	0120	County Administrative Office	4,748,731	651,900	4,096,831
0001	0122	County Administrative Office - Grants	1,106,572	1,106,572	-
0001	0410	Auditor-Controller/Treasurer-Tax Collector	18,422,738	8,280,314	10,142,424
0001	0420	Assessor-Recorder	18,508,613	5,368,651	13,139,962
0001	0440	Purchasing	1,422,080	778,637	643,443
0001	0710	County Counsel	9,312,489	5,500,000	3,812,489
0001	1010	Human Resources	6,913,314	3,804,090	3,109,224
0001	2540	Interest And Misc Expenditures	48,383,610	1,056,099	47,327,511
0001	2838	Court Ancillary Services	16,892,074	3,468,596	13,423,478
0001	2850	County Clerk - Elections	10,389,896	3,162,666	7,227,230
0001	2860	District Attorney	53,269,473	19,009,701	34,259,772
0001	2862	District Attorney - Grants	8,105,255	6,908,576	1,196,679
0001	2870	Grand Jury	72,000	-	72,000
0001	2875	Alternate Indigent Defense	8,460,833	531,333	7,929,500
0001	2880	Public Defender	33,302,496	5,747,950	27,554,546
0001	3111	Sheriff - Coroner	345,037,927	193,499,505	151,538,422
0001	3430	Probation	67,700,938	56,363,943	11,336,995
0001	3432	Probation - Grants	7,897,061	7,116,596	780,465
0001	3440	Probation - Juvenile Justice Campus	49,968,876	30,116,164	19,852,712
0001	4010	Agriculture	17,641,353	12,475,618	5,165,735
0001	4360	Public Works And Planning	21,819,422	15,968,899	5,850,523
0001	4365	PW&P - Support Services	6,387,893	6,387,893	-
0001	4700	Transit Services	4,910,106	4,910,106	-
0001	5110	Child Support Services	37,949,330	37,949,330	-
0001	5240	County Medical Services	11,359,752	-	11,359,752
0001	5512	Public Works & Planning - Grants	29,569,294	29,569,294	-
0001	5610	Department Of Social Services	486,831,545	482,092,893	4,738,652
0001	5611	IHSS - Public Authority	2,729,734	2,625,126	104,608
0001	5620	Department Of Public Health	125,005,975	122,008,720	2,997,255
0001	5630	Department of Behavioral Health	479,042,305	478,432,897	609,408
0001	6310	CalWORKS	266,189,377	264,626,079	1,563,298
0001	6410	Department of Children - Foster Care	84,944,835	75,518,819	9,426,016
0001	6415	Aid to Adoptions	60,869,120	56,981,395	3,887,725
0001	6420	In Home Supportive Services	91,788,398	83,182,124	8,606,274
0001	6615	Aid to Refugees	4,032,347	4,032,347	-
0001	6645	General Relief	4,443,470	517,798	3,925,672
0001	7110	Veterans' Service Office	1,099,130	908,116	191,014
0001	7205	Community Development Block Grant	14,087,473	14,087,473	-
0001	7515	Librarian	445,710	-	445,710
0001	7910	Parks and Grounds	5,014,173	1,538,732	3,475,441
Subtotal General Fund			2,471,612,360	2,046,319,552	425,292,808

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	NCC
0001	8210	Contingencies	1,000,000	-	1,000,000
0001		Budget Stabilization Reserve	31,200,000	-	31,200,000
0001		Increase in General Reserve	10,000,000	-	10,000,000
0001		Financial System Replacement (Committed)	2,000,000	-	2,000,000
Subtotal General Fund Reserves and Designations			44,200,000	-	44,200,000
General Fund Total			2,515,812,360	2,046,319,552	469,492,808

0001	0415	Countywide Revenues to Finance NCC	-	379,475,808	(379,475,808)
		Fund Balance to Finance NCC	-	90,017,000	(90,017,000)
Total Financing for NCC			-	469,492,808	(469,492,808)

Total Budget for FY 2024-25 2,515,812,360 2,515,812,360 -

OTHER FUNDS			RECOMMENDED		
CAPITAL PROJECTS			Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0400	8830	Juvenile Justice Campus	957,326	20,000	(937,326)
0400	8845	State SB 1022 (WAJ)	-	-	Error
0400	8846	Leasehold Improvements (WAJ)	2,056,588	2,056,588	-
0400	8847	Central Plant/Tunnel (WAJ)	26,504	-	(26,504)
0400	8848	Intangibles (WAJ)	-	-	Error
0400	8849	Non-Capitalized Expend (WAJ)	1,258,024	-	(1,258,024)
0400	8852	Jail Improvements	7,900,000	4,650,000	(3,250,000)
0400	8853	Sheriff's Area 2 Substation	4,209,332	-	(4,209,332)
0400	8855	Animal Control Facility	32,000	306	(31,694)
0400	8857	AG Capital Projects And Maint.	3,932,134	-	(3,932,134)
0400	8858	EMS Communications Center	-	-	Error
0400	8859	DBH - Capital Projects	-	-	Error
0400	8861	Hall Of Records Improvements	10,940,350	11,500,000	559,650
0400	8863	Clovis Regional Library	24,000,000	24,000,000	-
0400	8865	Reedley Branch Library	13,000,000	13,000,000	-
0400	8867	Capital Projects - Parks	4,557,552	4,656,780	99,228
0400	8869	Elkhorn Training Facility	14,310,228	-	(14,310,228)
0400	8870	PWP-ARPA Projects	22,772,001	22,772,001	-
0400	8871	200 W Pontiac Way Bldg Improv	3,426,995	426,995	(3,000,000)
0400	8872	Capital Projects - Olive Building Improvements	35,000,000	35,000,000	-
Capital Projects			148,379,034	118,082,670	(30,296,364)

DEBT SERVICE			Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0300	0301	Lease Revenue Bonds	3,571,500	3,565,500	(6,000)
0300	0302	Pension Obligation Bonds	41,315,000	41,310,000	(5,000)
Debt Service			44,886,500	44,875,500	(11,000)

Budget Overview

OTHER FUNDS			RECOMMENDED		
Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
ENTERPRISE FUNDS					
0700	9026	American Ave Disposal Site	33,086,821	30,107,944	(2,978,877)
0700	9903	Interest Earnings Org	-	1,377,640	1,377,640
0700	9905	PW&P-American Avenue Disposal Site Landfill Expansion	12,682,000	2,462,742	(10,219,258)
0701	9015	Resources	22,739,260	22,861,592	122,332
0710	9028	Coalinga Disposal Site	377,513	150,000	(227,513)
0720	9020	Southeast Regional Disposal	1,106,245	266,000	(840,245)
0801	9140	Special Districts Admin	6,038,279	6,038,279	-
Enterprise Fund Subtotal			76,030,118	63,264,197	(12,765,921)

INTERNAL SERVICE FUNDS					
1000	8910	Fleet Services	21,872,604	21,872,604	-
1000	8911	Fleet Services-Equipment	4,585,000	10,788,990	6,203,990
1020	8905	Information Technology Svc-ISF	71,192,583	71,192,583	-
1020	8908	Information Tech Svc-Equipment	-	30,000	30,000
1030	8933	PeopleSoft Operations	3,624,339	3,524,339	(100,000)
1035	8970	Security	10,300,693	10,300,693	-
1045	8935	Facility Services	92,566,399	92,566,399	-
1060	8925	HR - Risk Management	177,822,544	170,308,897	(7,513,647)
Internal Service Fund Subtotal			381,964,162	380,584,505	(1,379,657)

SPECIAL REVENUE FUNDS/TRUST FUNDS					
0010	4510	Public Works & Planning - Roads	163,737,405	146,874,976	(16,862,429)
0021	1020	Criminal Justice Temp Const	1,145,214	1,145,214	-
0022	0126	Public Defense Pilot Program B	1,106,572	1,077,406	(29,166)
0025	1030	Tax Collector Delinquent Cost	1,050,000	-	(1,050,000)
0026	1033	American Rescue Plan Act	97,000,000	97,000,000	-
0026	1034	Local Assistance Fund	-	8,591,880	8,591,880
0035	1040	Assessor AB-818	20,000	90,000	70,000
0035	1041	SSN Truncation	-	7,000	7,000
0035	1042	Micrographics Storage Fund	40,000	9,000	(31,000)
0035	1043	ERDS (Electronic Recording)	35,000	120,000	85,000
0035	1044	RDS (Record Documents System) Fund	480,000	700,000	220,000
0035	1045	Security Paper	35,000	20,000	(15,000)
0035	1046	Vital & Health Statistics Fee - Recorder	107,000	160,000	53,000
0035	1047	SCAPAP Grant	3,000	250	(2,750)
0035	1048	Base Recorder Fees (Recorder Budget)	4,613,615	4,613,615	-
0035	1049	SSCAP	87,000	25,000	(62,000)
0040	1051	Community Services Support (CCS)	125,417,546	85,124,963	(40,292,583)
0040	1055	Capital Facilities	24,965,222	10,035,687	(14,929,535)
0040	1059	No Place Like Home	53,054	3,760	(49,294)

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0041	1061	Alcohol Abuse Education & Prevention - SB920	52,875	52,875	-
0041	1062	Alcoholism Rehab. - Statham Funds	384,795	61,771	(323,024)
0041	1063	Alcohol Assessment	107,388	107,388	-
0041	1064	Drug Medi-Cal County Administration	81,873	19	(81,854)
0041	1066	DUI - PC1000	2,937,013	159,921	(2,777,092)
0041	1067	Restricted - Substance Abuse Local Assistance	9,729	-	(9,729)
0041	1069	SD & EPSDT Advance	28,372,081	-	(28,372,081)
0041	1071	Whole Person Care Fund	816,167	-	(816,167)
0041	1072	MHSSA Grant	2,966,145	1,596,549	(1,369,596)
0041	1074	Department of State Hospital Patterson	4,432,260	1,753,110	(2,679,150)
0041	1076	National Opiod Settlement	101,563	2,915,316	2,813,753
0041	1077	BH Quality Improv Prog (BHQIP)	364,993	-	(364,993)
0041	1078	CARE Act	485,609	-	(485,609)
0041	1079	Community Care Expansion (CCE)	1,092,668	1,092,668	-
0041	1082	Opiod Settlement fund NOAT II	-	388,680	388,680
0041	1083	PATH Justice-Involved Reentry	1,984,121	1,785,709	(198,412)
0041	1084	BH Bridge Housing (BHBH) Grant	3,910,140	3,910,140	-
0041	1085	Crisis Care Mobile Units Grant	1,503,437	962,790	(540,647)
0050	1080	Election Fees	778,641	55,000	(723,641)
0050	1081	Vital & Health Stat Fee - Elections	-	6,295	6,295
0055	1090	Admin & EDP Rev	37,793,200	37,793,200	-
0060	1100	Proposition 64 Trust	626,183	626,183	-
0060	1103	Real Estate Fraud Fund	985,905	985,905	-
0060	1104	DOI Automobile Insurance Fraud Fund	385,000	385,000	-
0060	1107	DOI Workers Comp Fraud Program	1,136,175	1,136,175	-
0065	1116	CALAIM	555,006	3,921	(551,085)
0065	1117	GASB 87 Lease Designation	5,039,781	128,376	(4,911,405)
0065	1118	HEAP COSR	154,120	3,887	(150,233)
0065	1119	Housing Navigators Program	493,495	566,840	73,345
0065	1120	Welfare Advance Fund	572,748,696	572,748,696	-
0065	1121	Children's Fund	326,783	326,783	-
0065	1122	Children's Wellbeing Continuum	499,800	499,800	-
0065	1123	Domestic Violence	172,149	172,149	-
0065	1124	Children's Direct Donations	714	15	(699)
0065	1125	Veterans Service Office Funds	219,383	53,838	(165,545)
0065	1128	Wraparound - SB 163 Project Fund	10,604,178	8,232,148	(2,372,030)
0065	1129	Walter S. Johnson Grant (WSJF) - CC25	621	20	(601)
0065	1130	Adoptions Assistance Program Fund - SB 163	66,730	1,227,138	1,160,408
0065	1131	Intensive Services Foster Care Fund	3,666,063	3,535,541	(130,522)
0065	1132	Homeless Services	8,247,277	12,170,778	3,923,501
0065	1133	Housing And Disability Advocacy	17,603	444	(17,159)
0065	1136	CESH COSR	3,144	109	(3,035)
0065	1138	Emergency Rental Assistance	108,352	42,971	(65,381)

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0065	1139	Transitional Housing Program	814,018	683,925	(130,093)
0075	1140	Victims Emergency	3,000	1,500	(1,500)
0075	1143	Juvenile Special Deposit	85,000	80,000	(5,000)
0075	1144	Second Strike Prcs Funds	941,686	-	(941,686)
0075	1145	DJJ Realignment Funds	7,739,573	7,392,587	(346,986)
0075	1147	Cal AIM	277,475	277,475	-
0075	1149	OYCR - LRP	2,000,000	2,000,000	-
0080	1150	Vital Records & Health Statistics Fund	270,222	244,700	(25,522)
0080	1151	Contingency Fines & Penalties	-	10,597	10,597
0080	1152	Health Special Deposit Fund	763,850	99,600	(664,250)
0080	1153	Tobacco Prevention Program	-	1,727	1,727
0080	1154	Enviromental Health Service	167,492	171,013	3,521
0080	1155	Dairy Surcharge	224,062	185,219	(38,843)
0080	1156	Integrated Waste Management	155,452	155,651	199
0080	1157	Environmental Health Surcharge	488,750	496,021	7,271
0080	1158	Solid Waste Enforcement Tipping Fees	1,791,103	474,667	(1,316,436)
0080	1159	Local Public Health Preparedness	2,255,705	2,257,605	1,900
0080	1160	Hospital Preparedness Program	454,835	455,235	400
0080	1161	AIDS Education PC 1463-23	50,000	3,021	(46,979)
0080	1162	Certified Unified Program Agency (CUPA) Fines	132,932	20,916	(112,016)
0080	1163	Child Restraint/Bicycle Helmet Fund	-	60	60
0080	1164	Tobacco Prop 56	793,924	793,924	-
0080	1165	PEI Fund	2,133,168	2,186,186	53,018
0080	1166	Miscellaneous Public Health	-	2,448	2,448
0080	1167	ELC Funds	-	9,450	9,450
0085	1179	NEWHA Program	324,484	-	(324,484)
0085	1180	Used Oil Recycling Block Grant	61,600	-	(61,600)
0085	1181	Used Oil Contract Revenue	26,400	-	(26,400)
0085	1183	Building Inspectors Clrng	252,500	-	(252,500)
0085	1184	Building & Safety Inspectors Clrng Fund	100,000	-	(100,000)
0085	1186	PW - Special Studies Deposit	2,649,599	-	(2,649,599)
0085	1188	Admin Fines - Code Enforcement	413,035	-	(413,035)
0085	1191	County Parks Donations	200,000	-	(200,000)
0085	1192	Hmong War Memorial Mnmnt	1,000	-	(1,000)
0085	1198	FF-Wastewater Treatment	138,000	-	(138,000)
0085	1210	SGMA Implement/Well Monitoring	200,000	200,000	-
0086	1200	Rental Rehab Program Revenue	1,241,406	16,733	(1,224,673)
0086	1201	Comnity Dev Loan Fund	11,597,029	11,597,029	-
0086	1202	Home Investment Fund	17,634,450	13,649,198	(3,985,252)
0086	1203	Housing Preservation Grant Program	749,010	231,000	(518,010)
0086	1204	Cal-Home Reuse Account	762,813	16,163	(746,650)
0086	1205	Neighborhood Stabilization	501,179	12,731	(488,448)
0086	1207	Fruit Trail Reuse Account	7,000	4,235	(2,765)

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0086	1208	HCD-PLHA	4,441,730	4,440,384	(1,346)
0087	1220	CFD1 Phase 1 Ne Reservoir	-	156	156
0087	1221	CFD1 Phase 2 Ne Reservoir	-	452	452
0087	1222	CFD1 Ne Res Blackoak Line	-	1,107	1,107
0087	1223	CFD1 2599 Black Oak Line	-	566	566
0087	1224	CFD1 Phase 1 Se Reservoir	-	404	404
0087	1225	CFD1 Phase 2 Se Reservoir	-	101	101
0087	1226	CFD1 Ridgetop Res Expan	-	186	186
0087	1227	CFD1 R6 Well Ridgetopres	-	678	678
0087	1228	CFD1 Exist Twine Resserres	-	13,450	13,450
0087	1229	CFD1 Se Res-Welrvlg Line	-	438	438
0087	1230	CFD1 Sierra Cedarsfwd41	-	552	552
0087	1231	CFD1 Sierracedarsresvexpn	-	183	183
0087	1232	CFD1 2599 Blackoak Line	-	110	110
0087	1233	CFD1timberwinewflrvlgline	-	619	619
0087	1234	CFD1 Upgrade Existinter	-	3,269	3,269
0087	1235	CFD1 Rd A Rdm Wflrvlg	-	2,255	2,255
0087	1236	CFD1 2n M Seibertprop	-	1,340	1,340
0087	1237	CFD1 Imprv Thrusiebert	-	2,255	2,255
0087	1238	CFD1 Imprv On Bretzmtn	-	1,411	1,411
0087	1239	CFD1bretz-168intersection	-	127	127
0087	1240	CFD1 168 To Blackoak Rd	-	1,334	1,334
0087	1241	CFD1 Blackoak Fwy-Contyrd	-	299	299
0087	1242	CFD1fwy-Cntyrdinkeycrkd	-	2,363	2,363
0087	1243	CFD1 Thru Timberwine	-	1,256	1,256
0087	1244	CFD1 Thru Wflr Vlg	-	3,895	3,895
0087	1245	CFD 1 Hwy 168 Expansion	-	13,307	13,307
0087	1246	CFD1water Treatmentplant	-	22,416	22,416
0087	1247	CFD 1 Lake Capacityfee	-	658	658
0087	1248	CFD1cressman Roadconstr	-	9,043	9,043
0087	1249	CFD1fire Facilities	-	2,774	2,774
0087	1250	CFD1snow Removalfacilts	-	4,461	4,461
0087	1251	CFD1water Districtsystem	-	16,220	16,220
0087	1252	CFD1 School Facilities	-	235	235
0087	1253	CFD1sewer Plantexpansion	-	16,281	16,281
0087	1254	CFD1well Water Supplydev	-	1,458	1,458
0088	1300	SSR198-Roadattrafficssignal	-	1,529	1,529
0088	1301	Friant/Nrth Frk Trfc Sgnl	-	73	73
0088	1302	Friant/Willow Trfc Signal	-	449	449
0088	1303	Willow/Copper Trfc Signal	-	316	316
0088	1304	Frnt/Willowtonorthfork Rd	-	1,304	1,304
0088	1305	Friant/Crrentncetowillow	-	809	809
0088	1306	Millertonrd/Frianttoaubry	-	5,899	5,899

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0088	1307	Mlrtn Rd Imp Brighton Crst	-	3,912	3,912
0088	1308	Mlrtn/Friant Road Imps	-	959	959
0088	1309	Fowler/Shaw Intersection	-	267	267
0088	1310	Dewolf/Shaw Intersection	-	599	599
0088	1311	Leonard/Shaw Intersection	-	637	637
0088	1312	Mccall/Shaw Intersection	-	639	639
0088	1313	Academy/Shaw Intersection	-	317	317
0088	1314	Asghlan/Mccall Intrsctn	-	546	546
0088	1315	Ashlan/Academy Intrsctn	-	364	364
0088	1316	Clovis/Shaw Intersection	-	833	833
0088	1317	Shaw/Tmprnce/Clovis Lakes	-	13,486	13,486
0088	1318	Tmprnce Ave Exprssway Fr	-	539	539
0088	1319	Central&Chstntaveintrstn	-	255	255
0088	1320	Centraveatstr 99 Off-Rmp	-	359	359
0088	1321	Aubry RD&SR 168 Prather	-	33	33
0088	1322	Lodge Road & SR 168	-	12	12
0088	1323	Aubry Road&SR 168 Auberry	-	21	21
0088	1324	Academy & Herndon Intr	-	22	22
0088	1325	Shepperd & SR168 Intrsct	-	25	25
0088	1326	SR168 Widening	-	618	618
0088	1327	Man Av Button Wil To Alta	-	763	763
0088	1328	Shawav-Temperance-Leonard	-	565	565
0088	1329	Willow-Friant To Copper	-	2,781	2,781
0088	1330	Herndon & Dewolf Inter.	-	61	61
0088	1331	Herndon & Locan Inter.	-	63	63
0088	1332	Herndon & Tollhouse Intr	-	56	56
0088	1333	Willow&Internintersection	-	311	311
0088	1334	Willowave-Shepherdtoppe	-	772	772
0088	1335	Jefferson Academy Inter	-	24	24
0088	1336	Auberry/Coppertfcsignal	-	147	147
0088	1337	Auberry/Marinatrfcsignal	-	384	384
0088	1338	Auberry Imp-Copper-Marina	-	14,328	14,328
0088	1339	SR41-Friantrdoff Rampimp	-	724	724
0088	1340	Shaw/GrntIndtrafficsignal	-	102	102
0088	1341	Shields/Academytraf Sig	-	73	73
0088	1342	Ashlan/Academytraf Sig	-	71	71
0088	1343	Shaw/Academytraf Sign	-	67	67
0088	1344	Belmont/AcademyI/T Lanes	-	88	88
0088	1345	Mckinley/Academytrafsign	-	73	73
0088	1346	Millerton & Auberrysignal	-	138	138
0088	1347	Millerton & Skyharbor Signal	-	103	103
0088	1348	Millerton & Brightoncrest Sig	-	88	88
0088	1349	Millerton & Marinasignal	-	179	179

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0088	1350	Millerton & Tablemountain Sig	-	23	23
0088	1351	Friant Road Buggto North Fork	-	415	415
0088	1352	Millerton Rd. Marinadr. To Sk	-	908	908
0088	1353	Millerton Rd. Skyharbor To Au	-	1,158	1,158
0088	1354	Jayne Ave-Glento I-5 Road Imp	-	754	754
0088	1355	Amer Ave/Goldst-Trfc Sig	-	1,858	1,858
0088	1356	Central Bethelto Academy	-	3,008	3,008
0088	1357	Central Academyto Newmark	-	2,261	2,261
0088	1358	Goodfellow, Newmark& Rvrband	-	10,073	10,073
0088	1359	Central & Chestnutintersectio	-	48	48
0088	1360	Central SR99 SBoff Ramp	-	30	30
0088	1361	Central Chestnutto GSB	-	28	28
0088	1362	Central & Academyt Signal	-	175	175
0088	1368	Friant Rd - Willow To Bugg	-	1,338	1,338
0088	1369	Auberry RD. - Copper/Millerton	-	65	65
0088	1370	Millerton Rd-North Fork/Marina	-	4,464	4,464
0088	1371	Friant - Copper River/Willow	-	87	87
0088	1372	Dinuba & Alta Intersection	-	51	51
0088	1373	Kings Canyon & Mccall Avenue	-	125	125
0088	1374	Annadale & Willow Avenue	-	695	695
0088	1375	Jayne Avenue to SR33 Overlay	-	5,372	5,372
0088	1376	McCall Ave - Clarkson to Elkho	-	1,380	1,380
0088	1377	Willow to Copper Intersection	-	107	107
0088	1378	Copper to Auberry Intersection	-	76	76
0088	1379	Copper/Minnewawa Intersection	-	178	178
0088	1380	Jayne Ave-Coalinga-Cty Line	-	4,445	4,445
0095	1451	Sheriff - Criminalistic Laboratory	70,000	5,000	(65,000)
0095	1452	Sheriff - CA ST Corr Train	358,000	358,000	-
0095	1454	Debtor Assessment Fee	209,224	168,604	(40,620)
0095	1455	Sheriff Automated GC 26731	350,000	197,427	(152,573)
0095	1456	Local Law Enforcement Block	137,036	103,324	(33,712)
0095	1457	Search & Rescue Fund	80,000	80,000	-
0095	1459	Federal Asset Forfeiture 3	349,567	-	(349,567)
0095	1464	HIDTA - State Forfeiture	400,000	-	(400,000)
0095	1465	Indigent Burial Trust Fund	20,000	-	(20,000)
0095	1466	Federal Asset Forfeiture - Treasury	238,580	-	(238,580)
0095	1467	HIDTA Asset Forfeiture	150,000	-	(150,000)
0096	1500	Incarcerated Prsns Wlfr Fund	11,910,276	4,239,468	(7,670,808)
0107	7511	Library - Measure B	43,803,593	44,510,273	706,680
0107	7517	Library Grants	8,037,122	4,041,163	(3,995,959)
0107	7521	County Library Book Fund	897,872	62,000	(835,872)
0107	7530	Library - Measure B - Capital Improvements	49,530,000	-	(49,530,000)
0115	4350	Fish And Game Propagation	6,208	3,090	(3,118)

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0120	7920	Off-Highway License	85,100	10,025	(75,075)
0130	5244	Emergency Medical Services Dept	585,815	414,241	(171,574)
0135	5243	1991 Realignment - Health	44,160,191	33,565,231	(10,594,960)
0135	5245	1991 Realignment - Behavioral Health	52,599,644	48,610,367	(3,989,277)
0135	5246	1991 Realignment - Social Services	93,171,045	83,688,954	(9,482,091)
0135	5247	1991 Realignment - CalWORKS MOE	63,579,185	55,716,944	(7,862,241)
0135	5248	1991 Realignment - Family Support	104,941,276	86,963,351	(17,977,925)
0271	2861	2011 Realignment - Rural Crime Prevention	816,927	768,539	(48,388)
0271	2866	2011 Realignment - District Attorney	1,300,000	975,850	(324,150)
0271	2867	2011 Realignment - COPS - DA	750,000	561,320	(188,680)
0271	2881	2011 Realignment - Public Defender	878,135	878,135	-
0271	3117	2011 Realignment - Trial Court Security Account	21,508,602	21,508,602	-
0271	3118	2011 Booking Fees/Cal-MMET	2,680,500	2,680,500	-
0271	3119	2011 Realignment - COPS Sheriff	1,040,000	1,040,000	-
0271	3433	2011 Realignment - County Probation/Juv Camps	8,777,864	5,311,797	(3,466,067)
0271	3434	2011 Realignment - Youthful Offender	2,594,162	4,419,310	1,825,148
0271	3435	2011 Realignment - Juvenile Reentry Grant	244,073	676,398	432,325
0271	3436	2011 Realignment - Local Community Corrections	59,859,431	58,332,251	(1,527,180)
0271	3437	2011 Realignment - JJCPA	6,706,889	2,763,957	(3,942,932)
0271	3438	2011 Realignment - Local Innovation Subacct.	749,024	-	(749,024)
0271	3439	2011 Realignment - AB109 Planning Grant	328,312	200,000	(128,312)
0271	5632	2011 Realignment - Drug Court	7,984,063	1,292,879	(6,691,184)
0271	5633	2011 Realignment - Nondrug Medi-Cal	516,308	163,591	(352,717)
0271	5634	2011 Realignment - Drug Medi-Cal Account	17,123,839	11,668,183	(5,455,656)
0271	5636	2011 Realignment - Managed Health	23,351,532	14,045,249	(9,306,283)
0271	5637	2011 Realignment - Mental Health	25,105,539	19,142,989	(5,962,550)
0271	6210	2011 Realignment - Protective Services Subaccount	91,952,563	73,250,272	(18,702,291)
0275	3450	SB 678 - Performance Incentive Funding	2,723,535	3,156,754	433,219
2025	0000	Local Public Safety Trust	115,579,260	113,578,250	(2,001,010)
		Special Revenue Fund Subtotal	2,045,211,258	1,758,631,751	(286,579,507)

Total Recommended Budget	5,212,283,432	4,791,233,982	(421,049,450)
General Fund Balance	-	90,017,000	(90,017,000)
Other Fund Balance	-	331,032,450	(331,032,450)
	5,212,283,432	5,212,283,432	-



Agriculture BUDGET 4010

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 11,722,557	\$ 12,006,289	\$ 13,678,722	\$ 1,672,433	14%
Services and Supplies	3,460,859	3,913,865	3,962,631	48,766	1%
Other Financing Uses	95,000	-	-	-	-
Total Appropriations	<u>\$ 15,278,415</u>	<u>\$ 15,920,154</u>	<u>\$ 17,641,353</u>	<u>\$ 1,721,199</u>	11%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 697,408	\$ 680,000	\$ 810,000	\$ 130,000	19%
Fines, Forfeitures, & Penalties	85,790	31,000	30,250	(750)	-2%
Intergovernment Rev - State	6,632,035	7,260,772	7,679,652	418,880	6%
Intergovernment Rev - Federal	1,568,490	1,512,779	1,697,916	185,137	12%
Charges For Services	1,704,164	1,762,091	2,021,800	259,709	15%
Miscellaneous Revenues	169,773	196,000	196,000	-	-
Other Financing Sources	38,876	-	-	-	-
Intrafund Revenue	31,643	31,500	40,000	8,500	27%
Total Revenues	<u>\$ 10,928,179</u>	<u>\$ 11,474,142</u>	<u>\$ 12,475,618</u>	<u>\$ 1,001,476</u>	9%
<u>Net County Cost</u>	<u>\$ 4,350,237</u>	<u>\$ 4,446,012</u>	<u>\$ 5,165,735</u>	<u>\$ 719,723</u>	16%
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	95	95	95	-	

AGRICULTURAL COMMISSIONER – SEALER OF WEIGHTS AND MEASURES - 4010

FUNCTION

The Department of the Agricultural Commissioner – Sealer of Weights and Measures’ function is to promote Fresno County agriculture, foster public confidence by assuring a fair and equitable marketplace, protect environmental quality through the sound application of pesticide and worker safety regulations, preserve agricultural land use for future generations and minimize the pest risk pathways of exotic and harmful pests. Program responsibilities and activities include the following:

- Pest Detection – Monitoring urbanized and crop areas for quarantine pests with traps and surveys;
- Pest Eradication – Treating and eliminating unwanted quarantine pests of significance as they occur in the urban and agricultural setting;
- Pest Management-Control – Limiting and controlling the spread of pests of significance, including weeds, vertebrate pests, and insects;
- Pest Exclusion-Plant Quarantine – Inspecting incoming and outgoing pathways of pest introduction, including export certification and high-risk pest exclusion facilities;
- Pesticide Use Enforcement and Apiary – Enforcing regulations covering agricultural and structural use of pesticides and apiaries;
- Nursery and Seed Inspection – Inspecting nursery stock to be used for farm planting and retail nursery stock and enforcing seed law regulations;
- Fruit and Vegetable Quality Control – Inspecting fruits and vegetables for compliance with State and Federal standards;
- County Weed and Rodent Control – Providing service to other County departments for weed and rodent control; and
- Weights and Measures – Ensuring enforcement of national and State standards for weighing, measuring, and transaction devices.

OVERVIEW

The FY 2024-25 Recommended Budget of \$17,641,353 represents an 11% (\$1,721,199) increase over the FY 2023-24 Adopted Budget. Revenues recommended at \$12,475,618 represent a 9% (\$1,001,476) increase over the FY 2023-24 Adopted Budget. The Net County Cost allocation of \$5,165,735 represents a 16% (\$719,723) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at 95 positions, the same as FY 2023-24. Salary Savings of 2% (\$168,909) are included in the FY 2024-25 Recommended Budget.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Continue working on the FY 2023-24 goal: Improve work conditions to increase employees' performance, safety, and better serve the public.
- **Performance Metrics:**

- Finalize and introduce the departmental Workplace Violence Prevention Plan.
- Continue making progress on the new headquarters.
- Continue to review and update the Department's policies and procedures.

FY 2023-24

- **Goal:** Improve work conditions to increase employees' performance, safety, and better serve the public.
- **Outcome(s)/Result(s):**
 - In the FY 2023-24, the Department reviewed and/or created several safety-related policies and procedures and improved safety measures in certain areas. This included inspecting all eyewash and emergency shower stations, which were either properly cleaned or deactivated if unused. A knife handling policy was introduced. Guardrails and reflective tape were installed at the Weights & Measures Calibration Tower. The plans for the Department's new headquarters made moderate progress. Additionally, the crane mechanism was replaced on the Weights & Measures truck. The Reedley and Huron District Offices were modernized with new furniture, including ergonomic sit-stand desks. However, the Department was unable to secure a new office for the Sanger District due to the unavailability of rental space that meets County requirements.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$13,678,722 represent a 14% (\$1,672,433) increase over the FY 2023-24 Adopted Budget primarily due to approved salary and benefits increases.
 - Account 6100 Regular Salaries recommended at \$7,338,768 represents a 16% (\$998,343) increase over the FY 2023-24 Adopted Budget due to several increases to salaries.
 - Account 6400 Retirement Contribution recommended at \$3,754,575 represents a 17% (\$537,399) increase over the FY 2023-24 Adopted Budget due to increases to retirement rates.
 - Account 6600 Health Insurance Contribution recommended at \$1,234,476 represents an 11% (\$121,234) increase over the FY 2023-24 Adopted Budget due to increases to County health insurance contributions.

Services and Supplies

- Services and Supplies recommended at \$3,962,631 represent a 1% (\$48,766) increase over the FY 2023-24 Adopted Budget primarily due to an increase in general liability and property insurance costs.

SUMMARY OF REVENUES

- Revenues are recommended at \$12,475,618 and represent a 9% (\$1,001,476) increase over the FY 2023-24 Adopted Budget, which is primarily due to an increase in Charges for Services. Significant changes for specific revenue sources are noted below.
 - Charges for Services recommended at \$2,021,800 represents a 15% (\$259,709) increase over the FY 2023-24 Adopted Budget due to a projected increase in rates.

- Intergovernmental Revenue-Federal recommended at \$1,697,916 represents a 12% (\$185,137) increase over the FY 2023-24 Adopted Budget due to small increases in several Federal grant agreements.
- Licenses, Permits & Franchises recommended at \$810,000 represents a 19% (\$130,000) increase over the FY 2023-24 Adopted Budget due to increases in fees for Device Registration.

Agriculture - 4010

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0213	Assist Ag Commissioner/Sealer	4,862	1	1	\$147,075
1698	Ag/Standards Investigator	3,058	2	2	206,872
1699	Supvsng Ag/Standard Specialist	3,058	14	14	1,433,375
1700	Senior Ag/Standards Specialist	2,658	24	24	2,027,079
1701	Ag/Standards Specialist	2,367	13	13	882,425
1702	Ag/Standards Specialist-Provis	2,138	14	14	880,053
1704	Agricultural Field Aide	1,304	7	7	286,204
1710	Agricultural Technician	1,467	2	2	90,451
1769	Deputy Ag Commissioner/Sealer	4,200	3	3	381,216
1770	Entomologist	3,058	1	1	103,436
2209	Executive Assistant	2,413	1	1	71,092
2212	Business Systems Analyst III	2,831	1	1	85,978
2394	Departmental Business Manager	3,809	1	1	114,799
3070	Supvsng Office Assistant	1,863	1	1	57,192
3080	Office Assistant II	1,559	2	2	104,846
3110	Office Assistant I	1,416	1	1	39,896
3260	Account Clerk II	1,643	2	2	100,560
3255	Sr Accountant	2,790	1	1	95,395
3621	Program Technician II	1,767	2	2	120,540
3623	Program Technician II-Conf	1,855	1	1	62,707
8005	Agricultural Commission/Sealer	6,204	1	1	187,686
Subtotal			95	95	\$7,478,877
	Auto Allowance				7,800
	Bilingual Pay				21,000
	Total Salary Savings				(168,909)
TOTAL REGULAR SALARIES					\$ 7,338,768

Assessor-Recorder BUDGET 0420

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 10,893,961	\$ 12,772,889	\$ 14,003,061	\$ 1,230,172	10%
Services and Supplies	3,666,668	4,271,154	4,505,552	234,398	5%
Total Appropriations	\$ 14,560,628	\$ 17,044,043	\$ 18,508,613	\$ 1,464,570	9%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 27	\$ -	\$ -	\$ -	-
Charges For Services	4,561,948	4,122,651	4,788,555	665,904	16%
Miscellaneous Revenues	263,510	285,000	285,000	-	-
Other Financing Sources	(7,481)	1,555,145	295,096	(1,260,049)	-81%
Total Revenues	\$ 4,818,005	\$ 5,962,796	\$ 5,368,651	\$ (594,145)	-10%
<u>Net County Cost</u>	\$ 9,742,624	\$ 11,081,247	\$ 13,139,962	\$ 2,058,715	19%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	111	111	111	-	

ASSESSOR – 0420

FUNCTION

The Assessor's Division (Assessor) of the Assessor-Recorder's Office has a constitutional responsibility for the annual assessment of all taxable property in the County, with the exception of State assessed property. This division certifies an annual assessment roll upon which all local governmental units rely for revenue generated from property taxes. The Assessor also determines eligibility for certain classes of exemptions permitted by State law. Since 1983, the Assessor has been responsible for supplemental assessments of properties as prescribed by Senate Bill (SB) 813 (Chapter 498, Statutes of 1983). The efficient and complete operation of the Assessor is critical to the funding of State and local agencies. All functions of the Assessor are mandated.

OVERVIEW

The FY 2024-25 Recommended Budget of \$18,508,613 represents a 9% (\$1,464,570) increase over the FY 2023-24 Adopted Budget primarily due to increases in Salaries and Benefits. Revenues recommended at \$5,368,651 represent a 10% (\$594,145) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in Other Financing Sources. Net County Cost recommended at \$13,139,962 represents a 19% (\$2,058,715) increase over the FY 2023-24 Adopted Budget. Salary Savings of 3.5% (\$278,747) was used in calculating Regular Salaries with related benefit savings of \$217,997. Staffing is recommended at 111 positions, the same amount as the FY 2023-24 Adopted Budget.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Grand Jury Report No. 2 for Fiscal Year 2023-24 included findings regarding the County's current systems used to collect and maintain property data. The Grand Jury recommended the Assessor-Recorder acquire deed reading software which would help in processing property transfers in a more accurate and efficient manner. The FY 2024-25 budget includes partial year funding for the acquisition of this software; therefore, the Assessor can begin the process of acquiring this software.
- **Performance Metric:** Review available software options and select the best option. Then present the contract to the Board of Supervisors for approval and begin the implementation process.

FY 2023-24

- **Goal:** Complete the migration of the existing Property Management Information System (PMIS) to a modern programming language, which includes benefits such as the elimination of a lengthy and laborious learning process, unavoidable delays, and downtime present in the existing PMIS.
- **Outcome(s)/Result(s):** The PMIS migration was unsuccessful. The Department along with the Auditor-Controller/Treasurer-Tax Collector will begin exploring other suitable systems.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$14,003,061 represents a 10% (\$1,230,172) increase over the FY 2023-24 Adopted Budget. Increase is due to Fresno County's implementation of a Step 6 for positions and negotiated increases from MOUs with Bargaining Units.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$7,685,465 represents a 10% (\$693,522) increase over the FY 2023-24 Adopted Budget due to the addition of a Step 6 for positions and negotiated increases from MOUs with Bargaining Units.
- Account 6300 Overtime recommended at \$68,436 represents a 68% (\$146,564) decrease from the FY 2023-24 Adopted Budget in order to meet allocated Net County Costs.
- Account 6400 Retirement Contribution recommended at \$3,992,559 represents a 12% (\$412,693) increase over the FY 2023-24 Adopted Budget primarily due to the effects of salary increases.
- Account 6600 Health Insurance Contribution recommended at \$1,431,769 represents a 17% (\$204,120) increase over the FY 2023-24 Adopted Budget due to increases in the employer's contributions toward employee health insurance premiums.

Services and Supplies

- Services and Supplies recommended at \$4,505,552 represents a 5% (\$234,398) increase over the FY 2023-24 Adopted Budget primarily due to increases in data processing charges from the Internal Services Department (ISD) for FY 2024-25.

Recommended funding includes:

- Account 7345 Facility Operation & Maintenance recommended at \$666,677 represents a 17% (\$134,308) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction in the estimated charges provided by ISD and some cost associated with the remodel of the Assessor's breakroom being paid in FY 2023-24.

SUMMARY OF REVENUES

- Revenues are recommended at \$5,368,651 and represent a 10% (\$594,145) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in Other Financing Sources as prior year included funding for the Property Management Information System (PMIS) upgrade project.
- Charges for Services recommended at \$4,788,555 represent a 16% (\$665,904) increase over the FY 2023-24 Adopted Budget to more accurately match actual revenues from FY 2023-24.
- Operating Transfers In recommended at \$295,096 represents an 81% (\$1,260,049) decrease from the FY 2023-24 Adopted Budgeted primarily due to withdrawal from the PMIS upgrade project to explore other suitable systems.

Assessor-Recorder - 0420

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0015	Assessor-Recorder		1	1	\$179,764
0217	Assist Assessor-Recorder	5,360	1	1	162,140
1007	Auditor - Appraiser I	1,946	6	6	329,288
1012	Auditor - Appraiser II	2,245	1	1	73,980
1013	Auditor - Appraiser III	2,647	3	3	270,601
1005	Appraiser II	2,245	8	8	546,766
1010	Appraiser I	1,946	11	11	588,798
1016	Appraiser III	2,647	15	15	1,295,409
1017	Chief Appraiser	4,631	1	1	140,106
1022	Assessment Services Chief	4,631	1	1	140,106
1025	Sr Appraiser	3,187	5	5	477,589
1030	Sr Auditor - Appraiser	3,187	2	2	202,403
1035	Supvsng Appraiser	4,200	2	2	254,144
1038	Chief Auditor - Appraiser	4,631	1	1	122,702
1040	Special Properties Appraiser	2,907	1	1	95,866
1042	Assessment Technician I	1,757	2	2	111,166
1043	Assessment Technician II	1,992	7	7	455,808
1044	Assessment Technician III	2,155	3	3	217,671
1045	Sup Assessment Technician	2,563	1	1	79,132
1103	Supvsng Cadastral Technician	2,553	1	1	72,207
1124	Cadastral Technician I	1,831	1	1	50,792
1157	Cadastral Technician II	2,079	3	3	174,329
2209	Executive Assistant	2,413	1	1	73,415
2394	Departmental Business Manager	3,809	1	1	115,219
3070	Supvsng Office Assistant	1,863	1	1	49,082
3080	Office Assistant II	1,559	6	6	296,289
3110	Office Assistant I	1,416	3	3	115,255
3620	Program Technician I	1,580	11	11	523,404
3621	Program Technician II	1,767	4	4	217,805
3625	Supvsng Program Technician	2,054	2	2	130,848
3704	Info Technology Analyst I	1,937	1	1	53,132
3706	Info Technology Analyst III	2,513	3	3	224,239
3708	Sr Info Technology Analyst	3,411	1	1	108,701
Subtotal			111	111	\$7,948,156

Auto Allowance	6,156
Bilingual Pay	7,800
Remuneration	2,100
Total Salary Savings	<u>(278,747)</u>
TOTAL REGULAR SALARIES	\$ 7,685,465

Auditor-Controller/Treasurer-Tax Collector BUDGET 0410

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 8,673,775	\$ 10,462,741	\$ 12,132,629	\$ 1,669,888	16%
Services and Supplies	4,359,694	5,458,376	6,290,109	831,733	15%
Total Appropriations	\$ 13,033,469	\$ 15,921,117	\$ 18,422,738	\$ 2,501,621	16%
<u>Revenues</u>					
Taxes	\$ 382,838	\$ 344,140	\$ 420,300	\$ 76,160	22%
Licenses, Permits, & Franchises	3,666	4,100	20,000	15,900	388%
Fines, Forfeitures, & Penalties	402,905	390,000	400,000	10,000	3%
Revenue From Use of Money & Property	6,684	8,000	10,000	2,000	25%
Intergovernment Rev - State	22,613	23,000	10,000	(13,000)	-57%
Charges For Services	4,130,578	4,105,370	5,086,964	981,594	24%
Miscellaneous Revenues	159,396	154,436	251,550	97,114	63%
Other Financing Sources	1,241,848	1,850,815	1,200,000	(650,815)	-35%
Intrafund Revenue	850,689	809,000	881,500	72,500	9%
Total Revenues	\$ 7,201,218	\$ 7,688,861	\$ 8,280,314	\$ 591,453	8%
<u>Net County Cost</u>	\$ 5,832,251	\$ 8,232,256	\$ 10,142,424	\$ 1,910,168	23%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25	(Decrease)	
Position Summary	108	106	107	1	

AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR – 0410

FUNCTION

The Auditor-Controller/Treasurer-Tax Collector’s (ACTTC) mission is to promote public trust by providing exemplary accounting and financial services to our public, business, and governmental customers. The ACTTC has two primary operations, separating the accounting, auditing and general ledger functions from the cash handling and portfolio management functions and revenue collection efforts. There are three accounting divisions, Financial Reporting and Audits (FR&A), General Accounting (GA), and Special Accounting (SA).

The FR&A Division prepares the County’s audited financial statements, State Controller financial reports, State court fines reports, and other financial reports. This division is responsible for the compliance, reporting, and payments associated with the County’s bond indebtedness. Additionally, this division performs audits of internal departments and funds, special financial analysis projects, and accounting for various Joint Powers Agreements (JPA), special funds and districts.

The GA Division is responsible for the centralized accounting functions including accounts payable, budget, general ledger, and payroll. The Payroll Unit processes the County’s payroll on a bi-weekly basis.

The SA Division functions include rate reviews of the Internal Service Funds, Master Schedule of Fees, Indirect Cost Rate Proposals (ICRP), and State Mandates [Senate Bill 90 (Chapter 1406, Statutes of 1972)]. In addition, the division provides all accounting supporting the property tax apportionment process, cost accounting, and special check issuance.

There are also two divisions dedicated to cash handling, portfolio management, and revenue collection functions. The Treasurer Division performs central finance operations including banking operations, cash management, and portfolio management. The Tax Collector Division provides for centralized property tax billing and information. The Revenue Collections Unit (RCU) functions as the centralized collection point of the County’s delinquent receivables.

OVERVIEW

The FY 2024-25 Recommended Budget of \$18,422,738 represents a 16% (\$2,501,621) increase over FY 2023-24 Adopted Budget primarily due to salary increases and upgrades to data processing systems. Revenues recommended at \$8,280,314 represent an 8% (\$591,453) increase over FY 2023-24 Adopted Budget primarily due to an increase in revenue to offset the costs of a new trial balance software and RCU collection software. Net County Cost (NCC) recommended at \$10,142,424 represents a 23% (\$1,910,168) increase over FY 2023-24 Adopted Budget. Salary Savings of 4% (\$284,132) was used in calculating Regular Salaries with related benefit savings of \$190,599. Staffing is recommended at 107 positions, a net increase of one position over FY 2023-24 Adopted Budget.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Research and identify a property tax system that aligns with the evolving needs of the ACTTC.

- **Performance Metric:** The property tax system is driven by the necessity to enhance operational efficiency and ensure robust management of property tax-related processes. The processes include to streamline tax administration, improve accuracy in reporting and collections, and support comprehensive financial oversight.

FY 2023-24

- **Goal:** Continue the Property Management Information System (PMIS) modernization project, which converts the property tax system from the Common Business Oriented Language (COBOL) programming language into a modern, widely adopted programming language with an expected completion of Spring 2024.

Outcome(s)/Result(s): The PMIS modernization project was discontinued due to program limitations. During the project, additional add-ons were incorporated into the scope, necessitating an extension of the original completion date to FY 2023-24. However, due to the program's limitations and associated challenges, the decision was made to discontinue the project, as it was no longer a viable solution.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$12,132,629 represent a 16% (\$1,669,888) increase over FY 2023-24 Adopted Budget primarily due to an increase in Regular Salaries and Health Insurance Contributions. The 2024-25 Recommended Budget includes the deletion of two positions, a Supervising Accountant and a Staff Analyst I, plus the addition of one Accounting and Financial Division Chief, and one Information Technology Analyst I. Additionally, an Information Technology Analyst IV has been transferred from the Internal Service Department to ACTTC, based on departmental need.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$6,819,183 represent a 15% (\$882,316) increase over the FY 2023-24 Adopted Budget due to negotiated salary increases and annual step increases for staff.
- Account 6400 Retirement Contribution recommended at \$3,255,018 represents a 16% (\$453,394) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Retirement rates.
- Account 6600 Health Insurance Contribution recommended at \$1,311,290 represents a 19% (\$211,820) increase over the FY 2023-24 Adopted Budget primarily due to an increase in health insurance rates.

Services and Supplies

- Services and Supplies recommended at \$6,290,109 represent a 15% (\$831,733) increase over FY 2023-24 Adopted Budget due to increases related to implementing a new trial balance software and RCU collection software, as well as an increase in banking fees. The trial balance software automates the creation of financial statements, manages large accounting data, produces statements required by United States Generally Accepted Accounting Principles (GAAP), supports journal entries, and serves as a repository for internal audit documents.

Recommended funding includes:

- Account 7288 Data Processing Direct recommended at \$689,500 represents a 74% (\$293,500) increase over the FY 2023-24 Adopted Budget primarily for the purchase of a new trial balance software and RCU collection software.
- Account 7295 Professional and Specialized Services recommended at \$1,057,000 represents a 55% (\$374,850) increase over the FY 2023-24 Adopted Budget primarily due to escalating banking fees. The increase is directly linked to the growth of the County's portfolio, which has elevated the account balances into a higher tier of the bank's fee structure.

SUMMARY OF REVENUES

- Revenues are recommended at \$8,280,314 and represent an 8% (\$591,453) increase over FY 2023-24 Adopted Budget. Significant changes by specific revenue source are noted below:
 - Charges for Services \$5,086,964 represent a 24% (\$981,594) increase and is primarily due to reimbursement of higher banking costs and necessary Remittance Processing equipment replacement.
 - Other Financing Sources \$1,200,000 represent a 35% (650,815) decrease due to the reduction in PMIS and ARPA transfers.

Auditor-Controller/Treasurer-Tax Collector - 0410

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0010	Auditor-Cont/Tres-Tax Collectr		1	1	\$194,168
1777	Collections Representative II	1,707	3	3	172,206
1779	Collections Representative I	1,517	1	1	41,853
1783	Tax Collections Supervisor	2,054	2	2	119,372
2209	Executive Assistant	2,413	1	1	66,220
2291	Staff Analyst I	2,091	1		
2293	Staff Analyst III	2,676	1	1	80,073
2294	Sr Staff Analyst	3,291	1	1	99,578
2302	Deputy Auditor-Controller	5,360	1	1	162,140
2303	Deputy Treasurer-Tax Collector	5,360	1	1	162,140
2307	Investment Officer	4,631	1	1	128,260
3127	Payroll Technician I - Conf	1,659	1	1	43,956
3128	Payroll Technician II - Conf	1,855	8	8	443,598
3205	Account Clerk I	1,465	24	24	997,575
3260	Account Clerk II	1,643	17	17	819,129
3210	Accountant I	2,086	6	6	348,275
3215	Accountant II	2,386	16	16	1,098,855
3255	Sr Accountant	2,790	1	1	83,910
3262	Supervising Accountant	3,070	1		
3213	Accountant II-Conf	2,386	1	1	66,202
3225	Accntng & Financial Div Chief	4,862	4	5	685,728
3226	Accntng & Financial Manager	3,809	5	5	566,180
3231	Tax Collections Division Chief	4,862	1	1	140,079
3232	Tax Collections Manager	3,809	1	1	105,494
3240	Supvsng Account Clerk	1,952	4	4	237,364
3243	Accountant Trainee	1,813	2	2	96,072
3704	Info Technology Analyst I	1,937		1	50,362
3707	Infor Technology Analyst IV	2,995		1	77,870
Subtotal			106	107	\$7,086,659
	Auto Allowance				6,156
	Bilingual Pay				7,800
	Cell Phone				600
	Remuneration				2,100

Auditor-Controller/Treasurer-Tax Collector (ORG 0410)

Total Salary Savings	(284,132)
TOTAL REGULAR SALARIES	\$ 6,819,183

VACANT POSITIONS DELETED (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
2291	Staff Analyst I	2,091	-1	\$ 55,403
3262	Supervising Accountant	3,070	-1	81,342
	Cost of Restoring Vacant Positions		<u>-2</u>	<u>\$ 136,745</u>

RECOMMENDED POSITIONS TO ADD (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
3225	Accntng & Financial Div Chief	4,862	1	\$ 125,412
3704	Info Technology Analyst I	1,937	1	50,362
	Cost of Positions Recommended to Add		<u>2</u>	<u>\$ 175,774</u>

POSITIONS APPROVED FOR TRANSFER IN (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
3707	Infor Technology Analyst IV	2,995	1	\$ 77,870
	Total Positions Transferred In		<u>1</u>	<u>\$ 77,870</u>

Department of Behavioral Health BUDGET 5630

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 66,347,882	\$ 88,915,125	\$ 99,724,697	\$ 10,809,572	12%
Services and Supplies	269,186,170	325,766,506	344,283,925	18,517,419	6%
Other Charges	49,851	89,228	33,683	(55,545)	-62%
Other Financing Uses	45,000	-	35,000,000	35,000,000	-
Total Appropriations	<u>\$ 335,628,903</u>	<u>\$ 414,770,859</u>	<u>\$ 479,042,305</u>	<u>\$ 64,271,446</u>	15%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ -	\$ 1,000	\$ 1,000	\$ -	-
Intergovernment Rev - State	3,585,496	3,899,852	6,029,760	2,129,908	55%
Intergovernment Rev - Federal	153,434,324	99,787,337	151,326,758	51,539,421	52%
Charges For Services	(1,502,622)	215,273	139,596	(75,677)	-35%
Miscellaneous Revenues	4,198,875	3,183,085	429,543	(2,753,542)	-87%
Other Financing Sources	173,242,750	306,157,568	316,719,603	10,562,035	3%
Intrafund Revenue	2,285,869	917,336	3,786,637	2,869,301	313%
Total Revenues	<u>\$ 335,244,692</u>	<u>\$ 414,161,451</u>	<u>\$ 478,432,897</u>	<u>\$ 64,271,446</u>	16%
<u>Net County Cost</u>	\$ 384,211	\$ 609,408	\$ 609,408	\$ -	-
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	<u>753</u>	<u>753</u>	<u>753</u>	-	

BEHAVIORAL HEALTH – PUBLIC GUARDIAN - 5630

FUNCTION

The Department of Behavioral Health – Public Guardian, in partnership with our diverse community, is dedicated to providing quality, culturally responsive, behavioral health services to promote wellness, recovery, and resiliency for individuals and families in our community.

The Department is designated by the State of California as the Mental Health Plan (MHP) provider under a 1915(b) Managed Care Waiver with the Federal Government. As the MHP, the Department provides or arranges for the provision of medically necessary specialty mental health services for persons who are indigent and persons covered by Medi-Cal. The Department provides both specialty mental health and substance use disorder services through County-operated and contracted programs, with the vast majority of services provided through contracted programs.

Federal Medicaid regulations mandate a Compliance Plan, Compliance Officer, and Compliance Committee in order to prevent, detect, and report fraud. The Compliance program performs and monitors compliance audits and reviews; develops and coordinates compliance risk assessments; provides and coordinates training and education; and investigates and reports issues of possible non-compliance.

The Public Guardian's Office (PGO), through California Probate Code, Section 2920, and Welfare and Institutions Code, Section 5351, is mandated to manage the personal and estate affairs of those determined incompetent by the Superior Court. The PGO protects those individuals from fraud or undue influence in their estates from loss, waste, or misappropriation.

OVERVIEW

The FY 2024-25 Recommended Budget of \$479,042,305 represents a 15% (\$64,271,446) increase over the FY 2023-24 Adopted Budget due to prior year negotiated salary increases, the conversion to a fee-for-service reimbursement structure under California Advancing and Innovating Medi-Cal (CalAIM), and the costs associated with renovations at the Olive campus. Revenues recommended at \$478,432,897 represent a 16% (\$64,271,446) increase over the FY 2023-24 Adopted Budget primarily as result of CalAIM Payment Reform and the transition to claiming Medi-Cal fee-for-service rates. Net County Cost is recommended at \$609,408 and represents no change from the FY 2023-24 Adopted Budget. Staffing is recommended at 753, which also represents no change from the current year level.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Successfully adopt and implement the FY 2024-25 Mental Health Services Act (MHSA) Annual Update and then begin plan development and implementation of the Behavioral Health Services Act (BHSA).
- **Performance Metric:** MHSA Annual Update must be adopted by January 2025, and the planning, assessment, and data collection process for BHSA will take place January – June 2025.

FY 2023-24

- **Goal:** Successfully transition to the new Electronic Health Record (EHR) SmartCare for both County and select external providers and finalize all prior year Medi-Cal billing in the current Avatar EHR.
- **Outcome(s)/Result(s):** The new EHR was implemented on July 1, 2024. All prior year original Medi-Cal billing was submitted to the State by November 30, 2023, through the previous EHR, Avatar. Despite initial delays, FY 2023-34 billing has now also been submitted through May 2024 and continues at a rate of approximately 90-days post service. The FY 2023-24 year-end revenue accruals accounted for all expenditures based on revenues claimed and pending receipt from the State, with original billing revenues anticipated by November 2024.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- Senate Bill (SB) 1338 (Umberg, Chapter 319, Statutes of 2022) established the Community Assistance, Recovery, and Empowerment (CARE) Act, which provides community-based behavioral health services and supports to Californians living with untreated schizophrenia spectrum or other psychotic disorders through a new civil court process. The CARE Act is intended to serve as an upstream intervention for individuals experiencing severe impairment to prevent avoidable psychiatric hospitalizations, incarcerations, and Lanterman-Petris-Short Mental Health Conservatorships. The CARE Process will provide earlier action, support, and accountability for both CARE persons served, and the local governments responsible for providing behavioral health services to these individuals. The CARE Act authorizes specified adult persons to petition a civil court to create a voluntary CARE agreement or a court-ordered CARE plan that may include treatment, housing resources, and other services. Cohort II counties, including Fresno, are required to implement the CARE Act by December 1, 2024.
- In the FY 2024-25 Recommended Budget, the Department includes the Olive Campus remodel project with an estimated total cost of \$35,000,000. This project is budgeted in collaboration with the Public Works and Planning – Capital Projects Division and work has already commenced. The project design continues with construction beginning within the FY 2024-25 budget year. The anticipated completion date is the spring of 2026.
- On September 19, 2023, the County officially adopted a resolution declaring the intention to sell the surplus real property referred to as the UMC property. This property currently houses the Department's 24/7 operations, including the adult and youth Psychiatric Health Facilities (PHF) and Crisis Stabilization Center (CSC) services. On August 8, 2023, the Department entered into a lease agreement with a purchase option with Heritage Centre. This included tenant improvements to build new PHF and CSC units. The Adult and Youth PHF are anticipated to be completed and open in the fall of 2024 with the CSCs completed in the spring of 2025. These services will transition off the UMC property to Heritage Centre as construction and subsequent licensing completes.
- On July 1, 2023, the Department implemented a new EHR (SmartCare) that changed the way services are recorded and processed for payment to external vendors. In FY 2023-24, services were paid based on a "charge date" that was determined by the date the service was entered into the EHR, which does not tie to the actual date of service. SmartCare did not have the ability to track and pay services based on the actual date of service, as was the previous practice. In late fall 2024, SmartCare will implement a new module called SmartCare™ MCO. This module is designed to help Managed Care Organizations manage, communicate, collaborate with, and pay external service providers. It will streamline the data collection and payment process for vendors and allow the Department and vendors to better track services and payment processing status.

- On July 1, 2023, the State implemented CalAIM, which transitioned the County from a cost reimbursement payment methodology to a rate-based reimbursement. These rates were established by the State and provided to the counties. Effective July 1, 2024, the State increased rates by 3.08% to all counties, which will help support rising costs in providing services across the network of care.

Salaries and Benefits

- Salaries and Benefits recommended at \$99,724,697 represent a 12% (\$10,809,572) increase over the FY 2023-24 Adopted Budget primarily due to negotiated salary increases and benefit rates.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$56,601,565 represents a 12% (\$5,955,725) increase over the FY 2023-24 Adopted Budget due to negotiated salary increases during FY 2023-24.
- Account 6400 Retirement Contribution recommended at \$27,873,583 represents a 13% (\$3,241,199) increase over the FY 2023-24 Adopted Budget based on an increase in base salaries and an increase in contribution rates.
- Account 6500 OASDI Contribution recommended at \$4,312,431 represents an 11% (\$416,852) increase over the FY 2023-24 Adopted Budget based on the current 7.65% contribution rates applied to regular salaries for FY 2024-25.
- Account 6600 Health Insurance Contribution recommended at \$9,570,126 represents a 14% (\$1,141,519) increase over the FY 2023-24 Adopted Budget based on current County contribution rates for 26.1 pay periods during FY 2024-25.

Services and Supplies

- Services and Supplies recommended at \$344,283,925 represents a 6% (\$18,517,419) increase over the FY 2023-24 Adopted Budget primarily due to projected increases in contracted services as a result of the conversion to a fee-for-service reimbursement structure under CalAIM, and increased costs for inpatient psychiatric hospital contracted services.

Recommended funding includes:

- Account 7175 Property Insurance recommended at \$404,714 represents a 49% (\$132,338) increase over the FY 2023-24 Adopted Budget based on an increase in insurance rates and claim history.
- Account 7223 Managed Care Providers – Mental Health recommended at \$30,916,102 represents a 22% (\$5,586,736) increase over the FY 2023-24 Adopted Budget due to the increased usage of the existing hospital Agreements for inpatient psychiatric services.
- Account 7296 Data Processing Services recommended at \$5,640,447 represents a 23% (\$1,072,164) increase over the FY 2023-24 Adopted Budget resulting from the change in the allocation of overhead charges by the Internal Services Department, as well as an increase in Microsoft 365 users for FY 2024-25.
- Account 7340 Operating Leases Buildings recommended at \$8,594,293 represents a 15% (\$1,539,548) decrease from the FY 2023-24 Adopted Budget based on annual expenses for current active leases, primarily for the Heritage building.
- Account 7385 Small Tools & Instruments recommended at \$9,014,795 represents a 723% (\$7,919,537) increase over the FY 2023-24 Adopted Budget primarily due to the relocation of staff and services from the UMC campus to the Heritage campus.

- Account 7415 Trans, Travel & Education recommended at \$483,160 represents a 73% (\$1,297,016) decrease from the FY 2023-24 Adopted Budget based on current active agreements.
- Account 7416 Trans & Travel County Garage recommended at \$301,821 represents a 28% (\$118,870) decrease from the FY 2023-24 Adopted Budget based on projections using prior year actual usage.
- Account 7430 Utilities recommended \$1,326,981 represents a 65% (\$524,919) increase over the FY 2023-24 Adopted Budget based on projections using prior year actual usage.
- Account 7565 Countywide Cost Allocation recommended at \$934,913 represents 38% (\$584,273) decrease from the FY 2023-24 Adopted Budget based Auditor-Controller/Treasurer-Tax Collector provided charges for FY 2024-25.
- Account 7611 Security Services recommended at \$1,194,215 represents a 25% (\$407,732) decrease from the FY 2023-24 Adopted Budget due to increased security for the Air Fresno Building.

Other Financing Uses

- Operating Transfers Out is recommended at \$35,000,000 for the FY 2023-24 Adopted Budget due to costs associated with the renovations at the Olive campus.

(1) Olive Building\$35,000,000.....Renovations (Program Number 91940)

SUMMARY OF REVENUES

- Revenues are recommended at \$478,432,897 and represent a 16% (\$64,271,446) increase over the FY 2023-24 Adopted Budget. Significant changes by specific revenue source are noted below:
 - Intergovernment Revenue - State recommended at \$6,029,760 represents a 55% (\$2,129,908) increase over the FY 2023-24 Adopted Budget due to an estimated increase in Medi-Cal reimbursable expenditures as a result of CalAIM Payment Reform and the transition to claiming fee-for-service rates instead of interim Medi-Cal rate reimbursement.
 - Intergovernment Revenue - Federal recommended at \$151,326,758 represents a 52% (\$51,593,421) increase over the FY 2023-24 Adopted Budget due to an estimated increase in Medi-Cal reimbursable expenditures as a result of CalAIM Payment Reform and the transition to claiming fee-for-service rates instead of interim Medi-Cal rate reimbursement.
 - Miscellaneous Revenues recommended at \$429,543 represent an 87% (\$2,753,542) decrease from the FY 2023-24 Adopted Budget due to a change in accounting for intrafund revenues from the Public Guardian's Office (PGO) to reimburse the Department for Supplemental Security Income (SSI) room and board costs for conserved individuals in account 5990.
 - Intrafund Revenue recommended at \$3,786,637 represents a 313% (\$2,869,301) increase over the FY 2023-24 Adopted Budget due to intrafund revenues from the PGO to reimburse the Department for SSI room and board costs for conserved individuals previously budgeted in account 5800.

PENDING FACTORS

The Department will continue to evaluate CalAIM payment reform standards and may return to the Board of Supervisors in the upcoming fiscal year with recommendations on changes to service delivery and/or Board agreements, based upon ongoing data collection. The State continues to implement additional CalAIM initiatives through 2027 and any additional changes in the fiscal year will be communicated to the Board of Supervisors. Further, numerous bills have been introduced in the State legislature which, if passed, would impact behavioral health mandates.

The Department continues planning for the implementation of SB 43 which expands grave disability criteria for involuntary detention, evaluation, and treatment. The Department is the lead agency collaborating across sectors to implement the bill which will have significant impacts on multiple systems, including behavioral health, public guardians, courts, public defenders, hospitals, patient rights advocates, substance use disorder providers, and law enforcement, among others. Although the bill will go into effect by January of 2026, as the need for facilities, training, and other resources are identified, the Department may return to the Board of Supervisors with recommendations.

California voters passed Proposition 1 which created the Behavioral Health Transformation (BHT), an effort to modernize the behavioral health delivery system and build new community-based treatment settings and supportive housing. The proposition significantly changes the categorical funding and adds expansive new regulatory requirements under the Mental Health Services Act and renames that act to the Behavioral Health Services Act. Although many of the changes will be implemented in FY 2025-26, planning is already underway. The Department anticipates the funding allocation to support the new requirements and may return to the Board of Supervisors with recommendations.

The Department continues to seek and apply for funding opportunities to support infrastructure, workforce development, and service expansion.

Department of Behavioral Health - 5630

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1300	Licensed Dep Dir of Behav Hlth	5,909	3	3	\$510,702
1301	Lic Behavioral Hlth Div Mgr	5,360	6	6	920,868
1309	Behavioral Hlth Division Mgr	4,631	5	5	693,862
1321	Epidemiologist	3,163	1	1	84,694
1322	Mental Health Nurse I	3,155	1	1	82,374
1323	Mental Health Nurse II	3,610	1	1	101,328
1347	Utilization Review Specialist	3,735	34	34	3,974,379
1363	Clinical Supervisor	4,099	26	26	3,397,067
1444	Managed Care Program Manager	3,809	1	1	115,219
1447	Quality Improvement Coord	4,099	1	1	138,194
1467	Psychiatric Technician I	1,713	3	3	150,358
1468	Psychiatric Technician III	2,088	2	2	129,357
1481	Behavioral Health Nurse Mgr	5,360	1	1	151,287
1450	Licensed Vocational Nurse II	2,088	9	9	582,007
1494	Licensed Vocational Nurse I	1,906	10	10	502,160
1550	Medical Records Coordinator	2,676	1	1	70,902
1560	Provider Relations Specialist	1,600	2	2	107,612
1593	Sr Admitting Interviewer	1,707	3	3	156,975
1670	Admitting Interviewer	1,488	18	18	780,444
1772	Deputy Public Guardian I	2,142	4	4	261,550
1773	Deputy Public Guardian II	2,359	3	3	238,014
1774	Sr Deputy Public Guardian	2,622	1	1	84,214
1910	Sr Licensed Psychologist	3,779	1		
1917	Unlic Mental Health Clinician	2,940	76	76	6,719,327
1919	Lic Mental Health Clinician	3,234	31	31	2,943,635
1920	Sr Lic Mental Health Clinician	3,556	36	36	3,996,893
1927	Community Mental Health Spec I	1,789	46	46	2,326,236
1928	Community Mental Hlth Spec II	1,977	39	39	2,457,038
1958	Behavioral Health Program Mgr	3,809	1	1	115,219
1960	Behavioral Health Worker	1,416	5	3	132,524
1968	Peer Support Specialist	1,328	21	21	754,070
2209	Executive Assistant	2,413	1	1	81,625
2212	Business Systems Analyst III	2,831	13	13	1,097,464
2213	Business Systems Analyst I	1,976	1	1	52,356

Department of Behavioral Health (ORG 5630)

2240	Sr Business Systems Analyst	3,170	2	2	211,993
2259	Public Guardian Manager	3,809	1	1	115,219
2291	Staff Analyst I	2,091	17	19	1,144,922
2292	Staff Analyst II	2,317	22	22	1,529,296
2293	Staff Analyst III	2,676	44	44	3,710,292
2294	Sr Staff Analyst	3,291	19	19	1,860,887
2297	Program Manager	3,809	7	7	801,045
2316	Deputy Dir of Behavioral Hlth	5,360	1	1	162,140
2321	Compliance Officer	4,410	1	1	133,438
2335	MHSA Edu & Training Coord	2,989	1	1	95,803
2337	Diversity Services Coordinator	2,989	1	1	95,458
2338	MHSA Financial Analyst	3,291	1	1	99,578
3035	Eligibility Worker III	1,949	2	2	116,856
3010	Chief Office Assistant	2,060	2	2	124,244
3070	Supvsng Office Assistant	1,863	5	5	310,343
3080	Office Assistant II	1,559	40	40	1,955,305
3110	Office Assistant I	1,416	34	34	1,366,419
3111	Office Assistant I - Conf	1,416	3	3	118,704
3140	Administrative Assistant I	1,714	6	6	319,234
3160	Administrative Assistant II	1,896	11	11	686,204
3161	Administrative Assistant II-C	1,896	1	1	60,367
3205	Account Clerk I	1,465	6	6	249,195
3260	Account Clerk II	1,643	1	1	55,244
3210	Accountant I	2,086	1	1	59,500
3215	Accountant II	2,386	3	3	232,832
3255	Sr Accountant	2,790	8	8	722,746
3262	Supervising Accountant	3,070	3	3	288,996
3405	Estate Property Assistant	1,465	1	1	45,764
3620	Program Technician I	1,580	35	36	1,691,470
3621	Program Technician II	1,767	34	34	1,950,604
3625	Supvsng Program Technician	2,054	3	3	198,514
3622	Program Technician I-Conf	1,659	1	1	43,956
3623	Program Technician II-Conf	1,855	6	6	341,748
8073	Director of Behavioral Health	7,182	1	1	217,265
1952	Substance Abuse Specialist	1,995	8	8	455,902
1953	Sr Substance Abuse Specialist	2,189	14	14	912,663
Subtotal			753	753	\$56,394,100
	Auto Allowance				7,800
	Bilingual Pay				199,665
TOTAL REGULAR SALARIES					\$ 56,601,565

VACANT POSITIONS DELETED (Effective October 14, 2024)

Department of Behavioral Health (ORG 5630)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1910	Sr Licensed Psychologist	3,779	-1	\$ 99,562
1960	Behavioral Health Worker	1,416	-2	74,612
	Cost of Restoring Vacant Positions		-3	\$ 174,174

RECOMMENDED POSITIONS TO ADD (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
2291	Staff Analyst I	2,091	2	\$ 110,806
3620	Program Technician I	1,580	1	42,242
	Cost of Positions Recommended to Add		3	\$ 153,048

Board Of Supervisors BUDGET 0110

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,013,624	\$ 3,155,434	\$ 3,588,465	\$ 433,031	14%
Services and Supplies	564,248	1,759,556	1,948,177	188,621	11%
Total Appropriations	\$ 3,577,872	\$ 4,914,990	\$ 5,536,642	\$ 621,652	13%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 37,343	\$ 34,000	\$ 32,000	\$ (2,000)	-6%
Miscellaneous Revenues	3,010	2,600	2,600	-	-
Other Financing Sources	(5,211)	-	-	-	-
Total Revenues	\$ 35,142	\$ 36,600	\$ 34,600	\$ (2,000)	-5%
Net County Cost	\$ 3,542,730	\$ 4,878,390	\$ 5,502,042	\$ 623,652	13%
<u>Position Summary</u>					
Position Summary	Budgeted 2022-23 20	Current 2023-24 20	Recommended 2024-25 20	Increase/ (Decrease) -	

BOARD OF SUPERVISORS – 0110

FUNCTION

The five members of the Board of Supervisors (Board) are elected to serve as the executive and legislative, policymaking body of the County. The Board is empowered by the State Constitution, the laws of California, and the Fresno County Charter to enact ordinances and establish policies that provide for the health, safety, and welfare of County residents. The Board is accountable for the appropriation of public funds under their jurisdiction and appoints County Counsel and the County Administrative Officer who is responsible to supervise and manage County operations necessary to meet State mandates and carry out local service priorities. The Board approves contracts for public improvement projects and other specialized services; conducts public hearings on land-use and other matters; and makes appointments to various boards and commissions. Individual Board members represent the Board on a variety of boards and commissions. Board Member Assistants are responsible for assisting Board Members in a confidential capacity by performing research, constituent liaison work, and providing administrative services. The Clerk of the Board of Supervisors (Clerk) is responsible for preparing the Board agendas and minutes, processing agenda items, coordinating Board meetings, and performing other ministerial duties in support of the Board. The Clerk also administers the property assessment equalization program, serves as filing officer for Statements of Economic Interests, and is responsible for certifications of tract and parcel maps for recordation.

OVERVIEW

The FY 2024-25 Recommended Budget of \$5,536,642 represents a 13% (\$621,652) increase over the FY 2023-24 Adopted Budget. Revenues recommended at \$34,600 represent a 5% (\$2,000) decrease from the FY 2023-24 Adopted Budget. Net County Cost (NCC) recommended at \$5,502,042 represents a 13% (\$623,652) increase over the FY 2023-24 Adopted Budget. No change in staffing is recommended, which remains at 20 positions. Staff turnover is expected to be minimal or non-existent; therefore, Salary Savings has not been included in the Recommended Budget.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Update the Board's InSite webpage where meeting agendas and records from 2015 to current are hosted online.
- **Performance Metric:** Clerk staff will see a decrease in inquiries from County employees and the public as updates will provide easier navigation and accessibility.

FY 2023-24

- **Goal:** Assist in providing workshop trainings to County employees using Agenda Item Development Guide.
- **Performance Metric:** Clerk staff will see an increase in consistently accurate and timely prepared Board Agenda Items.
- **Outcome/Result:** Clerk staff assisted in updating the Agenda Item Development Guide, which has been released to County departments by the County Administrative Office.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$3,588,465 represent a 14% (\$433,031) increase over the FY 2023-24 Adopted Budget primarily due to salary and benefit adjustments.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$2,094,527 represents a 10% (\$188,155) increase over the FY 2023-24 Adopted Budget due to salary adjustments.
- Account 6400 Retirement Contribution recommended at \$1,021,799 represents a 12% (\$108,602) increase over the FY 2023-24 Adopted Budget due to base salary increases and an increase in retirement contribution rates.
- Account 6600 Health Insurance Contribution recommended at \$289,484 represents a 69% (\$118,694) increase over the FY 2023-24 Adopted Budget due to an increase in contribution based on estimated coverage elections.

Services and Supplies

- Services and Supplies recommended at \$1,948,177 represent an 11% (\$188,621) increase over the FY 2023-24 Adopted Budget.
 - Account 7295 Professional and Specialized Services recommended at \$1,326,903 represents a 17% (\$189,268) increase over the FY 2023-24 Adopted Budget and includes Net County Cost carryover from FY 2023-24.

SUMMARY OF REVENUES

- Revenues are recommended at \$34,600 and represent a 5% (\$2,000) decrease from the FY 2023-24 Adopted Budget based on estimated receipts of revenues primarily for Assessment Appeal Applications.

Board Of Supervisors - 0110

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0410	Board of Supervisors, Mem (E)		4	4	\$589,480
0415	Board of Supervisors, Chm (E)		1	1	165,792
0420	Board Member Assistant	2,413	5	5	395,522
0421	Senior Board Member Assistant	2,676	5	5	456,855
3025	Clerk of the Board of Suprvsrs	5,909	1	1	178,775
3026	Sr Deputy Clerk to the BOS	2,487	1	1	80,172
3182	Deputy Clerk to the BOS III	2,080	3	3	186,651
Subtotal			20	20	\$2,053,247
	Auto Allowance				30,780
	Remuneration				10,500
TOTAL REGULAR SALARIES					\$ 2,094,527

Child Support Services BUDGET 5110

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 25,305,230	\$ 29,712,897	\$ 31,473,075	\$ 1,760,178	6%
Services and Supplies	5,228,848	8,734,839	6,476,255	(2,258,584)	-26%
Other Financing Uses	394,587	-	-	-	-
Capital Assets	5,347	-	-	-	-
Total Appropriations	\$ 30,934,013	\$ 38,447,736	\$ 37,949,330	\$ (498,406)	-1%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 919	\$ -	\$ -	\$ -	-
Other Financing Sources	30,653,406	38,310,820	37,793,200	(517,620)	-1%
Intrafund Revenue	128,505	136,916	156,130	19,214	14%
Total Revenues	\$ 30,782,830	\$ 38,447,736	\$ 37,949,330	\$ (498,406)	-1%
Net County Cost	\$ 151,183	\$ -	\$ -	\$ -	-
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	307	308	295	(13)	

DEPARTMENT OF CHILD SUPPORT SERVICES – 5110

FUNCTION

The Fresno County Department of Child Support Services (FCDCSS) administers and implements the Federal Child Support Program for the State of California in Fresno County. This is accomplished by assisting families with establishing parentage and the establishment and enforcement of child support and medical support in an equitable, timely, and courteous manner. By encouraging parents to provide for their children, the Department is committed to improving the performance of the Fresno County Child Support Program and increasing total collections annually.

OVERVIEW

The FY 2024-25 Recommended Budget of \$37,949,330 represents a 1% (\$498,406), decrease from the FY 2023-24 Adopted Budget. There is no Net County Cost (NCC) associated with this budget. Staffing is recommended at 295 positions, a decrease of 13 positions from the FY 2023-24 Adopted Budget. Salary Savings of 6.5% (\$1,204,130) was used when calculating Regular Salaries, with related benefit cost savings of \$938,064.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Continue to operate efficiently and effectively to ensure FCDCSS holds the overall cost effectiveness ratio at \$2.75 or higher while working to control expenses, increase collections and find efficiencies.
- Continue to increase the knowledge, skills and abilities of all staff to provide more efficient and effective services to customers.
- **Performance Metric:** Cost effectiveness is measured by calculating total dollars collected for every dollar expended. Cost effectiveness is an annual calculation conducted by the State Department of Child Support Services for all Local Child Support Agencies. The State's goal is to improve the overall effectiveness and efficiencies of the State's Child Support Program. FCDCSS has been recognized by the State as an efficient and effective program with regard to the collections and distributions of child support.

FY 2023-24

- **Goal:** Continue to operate efficiently and effectively to ensure FCDCSS remains in a statewide standing of having a cost effectiveness ratio of \$3.00 or higher as the funding allocation continues to increase resulting in an anticipated lower cost effectiveness yet remaining a positive example for other child support agencies in this metric.
- Continue to maximize efficiencies through reengineering, training, and automation.
- Continue to explore all options to improve the Department's recruitment process by minimizing timeframes, reducing redundancies, and expanding applicant pools.
- **Outcome(s)/Result(s):** The goal is set by the State and is calculated on a Federal Fiscal Year (FFY). For FFY 2023, October 2022 – September 2023, the total child support collected was \$97.1 million. This was an increase in departmental collections from the

prior FFY 2022 by \$0.9 million. The Department overall cost effectiveness was \$3.09 for FFY 2023. This is higher than the statewide average of \$2.35 for FFY 2023.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$31,473,075 represent a 6% (\$1,760,178) increase over the FY 2023-24 Adopted Budget due to increases in regular salaries, health insurance contributions, and 401(a) plan county match. Staffing is recommended at 295 positions, a decrease of 13 positions from the FY 2023-24 Adopted Budget.

Recommended funding includes:

- Account 6570 401(a) Matching Contribution recommended at \$200,000 represents a 167% (\$125,000) increase over the FY 2023-24 Adopted Budget due to an anticipated increase in employee participation due to the county match increase from \$25 to \$50 per pay period.

Services and Supplies

- Services and Supplies recommended at \$6,476,255 represents a 26% (\$2,258,584) decrease from the FY 2023-24 Adopted Budget.

Recommended funding includes:

- Account 7175 Property Insurance recommended at \$321,731 represents a 48% (\$104,206) increase over the FY 2023-24 Adopted Budget due to an increase in rates and claim history.
- Account 7265 Office Expense recommended at \$151,897 represents a 60% (\$224,078) decrease from the FY 2023-24 Adopted Budget due to anticipated reductions in FY 2024-25.
- Account 7295 Professional & Specialized Services recommended at \$1,626,000 represents a 59% (\$2,374,000) decrease from the FY 2023-24 Adopted Budget due to anticipated reductions in modular furniture purchases and office reconfiguration expenditures.
- Account 7296 Data Processing Services recommended at \$1,782,840 represents a 17% (\$256,830) increase over the FY 2023-24 Adopted Budget primarily due to increased ISD rates and a change in overhead allocation methodology.
- Account 7565 Countywide Cost Allocation recommended at \$214,718 represents a 92% (\$102,937) increase over the FY 2023-24 Adopted Budget due to an increase in allocated Cost Plan charges from the Auditor-Controller/Treasurer-Tax Collector.

SUMMARY OF REVENUES

- Revenues are recommended at \$37,949,330 and represent a 1% (\$498,406) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in the funding allocation from the California Department of Child Support Services.

Child Support Services - 5110

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1202	Paralegal	2,138	2	2	\$128,953
1250	Chief Child Support Attorney	6,204	1	1	187,686
1251	Sr Child Support Attorney	5,104	3	3	505,353
1252	Child Support Attorney IV	4,742	2	2	274,667
1253	Child Support Attorney III	4,051	3	3	352,901
1254	Child Support Attorney II	3,377	2	2	187,116
1973	Child Support Assistant	1,440	18	18	798,268
1974	Child Support Specialist II	1,975	35	35	2,135,197
1976	Child Support Specialist I	1,791	96	86	4,424,258
1977	Sup Child Support Specialist	2,688	20	20	1,697,788
1979	Sr Child Support Specialist	2,177	41	39	2,678,304
1978	Child Support Svs Prog Mgr	3,809	6	6	658,386
2209	Executive Assistant	2,413	1	1	69,405
2212	Business Systems Analyst III	2,831	1	1	95,759
2213	Business Systems Analyst I	1,976	1		
2225	Business Systems Manager	3,999	1	1	120,981
2291	Staff Analyst I	2,091	1	1	60,367
2292	Staff Analyst II	2,317	1	1	73,621
2293	Staff Analyst III	2,676	1	1	87,960
2294	Sr Staff Analyst	3,291	1	1	99,578
2304	Deputy Dir of Child Supprt Svs	4,862	2	2	294,150
2394	Departmental Business Manager	3,809	1	1	115,219
3070	Supvsng Office Assistant	1,863	1	1	62,658
3080	Office Assistant II	1,559	21	21	1,060,078
3110	Office Assistant I	1,416	17	17	681,296
3081	Office Assistant II - Conf	1,559	1	1	47,769
3111	Office Assistant I - Conf	1,416	1	1	40,654
3205	Account Clerk I	1,465	5	5	211,948
3260	Account Clerk II	1,643	9	9	450,235
3215	Accountant II	2,386	1	1	77,709
3255	Sr Accountant	2,790	1	1	79,299
3240	Supvsng Account Clerk	1,952	1	1	56,337
3620	Program Technician I	1,580	3	3	147,618
3621	Program Technician II	1,767	4	4	241,080

Child Support Services (ORG 5110)

3623 Program Technician II-Conf	1,855	2	2	125,414
8100 Director of Child Support Svs	6,514	1	1	197,071
		<hr/>	<hr/>	<hr/>
Subtotal		308	295	\$18,525,083
Auto Allowance				7,800
Bilingual Pay				52,000
Total Salary Savings				(1,204,130)
TOTAL REGULAR SALARIES				\$ 17,380,753

VACANT POSITIONS DELETED (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1976	Child Support Specialist I	1,791	-10	\$ 478,820
1979	Sr Child Support Specialist	2,177	-2	116,406
2213	Business Systems Analyst I	1,976	-1	52,356
	Cost of Restoring Vacant Positions		<hr/> -13	<hr/> \$ 647,582

County Administrative Office BUDGET 0120

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 2,920,021	\$ 3,485,430	\$ 4,089,362	\$ 603,932	17%
Services and Supplies	874,411	895,449	659,369	(236,080)	-26%
Total Appropriations	\$ 3,794,432	\$ 4,380,879	\$ 4,748,731	\$ 367,852	8%
<u>Revenues</u>					
Charges For Services	\$ 45,421	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	9	-	-	-	-
Other Financing Sources	243,572	335,481	251,900	(83,581)	-25%
Intrafund Revenue	411,362	400,000	400,000	-	-
Total Revenues	\$ 700,364	\$ 735,481	\$ 651,900	\$ (83,581)	-11%
Net County Cost	\$ 3,094,068	\$ 3,645,398	\$ 4,096,831	\$ 451,433	12%
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	15	17	17	-	

COUNTY ADMINISTRATIVE OFFICE – 0120

FUNCTION

The County Administrative Office (CAO) is responsible for administering County government. The office works with County Department Heads, various local, State, and Federal government entities, non-profit agencies, businesses, and educational institutions to address community concerns and issues in the operation of the County. The CAO develops strategic plans based on Board of Supervisors (Board) policies and direction. The CAO processes agenda items and sets Board meeting agendas, prepares and assists in Board presentations, performs legislative analysis and advocacy functions, and conducts continuous research in administrative policies and practices with special emphasis on the review of interdepartmental coordination and management to ensure that service to the public is provided in the most efficient manner possible. The CAO directs the development of the annual Recommended Budget for the Board's consideration and exercises budgetary control over departmental expenditure of funds and use of personnel. The CAO also provides liaison and coordination activities for the budgeting, financing, and management of capital improvement projects; acts as negotiator in County litigation matters; and is responsible for all emergency related activities. The CAO is responsible for all support functions required for the operation of the Grand Jury and reviews claims for payment for court appointed defense attorneys, experts and other ancillary services providers for indigent parties.

OVERVIEW

The FY 2024-25 Recommended Budget of \$4,748,731 represents an 8% (\$367,852) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Salaries and Benefits. Revenues recommended at \$651,900 represent an 11% (\$83,581) decrease from the FY 2023-24 Adopted Budget based on actuals received in the prior year.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** The CAO's office will follow-up on the Lean Six Sigma Pilot Program by launching the continual improvement program in all County departments. In addition, the Capital Projects process will be enhanced with clear workflow and CAO oversight to ensure better oversight of all projects. Finally, the CAO's office will temporarily oversee Code Enforcement with the goal of resource assessment, improved workflow, clearer responsibilities for departments that support Code Enforcement and ultimately the placement of Code Enforcement in a County department.
- **Performance Metric:** The successful launch of the Lean Six Sigma Program in all County departments will be measured by department's leadership embracing the program and employee participation by bringing forward innovative changes to County processes and services. The Capital Projects process improvement project will be measured by the efficiency and tracking of all Capital Projects. The Code Enforcement improvement project will be measured by the satisfaction of Board members and the public on the improvements in the program and clear metrics on progress.

FY 2023-24

- **Goal:** The CAO's Office will continue to work closely with departments to establish clear, meaningful, and measurable goals during the fiscal year as part of a strategic

planning process as well as launch a pilot Lean Six Sigma program. In addition, in collaboration with the Department of Human Resources the CAO's Office will review the results of the employee engagement surveys and identify and act on the most critical issues.

- **Outcome(s)/Result(s):** The Lean Six Sigma pilot program was successfully launched in three departments (Internal Services Department, Department of Behavioral Health, and Department of Child Support Services), which included the training of a total of 50 employees. Now trained, these employees will spend the second half of the pilot program selecting and completing Lean Six Sigma projects. Once these projects have been completed, the County will evaluate the progress of the pilot and consider for countywide implementation. In collaboration with the Department of Human Resources, an Employee Engagement Survey was launched and completed. The results included the establishment of an Employee Engagement Committee to follow-up on the results and plan for a second survey that was launched in August 2024 to measure progress over the last year. The strategic planning process was delayed based on the need to temporarily oversee transition at the Internal Services Department.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$4,089,362 represent a 17% (\$603,932) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at the current level of 17 positions.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$2,289,130 represents a 14% (\$273,179) increase over the FY 2023-24 Adopted Budget primarily due to Board approved salary increases and step advancement.
- Account 6200 Extra Help recommended at \$193,134 represents a 161% (\$119,041) increase over the FY 2023-24 Adopted Budget to address the oversight of several countywide priority projects.
- Account 6400 Retirement Contribution recommended at \$1,144,209 represents a 13% (\$131,642) increase over the FY 2023-24 Adopted Budget due to the increase in base salaries, as well as increase to contribution rates.

Services and Supplies

- Services and Supplies recommended at \$659,369 represent a 26% (\$236,080) decrease from FY 2023-24 Adopted Budget.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$165,000 represents a significant (\$152,000) increase over the FY 2023-24 Adopted Budget based on actual charges incurred in the prior year.
- Account 7345 Facility Operations & Maintenance recommended at \$70,963 represents a 82% (\$314,164) decrease from the FY 2023-24 Adopted Budget due to the completion of the majority of an office renovation project.
- Account 7385 Small Tools & Instruments recommended at \$50,000 represents a 71% (\$125,000) decrease from the FY 2023-24 Adopted Budget as most furnishings associated with the Administrative Office facility improvements were purchased in the prior year.

SUMMARY OF REVENUES

- Revenues are recommended at \$651,900 and represent an 11% (\$83,581) decrease from the FY 2023-24 Adopted Budget based on actuals received in the prior year.

County Administrative Office - 0120

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
2247	Principal Admin Analyst	3,809	3	3	\$345,657
2270	Sr Administrative Analyst	3,291	2	2	199,156
2346	County Budget Director	4,862	1	1	139,824
2359	Co Communications Specialist	2,676	2	2	171,113
2385	Homelessness Program Manager	4,200	1	1	115,470
2386	CAO Program Manager	4,200	1	1	111,282
2387	County Communications Director	4,200	1	1	127,072
3170	Executive Assistant to CAO	2,676	1	1	70,903
3623	Program Technician II-Conf	1,855	1	1	53,920
8020	County Administrative Officer	10,611	1	1	321,015
8025	Chief Operating Officer	8,314	1	1	251,538
8225	Deputy County Admin Officer	5,909	2	2	357,480
Subtotal			17	17	\$2,264,430
	Auto Allowance				23,400
	Bilingual Pay				1,300
TOTAL REGULAR SALARIES					\$ 2,289,130

County Administrative Office - Grants BUDGET 0122

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 417,099	\$ 1,475,843	\$ 1,106,572	\$ (369,271)	-25%
Total Appropriations	\$ 417,099	\$ 1,475,843	\$ 1,106,572	\$ (369,271)	-25%
<u>Revenues</u>					
Other Financing Sources	\$ 230,447	\$ 1,475,843	\$ 1,106,572	\$ (369,271)	-25%
Total Revenues	\$ 230,447	\$ 1,475,843	\$ 1,106,572	\$ (369,271)	-25%
<u>Net County Cost</u>	\$ 186,652	\$ -	\$ -	\$ -	-

COUNTY ADMINISTRATIVE OFFICE – GRANTS – 0122

FUNCTION

The County Administrative Office (CAO) Grant budget contains recommended appropriations for grant programs funded by State and Federal grants.

OVERVIEW

The FY 2024-25 Recommended Budget of \$1,106,572 represents a 25% (\$369,271) decrease from the FY 2023-24 Adopted Budget due to the scheduled amounts awarded by California Board of State and Community Corrections (BSCC) for the Public Defense Pilot Program grant (PDPP) during FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Grant Programs

Public Defense Pilot Program (\$1,106,572)

Grant Funds:.....\$1,106,572.....County Match: None

The County was awarded a third year of funding, and it is expected to be received in September 2024. The FY 2024-25 Recommended Budget includes grant funding in the amount of \$1,106,572 to fund the Program in the Public Defender's Office (\$806,572) and the Alternate Indigent Defense contractor (\$300,000). This grant funds the following positions in the Public Defender's Org 2880: three Defense Attorneys, one Paralegal, one Defense Investigator, and one Social Worker. Funds from previous year PDPP will cover the remainder of the Program costs not covered by the third year of funding.

Services and Supplies

- Services and Supplies recommended at \$1,106,572 represent a 25% (\$369,271) decrease from the FY 2023-24 Adopted Budget and cover reimbursement of the Public Defender's and Alternate Indigent Defense Provider's expenditures for administering the Public Defense Pilot Program.

SUMMARY OF REVENUES

- Revenues are recommended at \$1,106,572 represent a 25% (\$369,271) decrease from the FY 2023-24 Adopted Budget due to the scheduled amounts awarded by BSCC for the PDPP during FY 2024-25.

Alternate Indigent Defense BUDGET 2875

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 7,695,353	\$ 8,101,544	\$ 8,460,833	\$ 359,289	4%
Total Appropriations	\$ 7,695,353	\$ 8,101,544	\$ 8,460,833	\$ 359,289	4%
<u>Revenues</u>					
Other Financing Sources	\$ 263,544	\$ 231,333	\$ 231,333	\$ -	-
Intrafund Revenue	-	280,211	300,000	19,789	7%
Total Revenues	\$ 263,544	\$ 511,544	\$ 531,333	\$ 19,789	4%
<u>Net County Cost</u>	\$ 7,431,810	\$ 7,590,000	\$ 7,929,500	\$ 339,500	4%

CAO – ALTERNATE INDIGENT DEFENSE - 2875

FUNCTION

The Alternate Indigent Defense (AID) budget is administered by the County Administrative Office (CAO) and provides for the funding of legal defense services for indigent criminal defendants when the Public Defender declares a conflict of interest. Appropriations for court appointed attorneys and ancillary defense services in capital cases under Penal Code, section 987.9 are also included in this budget.

OVERVIEW

The FY 2024-25 Recommended Budget of \$8,460,833 represents a 4% (\$359,289) increase over the FY 2023-24 Adopted Budget. The Net County Cost allocation of \$7,929,500 represents a 4% (\$339,500) increase over the FY 2023-24 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$8,460,833 represent a 4% (\$359,289) increase over the FY 2023-24 Adopted Budget primarily due to an increase in costs for contracted AID services. In addition, it is anticipated caseloads for court appointed attorneys will continue to increase as the Court continues to address a backlog of cases and special circumstance cases.

SUMMARY OF REVENUES

- Revenues recommended at \$531,333 represent a 4% (\$19,789) increase over the FY 2023-24 Adopted Budget based on additional Public Defense Pilot Program Grant funds earmarked specifically for AID purposes.

Discretionary Revenues BUDGET 0415

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
<u>Revenues</u>					
Taxes	\$ 346,773,883	\$ 337,333,677	\$ 361,114,831	\$ 23,781,154	7%
Licenses, Permits, & Franchises	7,284,370	4,250,000	5,057,912	807,912	19%
Fines, Forfeitures, & Penalties	161,286	44,000	44,000	-	-
Revenue From Use of Money & Property	2,063,079	2,050,000	2,050,000	-	-
Intergovernment Rev - State	5,669,052	1,467,000	1,467,000	-	-
Intergovernment Rev - Federal	3,667,474	3,110,000	3,117,900	7,900	-
Charges For Services	3,978,555	3,800,000	4,055,000	255,000	7%
Miscellaneous Revenues	74,201	10,000	10,000	-	-
Other Financing Sources	3,094,032	2,559,165	2,559,165	-	-
Total Revenues	\$ 372,765,933	\$ 354,623,842	\$ 379,475,808	\$ 24,851,966	7%
<u>Net County Cost</u>	\$ (372,765,933)	\$ (354,623,842)	\$ (379,475,808)	\$ (24,851,966)	7%

CAO – COUNTYWIDE REVENUES - 0415

FUNCTION

The Countywide Revenues budget is administered by the County Administrative Office and is not related to the revenue generating activities of any particular department. It includes property taxes, sales tax, motor vehicle in lieu, interest, and other miscellaneous revenues. This revenue is used to fund the Net County Cost (NCC) of General Fund departments.

OVERVIEW

Revenues recommended at \$379,475,808 represent a 7% (\$24,851,966) increase over the FY 2023-24 Adopted Budget to support General Fund costs. The increase is primarily due to projected property tax revenues.

SUMMARY OF REVENUES

- Taxes recommended at \$361,114,831 represent a 7% (\$23,781,154) increase over the FY 2023-24 Adopted Budget. This increase is predominately due to the prior year growth and includes 2% of current year growth in Secured Property Taxes (\$8,152,363) and Property Tax In Lieu of Vehicle License Fees (\$11,078,791). These taxes are derived from the net assessed value of real and personal property in the County.
- Licenses, Permits, & Franchises recommended at \$5,057,912 represent a 19% (\$807,912) increase over the FY 2023-24 Adopted Budget due to an increase in estimated franchise revenue based on actuals received in the prior year.

App For Contingencies-General
BUDGET 8210
GENERAL FUND

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Appropriations For Contingencies	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-
Total Appropriations	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-
<u>Revenues</u>					
Operating Transfers In	\$ -	\$ 18,000,000	\$ -	\$ (18,000,000)	-100%
Total Revenues	\$ -	\$ 18,000,000	\$ -	\$ (18,000,000)	-100%

GENERAL RESERVES / DESIGNATIONS

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Budget Stabilization Reserve	\$ 20,000,000	\$ 32,000,000	\$ 31,200,000	\$ -800,000	-3%
Increase in General Reserve	7,000,000	10,000,000	10,000,000	-	-
Rowell Building Purchase (Restricted)	-	18,000,000	-	-18,000,000	-100%
Financial System Replacement (Committed)	-	-	2,000,000	2,000,000	-
Total Appropriations	\$ 27,000,000	\$ 60,000,000	\$ 43,200,000	\$ -16,800,000	-28%

CAO – CONTINGENCIES, GENERAL RESERVES AND DESIGNATIONS - 8210

FUNCTION

The Contingencies, General Reserves, and Designations budget is used to provide for unforeseen or emergency expenditures during the course of the fiscal year and to accumulate funds in the General Fund for a designated use. General Fund Contingencies and Designations differ from General Reserves in that the Board of Supervisors (Board) can transfer Contingencies and Designations during the fiscal year to fund unanticipated expenditures on a (4/5) vote. The General Reserves, however, is a portion of the Fund Balance that is not available to fund current year expenditures except in cases where the Board declares an emergency as defined by California Government Code, section 29127.

OVERVIEW

The FY 2024-25 Recommended Budget of \$44,200,000 represents a 28% decrease from the FY 2023-24 Adopted Budget. The budget includes \$1,000,000 for Contingencies, which is the same as the FY 2023-24 Adopted Budget. The FY 2024-25 Recommended Budget includes an increase of \$10,000,000 to the General Reserves, which would bring the County's General Reserve to \$90,000,000. A total of \$31,200,000 is recommended for the Budget Stabilization Reserve. The FY 2024-25 Recommended Budget includes \$2,000,000 to be set aside for the purchase of a countywide financial system replacement.

SUMMARY OF CAO RECOMMENDATIONS

Contingencies

- Contingencies are recommended at \$1,000,000, the same as the FY 2023-24 Adopted Budget. No Contingencies were used in FY 2023-24. These funds fell to Fund Balance and are being budgeted in the FY 2024-25 Recommended Budget.

General Reserves

- General Reserves are recommended to be increased by \$10,000,000. Consequently, the General Reserves balance for FY 2024-25 will be \$90,000,000; an increase of 13 percent.

Budget Mitigation

- The Budget Stabilization Reserve is recommended at \$31,200,000. This reserve may be used for the mitigation of future unforeseen budgetary challenges and/or shortfalls in funding due to an economic downturn.

Financial System Replacement

- A designation of in the amount of \$2,000,000 is recommended to be set aside for the future purchase of a countywide financial system replacement.

Court Ancillary Services BUDGET 2838

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 1,903,937	\$ 1,837,533	\$ 1,992,074	\$ 154,541	8%
Other Charges	14,986,451	14,967,641	14,900,000	(67,641)	-
Total Appropriations	\$ 16,890,389	\$ 16,805,174	\$ 16,892,074	\$ 86,900	1%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 1,642,009	\$ 1,716,931	\$ 1,725,042	\$ 8,111	-
Charges For Services	1,554,545	1,664,323	1,743,554	79,231	5%
Miscellaneous Revenues	442	442	-	(442)	-100%
Total Revenues	\$ 3,196,996	\$ 3,381,696	\$ 3,468,596	\$ 86,900	3%
<u>Net County Cost</u>	\$ 13,693,393	\$ 13,423,478	\$ 13,423,478	\$ -	-

CAO – COURT ANCILLARY SERVICES - 2838

FUNCTION

The Court Ancillary Services budget is administered by the County Administrative Office. Under the provisions of the Trial Court Funding Act (Act) of 1997 (Assembly Bill 233, Chapter 850, Statutes of 1997), the State assumed responsibility for funding trial court operations commencing with FY 1997-98. The County is responsible for paying a Maintenance-of-Effort (MOE) to the State consisting of the following two components: the County's contribution to trial court operations in FY 1994-95, and fines and forfeiture revenue remitted to the State in that same year. The County is also responsible for paying the State its share of the growth in fines and forfeiture revenue.

The Act also requires counties to pay for the ongoing maintenance of court facilities for judicial and court operations. As part of the prescribed legislation, the Act established County Facility Payments (CFPs) for counties to pay their pro rata share of facilities operations and maintenance costs based on historical averages (FY 1995-96 through FY 1999-2000).

OVERVIEW

The FY 2024-25 Recommended Budget of \$16,892,074 represents a 1% (\$86,900) increase over the FY 2023-24 Adopted Budget primarily due to structured required growth payments to the State. Revenues recommended at \$3,468,596 represent a 3% (\$86,900) increase over the FY 2023-24 Adopted Budget. Net County Cost recommended at \$13,423,478 represents no change from the FY 2023-24 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$1,992,074 represent an 8% (\$154,541) increase over the FY 2023-24 Adopted Budget primarily due to projected increases in Internal Services Department rates based on actuals incurred in previous fiscal years.

Other Charges

- Contributions to Other Agencies recommended at \$14,900,000 represent a less than 1% (\$67,641) decrease from the FY 2023-24 Adopted Budget.

Recommended funding includes:

- The County's State Trial Court MOE obligation of \$14,758,944, which includes a base Court services cost obligation of \$11,222,780 and a fines and forfeitures base of \$3,536,164.
- The County's obligation toward the Judicial Council for the closed juvenile facility includes semiannual payments of \$33,165 until March 1, 2034.

SUMMARY OF REVENUES

- Revenues are recommended at \$3,468,596 and represent a 3% (\$86,900) increase over the FY 2023-24 Adopted Budget primarily due to an increase of projected collections of Vehicle Code Fines based on prior year actual receipts.

Grand Jury
BUDGET 2870

	<u>Actual</u> 2022-23	<u>Adopted</u> 2023-24	<u>Recommended</u> 2024-25	<u>Increase/ (Decrease)</u>	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 54,196	\$ 70,000	\$ 72,000	\$ 2,000	3%
Total Appropriations	\$ 54,196	\$ 70,000	\$ 72,000	\$ 2,000	3%
<u>Revenues</u>					
<u>Net County Cost</u>	\$ 54,196	\$ 70,000	\$ 72,000	\$ 2,000	3%

CAO – GRAND JURY - 2870

FUNCTION

The Grand Jury is formed pursuant to California Penal Code Section 888. Members are impaneled by the Presiding Judge of the Fresno County Superior Court to investigate and inquire into the operations of the County, cities, and special districts. The Grand Jury also hears indictments brought by the District Attorney and may investigate misconduct of public officials. While the formation of the Grand Jury is mandated, the service level is not mandated.

OVERVIEW

The FY 2024-25 Recommended Budget of \$72,000 represents a \$2,000 increase over the FY 2023-24 Adopted Budget primarily due to an increase in Facility Operation and Maintenance charges. The Grand Jury will also receive approximately \$82,771 of in-kind support from the County: Parking - \$14,873; County Counsel - \$48,113; District Attorney - \$2,285; and County Administrative Office (CAO) - \$17,500. The CAO provides administrative support required for the operation of the Grand Jury.

Interest And Misc Expenditures BUDGET 2540

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 7,620,149	\$ 21,484,691	\$ 17,879,098	\$ (3,605,593)	-17%
Other Charges	4,122,755	5,054,057	12,887,914	7,833,857	155%
Other Financing Uses	23,965,198	31,269,254	17,616,598	(13,652,656)	-44%
Total Appropriations	<u>\$ 35,708,103</u>	<u>\$ 57,808,002</u>	<u>\$ 48,383,610</u>	<u>\$ (9,424,392)</u>	-16%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	-
Intergovernment Rev - State	-	-	256,099	256,099	-
Miscellaneous Revenues	203,639	200,000	200,000	-	-
Other Financing Sources	192,439	150,000	100,000	(50,000)	-33%
Total Revenues	<u>\$ 896,078</u>	<u>\$ 850,000</u>	<u>\$ 1,056,099</u>	<u>\$ 206,099</u>	24%
<u>Net County Cost</u>	<u>\$ 34,812,025</u>	<u>\$ 56,958,002</u>	<u>\$ 47,327,511</u>	<u>\$ (9,630,491)</u>	-17%

CAO – INTEREST AND MISCELLANEOUS EXPENDITURES - 2540

FUNCTION

The Interest and Miscellaneous Expenditures budget is administered by the County Administrative Office and provides funding for expenditures that are not attributable to the operation of any specific department or that are for projects that need to be closely monitored per direction of the Board of Supervisors (Board). Appropriations primarily fund debt service payments for the Lease Revenue Refunding Bonds (LRRB); outside counsel; fire protection; economic development; countywide audit services; Federal and State legislative advocacy; costs applicable to vacant spaces in County-owned buildings, emergency repairs, contributions to local organizations, and when monies are available to transfer out to Capital Projects.

OVERVIEW

The FY 2024-25 Recommended Budget appropriations of \$48,383,610 represents a 16% (\$9,424,392) decrease from the FY 2023-24 Adopted Budget based on available fund balance from FY 2023-24.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies are recommended at \$17,879,098 and represent a 17% (\$3,605,593) decrease from the FY 2023-24 Adopted Budget.

Recommended funding includes:

- Account 7220 Maintenance-Buildings and Grounds recommended at \$595,000 and represent no change from the FY 2023-24 Adopted Budget and is based on projected expenditures for emergency repairs and costs associated with maintaining County buildings and property leased to others. To keep department charges at a reasonable level, reserves for emergency repairs are currently not included in the Facility Services Internal Service Fund (ISF).
- Account 7250 Memberships recommended at \$125,500 represents a 1% (\$1,000) increase over the FY 2023-24 Adopted Budget. These memberships include in part, Urban Counties Caucus (\$37,000), Water Joint Powers Agency (\$40,000), and NACO (\$20,000).
- Account 7295 Professional and Specialized Services recommended at \$13,299,326 represents a 22% (\$3,717,301) decrease from the FY 2023-24 Adopted Budget and includes in part the following:
 - Countywide Audit and Related Consulting Services recommended at \$289,409 represent an 87% (\$134,409) increase over the FY 2023-24 Adopted Budget. Expenditures are for the contractual annual independent audits required by various Government Codes, U.S. Government Auditing Standards, the Single Audit Act, and individual Federal/State grants. The audits are also necessary for the County's bond rating and are directly related to the cost of borrowing.
 - Financial Advisor Services recommended at \$100,000 represent no change from the FY 2023-24 Adopted Budget. The services of a financial consultant are needed for professional services related to debt financing and other financial advisory services. County staff does not have the resources or expertise in these matters. Also included is

the cost of printing and binding any needed official statements as well as online bidding charges.

- Actuarial Fees recommended at \$65,000 represent a 195% (\$43,000) increase over the FY 2023-24 Adopted Budget based on prior year actual expenditures and are used to fund the cost of contracted actuarial services to prepare Governmental Accounting Standards Board (GASB) No. 68, which changed the way the County reports their pension liability on their financial reports.
- Outside Legal Counsel appropriations recommended at \$300,000 represent a 50% (\$100,000) increase over the FY 2023-24 Adopted Budget to fund services required from outside legal counsel as needed based on actuals paid in the prior year. County Counsel does not have the expertise regarding issues such as municipal finance matters (e.g., bond issuance), and investors expect to see a nationally recognized law firm on the bond documents.
- State and Federal Legislative Advocacy Services recommended at \$188,000 represent no change from the FY 2023-24 Adopted Budget and are based on costs for contracted services with the County's State (\$100,000) and Federal (\$88,000) Legislative Advocates. The Legislative Advocates provide lobbyist services to effectively represent the needs of the County on numerous issues at the State and Federal levels.
- Annual Membership Dues for the Five Cities Economic Development Joint Powers Authority (JPA) recommended at \$6,700 represent no change from the FY 2023-24 Adopted Budget. The JPA was established to assist member agencies to develop local economic development resources, establish cooperative relationships to pursue legislation, seek external funding, plan the allocation of resources, and implement the Regional Economic Development Program and strategies. The JPA now consists of the cities of Fowler, Kingsburg, Orange Cove, Parlier, Reedley, and Sanger, as well as the County of Fresno. Membership dues are proportionate to each member agency's population.
- County General Plan recommended at \$400,000 represents no change from the FY 2023-24 Adopted Budget and is intended to cover the costs of consultants and other costs related to the implementation of the County's General Plan and the related update of the County's Plan/Zoning Ordinance.
- Appraisal Fees recommended at \$20,000 represent no change from the FY 2023-24 Adopted Budget and are for the cost of appraising property the County intends to sell.
- Appropriations recommended at \$2,000,000 represent a 33% (\$500,000) increase over the FY 2023-24 Adopted Budget for the offset of costs associated with encampment, graffiti, and garbage cleanup activities.
- Appropriations recommended at \$100,000 for PIO-related contracts and equipment represent no change from the FY 2023-24 Adopted Budget.
- Appropriations recommended at \$500,000 for implementation of the County's Americans with Disabilities Act (ADA) Transition Plan adopted by the Board of Supervisors in September 2023.
- One-time appropriations recommended at \$7,209,118 represent a 45% (\$5,797,809) decrease from the FY 2023-24 Adopted Budget for the following purposes: \$2,400,000 for the Sheriff's dispatch move; \$1,000,000 for a follow-up studies associated with the proposed County industrial park; \$100,000 for the Fentanyl Awareness campaign; \$1,152,000 for Lean Six Sigma training, consulting, and implementation; \$2,507,118 for expenditures to be reimbursed Local Agency Technical Assistance (LATA) and other broadband grants (future reimbursement); and \$50,000 for the cost of consulting related to the County's agreement with the Fresno County Fire Protection District.

Interest and Miscellaneous Expenditures (Org 2540)

- Account 7345 Facility Operation and Maintenance recommended at \$3,000,000 represents no change from the FY 2023-24 Adopted Budget and is based on actual and estimated costs of utilities and maintenance of vacant County building spaces including University Medical Center. The costs do not benefit specific entities and therefore cannot be charged to departments or grants. As such, the Facility Services ISF would not be able to recover revenues for these costs so funding for this purpose needs to be absorbed by the General Fund Org 2540.
- Account 7611 Security Services recommended at \$468,272 represents a 19% (\$112,292) decrease from the FY 2023-24 Adopted Budget for security services of vacant County building spaces, including University Medical Center based on estimates from the Internal Services Department. The costs do not benefit specific entities and therefore cannot be charged to departments or grants. As such, the Security Services ISF would not be able to recover revenues for these costs so funding for this purpose needs to be absorbed by the General Fund Org 2540.

Other Charges

- Other Charges are recommended at \$12,887,914 and represent a 155% (\$7,833,857) increase over the FY 2023-24 Adopted Budget.

Recommended funding includes:

- Account 7818 Fresno City/County Historical Society recommended at \$12,500 represents no change from the FY 2023-24 Adopted Budget. The recommended appropriations provide non-mandated funding for the operation of the Kearney Mansion Museum complex and interior maintenance of the Kearney Mansion. The County Administrative Office administers this activity. Additional funds are budgeted in Parks and Grounds Org 7910 of Public Works & Planning.
- Account 7829 415 Retirement Replacement Plan is recommended at \$225,000 and represents no change from the FY 2023-24 Adopted Budget. The recommended appropriations are for payments to past County of Fresno employees who have retired and have compensation above the Internal Revenue Code tax limit for retirement. The recommended funding, which is required by Internal Revenue Code 415, is based on projected expenditures as provided by the Fresno County Employees' Retirement Association (FCERA).
- Account 7832 Amador Plan Fire Services recommended at \$2,026,821 represents a 48% (\$661,075) increase over the FY 2023-24 Adopted Budget. The recommended appropriations are based on the agreement with California Department of Forestry and Fire Protection (CAL FIRE) for FY 2024-25 and include re-budgeted appropriations for prior-year payments made after the close of FY 2023-24. The agreement funding provides for non-mandated fire protection services during the non-fire season (generally November through May) at fire stations located in select foothill and mountain areas. Payments under this agreement are based on actual costs, which are contingent on the length of the fire season. The agreement with CAL FIRE is presented to the Board during the fiscal year for retroactive approval.
- Account 7845 Support of Organizations recommended at \$9,710,750 represents a 211% (\$6,592,518) increase over the FY 2023-24 Adopted Budget primarily due to a one-time increase for funding for the Fresno County Fire Protection District described in further detail below. The account was created to fund community service programs the Board adopts funding for each fiscal year for the following:
 - Cooperative Extension recommended at \$1,040,867 represents a 54% (\$364,726) increase over the FY 2023-24 Adopted Budget primarily due to the rebudgeting of appropriations for prior-year payments made after the close of FY 2023-24 in the amount

of \$339,000. In FY 2012-13, the County and the Regents of the University of California (University) determined for future years to discontinue the use of the County Budget Org 7610 and create a partnership agreement in which the County will pay the University directly an amount adopted by the Board each fiscal year.

- Veterans Memorial Museum recommended at \$20,000 represents no change from the FY 2023-24 Adopted Budget and is a contribution to the Veterans Memorial Museum to promote, improve, operate, or maintain the museum that preserves the County's military history and honors its veterans.
- Fresno-Madera Area Agency on Aging (FMAAA) recommended at \$65,556 represents no change from the FY 2023-24 Adopted Budget and reflects the County's financial share of a JPA between the County, City of Fresno, and the County of Madera to provide the FMAAA's required match. This allows the FMAAA to receive Federal and State funding for the provision of senior services.
- Economic Development Corporation (EDC) contract recommended at \$100,000 represents an 8% (\$7,000) increase over the FY 2023-24 Adopted Budget for services necessary to expand economic development for the County. The base contract amount of \$38,000 is intended to provide funding for the EDC to continue implementing non-mandated economic development marketing programs and promoting job creation in the County, which is consistent with the economic element of the General Plan. The remaining services are one-time and focus on updating the Comprehensive Economic Development Strategy and finalizing appropriate studies and outreach related to the proposed Business & Industrial Park.
- Groundwater Sustainability Agency recommended at \$500,000 represents no change from the FY 2023-24 Adopted Budget. The County of Fresno, as a Groundwater Sustainability Agency (GSA) for the Kings Sub-basin, has a memorandum of understanding with various GSAs as part of the Sustainable Groundwater Management Act (SGMA) signed into law in September 2014.
- Appropriations recommended at \$7,973,077 represent a 355% (\$6,220,792) increase over the FY 2023-24 Adopted Budget for payment to the Fresno County Fire Protection District (District) for extension of fire response services to the former unprotected areas of the County and includes one-time appropriations of \$6,150,000 for maintenance of services and the study of appropriate service levels through an MOU.
- Volunteer Fire Department Contributions recommended at \$11,250 represent no change from the FY 2023-24 Adopted Budget. The recommended appropriations represent the County's non-mandated contribution of \$2,250 each to five Volunteer Fire Departments (i.e., Big Creek, Hume Lake, Huntington Lake, Mountain Valley, and Pine Ridge) to purchase various types of firefighting clothing and equipment.
- Account 7855 Miscellaneous Refunds is recommended at \$559,321 for the reimbursement of 1991 Realignment funds for expenditures related to the Creek Fire that were reimbursed to the General Fund with disaster recovery funds.
- Account 7885 Contributions – Other Agencies recommended at \$353,522 represents a 10% (\$30,943) increase over the FY 2023-24 Adopted Budget and are based on an estimate of 50% of the annual budget for the Local Agency Formation Commission Support (LAFCO) as annually passed by the LAFCO Board.

Other Financing Uses

- Operating Transfers Out recommended at \$17,616,598 represent a 44% (\$13,652,656) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in one-time funding for capital projects.

Recommended funding includes:

- Historical Records and Landmarks Commission (HLRC) Administrative Support is recommended at \$15,000 represents a 46% (\$12,601) decrease from the FY 2023-24 Adopted Budget. These appropriations support costs associated with providing administrative support for the HLRC. The Library Org 7511 staff provides the administrative support and costs will be reimbursed based on actual expenses from this Org. Administrative support duties include preparing agenda's and taking minutes at the HLRC meetings throughout the year at various County locations: maintaining HLRC records and updating the Library and County websites, working with the Clerk to the Board to maintain the status of the 17-member commission, and tracking agenda items and applications turned in to the commission for review. In previous years the cost of administrative support had been provided through the library, but upon review of the administrative support function, it was determined that cost could not be offset with Library Measure B funds. The library administers this item.
- PeopleSoft Charges (Schools and Cemetery Districts) recommended at \$258,957 represents a 26% (\$89,328) decrease from the FY 2023-24 Adopted Budget and are based on Internal Services Department (ISD) rate estimates required to fund PeopleSoft financial system charges for schools and cemetery districts. California Government Code, section 6103 and Health & Safety Code, section 9028 support that the County does not have the authority to charge such districts for performing the districts' data processing. ISD administers these activities.
- Coalinga Regional Disposal Site is recommended at \$150,000 to fund the State required post-closure monitoring costs of the Coaling Regional Disposal site.
- One-time appropriations recommended at \$15,500,000 represent a 47% (\$13,700,000) decrease from the FY 2023-24 Adopted Budget and include the following: \$1,000,000 for the Board of Supervisors office space remodel; \$1,000,000 for the required Quentin Hall Settlement; \$2,000,000 for capital projects contingencies (West Annex, Sheriff Substation and others); \$2,500,000 for the Hall of Records remodeling capital project; \$3,000,000 for a new Downtown parking structure, and \$6,000,000 for ongoing maintenance of the courthouse underground parking structure.
- Operating Transfer Out to the Roads Division recommended at \$212,959 represents no change from the FY 2023-24 Adopted Budget and will be used to meet the County's MOE requirements for Senate Bill 1, Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017).
- Operating Transfer Out to Debt Service recommended at \$1,479,682 represents a less than 1% (\$727) decrease from the FY 2023-24 Adopted Budget to fund the County's 41.5% share of the debt service payment related to the Juvenile Justice Court Facility Lease Revenue Bond. The County's share of debt is offset by up to \$500,000 in annual Civil Assessment Fee revenues received from the Superior Court. More information on the above debt service payments is available in the narrative for Orgs 0301 and 0302–Debt Service. The ACTTC administers these activities.

SUMMARY OF REVENUES

- Revenues are recommended at \$1,056,099 and represent a 24% (\$206,099) increase over the FY 2023-24 Adopted Budget primarily due to the inclusion of revenues for reimbursable expenditures of the Local Immigrant and Inclusion Grant (LIIG).

County Clerk - Elections BUDGET 2850

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,933,858	\$ 4,060,461	\$ 4,570,825	\$ 510,364	13%
Services and Supplies	5,832,632	5,711,285	5,819,071	107,786	2%
Total Appropriations	\$ 9,766,490	\$ 9,771,746	\$ 10,389,896	\$ 618,150	6%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 153,387	\$ 150,000	\$ 165,000	\$ 15,000	10%
Intergovernment Rev - State	740,250	90,000	90,000	-	-
Intergovernment Rev - Federal	216,750	665,981	100,000	(565,981)	-85%
Charges For Services	2,111,537	1,870,244	1,878,000	7,756	-
Miscellaneous Revenues	438,370	91,000	1,025	(89,975)	-99%
Other Financing Sources	5,031	300,000	778,641	478,641	160%
Intrafund Revenue	190,501	168,000	150,000	(18,000)	-11%
Total Revenues	\$ 3,855,826	\$ 3,335,225	\$ 3,162,666	\$ (172,559)	-5%
Net County Cost	\$ 5,910,664	\$ 6,436,521	\$ 7,227,230	\$ 790,709	12%
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	33	34	34	-	

COUNTY CLERK – ELECTIONS - 2850

FUNCTION

The mission of the County Clerk – Elections Department is to recognize and respect all individuals while continually improving and providing the highest quality of service, conduct elections in a manner that protects the integrity of the electoral process, and promote a positive work environment.

The County Clerk is responsible for registering voters, maintaining voter records, verifying petitions, and conducting Federal, State, and County elections, as well as elections for special districts, school districts, and all cities in Fresno County. The Clerk Services Division issues marriage licenses, conducts civil marriage ceremonies, processes passport applications, and serves as the filing officer for fictitious business name statements, notary oath and bonds, environmental impact reports, and other miscellaneous documents.

The County Clerk is also responsible for the County's Records Management Program for inactive records storage, retrieval, and destruction. The program provides assistance to all County departments to establish the legal retention and destruction timeframes for proper storage of records. Boxed records are maintained in the Records Management Center (RMC) located at the Elections Warehouse facility.

OVERVIEW

The FY 2024-25 Recommended Budget of \$10,389,896 represents a 6% (\$618,150) increase over the FY 2023-24 Adopted Budget primarily due to increases in salary and benefit costs. Revenues recommended at \$3,162,666 represents a 5% (\$172,559) decrease from the FY 2023-24 Adopted Budget. Net County Cost recommended at \$7,227,230 represents a 12% (\$790,709) increase over the FY 2023-24 Adopted Budget. Salary Savings of 11% (\$238,554) was used in calculating Regular Salaries with related benefit savings of \$136,960. Staffing is recommended at 34 positions, an increase of one position from FY 2023-24.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** To execute the November 2024 Presidential General Election while expanding voter registration list maintenance operations, implementing measures to ensure consistent funding for the Department, and maintaining a high level of customer service in Voter Services and Clerk Services divisions.
- **Performance Metric:** Complete and certify the Presidential Election in accordance with State guidelines. Provide update to Board regarding expansion of voter roll maintenance. Establish an Elections Trust Fund to mitigate the fiscal impact of special elections, ballot measures, and cyclical fluctuations in election revenue. Maintaining favorable customer reviews and customer counts the Department's Clerk and Voter Services Divisions.

FY 2023-24

- **Goal:** To execute the March 2024 Presidential Primary Election while maintaining a high level of customer service in Voter Services and Clerk Services divisions.

- **Outcome(s)/Result(s):** The Department certified the March 2024 Presidential Primary Election on schedule while providing the legally required number of vote centers, recruited and retained sufficient election workers, while adhering to State guidelines for the administration of the election. Customer counts in the Clerk Services division remained higher than pre-pandemic levels while maintaining a 4.89 out of 5-star average on customer satisfaction surveys.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The FY 2024-25 Recommended Budget includes the following election:

- A Presidential General Election in November 2024 with an estimated cost of \$4,200,000.

Salaries and Benefits

- Salaries and Benefits recommended at \$4,570,825 represent a 13% (\$510,364) increase over the FY 2023-24 Adopted Budget primarily due to increased regular salaries and retirement contributions.
 - Account 6100 Regular Salaries recommended at \$2,036,826 represents a 12% (\$224,359) increase over the FY 2023-24 Adopted Budget primarily due to Board approved salary adjustments.
 - Account 6400 Retirement Contribution recommended at \$1,006,340 represents a 17% (\$144,444) increase over the FY 2023-24 Adopted Budget primarily due to increases to permanent salaries.

Services and Supplies

Services and Supplies recommended at \$5,819,071 represent a 2% (\$107,786) increase over the FY 2023-24 Adopted Budget primarily due to increased publications and legal notices expenses and computer service software expenses.

- Account 7325 Publications and Legal Notices recommended at \$125,000 represents an 826% (\$111,500) increase over the FY 2023-24 Adopted Budget primarily due to a higher volume of newspaper publications required for the November Presidential General Election.
- Account 7309 Computer Service Software recommended at \$556,471 represents a 52% (\$190,525) increase over the FY 2023-24 Adopted Budget primarily due to a modification in expenses budgeted under this account. Select expenses were previously budgeted under Professional and Specialized Services.

SUMMARY OF REVENUES

- Revenues recommended at \$3,162,666 represent a 5% (\$172,559) decrease from the FY 2023-24 Adopted Budget.
 - Intergovernmental Revenues - Federal recommended at \$100,000 represent an 85% (\$565,981) decrease from the FY 2023-24 Adopted Budget due to a decrease in available grant funding.

- Other Financing Sources recommended at \$778,641 represents a 160% (\$478,641) increase over they FY 2023-24 Adopted Budget for planned transfers from the Department's Elections Fees Fund.

County Clerk - Elections - 2850

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0030	County Clerk (E)		1	1	\$160,706
2205	Asst Co Clerk/Reg of Voters	4,631	1	1	122,702
2209	Executive Assistant	2,413	1	1	74,082
2291	Staff Analyst I	2,091	1	1	55,249
2374	County Clerk Program Manager	3,809	1	1	109,731
2394	Departmental Business Manager	3,809	1	1	115,219
2395	Departmental Info Tech Mgr	4,200	1	1	127,072
3029	County Clerk Program Coord	2,485	3	3	244,621
3080	Office Assistant II	1,559	2	2	104,846
3110	Office Assistant I	1,416	6	6	238,316
3261	Account Clerk II - Conf	1,643	1	1	54,796
3215	Accountant II	2,386	1	1	70,224
3440	Stock Clerk	1,302	1	1	38,502
3620	Program Technician I	1,580	2	2	100,444
3621	Program Technician II	1,767	6	6	327,298
3623	Program Technician II-Conf	1,855	1	1	60,590
3704	Info Technology Analyst I	1,937	2	2	102,128
3705	Infor Technology Analyst II	2,130	1	1	66,385
3707	Infor Technology Analyst IV	2,995	1	1	86,413
Subtotal			34	34	\$2,259,324
	Auto Allowance				6,156
	Bilingual Pay				7,800
	Remuneration				2,100
	Total Salary Savings				(238,554)
TOTAL REGULAR SALARIES					\$ 2,036,826

County Council BUDGET 0710

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 7,299,207	\$ 8,068,090	\$ 8,677,647	\$ 609,557	8%
Services and Supplies	574,054	671,276	634,842	(36,434)	-5%
Capital Assets	-	10,000	-	(10,000)	-100%
Total Appropriations	<u>\$ 7,873,262</u>	<u>\$ 8,749,366</u>	<u>\$ 9,312,489</u>	<u>\$ 563,123</u>	6%
<u>Revenues</u>					
Charges For Services	\$ 1,304,919	\$ 1,160,000	\$ 1,160,000	\$ -	-
Miscellaneous Revenues	5,000	-	-	-	-
Other Financing Sources	62,582	-	-	-	-
Intrafund Revenue	3,599,959	4,269,996	4,340,000	70,004	2%
Total Revenues	<u>\$ 4,972,460</u>	<u>\$ 5,429,996</u>	<u>\$ 5,500,000</u>	<u>\$ 70,004</u>	1%
<u>Net County Cost</u>	<u>\$ 2,900,801</u>	<u>\$ 3,319,370</u>	<u>\$ 3,812,489</u>	<u>\$ 493,119</u>	15%
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	42	42	42	-	

COUNTY COUNSEL – 0710

FUNCTION

County Counsel represents the County and its officials in civil litigation and business transactions, defends the County in administrative law proceedings, provides written and oral legal opinions to County staff, and acts as legal advisor to County boards, commissions, committees, and special districts upon request. County Counsel currently consists of 31 attorney positions and 11 support staff. In general, the office allocates ten attorneys to represent the Department of Social Services (DSS) in Dependency Court and Child Welfare Service (CWS) matters; one attorney to represent the Public Guardian and Sheriff-Coroner-Public Administrator in Probate Court; one and one-half attorneys to represent the local Mental Health Director in civil commitment hearings and criminal hearings related to defendants incompetent to stand trial; two attorneys to handle land use matters; five and one-half attorneys to represent the County in general litigation (including Risk Management cases, Eminent Domain cases, section 1983 Civil Rights cases, code enforcement, etc.); and two attorneys to represent the County in Civil Service Hearings and other employment related hearings/matters. The remaining nine attorneys will issue opinions, review contracts, attend meetings and handle general administrative and court hearings for the Board of Supervisors, the County Administrative Office, the Grand Jury, the In-Home Supportive Services Public Authority, the Transportation Authority, Council of Governments (COG), approximately 20 departments and various other boards, committees, and commissions. Due to the wide range of legal issues presented in the operations of a county the size of Fresno, County Counsel attorneys are often required to handle matters in addition to those in their normally allocated field in order to provide effective legal services for their clients.

OVERVIEW

The FY 2024-25 Recommended Budget of \$9,312,489 represents a 6% (\$563,123) increase over the FY 2023-24 Adopted Budget primarily due to increases in operating costs, specifically Salaries & Benefits. Revenues recommended at \$5,500,000 represent a 1% (\$70,004) increase over the FY 2023-24 Adopted Budget primarily due to an increase for the legal services fee rate for attorney services and the addition of a legal services fee rate for CWS Legal assistant services. Net County Cost (NCC) of \$3,812,489 represents a 15% (\$493,119) increase over the FY 2023-24 Adopted Budget. Salary Savings of \$119,758 has been included in this budget. Staffing is recommended at 42 positions, the same as the current level.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Continue to manage the legal services in the office between NCC client departments, departments that pay for services through outside funding, and DSS that provides direct funding in order to operate within budgeted NCC and revenue. Continue to ensure that all legal services that are incurred by department programs with an outside funding source are paid for to the fullest extent possible by that outside funding source. Additionally, continue to ensure that all legal services that are incurred by Department programs with no outside funding sources, as well as the Department's administrative functions, are adequately covered by NCC.
- **Performance Metric:** County Counsel meets its budgeted revenue goals in FY 2024-25.

FY 2023-24

- **Goal:** Manage the legal services in the office between NCC client departments and departments that pay for services through outside funding in order to operate within budgeted NCC and revenue. Attempt to ensure that all legal services that are incurred by department programs with an outside funding source are paid for to the fullest extent possible by that outside funding source. This will also assist the County Administrator in assessing, allocating and planning for the normal legal costs incurred by departments.
- **Outcome(s)/Result(s):** County Counsel continues to meet the shifting demands for legal services for departments and outside agencies that have outside funding and for General Fund departments that do not directly pay for legal services. While County Counsel continues to maximize payment from outside funding, the demand for legal services by General Fund departments is beyond the NCC contribution to County Counsel's budget. Additionally, County Counsel received American Rescue Plan Act (ARPA) reimbursement for ARPA-related legal services at the individual attorney's hourly salary rate, which was significantly less than County Counsel's hourly rate for legal services. Finally, County Counsel sustained unreimbursed legal services and incurred legal expenses. As a result, County Counsel did not operate within budgeted NCC and revenue during FY 2023-24.

Salaries and Benefits

- Salaries and Benefits recommended at \$8,677,647 represent an 8% (\$609,557) increase over the FY 2023-24 Adopted Budget primarily due to Countywide Salary increases, wage adjustments and focus on employee retention by filling attorney positions at a higher classification level than previously budgeted. There will be no increase in total number of budgeted positions; therefore, staffing is recommended at the current level of 42 positions.
 - Account 6600 Health Insurance Contribution recommended at \$534,369 represents a 24% (\$104,037) increase over the FY 2023-24 Adopted Budget primarily due to an increase in health insurance contribution rates.

Services and Supplies

- Services and Supplies recommended at \$634,842 represent a 5% (\$36,434) decrease from the FY 2023-24 Adopted Budget to offset the increase in Salaries & Benefits.

SUMMARY OF REVENUES

- Revenues are recommended at \$5,500,000 and represent a 1% (\$70,004) increase over the FY 2023-24 Adopted Budget primarily due to an increase for legal services fee rate for attorney services and the addition of a legal services fee rate for CWS Legal assistant services.

County Council - 0710

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1202	Paralegal	2,138	2	2	\$127,666
1217	Senior Paralegal	2,352	1	1	67,775
1207	Chief Deputy County Counsel	6,204	3	3	563,058
1231	Deputy County Counsel I	2,893	1	1	80,269
1232	Deputy County Counsel II	3,377	2	2	195,484
1233	Deputy County Counsel III	4,051	6	6	746,338
1234	Deputy County Counsel IV	4,742	13	13	1,961,256
1235	Sr Deputy County Counsel	5,104	5	5	856,386
1266	Legal Assistant - Conf	1,559	4	4	177,366
1267	Senior Legal Assistant-C	1,720	1	1	53,718
1268	Supervising Legal Assist-Conf	1,894	1	1	61,643
2209	Executive Assistant	2,413	1	1	69,405
2394	Departmental Business Manager	3,809	1	1	106,057
8035	County Counsel	9,167	1	1	277,304
Subtotal			42	42	\$5,343,725
	Auto Allowance				7,800
	Bilingual Pay				1,300
	Total Salary Savings				(119,758)
TOTAL REGULAR SALARIES					\$ 5,233,067

District Attorney BUDGET 2860

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 37,304,840	\$ 40,130,531	\$ 44,972,652	\$ 4,842,121	12%
Services and Supplies	7,594,306	7,540,441	8,296,821	756,380	10%
Other Financing Uses	45,000	-	-	-	-
Capital Assets	15,000	109,215	-	(109,215)	-100%
Total Appropriations	<u>\$ 44,959,146</u>	<u>\$ 47,780,187</u>	<u>\$ 53,269,473</u>	<u>\$ 5,489,286</u>	11%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 11,472,071	\$ 12,063,686	\$ 590,500	\$ (11,473,186)	-95%
Intergovernment Rev - Federal	207,387	228,105	5,000	(223,105)	-98%
Intergovernment Rev - Other	-	-	270,935	270,935	-
Charges For Services	147,022	184,800	201,496	16,696	9%
Miscellaneous Revenues	75,061	70,500	70,500	-	-
Other Financing Sources	4,186,063	4,085,940	17,520,222	13,434,282	329%
Intrafund Revenue	435,619	438,184	351,048	(87,136)	-20%
Total Revenues	<u>\$ 16,523,223</u>	<u>\$ 17,071,215</u>	<u>\$ 19,009,701</u>	<u>\$ 1,938,486</u>	11%
<u>Net County Cost</u>	<u>\$ 28,435,923</u>	<u>\$ 30,708,972</u>	<u>\$ 34,259,772</u>	<u>\$ 3,550,800</u>	12%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	<u>216</u>	<u>218</u>	<u>217</u>	<u>(1)</u>	

DISTRICT ATTORNEY – 2860

FUNCTION

The Fresno County District Attorney (FCDA) is constitutionally mandated to evaluate all criminal cases submitted by the 81 law enforcement agencies within Fresno County, and to prosecute all felony and misdemeanor violations of State law on behalf of the People of the State of California. This includes but is not limited to homicides, gang violence, sexual assault, child abuse, domestic violence, identity theft, and juvenile adjudications. The FCDA also investigates, files, and prosecutes criminal and civil actions of consumer fraud, real estate fraud, environmental crimes, welfare fraud, and financial crimes and is the legal advisor to the Fresno County Grand Jury for civil and criminal matters. We work collaboratively with all law enforcement agencies to bring accurate, lawful, and ethical processes to the criminal justice system.

Additionally, the FCDA provides legal guidance, investigative assistance, and training to the law enforcement agencies throughout the County.

The FCDA has several units where Deputy District Attorneys prosecute specific subject matter crimes such as Homicide, Gangs (MAGEC), sexual Assault/Child Abuse, Domestic Violence, Juvenile Crime, White Collar and Consumer Protection, Animal Abuse, and has a vigorous Writs and Appeals Division that handles an excessive number of cases that flow from the massive numbers of new laws that the legislators in Sacramento are passing.

These unfunded mandates handled by Writs and Appeals have caused increased caseloads for the Office such that all three Assistant District Attorneys (who are traditionally solely administrators) take caseloads. Additionally, the prosecutors who cover this unit respond to the extraordinary numbers of Public Records requests that come into the FCDA on a weekly basis.

The FCDA's Homicide Unit received recognition this calendar year for having a 100% filing rate and a 100% conviction rate with their murder cases submitted by the Fresno Police Department 2023 was the second time since DA Smittcamp was elected that this unit hit this unprecedented milestone. The first time was in 2018, where then FPD Chief Jerry Dyer stated that he reported those stats at the Major City Police Chief's Association and that no other police chief from a large city in the United States had ever achieved such a statistic with their prosecuting attorney. To achieve this milestone twice was quite an accomplishment and a testament to how much the collaborative efforts between the police agencies and the FCDA pays off.

This budget represents the core criminal prosecution units directly handling the District Attorney's mandated function of prosecuting all felony and misdemeanor offenses ranging from theft crimes to driving-under-the-influence felonies and misdemeanors to capital murder. Approximately 95% of the cases filed by the FCDA are prosecuted by Deputy District Attorneys funded in this budget.

Funding for the District Attorney - Grants funded programs is detailed in Org 2862.

OVERVIEW

The FY 2024-25 Recommended Budget of \$53,269,473 represents an 11% (\$5,489,286) increase in appropriations over the FY 2023-24 Adopted Budget primarily due to negotiated cost of living adjustments. Recommended revenues of \$19,009,701 represent an 11% (\$1,938,486) increase over the FY 2023-24 Adopted Budget primarily due to the increase in Public Safety Proposition 172 Sales Tax Revenue and AB109 Community Correction Partnership Revenue. Net County Cost (NCC) recommended at \$34,259,772 represents a 12% (\$3,550,800) increase over the FY 2023-24 Adopted Budget. Salary Savings of 3% (\$721,440) was used in calculating Regular Salaries with related benefit savings of \$555,303. Staffing is recommended at 217, a net decrease of one position under the current level.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** As they have for several years, the legislature in California continues to pass laws that are completely dismantling the criminal justice system. The political wave of refusing to hold criminals accountable for their actions is creating more crime, more homeless drug addicts, and more victims of property crime than we have ever seen. Every major city in the state with shopping malls, drug stores and mom and pop stores has seen smash and grab robberies. As the Governor continues with his plan to reduce prison population and actually CLOSE prisons, inmates continue to be released on a daily basis from California Department of Corrections and Rehabilitation. This is causing an increase in criminal activity by people that are not being held accountable. It creates more work for prosecutors on the incoming criminal cases, and also creates a tremendous amount of work fighting to keep the criminals we have already lawfully convicted from being released early or irresponsibly from jails and prisons, as the closure of the prisons is putting an undue burden of overcrowding on the jails.

As we strive to uphold our duties, the caseloads are still at astronomical numbers. The increase in crime caused from the two reasons noted above are only one part of the equation.

The FCDA has improved in the recruitment of prosecutors but is still understaffed as we have had trouble retaining Deputy District Attorneys under the stress of the swelling caseloads and the lower-end salaries. Law school enrollments are down nationwide, and many civil firms, state agencies and other counties who pay higher wages and offer better benefits/lifestyle are recruiting our lawyers.

Our Public Information Officer has been instrumental in creating content for our social media outlets to recruit not only prosecutors, but support staff also. She has expanded our presence at job fairs and community events, giving us a step ahead in recruitment opportunities.

Recruiting and retention of Deputy District Attorneys continue to be the goal in the coming budget year. Each of the Chief DDAs, Assistant DAs, and the elected District Attorney in Fresno County carry caseloads and cover court calendars. These traditional, "administration only" positions are filled by dedicated prosecutors who continue their commitment to justice by performing additional work duties in order to get the job done.

The FCDA has become a state leader in the fight against the fentanyl crisis. The ongoing countywide education and awareness campaign has helped keep overdose deaths from skyrocketing and it will remain a high priority as the crisis is getting worse as the volume of fentanyl continues to increase in the United States with the open borders.

We have also been one of the counties in the state to prosecute select fentanyl dealers as murderers and currently have two such cases pending in the Fresno County Superior Court. As this crisis continues, we will prosecute people who manufacture, transport, and distribute fentanyl to the fullest extent of the law.

Additionally, DA Smittcamp worked diligently to assist the California District Attorneys Association to get enough signatures to get the Homeless, Drug Addicted and Theft Reduction Act qualified for the November 2024 ballot. This measure will provide a fix to some of the issues created by the passage of Prop 47 in 2014.

- **Performance Metric:** Success will be measured by continuing to recruit and retain employees, being able to move cases through the Court system in a more timely, efficient manner, and being able to have employees that are not under stress and fatigue. The nature and content of the work of the FCDA is very emotional at times, as well as complicated and difficult. Getting qualified people to do the work with “acceptable” or “normal” caseloads is hard enough; when the caseloads swell to these levels, the productivity suffers, and the time they have to devote to each case and each victim is compromised.

FY 2023-24

- **Goal:** The legislators in the State of California continue, as they have for several years, to pass laws that are completely dismantling the criminal justice system. The political wave of not holding criminals accountable for their actions is creating more crime, more homeless drug addicts, and more victims of property crime and violent crime than we have ever seen. As the Governor continues with his plan to reduce prison population and actually CLOSE prisons, inmates are being released on a daily basis from California Department of Corrections and Rehabilitation. This is causing an increase in criminal activity. It creates more work for prosecutors on the incoming criminal cases, and also creates a tremendous amount of work fighting to keep the criminals we have already lawfully convicted from being released early or irresponsibly.

As we strive to uphold our duties, the caseloads are still at astronomical numbers. The increase in crime caused from the two reasons noted above are only one part of the equation. The COVID-19 Public Health Emergency (COVID-19) pandemic has caused significant problems in jail population retention. The negative effects of \$0 bail are also still an issue, as many criminals do not show up for court and are only brought back when they have committed new crimes and have additional cases.

The Fresno County District Attorney’s Office is grossly understaffed with prosecutors as we have had trouble retaining DDAs under the stress of the swelling caseloads. Law school enrollments are down nationwide, and many civil firms, state agencies and other counties who pay higher wages and offer better benefits/lifestyle are recruiting our lawyers. Also, we have staff who are transferring to other County departments for a better life-work balance, or to the Courts for better benefits.

Recruiting and retention of DDAs will continue to be the goal for us in the coming budget year. Each of the Chief DDAs, Assistant DAs, and the elected District Attorney in Fresno County carry caseloads and cover court calendars. These traditional, "administration only" positions are filled by dedicated prosecutors who continue their commitment to justice by performing additional work duties in order to get the job done.

The Fresno County District Attorney and her staff, with the support of the County of Fresno, continue to be state leaders in the fight against the fentanyl crisis. Engaging in a countywide education/awareness campaign has brought the County statewide recognition for the public information being provided and it will remain a high priority as the crisis is getting worse as the volume of fentanyl continues to increase in the United States.

The District Attorney, DA Public Information Officer (PIO), and the County PIO have also been nominated for an award from the United States Attorney General for our participation in this campaign, and the DA's partnership with federal law enforcement agencies on the Fentanyl Overdose Response Team (FORT), which is a collaboration of law enforcement agencies that respond to fentanyl overdoses and overdose deaths in order to begin criminal investigations into the trafficking and distribution of this poison. We have also been one of the few counties in the state to prosecute select fentanyl dealers as murderers. As this crisis continues, our office will pursue optimal staffing alternatives to

prosecute the people who manufacture, transport, and distribute fentanyl to the fullest extent of the law.

- **Outcome(s)/Result(s):** This goal remains ongoing due to the effects of COVID-19, the Great Resignation, retirements, and appointments to the Superior Court it has become more difficult to attract and retain prosecution and support staffing.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The most significant program change for the District Attorney's Office continues to be covering the courts with the large number of vacant prosecutor positions. The Office added (1) new Investigator in the prior year for the Organized Retail Theft program and deleted a vacant Deputy District Attorney position associated with the Proposition 47 Court that was eliminated in 2023, for a net reduction of one position from FY 2023-24.

Salaries and Benefits

- Salaries and Benefits recommended at \$44,972,652 represent a 12% (\$4,842,121) increase over the FY 2023-24 Adopted Budget primarily due to negotiated COLA increases. Positions recommended to be deleted include one vacant Deputy District Attorney.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$24,665,021 represents an 11% (\$2,452,862) increase over the FY 2023-24 Adopted Budget primarily due to negotiated COLA increases.
- Account 6200 Extra Help recommended at \$1,299,647 represents a 33% (\$325,417) increase over the FY 2023-24 Adopted Budget primarily due to ongoing attrition issues and to cover for vacant positions.
- Account 6400 Retirement Contribution recommended at \$13,341,997 represents a 12% (\$1,436,926) increase over the FY 2023-24 Adopted Budget primarily due to negotiated COLA and rate increases.
- Account 6500 OASDI Contribution recommended at \$1,972,686 represents an 11% (\$193,596) increase over the FY 2023-24 Adopted Budget primarily due to rate increases.
- Account 6600 Health Insurance Contribution recommended at \$2,754,148 represents a 16% (\$373,963) increase over the FY 2023-24 Adopted Budget primarily due increases in the County's contribution towards health insurance.

Services and Supplies

- Services and Supplies recommended at \$8,296,821 represent a 10% (\$756,380) increase over the FY 2023-24 Adopted Budget primarily due to increased activity costs associated with computer and software costs, the eProsecutor case management system, witness relocation and vehicle associated costs.

Recommended funding includes:

- Account 7296 Data Processing Services recommended at \$2,106,437 represents a 33% (\$517,589) increase over the FY 2023-24 Adopted Budget primarily due to current usage and rates.

SUMMARY OF REVENUES

- Revenues are recommended at \$19,009,701 and represent an 11% (\$1,938,486) increase over the FY 2023-24 Adopted Budget primarily due to an increased allocation of Public Safety Proposition 172 Sales Tax Revenue which is partially offset with a reduction in funding from Federal Revenue for the Violence Against Women Prosecution Program.
 - Intergovernmental Revenue - State recommended at \$590,500 represents a 95% (\$11,473,186) decrease from the FY 2023-24 Adopted Budget primarily due to the reclassification of Prop 172 funding from Account 3577 to Account 5957.
 - Intergovernmental Revenue - Federal recommended at \$5,000 represents a 98% (\$223,105) decrease from the FY 2023-24 Adopted Budget primarily due to the loss of funding from the Violence Against Women Prosecution Program in 2023 and the loss of SAKI grant funding in September 2024.
 - Intergovernmental Revenue - Other is recommended at \$270,935 due to the addition of the Organized Retail Theft Program added in the spring of 2024.
 - Other Financing Sources - recommended at \$17,520,222 represents a 329% (\$13,434,282) increase over the FY 2023-24 Adopted Budget primarily due to the reclassification and increase of Prop 172 funding from Account 3577 to Account 5957, the increase of AB109 funded programs and is partially offset with the loss of funding from the Proposition 47 Court program.

District Attorney - 2860

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0075	District Attorney (E)		1	1	\$244,246
0255	Assistant District Attorney	7,541	3	3	684,396
1202	Paralegal	2,138	11	11	696,854
1217	Senior Paralegal	2,352	4	4	293,595
1209	Chief Deputy District Attorney	6,841	9	9	1,862,541
1210	Deputy District Attorney II	3,377	6	6	551,623
1211	Deputy District Attorney III	4,051	10	10	1,124,741
1212	Deputy District Attorney IV	4,742	26	26	3,695,178
1220	Deputy District Attorney I	2,893	12	11	869,148
1222	Sr Deputy District Attorney	5,104	32	32	5,354,409
1261	Legal Assistant	1,559	26	26	1,212,005
1262	Senior Legal Assistant	1,720	11	11	587,107
1263	Supervising Legal Assistant	1,894	5	5	300,229
1760	Sr DA Investigator	3,668	33	33	4,002,632
1796	Deputy Chief of Investigations	5,104	2	2	308,806
1797	Chief of Investigations	5,909	1	1	169,843
1758	Investigative Technician	1,546	2	2	96,398
1793	Supvsng DA Investigator	3,885	4	4	525,464
2033	Victim Witness Advocate	1,752	2	2	96,870
2034	Sr Victim-Witness Advocate	1,928	1	1	59,666
2209	Executive Assistant	2,413	1	1	69,405
2212	Business Systems Analyst III	2,831	1	1	95,759
2213	Business Systems Analyst I	1,976	1	1	54,826
2240	Sr Business Systems Analyst	3,170	1	1	107,220
2293	Staff Analyst III	2,676	1	1	90,528
2294	Sr Staff Analyst	3,291	1	1	99,578
2320	Departmental Pub Info Officer	3,291	1	1	99,578
2330	District Attorney Program Mgr	3,809	1	1	100,922
2380	Crime Analyst I	2,091	1	1	58,121
2382	Crime Analyst III	2,676	1	1	81,121
2394	Departmental Business Manager	3,809	1	1	100,922
3141	Administrative Assistant I-C	1,714	1	1	45,413
3260	Account Clerk II	1,643	2	2	92,562
3210	Accountant I	2,086	1	1	58,492

District Attorney (ORG 2860)

3262 Supervising Accountant	3,070	1	1	103,827
3620 Program Technician I	1,580	1	1	53,898

Subtotal		218	217	\$24,047,923
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Assignment Pay				364,520
Bilingual Pay				35,100
POST				393,953
Remuneration				2,100
Retention Pay				386,277
Specialization Pay				156,588
Total Salary Savings				(721,440)
TOTAL REGULAR SALARIES				\$ 24,665,021

VACANT POSITIONS DELETED (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1220	Deputy District Attorney I	2,893	-1	\$ 78,979
	Cost of Restoring Vacant Positions		-1	\$ 78,979

District Attorney - Grants BUDGET 2862

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 6,216,514	\$ 6,932,687	\$ 6,943,788	\$ 11,101	-
Services and Supplies	874,208	1,093,160	1,092,261	(899)	-
Other Charges	151,100	151,192	69,206	(81,986)	-54%
Total Appropriations	<u>\$ 7,241,822</u>	<u>\$ 8,177,039</u>	<u>\$ 8,105,255</u>	<u>\$ (71,784)</u>	-1%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 63,596	\$ 154,703	\$ 179,703	\$ 25,000	16%
Intergovernment Rev - Federal	465,404	500,000	665,900	165,900	33%
Charges For Services	3,182	-	-	-	-
Miscellaneous Revenues	68,135	-	-	-	-
Other Financing Sources	3,505,956	3,824,810	4,066,759	241,949	6%
Intrafund Revenue	2,336,732	2,396,936	1,996,214	(400,722)	-17%
Total Revenues	<u>\$ 6,443,005</u>	<u>\$ 6,876,449</u>	<u>\$ 6,908,576</u>	<u>\$ 32,127</u>	-
<u>Net County Cost</u>	<u>\$ 798,817</u>	<u>\$ 1,300,590</u>	<u>\$ 1,196,679</u>	<u>\$ (103,911)</u>	-8%
	Budgeted	Current	Recommended	Increase/	
	2022-23	2023-24	2024-25	(Decrease)	
Position Summary	35	34	32	(2)	

DISTRICT ATTORNEY-GRANTS – 2862

FUNCTION

The District Attorney Grants budget funds 12 units including seven vertical prosecution teams. Most of the grants mandate that prosecutors carry a lower caseload to target the prosecution of violent, serious recidivist criminals, and complex litigation. The grants mandate that the staff work only on grant funded cases; therefore, prosecutors, investigators, and support staff assigned to these grant units are not interchangeable with the core prosecution staff in District Attorney Org 2860. Without the grant funding from various State and Federal agencies, dedicated vertical prosecution would be impacted, if not eliminated.

The grant units in this budget include:

- The California Office of Traffic Safety (OTS) Driving Under the Influence (DUI) Alcohol and Drug Impaired Driver Vertical Prosecution program which focuses on preventing impaired driving and reducing alcohol and drug-impaired traffic fatalities and injuries.
- The Rural Crime prosecutor works collaboratively as part of the eight county Central Valley Rural Crimes Task Force concentrating on the criminal prosecution of defendants charged with theft of agricultural equipment, vehicles, tractors, all-terrain vehicles, fuel, chemicals, produce, livestock, and all sources of metal from open fields, farms, and ranch outbuildings.
- California Multi-Jurisdiction Methamphetamine Enforcement Team (Cal-MMET) focuses on the prosecution of narcotics cases working in conjunction with law enforcement narcotic investigation teams.
- The California Department of Insurance grants provide funding to investigate and prosecute Workers' Compensation and Automobile insurance fraud crimes in Fresno County.
- The Real Estate Fraud Prosecution Unit was statutorily created to investigate and prosecute real estate fraud crimes.
- The District Attorney is the lead County agency of the Multi-Agency Gang Enforcement Consortium (MAGEC) charged with the investigation and prosecution of gang cases.
- The Victim Restitution program ensures convicted offenders pay restitution to the victims of their criminal offenses.
- The Consumer and Environmental Protection Unit is charged with the prosecution of cases involving fraudulent, deceptive, and illegal business practices that victimize Fresno County residents and law-abiding businesses, threaten public safety, or endanger our local environment and natural resources.
- The Welfare Fraud Unit detects, investigates, and prosecutes public aid fraud thereby saving the County, State, and Federal governments' money by stopping and recovering overpayments, as well as through the deterrence of welfare fraud.
- The Environmental Crime (Waste Tire) investigators work with the County Department of Public Health conducting waste tire facility inspections, investigating illegal tire disposal or stockpiling, and surveying points of waste tire generation to ensure compliance with applicable laws and regulations.
- The Professional Standards Unit coordinates training for all investigative staff in the above units and the core criminal division.

OVERVIEW

The FY 2024-25 Recommended Budget of \$8,105,255 represents a 1% (\$71,784) decrease from the FY 2023-24 Adopted Budget primarily due to the elimination of the Disability and Health Care Insurance Fraud Program and one vacant Senior District Attorney Investigator position in the Real Estate Fraud Program. Revenues recommended at \$6,908,576 represent a less than 1% (\$32,127) increase over the FY 2023-24 Adopted Budget primarily due to increased funding for the Alcohol and Drug Impaired Driver Vertical Prosecution program and the Workers' Compensation Insurance Fraud program. Net County Cost (NCC) recommended at \$1,196,679 represents an 8% (\$103,911) decrease from the FY 2023-24 Adopted Budget. Staffing is recommended at 32 positions, a reduction of two positions from the FY 2023-24 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

There has been a decrease of two positions from the FY 2023-24 Adopted Budget primarily due to the elimination of the Disability and Health Care Insurance Fraud program and a vacant Senior District Attorney investigator in the Real Estate Fraud program. The NCC partially supports the Professional Standards, Workers' Compensation Insurance Fraud, Cal-MMET, Auto Insurance Fraud and Victim Restitution units as the grant award amounts for FY 2024-25 are not sufficient to cover the full costs of these programs.

Salaries and Benefits

- Salaries and Benefits recommended at \$6,943,788 represent a less than 1% (\$11,101) increase over the FY 2023-24 Adopted Budget, primarily due to regular cost of living adjustments in the District Attorney Org 2860 Budget.
 - Account 6200 Extra Help recommended at \$186,143 represents a 137% (\$107,643) increase over the FY 2023-24 Adopted Budget due to an increase in funding for the Alcohol and Drug Impaired Driver Vertical Prosecution program.

Services and Supplies

- Services and Supplies recommended at \$1,092,261 represent a less than 1% (\$899) decrease from the FY 2023-24 Adopted Budget primarily due to the elimination of the Disability and Health Care fraud in the District Attorney Grants Org 2862 budget.
 - Account 7296 Data Processing Services recommended at \$141,963 represent a 48% (\$131,674) decrease from the FY 2023-24 Adopted Budget due to a decrease in estimated Internal Services Department rates.
 - Account 7309 Computer Service Software recommended at \$257,528 represents a 149% (\$154,028) increase over the FY 2023-24 Adopted Budget due to an increase in software costs of the Professional Standards Unit.

SUMMARY OF REVENUES

- Revenues are recommended at \$6,908,576 and represent a less than 1% (\$32,127) increase over the FY 2023-24 Adopted Budget primarily due to increased funding in the Alcohol and Drug Impaired Driver Vertical Prosecution program.

District Attorney - Grants - 2862

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1202	Paralegal	2,138	2	2	\$125,025
1212	Deputy District Attorney IV	4,742	6	6	943,980
1220	Deputy District Attorney I	2,893	1	1	78,979
1222	Sr Deputy District Attorney	5,104	3	3	475,969
1261	Legal Assistant	1,559	3	3	131,293
1262	Senior Legal Assistant	1,720	1	1	48,370
1760	Sr DA Investigator	3,668	15	13	1,553,703
1758	Investigative Technician	1,546	2	2	98,573
1793	Supvsng DA Investigator	3,885	1	1	131,366
Subtotal			34	32	\$3,587,258
	Assignment Pay				9,360
	Bilingual Pay				9,100
	POST				151,655
	Retention Pay				85,461
	Specialization Pay				5,855
TOTAL REGULAR SALARIES					\$ 3,848,689

VACANT POSITIONS DELETED (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1760	Sr DA Investigator	3,668	-2	\$ 217,063
	Cost of Restoring Vacant Positions		-2	\$ 217,063

Human Resources BUDGET 1010

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 4,012,912	\$ 4,504,127	\$ 5,007,700	\$ 503,573	11%
Services and Supplies	804,594	1,501,898	1,905,614	403,716	27%
Total Appropriations	\$ 4,817,506	\$ 6,006,025	\$ 6,913,314	\$ 907,289	15%
<u>Revenues</u>					
Charges For Services	\$ 1,571,532	\$ 1,549,581	\$ 1,495,694	\$ (53,887)	-3%
Other Financing Sources	140,323	140,218	325,459	185,241	132%
Intrafund Revenue	1,612,965	1,570,206	1,982,937	412,731	26%
Total Revenues	\$ 3,324,819	\$ 3,260,005	\$ 3,804,090	\$ 544,085	17%
Net County Cost	\$ 1,492,686	\$ 2,746,020	\$ 3,109,224	\$ 363,204	13%
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	34	34	34	-	

HUMAN RESOURCES – 1010

FUNCTION

The Department of Human Resources provides centralized countywide management and administrative oversight for activities associated with human resources, labor relations, employee benefits, loss prevention training, and risk management services. Pursuant to County Ordinance Code, Chapter 2.12 and Administrative Policy Number 54, human resources are provided from a centralized perspective to ensure uniformity and consistency of services delivered and to maximize economies of scale. Individual departments, however, are responsible for human resources actions related to employee selection, development, retention, and separation, in consultation with and/or collaboration with this Department.

The Department is divided into five divisions: Administration, Employment Services, Labor Relations, Employee Benefits, and Risk Management and is managed by the Director of Human Resources. Employee Benefits, Risk Management, and Staff Development and Training are addressed in the Risk Management Internal Services Fund Org 8925.

The Human Resources Administration Division is responsible for the administrative and business functions, budgeting, finance, strategic planning, research and development, and legislative analysis. The Employment Services Division is responsible for recruitment and examination activities, workforce reduction processes, administration of the classification and compensation program, and retention analysis, as well as for providing funding and support to the Civil Service Commission. The Labor Relations Division is responsible for labor contract negotiations, contract administration, employee grievance resolution, employment discrimination complaints, bargaining unit determination, and unfair labor practice charges.

OVERVIEW

The FY 2024-25 Recommended Budget of \$6,913,314 represents a 15% (\$907,289) increase over the FY 2023-24 Adopted Budget primarily due to a projected increase in salaries and benefits, exam testing, investigations, facilities costs, and data processing costs. Revenues recommended at \$3,804,090 represent a 17% (\$544,085) increase over the FY 2023-24 Adopted Budget primarily due to an estimated increase in services provided to departments with third party revenue and ARPA reimbursements. Net County Cost (NCC) recommended at \$3,109,224 represents a 13% (\$363,204) increase over the FY 2023-24 Adopted Budget. Salary Savings of 3% (\$79,646) has been used in calculating Regular Salaries with related benefit cost savings of \$68,648. Staffing is recommended at 34 positions; the same as the current level.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Enhance and refine our current selection processes to more effectively attract, select, and retain highly qualified candidates.
- **Performance Metric:** A reduction in recruitment timelines, increased candidate pool and number of candidates referred to departments, improved candidate experience, and higher retention rates in the first year of employment.

FY 2023-24

- **Goal:** Synergize ongoing recruitment and class and compensation strategies and innovate best in practice strategies in negotiating successor bargaining unit Memoranda

of Understanding (MOUs) that allow the County to remain competitive and the "gold status" of the Central Valley.

- **Performance Metric:** This goal can be measured by a reduction in Countywide vacancy rate, increased employee retention percentages, compensation recommendations that achieve "gold status" in the defined local labor market, and successful negotiation and approval of MOUs which achieve favorable terms for both the County and bargaining units.
- **Outcome(s)/Result(s):** The Board of Supervisors has taken significant steps to achieve "gold status" in our defined local labor market. The Board approved equity adjustments for classifications facing recruitment and retention challenges, impacting Child Support Services, Probation, Public Health, Sheriff, and Social Services. Additionally, the Board approved a 6th step for many bargaining units and a performance-based pay system for Senior Management. These measures have led to an increase in employee retention, with approximately 300 less employees leaving County Service, and a 3% decrease in the Countywide vacancy rate compared to the previous fiscal year.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$5,007,700 represent an 11% (\$503,573) increase over the FY 2023-24 Adopted Budget primarily due salary and benefit adjustments related to step increases and an increase in retirement rates.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$2,862,403 represent a 10% (\$262,399) increase over the FY 2023-24 Adopted Budget based on projected salary and step increases.
- Account 6400 Retirement Contribution recommended at \$1,458,126 represents a 13% (\$170,984) increase over the FY 2023-24 Adopted Budget based on salary increases and new retirement rates for FY 2024-25.

Services and Supplies

- Services and Supplies recommended at \$1,905,614 represent a 27% (\$403,716) increase over the FY 2023-24 Adopted Budget primarily due to estimated increases in data processing and facility service charges and professional & specialized services charged back to departments.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$1,246,340 represent a 27% (\$262,845) increase over the FY 2023-24 Adopted Budget based on a projected increase in exam testing and investigations related costs.

SUMMARY OF REVENUES

- Revenues are recommended at \$3,804,090 and represent 17% (\$544,085) increase over the FY 2023-24 Adopted Budget due to an increase in Other Financing Sources and Intrafund Revenue. Significant changes by specific revenue source are noted below.
 - Other Financing Sources recommended at \$325,459 represent a 132% (\$185,241) increase over the FY 2023-24 Adopted Budget due to American Rescue Plan Act (ARPA) of 2021 funding for reimbursement of one Human Resources funded position assisting with the ARPA funding program.

- Intrafund Revenue recommended at \$1,982,937 represents a 26% (\$412,731) increase over the FY 2023-24 Adopted Budget due to a projected increase in pass-through expenses and an increase in billings for services provided to departments with third party revenue.

Human Resources - 1010

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0214	Assistant Director of HR	5,360	1	1	\$162,140
2209	Executive Assistant	2,413	1	1	67,070
2235	HR Technician III - C	1,855	1	1	55,174
2236	HR Technician II - C	1,659	1	1	45,451
2237	HR Technician I - C	1,503	4	3	120,818
3134	Senior HR Technician - C	2,054	2	2	138,936
2250	HR Program Manager	3,809	2	2	233,285
2249	Human Resources Analyst III	2,676	3	3	237,370
2251	Sr Human Resources Analyst	3,291	6	6	590,448
2252	Human Resources Analyst II	2,317	6	6	412,177
2253	Human Resources Analyst I	2,091	2	2	130,636
2277	Human Resources Manager	4,862	2	2	294,150
2394	Departmental Business Manager	3,809	1	1	115,218
3206	Account Clerk I - Conf	1,465		1	38,816
3213	Accountant II-Conf	2,386	1	1	70,095
8063	Director of Human Resources	7,182	1	1	217,265
Subtotal			34	34	\$2,929,049
	Auto Allowance				7,800
	Bilingual Pay				5,200
	Total Salary Savings				(79,646)
TOTAL REGULAR SALARIES					\$ 2,862,403

VACANT POSITIONS DELETED (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
2237	HR Technician I - C	1,503	-1	\$ 39,823
	Cost of Restoring Vacant Positions		-1	\$ 39,823

RECOMMENDED POSITIONS TO ADD (Effective October 14, 2024)

Human Resources (ORG 1010)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
3206	Account Clerk I - Conf	1,465	1	\$ 38,816
	Cost of Positions Recommended to Add		1	\$ 38,816

Purchasing BUDGET 0440

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 1,164,622	\$ 1,169,235	\$ 1,329,670	\$ 160,435	14%
Services and Supplies	83,904	90,287	92,410	2,123	2%
Total Appropriations	<u>\$ 1,248,526</u>	<u>\$ 1,259,522</u>	<u>\$ 1,422,080</u>	<u>\$ 162,558</u>	13%
<u>Revenues</u>					
Charges For Services	\$ 364,306	\$ 316,673	\$ 429,015	\$ 112,342	35%
Miscellaneous Revenues	158,517	79,629	70,297	(9,332)	-12%
Other Financing Sources	3,761	-	-	-	-
Intrafund Revenue	238,514	256,198	279,325	23,127	9%
Total Revenues	<u>\$ 765,097</u>	<u>\$ 652,500</u>	<u>\$ 778,637</u>	<u>\$ 126,137</u>	19%
<u>Net County Cost</u>	<u>\$ 483,428</u>	<u>\$ 607,022</u>	<u>\$ 643,443</u>	<u>\$ 36,421</u>	6%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	11	11	11	-	

ISD – PURCHASING - 0440

FUNCTION

The Purchasing Division (Purchasing) of the Internal Services Department is responsible for the acquisition of all supplies and equipment used by departments. As the County's contracting agency, Purchasing assists in securing outside services required by County operations. Purchasing also obtains quality goods and services through the competitive bid process. The County Surplus Property program and the Cal-Card (credit card) program are also administered by this division.

OVERVIEW

The FY 2024-25 Recommended Budget appropriations of \$1,422,080 represents a 13% (\$162,558) increase over the FY 2023-24 Adopted Budget primarily due to Salary and Benefits increases. Revenues recommended at \$778,637 represent a 19% (\$126,137) increase over the FY 2023-24 Adopted Budget primarily due to a projected increase in billings associated with requisition services. Net County Cost recommended at \$643,443 represents a 6% (\$36,421) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at the current level of 11 positions. No Salary Savings have been used in calculating Regular Salaries.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$1,329,670 represent a 14% (\$160,435) increase over the FY 2023-24 Adopted Budget primarily due to salary increases related to an additional 6th step effective July 2024, negotiated salary increases, and step increases.

Services and Supplies

- Services and Supplies recommended at \$92,410 represent a 2% (\$2,123) increase over the FY 2023-24 Adopted Budget primarily due to an increase in rates for Data Processing charges.

SUMMARY OF REVENUES

- Revenues are recommended at \$778,637 and represent a 19% (\$126,137) increase over the FY 2023-24 Adopted Budget primarily due to a projected increase in billings associated with requisition services.
 - Other County Department Services revenue recommended at \$429,015 represent a 35% (\$112,342) increase over the FY 2023-2024 Adopted Budget primarily due to a projected increase in billings associated with requisition services. This increase is reflective of adjustments in the per requisition billable rate.

Purchasing - 0440

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
2220	Purchasing Manager	4,200	1	1	\$111,283
2366	Purchasing Analyst I	2,091	3	3	184,124
2367	Purchasing Analyst II	2,317	1	1	66,760
2368	Purchasing Analyst III	2,676	1	1	81,268
2369	Senior Purchasing Analyst	3,291	1	1	99,578
3080	Office Assistant II	1,559	1	1	49,968
3631	Purchasing Technician I	1,659	1	1	43,956
3632	Purchasing Technician II	1,857	2	2	116,520
Subtotal			11	11	\$753,457
TOTAL REGULAR SALARIES					\$ 753,457

Librarian BUDGET 7515

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 299,784	\$ 296,970	\$ 308,561	\$ 11,591	4%
Other Financing Uses	120,723	130,743	137,149	6,406	5%
Total Appropriations	\$ 420,507	\$ 427,713	\$ 445,710	\$ 17,997	4%
<u>Revenues</u>					
Other Financing Sources	\$ 49	\$ -	\$ -	\$ -	-
Total Revenues	\$ 49	\$ -	\$ -	\$ -	-
<u>Net County Cost</u>	\$ 420,458	\$ 427,713	\$ 445,710	\$ 17,997	4%
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	1	1	1	-	

LIBRARIAN – 7515

FUNCTION

The Librarian budget includes the salary and benefits cost of the County Librarian and the annual County General fund Maintenance-of-Effort contribution to the Library as required by the Measure B Ordinance. The County Librarian also serves as the Secretary to the County Historical Landmarks and Records Advisory Commission.

OVERVIEW

The FY 2024-25 Recommended Budget of \$445,710 represents a 4% (\$17,997) increase over the FY 2023-24 Adopted Budget. There are no revenues in this budget because these expenditures are only those that are mandated by the Measure B Ordinance to be covered by Net County Cost and cannot be covered by Measure B funds or other Library revenues. No Salary Savings were used in calculating the Recommended Budget, as the County Librarian is the only position in this budget. Staffing is recommended at the FY 2023-24 level of one position.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$308,561 represent a 4% (\$11,591) increase over the FY 2023-24 Adopted Budget due to salary increases and higher retirement rates. Staffing is recommended at one position, the same as the current level.

Other Financing Uses

- Operating Transfers Out recommended at \$137,149 represent a 5% (\$6,406) increase over the FY 2023-24 Adopted Budget for the annual County General fund Maintenance-of-Effort contribution to the Library as required by the Measure B Ordinance.

Librarian - 7515

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
8040	County Librarian	6,204	<u>1</u>	<u>1</u>	<u>\$169,839</u>
Subtotal			1	1	\$169,839
	Auto Allowance				<u>7,800</u>
TOTAL REGULAR SALARIES					\$ 177,639

Probation BUDGET 3430

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 37,082,481	\$ 41,284,472	\$ 44,093,996	\$ 2,809,524	7%
Services and Supplies	15,999,922	19,065,376	23,179,999	4,114,623	22%
Other Charges	195,906	-	-	-	-
Other Financing Uses	-	-	426,943	426,943	-
Total Appropriations	<u>\$ 53,278,310</u>	<u>\$ 60,349,848</u>	<u>\$ 67,700,938</u>	<u>\$ 7,351,090</u>	12%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 18,137,257	\$ 15,498,145	\$ 3,063,447	\$ (12,434,698)	-80%
Intergovernment Rev - Federal	8,301	-	-	-	-
Intergovernment Rev - Other	-	1,924,973	1,429,748	(495,225)	-26%
Charges For Services	642,740	600,908	452,250	(148,658)	-25%
Miscellaneous Revenues	5,286	-	-	-	-
Other Financing Sources	25,615,187	31,053,090	51,063,194	20,010,104	64%
Intrafund Revenue	309,705	325,926	355,304	29,378	9%
Total Revenues	<u>\$ 44,718,477</u>	<u>\$ 49,403,042</u>	<u>\$ 56,363,943</u>	<u>\$ 6,960,901</u>	14%
<u>Net County Cost</u>	\$ 8,559,833	\$ 10,946,806	\$ 11,336,995	\$ 390,189	4%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	<u>348</u>	<u>366</u>	<u>366</u>	-	

PROBATION – 3430

FUNCTION

Probation is a State mandated justice system department responsible for preparing pre-sentence evaluations and providing post-sentence supervision of adult and juvenile offenders. The Department also serves as the investigative and evaluative arm of the Fresno County Superior Court. Financing for the Department's Juvenile Justice Campus (JJC) is detailed in Org 3440 and its grant funded programs are detailed in Org 3432.

OVERVIEW

The FY 2024-25 Recommended Budget of \$67,700,938 represents a 12% (\$7,351,090) increase over the FY 2023-24 Adopted Budget primarily due to increases in negotiated Salaries and Benefits and Professional & Specialized Services costs. Revenues recommended at \$56,363,943 represent a 14% (\$6,960,901) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Proposition 172 funding and Operating Transfers In. An 8% (\$2,073,098) Salary Savings has been used in calculating Regular Salaries with related benefit savings of \$1,584,305. Net County Cost recommended at \$11,336,995 represents a 4% increase (\$390,189) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at 366 positions, the same as the current staffing level.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** In FY 2024-25, Probation's goal is to implement the Organized Retail Prevention multi-partnership grant program. The intent of this grant is to enhance the collaborative effort of local law enforcement agencies to work together to implement the Fresno Metropolitan Area Organized Retail Task Force with the primary objective of combatting and aggressively prosecuting organized retail theft offenders.
- **Performance Metric:** Full implementation of the Organized Retail Prevention multi-partnership grant program with measurable outcomes.

FY 2023-24

- **Goal:** In FY 2023-24, Probation's goal was to implement the Mobile Probation Service Centers program. This program aims to provide accessible and comprehensive services and reduce future justice system involvement to the unhoused and those at risk of being unhoused probationers and those in remote areas struggling to meet probation requirements. Services provided will use evidence-based techniques including assessments, case plan reviews, referrals for counseling, education and employment assistance, and basic life-sustaining needs. The grant will cover the costs of acquiring, equipping, and operating two mobile vans for a period of two years. The expected outcomes of the program are to reduce recidivism rates, increase compliance with probation conditions and improve the quality of life of probationers.
- **Outcome(s)/Result(s):** The Department was able to establish collaboration with community organizations within three Fresno County communities: Selma, Coalinga, and Orange Cove. These community organizations allow the Probation Department to station the mobile van on their properties and utilize their facilities. These organizations provide their own services to the unhoused community, and they see Probation's presence as an expansion of services for their community. The Mobile Probation

Services Van outings provide accessibility to the people we serve by meeting them closer to home. The pressure of obtaining transportation to the various Fresno County Probation locations is a burden for many in our community; however, that burden is more impactful to unhoused individuals or those at risk of being unhoused. A hopeful result of the Mobile Probation Services Van outings is to see a reduction in the issuance of out of contact warrants. Since the first outing in October 2023, the Department has met with 67 individuals under Probation supervision. During the Mobile Probation Services Van outings, officers met with people under supervision to provide referrals to services, complete assessments or case plans as needed, while ultimately working towards the goal of helping individuals remain in compliance, termination of supervision, and guidance towards successful reintegration into the community. As the Department refines its data collection, expansion to other locations will be data driven to maximize the impact of our services.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$44,093,996 represent a 7% (\$2,809,524) increase over the FY 2023-24 Adopted Budget primarily due to increases in negotiated Salaries and Benefits. Staffing is recommended at 366 positions, the same as the current staffing level.

Recommended funding includes:

- Account 6300 Overtime recommended at \$1,041,018 represents a 16% (\$141,018) increase over the FY 2023-24 Adopted Budget due to increases in salaries and anticipated afterhours services relating to third-party funded programs.
- Account 6600 Health Insurance Contribution recommended at \$4,228,554 represents a 12% (\$465,026) increase over the FY 2023-24 Adopted Budget due to increases in contributions.

Services and Supplies

- Services and Supplies recommended at \$23,179,999 represent a 22% (\$4,114,623) increase over the FY 2023-24 Adopted Budget primarily due to an increase in contracted services, Data Processing Services charges, and Facility Operation & Maintenance charges.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$12,583,925 represents a 30% (\$2,940,759) increase over the FY 2023-24 Adopted Budget primarily due to increases in AB 109 contracted services.
- Account 7296 Data Processing Services recommended at \$4,516,349 represents a 10% (\$398,647) increase over the FY 2023-24 Adopted Budget primarily based on rates for FY 2024-25.
- Account 7345 Facility Operation & Maintenance Services recommended at \$1,381,203 represents a 36% (\$365,601) increase over the FY 2023-24 Adopted Budget primarily based on Internal Services rates for FY 2024-25.

Other Financing Uses

- Other Financing Uses is recommended at \$426,943 to transfer allocated Prop 172 funds to the 200 W. Pontiac Capital Projects Org.

SUMMARY OF REVENUES

- Revenues recommended at \$56,363,943 represent a 14% (\$6,960,901) increase over the FY 2023-24 Adopted Budget.
 - Intergovernment Revenues – State recommended at \$3,063,447 represent an 80% (\$12,434,698) decrease from the FY 2023-24 Adopted Budget to appropriately account for Prop 172 revenues now budgeted in Other Financing Sources.
 - Intergovernment Revenues - Other recommended at \$1,429,748 represent a 26% (\$495,225) decrease from the FY 2023-24 Adopted Budget due to a reduction of Pretrial Expansion Funds from the Fresno County Superior Court.
 - Charges for Services recommended at \$452,250 represent a 25% (\$148,658) decrease from the FY 2023-24 Adopted Budget due to estimated collections for Personnel Services related to Deputy Probation Officers assigned to schools in various school districts.
 - Other Financing Sources recommended at \$51,063,194 represent a 64% (\$20,010,104) increase over the FY 2023-24 Adopted Budget due to the budgeting of Prop 172 revenues and increases of AB 109 revenues.

Probation - 3430

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1940	Social Worker II	2,079	1	1	\$69,825
1945	Social Worker I	1,886	2	2	99,378
2003	Assist Dep Chief Probation Off	3,809	19	19	2,179,246
2005	Deputy Probation Officer IV	2,730	75	75	6,585,324
2007	Deputy Probation Officer III	2,470	72	72	5,511,509
2010	Deputy Probation Officer II	2,190	19	19	1,171,696
2015	Deputy Probation Officer I	1,850	38	38	1,962,762
2025	Juvenile Correctional Offcr I	1,768	1	1	49,425
2042	Dep Chief Probation Admin Off	4,631	1	1	140,106
2045	Deputy Chief Probation Officer	4,862	4	4	560,316
2065	Probation Technician I	1,338	26	26	966,188
2066	Probation Technician II	1,504	13	13	613,981
2209	Executive Assistant	2,413	1	1	71,092
2212	Business Systems Analyst III	2,831	2	2	170,769
2291	Staff Analyst I	2,091	3	3	166,209
2292	Staff Analyst II	2,317	1	1	67,998
2293	Staff Analyst III	2,676	2	2	162,880
2294	Sr Staff Analyst	3,291	3	3	299,030
2297	Program Manager	3,809	1	1	115,219
2394	Departmental Business Manager	3,809	1	1	115,219
2395	Departmental Info Tech Mgr	4,200	1	1	127,072
3010	Chief Office Assistant	2,060	1	1	69,663
3070	Supvsng Office Assistant	1,863	6	6	373,995
3080	Office Assistant II	1,559	29	29	1,425,807
3110	Office Assistant I	1,416	17	17	650,627
3161	Administrative Assistant II-C	1,896	3	3	173,033
3260	Account Clerk II	1,643	2	2	94,592
3210	Accountant I	2,086	1	1	55,700
3215	Accountant II	2,386	1	1	81,535
3255	Sr Accountant	2,790	2	2	167,287
3265	Principal Accountant	3,628	1	1	107,677
3620	Program Technician I	1,580	6	6	253,452
3621	Program Technician II	1,767	2	2	102,701
3622	Program Technician I-Conf	1,659	4	4	198,721

Probation (ORG 3430)

3624	Suprvsng Program Tech - Conf	2,054	2	2	108,846
3707	Infor Technology Analyst IV	2,995	2	2	200,872
8085	Chief Probation Officer	6,841	1	1	206,949
			<hr/>	<hr/>	<hr/>
Subtotal			366	366	\$25,476,701
	Auto Allowance				7,800
	Bilingual Pay				100,000
	Retention Pay				410,504
	Total Salary Savings				(2,073,098)
					<hr/>
TOTAL REGULAR SALARIES					\$ 23,921,907

Probation - Grants BUDGET 3432

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,142,098	\$ 3,619,399	\$ 3,978,069	\$ 358,670	10%
Services and Supplies	1,002,974	2,454,919	3,408,418	953,499	39%
Other Financing Uses	110,507	50,000	300,000	250,000	500%
Capital Assets	194,642	242,358	210,574	(31,784)	-13%
Total Appropriations	<u>\$ 4,450,222</u>	<u>\$ 6,366,676</u>	<u>\$ 7,897,061</u>	<u>\$ 1,530,385</u>	24%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 917,324	\$ 1,586,137	\$ 432,104	\$ (1,154,033)	-73%
Intergovernment Rev - Federal	2,760,564	3,655,549	3,418,621	(236,928)	-6%
Intergovernment Rev - Other	-	-	681,325	681,325	-
Charges For Services	234,377	305,094	289,390	(15,704)	-5%
Other Financing Sources	143,327	189,782	2,000,000	1,810,218	954%
Intrafund Revenue	295,470	295,156	295,156	-	-
Total Revenues	<u>\$ 4,351,062</u>	<u>\$ 6,031,718</u>	<u>\$ 7,116,596</u>	<u>\$ 1,084,878</u>	18%
<u>Net County Cost</u>	<u>\$ 99,160</u>	<u>\$ 334,958</u>	<u>\$ 780,465</u>	<u>\$ 445,507</u>	133%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25	(Decrease)	
Position Summary	<u>34</u>	<u>34</u>	<u>34</u>	<u>-</u>	

PROBATION – GRANTS - 3432

FUNCTION

The Probation-Grants budget contains recommended appropriations for programs funded by State and Federal grants.

OVERVIEW

The FY 2024-25 Recommended Budget of \$7,897,061 represents a 24% (\$1,530,385) increase over the FY 2023-24 Adopted Budget. Revenues recommended at \$7,116,596 represent an 18% (\$1,084,878) increase over the FY 2023-24 Adopted Budget. The increase in appropriations and revenues are primarily due to the newly awarded Less Restrictive Placement Grant. Net County Cost (NCC) of \$780,465 represents a 133% (\$445,507) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at 34 positions, the same as the current staffing level.

SUMMARY OF CAO RECOMMENDATIONS

Grant Programs

James Rowland Crime Victim Assistance Center (\$1,804,032)

Grant Funds:.....\$1,725,268County Match: \$78,764

James Rowland Crime Victim Assistance Center provides services to victims of violent crimes including coordination of psychiatric, legal, medical, and crisis intervention services and assists victims in completing State indemnification applications. The FY 2024-25 recommended revenue is a 5% (\$88,203) increase over the FY 2023-24 Adopted Budget. The Program is supported with grant funds of \$1,725,268 and \$78,764 in NCC. This Program funds one Probation Services Manager, three Senior Victim Witness Advocates, 10 Victim Witness Advocates, one Office Assistant, Extra-Help Student Workers, and one Program Technician position.

Elder Abuse Program (\$200,405)

Grant Funds:.....\$196,906County Match: \$3,499

The Elder Abuse Program provides services to victims of elder abuse including coordination of psychiatric, legal, medical, and crisis intervention services. The grant is a fixed amount (\$196,906) and any cost above the grant amount is NCC. The FY 2024-25 recommended funding represents a 88% (\$26,591) decrease in NCC from the FY 2023-24 Adopted Budget. This Program funds two Victim Witness Advocate positions.

Post-Conviction Drug Court (PCDC) (\$421,151)

Grant Funds:.....\$295,156County Match: \$125,995

PCDC is a multi-agency effort to provide sentencing alternatives for drug offenders to reduce recidivism. The FY 2024-25 recommended funding is a 16% (\$59,566) increase over the FY 2023-24 Adopted Budget. This Program is funded with Drug Partnership grant funds available through the Department of Behavioral Health (\$295,156) and NCC (\$125,995). This Program funds two Deputy Probation Officers (DPO) and one Probation Technician position.

Victim Services Gap Program (\$488,325)

Grant Funds:.....\$208,167County Match: \$280,158

The Victim Services Gap Program provides services to crime victims to meet their needs, including those that reside in rural areas, to minimize the effects of trauma of crime, to facilitate emotional recovery, and when applicable, to assist the victim with State compensation. The goal of the Program is to extend services to rural crime victims, provide immediate and extended housing, and accessible victim transportation. The FY 2024-25 recommended funding is a less than 1% (\$921) increase over the FY 2023-24 Adopted Budget. The Program is supported with grant funds of \$208,167 and \$280,158 in NCC. This Program funds one DPO and three Victim Witness Advocate positions.

Office of Traffic Safety Intensive Probation Supervision for High-Risk Felony and Repeat DUI Program (OTS) (\$379,984)

Grant Funds:.....\$379,984County Match: None

The OTS Program provides for intensive supervision of repeat DUI offenders. The FY 2024-25 recommended funding of \$379,984 is a 9% (\$32,517) increase over the FY 2023-24 Adopted Budget. The OTS Program improves collaboration and information sharing between law enforcement agencies and the Probation Department and enhances the ability to arrest probationers identified with outstanding warrants, violations of probation, and who are a danger to the community. This Program funds two DPO positions.

Probation Specialized Supervision Program (\$237,552)

Grant Funds:.....\$100,000County Match: \$137,552

The Probation Specialized Supervision Program provides for intensive supervision of high-risk offenders convicted of a violent crime related to domestic violence, sexual assault, dating violence, and/or stalking. The FY 2024-25 recommended funding of \$237,552 is a 7% (\$19,134) decrease from the FY 2023-24 Adopted Budget. The grant funds one DPO and one Victim Witness Advocate position. The DPO provides intensive supervision and the Victim Witness Advocate engages victims to minimize further trauma to them and their families by providing protection and referrals to supportive services and counseling. The Program is supported with grant funds of \$100,000 and \$137,552 of NCC for the match requirement from CalOES.

Adult Re-Entry Planning Program (\$964,113)

Grant Funds:.....\$964,113County Match: None

The Adult Re-entry Planning Program will provide contracted re-entry case management and supportive services to facilitate successful re-entry into the community. The targeted population consists of both male and female, aged 18-30, committed to Fresno County Jail and/or on current supervision for a minimum of 60 days, affiliated or previously affiliated with gangs, and with a medium to high risk to reoffend. The goal of the Program is to reduce gang activity after release from custody and increase public safety. Services will start a minimum 60 days pre-release and continue up to six months post-release. The FY 2024-25 recommended funding is a 2% (\$20,112) decrease from the FY 2023-24 Adopted Budget. The grant funds one DPO to supervise the participants in the Program and collaborate with and monitor the contractors in addressing the participants' needs and ensuring their progress.

Human Trafficking Program (\$112,869)

Grant Funds:.....\$0County Match: \$112,869

The Human Trafficking Program provides support and assistance to human trafficking victims. The FY 2024-25 recommended funding is a 41% (\$77,431) decrease from the FY 2023-24 Adopted Budget. This Program funds one Senior Victim Witness Advocate position. The position conducts outreach to increase awareness of the human trafficking epidemic and services available to victims. In addition, this position serves as the human trafficking subject-matter expert of the James Rowland Crime Victim Assistance Center, which the Probation

Department has operated since 1975. The Program also links victims to short-term needs (clothing, food, emergency shelter, medical care) and long-term needs (mental health services, permanent housing, and childcare). The Human Trafficking Program lost grant funding on December 22, 2023 and will be assessed next fiscal year.

Driving Under the Influence Court (\$199,135)

Grant Funds:.....\$199,135.....County Match: None

The Superior Court of California, County of Fresno (Court) was awarded an Office of Traffic Safety grant. The FY 2024-25 recommended funding is a 6% (\$13,287) decrease from the FY 2023-24 Adopted Budget and it includes grant funding in the amount of \$199,135 to fund the DUI Treatment Court. This grant funds two DPO positions to facilitate the program.

SAKI Grant (\$90,255)

Grant Funds:.....\$90,255.....County Match: None

The City of Fresno Police Department was awarded the SAKI Grant. The FY 2024-25 recommended funding is a 3% (\$2,417) decrease from the FY 2023-24 Adopted Budget. Grant funding in the amount of \$90,255 will be used to fund enhancements to the City's Sexual Assault Cold Case Unit in partnership with the James Rowland Crime Victim Assistance Center. This will significantly increase the available assistance for victims of sexual assault identified in cold cases. This grant funds one Victim-Witness Advocate position.

Mobile Probation Service Centers Grant (\$276,287)

Grant Funds:.....\$276,287.....County Match: None

The Mobile Probation Service Centers Grant Program (MPSC) was established in the State Budget Act of 2022 (Assembly Bill 178, Chapter 43, Statutes of 2022). The program provides funding for the purchase of vehicles, equipment, telecommunications, and other technology needed to operate mobile probation service centers to assist probationers, particularly individuals who are unhoused and struggling with meeting probation requirements. This program will fund the purchase of two camper style vans, computer equipment, and necessary office supplies to implement the program.

Less Restrictive Placement Grant (\$2,000,000)

Grant Funds:.....\$2,000,000.....County Match: None

The California Health and Human Services Agency, Office of Youth and Community Restoration (OYCR) Less Restrictive Placement Grant funding allows for development and support of less restrictive programs pursuant to Welfare & Institutions Code Section 875(f)(1). Awarded funds must be used to support partnerships with community-based service providers that will help individual youth in the step-down transition through less restrictive programs and settings, and to directly help the youth meet their own needs after transition to home or community living, while still completing their commitment term.

Organized Retail Theft Grant (\$681,325)

Grant Funds:.....\$681,325.....County Match: None

The Organized Retail Theft (ORT) Grant Program was established in Senate Bill 154 (Chapter 43, Statutes of 2022) to support local law enforcement agencies in preventing and responding to organized retail theft, motor vehicle or motor vehicle accessory theft, or cargo theft. The intent of this program is to enhance the collaborative effort of local law enforcement agencies to implement the Fresno Metropolitan Area Organized Retail Theft Task Force with the primary objective of combatting and aggressively prosecuting organized retail theft offenders.

Salaries and Benefits

- Salaries and Benefits recommended at \$3,978,069 represent a 10% (\$358,670) increase over the FY 2023-24 Adopted Budget primarily due to negotiated increases and added programs.

Services and Supplies

- Services and Supplies recommended at \$3,408,418 represent a 39% (\$953,499) increase over the FY 2023-24 Adopted Budget primarily due to the addition of the Less Restrictive Placement grant.

Other Financing Uses

- Other Financing Uses recommended at \$300,000 represents a 500% (\$250,000) increase over the FY 2023-24 Adopted Budget and will be used to purchase three vehicles for the Organized Retail Theft Grant program.

(3) Vehicles.....\$300,000.....Purchase

Capital Assets

- Capital Assets recommended at \$210,574 represents a 13% (\$31,784) decrease from the FY 2023-24 Adopted Budget and will be used to modify and uplift the Probation Mobile Service Center vans.

Recommended funding includes:

(1) Van modification/uplifting.....\$210,574...Program Number 91866

SUMMARY OF REVENUES

- Revenues are recommended at \$7,116,596 and represent an 18% (\$1,084,878) increase over the FY 2023-24 Adopted Budget primarily due to available funding for the newly awarded Less Restrictive Placement Grant and Organized Retail Theft Grant.
 - Intergovernment Revenues – State recommended at \$432,104 represent a 73% (\$1,154,033) decrease from the FY 2023-24 Adopted Budget primarily due to the completion of the Youth Programs and Facilities Grant.
 - Other Financing Sources recommended at \$2,000,000 represent a significant (\$1,810,218) increase over the FY 2023-24 Adopted Budget due to the addition of the Less Restrictive Placement Grant.

Probation - Grants - 3432

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
2003	Assist Dep Chief Probation Off	3,809	1	1	\$115,219
2005	Deputy Probation Officer IV	2,730	5	5	435,545
2007	Deputy Probation Officer III	2,470	2	2	159,888
2010	Deputy Probation Officer II	2,190	2	2	120,300
2033	Victim Witness Advocate	1,752	17	17	874,595
2034	Sr Victim-Witness Advocate	1,928	4	4	253,825
2066	Probation Technician II	1,504	1	1	51,316
3080	Office Assistant II	1,559	1	1	44,253
3621	Program Technician II	1,767	1	1	60,270
Subtotal			34	34	\$2,115,211
	Bilingual Pay				7,800
	Retention Pay				23,883
TOTAL REGULAR SALARIES					\$ 2,146,894

Probation - Juvenile Justice Campus BUDGET 3440

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 25,831,809	\$ 31,386,127	\$ 31,126,221	\$ (259,906)	-1%
Services and Supplies	14,253,982	16,909,475	18,842,655	1,933,180	11%
Capital Assets	31,696	-	-	-	-
Total Appropriations	<u>\$ 40,117,488</u>	<u>\$ 48,295,602</u>	<u>\$ 49,968,876</u>	<u>\$ 1,673,274</u>	3%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 7,838,380	\$ 8,258,847	\$ -	\$ (8,258,847)	-100%
Intergovernment Rev - Federal	175,695	225,000	225,000	-	-
Charges For Services	131	-	-	-	-
Miscellaneous Revenues	353	-	-	-	-
Other Financing Sources	16,514,795	20,694,665	29,891,164	9,196,499	44%
Intrafund Revenue	306,127	-	-	-	-
Total Revenues	<u>\$ 24,835,482</u>	<u>\$ 29,178,512</u>	<u>\$ 30,116,164</u>	<u>\$ 937,652</u>	3%
<u>Net County Cost</u>	<u>\$ 15,282,006</u>	<u>\$ 19,117,090</u>	<u>\$ 19,852,712</u>	<u>\$ 735,622</u>	4%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	273	258	258	-	

PROBATION – JUVENILE JUSTICE CAMPUS - 3440

FUNCTION

The Juvenile Justice Campus (JJC) Division of the Probation Department provides facilities for the detention, control, and commitment of juveniles pursuant to California State Juvenile Court law and Department of Juvenile Justice standards as inspected by the Board of State and Community Corrections. Programs and services provided at the state-of-the-art JJC are informed by Fresno County Probation's partnership with the University of Cincinnati Corrections Institute, to design services using a multidisciplinary team approach to respond to youth behavior and utilize Core Correctional Practices to reduce misconducts and lower recidivism. This program model provides a viable way to maintain the safety and security of the facility, and therefore reduces the need for more restrictive confinement. This basis is enhanced by the adoption of a more comprehensive approach for staff use of verbal de-escalation and least restrictive means to manage behavior on the units. Various other programs, include substance abuse, gender-specific treatment, mentoring, cognitive behavioral therapies, arts, and career technical education provide youth a wide range of opportunities to improve their overall social and living skills.

OVERVIEW

The FY 2024-25 Recommended Budget of \$49,968,876 represents a 3% (\$1,673,274) increase over the FY 2023-24 Adopted Budget primarily due to increases in contracted services, data processing services, and projected utility costs. Revenues estimated at \$30,116,164 represent a 3% (\$937,652) increase over the FY 2023-24 Adopted Budget primarily due to an increase in the use of available Division of Juvenile Justice (DJJ) Realignment funds. An 18% (\$3,267,814) Salary Savings was used in calculating Regular Salaries, with related benefits savings of \$2,563,933. Net County Cost of \$19,852,712 represents a 4% (\$735,622) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at 258 positions, the same as the current staffing level.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$31,126,221 represent a 1% (\$259,906) decrease from the FY 2023-24 Adopted Budget primarily due to the increase of Salary Savings and related benefits savings to 18%. Staffing is recommended at 258 positions, the same as the current staffing level.

Recommended funding includes:

- Account 6300 Overtime recommended at \$2,000,000 represents an 18% (\$447,398) decrease from the FY 2023-24 Adopted Budget based on the increase of budgeted salary savings.
- Account 6500 OASDI Contribution recommended at \$1,144,133 represents a 16% (\$223,828) decrease from the FY 2023-24 Adopted Budget based on the increase of budgeted salary savings.
- Account 6550 Workers Comp Contribution recommended at \$1,444,748 represents a 17% (\$289,036) decrease from the FY 2023-24 Adopted Budget based on contribution rates and claim history.

Services and Supplies

- Services and Supplies recommended at \$18,842,655 represent an 11% (\$1,933,180) increase over the FY 2023-24 Adopted Budget primarily due to increases in contracted services, data processing services, and projected utility costs.

Recommended funding includes:

- Account 7101 Liability Insurance recommended at \$676,396 represents a 39% (\$189,881) increase over the FY 2023-24 Adopted Budget due to rate increases for FY 2024-25.
- Account 7295 Professional & Specialized Services recommended at \$6,121,861 represents an 18% (\$939,469) increase over the FY 2023-24 Adopted Budget primarily due to the addition of contracted services for the DJJ Realignment programs and increase in the medical and behavioral health contracted services.
- Account 7296 Data Processing Services recommended at \$912,493 represents a 181% (\$587,717) increase over the FY 2023-24 Adopted Budget primarily based on Internal Service rate increases.
- Account 7345 Facility Operations & Maintenance recommended at \$6,023,020 represents a 10% (\$664,896) decrease from the FY 2023-24 Adopted Budget primarily due to the removal of one-time projects completed in FY 2023-24.
- Account 7430 Utilities recommended at \$3,312,774 represents a 32% (\$793,949) increase over the FY 2023-24 Adopted Budget primarily based on projected utility rates.

SUMMARY OF REVENUES

- Revenues are recommended at \$30,116,164 and represent a 3% (\$937,652) increase over the FY 2023-24 Adopted Budget primarily due to an increase in the use of available DJJ Realignment funds.
 - Intergovernmental Revenues - State recommended at \$0 to appropriately account for Prop 172 revenues now budgeted in Other Financing Sources.
 - Other Financing Sources recommended at \$29,891,164 represent a 44% (\$9,196,499) increase over the FY 2023-24 Adopted Budget due to the budgeting of Prop 172 revenues and increase of DJJ Realignment revenues.

Probation - Juvenile Justice Campus - 3440

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1931	Social Work Practitioner	2,580	1	1	\$75,139
2003	Assist Dep Chief Probation Off	3,809	5	5	576,095
2005	Deputy Probation Officer IV	2,730	1	1	90,609
2007	Deputy Probation Officer III	2,470	1	1	66,147
2021	Supvsng Juv Correctional Offcr	2,742	15	15	1,368,426
2022	Sr Juvenile Correctional Offcr	2,493	42	42	3,480,336
2023	Juvenile Correctional Offcr II	2,165	85	85	6,496,846
2025	Juvenile Correctional Offcr I	1,768	90	90	4,535,056
2045	Deputy Chief Probation Officer	4,862	2	2	280,158
2292	Staff Analyst II	2,317	1	1	66,760
3070	Supvsng Office Assistant	1,863	1	1	62,658
3080	Office Assistant II	1,559	3	3	139,024
3110	Office Assistant I	1,416	2	2	74,612
3141	Administrative Assistant I-C	1,714	1	1	49,118
3161	Administrative Assistant II-C	1,896	1	1	61,373
5029	Dietary Aide	1,328	7	7	292,253
Subtotal			258	258	\$17,714,610
	Bilingual Pay				50,000
	Holiday Payout				100,000
	Retention Pay				439,913
	Shift Differential				100,000
	Total Salary Savings				(3,267,814)
TOTAL REGULAR SALARIES					\$ 15,136,709

Public Defender BUDGET 2880

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 23,625,560	\$ 26,363,074	\$ 29,497,132	\$ 3,134,058	12%
Services and Supplies	3,248,677	3,803,321	3,805,364	2,043	-
Other Financing Uses	-	45,000	-	(45,000)	-100%
Capital Assets	20,326	15,500	-	(15,500)	-100%
Total Appropriations	<u>\$ 26,894,564</u>	<u>\$ 30,226,895</u>	<u>\$ 33,302,496</u>	<u>\$ 3,075,601</u>	10%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 352,101	\$ 400,000	\$ 1,003,368	\$ 603,368	151%
Intergovernment Rev - Other	8,336	-	-	-	-
Charges For Services	381,109	393,368	358,368	(35,000)	-9%
Other Financing Sources	2,924,322	3,414,904	3,073,300	(341,604)	-10%
Intrafund Revenue	806,372	1,528,339	1,312,914	(215,425)	-14%
Total Revenues	<u>\$ 4,472,241</u>	<u>\$ 5,736,611</u>	<u>\$ 5,747,950</u>	<u>\$ 11,339</u>	-
Net County Cost	\$ 22,422,324	\$ 24,490,284	\$ 27,554,546	\$ 3,064,262	13%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	171	171	171	-	

PUBLIC DEFENDER – 2880

FUNCTION

The Public Defender's Office is a key partner in the justice system, working alongside the Sheriff, District Attorney, Probation, and the Fresno County Superior Court. Together, these partners aim to ensure public safety and the efficient administration of justice in Fresno County. The Public Defender's role is to represent individuals charged with criminal offenses who cannot afford an attorney. The Public Defender's Office provides legal counsel, investigate cases, secure witnesses, and defend clients' interests in court. This right to counsel is guaranteed by the Sixth Amendment of the U.S. Constitution and California state law. Beyond representing those accused of felonies and misdemeanors, the Public Defender's Office also provides legal representation in juvenile delinquency cases, contempt cases, child support cases, conservatorship cases, mental health cases, and other matters where an individual's liberty is at stake. Additionally, the Public Defender participates in various specialty courts, including Family Behavioral Health Court, Misdemeanor Drug Court, Misdemeanor DUI Court, Behavioral Health Court, Veteran's Treatment Court, and JobWise, an interdepartmental agreement with the Department of Social Services that assists with client legal matters.

OVERVIEW

The FY 2024-25 Recommended Budget of \$33,302,496 represents a 10% (\$3,075,601) increase over the FY 2023-24 Adopted Budget, primarily due to an increase in Salaries and Benefits. Revenues recommended at \$5,747,950 represent less than a 1% (\$11,339) increase over the FY 2023-24 Adopted Budget, primarily due to an increased need in client services from other Counties. The Net County Cost recommended at \$27,554,546 represents a 13% (\$3,064,262) increase over the FY 2023-24 Adopted Budget. Staffing is recommended to remain at the current level of 171 positions. Salary savings of 3% (\$1,018,676) were used when calculating Regular Salaries, with related benefit cost savings of \$804,789.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Maintain a strong focus on hiring and retention initiatives to achieve full staffing potential. Continue to support the endeavors of the Defense Social Worker team. Our Defense Social Workers offer a crucial service by tackling the root causes of our clients' behavior. They develop treatment options, inform the criminal justice system about mental health issues, substance abuse, and medical conditions, and ultimately help reduce recidivism in the community. This work saves millions of dollars for County and State governments.
- **Performance Metric:** Maintain current staffing levels and evaluate turnover and hiring rates at the end of the fiscal year. Track and document the number of clients served by the Defense Social Worker team.

FY 2023-24

- **Goal:** Continue to prioritize hiring and retention efforts to reach full staffing potential. Increase Defense Social Worker team as requests for assessment and referrals of clients for treatment programs has doubled from 589 in FY 2021-22 to 1,051 in FY 2022-23. Our Defense Social Workers provide an essential service in addressing our clients' root causes of behavior, developing treatment options, informing the criminal justice

system on issues of mental health, substance abuse, medical conditions, and ultimately reduce recidivism in the community, saving millions of dollars for County and State governments.

- **Outcome/Result:** A Defense Social Work Practitioner was added to the team, bringing expertise in specific areas such as mental health, substance abuse, and trauma. This addition enables the delivery of targeted and effective treatment plans for clients. Another key strength is the practitioner's experience working in interdisciplinary teams, facilitating integrated care through close collaboration with medical, legal, and educational professionals.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$29,497,132 represent a 12% (\$3,134,058) increase over the FY 2023-24 Adopted Budget. For the FY 2024-25 Recommended Budget staffing is recommended at the current level of 171 positions.
 - Account 6100 Regular Salaries recommended at \$17,449,488 represents a 13% (\$1,979,588) increase over the FY 2023-24 Adopted Budget due to negotiated salary increases.
 - Account 6400 Retirement Contribution recommended at \$8,268,057 represents a 13% (\$922,133) increase over the FY 2024-25 Adopted Budget due to an increase in base salaries and increased cost of contribution.
 - Account 6600 Health Insurance Contribution recommended at \$1,957,022 represents a 10% (\$170,200) increase over the FY 2023-24 Adopted Budget due to an increase in health insurance contributions.

Services and Supplies

- Services and Supplies recommended at \$3,805,364 represent a less than 1% (\$2,043) increase over the FY 2023-24 Adopted Budget primarily due to decreases in Internal Services rates and savings on adjustments in multiple line-item expenses.
 - Account 7296 Data Processing Services recommended at \$1,196,605 represents a 26% (\$249,047) increase over the FY 2023-24 Adopted Budget due to increased rates provided by Internal Services and estimated usage for FY 2024-25.
 - Account 7345 Facility Operation & Maintenance recommended at \$354,921 represents a 33% (\$175,272) decrease from the FY 2023-24 Adopted Budget based on decreased usage.

SUMMARY OF REVENUES

- Revenues are recommended at \$5,747,950 and represent a less than 1% (\$11,339) increase over the FY 2024-25 Adopted Budget.

Recommended funding includes:

- Intergovernmental Revenues - State recommended at \$1,003,368 represent a 151% (\$603,368) increase over the FY 2023-24 Adopted Budget due to a classification change from Other Financing to Intrafund Revenue as well as an increase based on actuals received.

- Other Financing Sources recommended at \$3,073,300 represents a 10% (\$341,604) decrease from the FY 2023-24 Adopted Budget due to a reduction in reimbursement for salaries from AB109 funding resulting from staffing challenges.
- Intrafund Revenue recommended at \$1,312,914 reflects a 14% (\$215,425) decrease from the FY 2023-24 Adopted Budget due to a reduction in reimbursement for salaries from the Public Defense Pilot Program grant resulting from staffing challenges.

PENDING FACTORS

Community Assistance, Recovery, and Empowerment (CARE) Court is a proposed framework to deliver mental health and substance use disorder services to those suffering in homelessness or incarceration. The State will require a Public Defender to represent each client but has not designated how funding will be provided. The County of Fresno is currently slated to begin CARE court in December 2024.

Public Defender - 2880

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0267	Assist Public Defender	7,541	1	1	\$228,132
1202	Paralegal	2,138	10	10	631,657
1217	Senior Paralegal	2,352	1	1	79,566
1208	Chief Defense Attorney	6,841	5	5	1,020,145
1240	Defense Attorney I	2,893	25	25	1,918,060
1241	Defense Attorney II	3,377	6	6	582,462
1242	Defense Attorney III	4,051	10	10	1,145,811
1243	Defense Attorney IV	4,742	33	33	4,650,942
1245	Sr Defense Attorney	5,104	20	20	3,295,526
1261	Legal Assistant	1,559	13	13	600,022
1262	Senior Legal Assistant	1,720	6	6	310,982
1263	Supervising Legal Assistant	1,894	3	3	180,044
1264	Chief Legal Assistant	2,093	1	1	70,776
1764	Defense Investigator I	2,199	2	2	121,855
1765	Defense Investigator II	2,662	16	16	1,318,566
1766	Sr Defense Investigator	3,288	4	4	404,006
1798	Chief Defense Investigator	4,200	1	1	127,072
1931	Social Work Practitioner	2,580	2	2	145,561
1980	Defense Social Worker I	1,886	2	2	105,654
1981	Defense Social Worker II	2,079	1	1	69,447
1982	Defense Social Worker III	2,337	2	2	147,111
1983	Defense Social Work Supervisor	2,846	1	1	95,688
2209	Executive Assistant	2,413	1	1	81,625
2212	Business Systems Analyst III	2,831	1	1	89,619
2240	Sr Business Systems Analyst	3,170	1	1	107,097
2394	Departmental Business Manager	3,809	1	1	109,731
3215	Accountant II	2,386	1	1	68,836
8088	Public Defender		1	1	232,315
Subtotal			171	171	\$17,938,308
	Assignment Pay				285,795
	Auto Allowance				7,800
	Bilingual Pay				36,400
	Retention Pay				114,594

Public Defender (ORG 2880)

Specialization Pay	85,267
Total Salary Savings	(1,018,676)
TOTAL REGULAR SALARIES	\$ 17,449,488

Department Of Public Health BUDGET 5620

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 45,614,807	\$ 56,526,502	\$ 62,634,786	\$ 6,108,284	11%
Services and Supplies	40,896,268	62,002,237	55,135,489	(6,866,748)	-11%
Other Financing Uses	258,573	260,000	320,000	60,000	23%
Capital Assets	326,390	5,280,877	6,915,700	1,634,823	31%
Total Appropriations	<u>\$ 87,096,038</u>	<u>\$ 124,069,616</u>	<u>\$ 125,005,975</u>	<u>\$ 936,359</u>	1%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 179,429	\$ 167,313	\$ 186,313	\$ 19,000	11%
Fines, Forfeitures, & Penalties	1,000	1,400	1,000	(400)	-29%
Revenue From Use of Money & Property	312,140	297,178	299,764	2,586	1%
Intergovernment Rev - State	11,765,453	23,196,192	21,098,280	(2,097,912)	-9%
Intergovernment Rev - Federal	28,057,325	42,542,914	33,128,087	(9,414,827)	-22%
Charges For Services	14,038,894	12,893,547	13,695,126	801,579	6%
Miscellaneous Revenues	42,916	74,500	80,500	6,000	8%
Other Financing Sources	28,968,251	40,224,584	51,343,628	11,119,044	28%
Intrafund Revenue	966,708	2,174,733	2,176,022	1,289	-
Total Revenues	<u>\$ 84,332,117</u>	<u>\$ 121,572,361</u>	<u>\$ 122,008,720</u>	<u>\$ 436,359</u>	-
Net County Cost	\$ 2,763,922	\$ 2,497,255	\$ 2,997,255	\$ 500,000	20%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25	(Decrease)	
Position Summary	<u>449</u>	<u>449</u>	<u>449</u>	<u>-</u>	

PUBLIC HEALTH – 5620

FUNCTION

The mission of the Department of Public Health is to promote, preserve, and protect the health of the community. The Department serves four essential public health functions: health care, community health, environmental health, and emergency preparedness and response. These functions are administered through services provided in seven core divisions: Children’s Medical Services, Emergency Services, Community Health, Environmental Health, Public Health Nursing, Health Policy and Wellness, and Epidemiology Surveillance Data Management. The Department also supports and manages the County’s Office of Emergency Services, the Operational Area Lead Agency; the contract with Fresno Humane Animal Services to provide animal control services, quarantine services, and leash law enforcement; and provides necessary medical support and health realignment funding to the Sheriff’s Department in its administration of the jail’s correctional health contract (WellPath). The Department currently collaborates, and shares oversight of the services provided by the Juvenile Justice Campus correctional health contract (WellPath), which is administered by the Probation Department.

OVERVIEW

The FY 2024-25 Recommended Budget of \$125,005,975 represents a 1% (\$936,359) increase over the FY 2023-24 Adopted Budget due to an increase in Salaries and Benefits, a reduction in overall funded COVID-19 response activities, and an increase in equipment purchases. Revenues recommended at \$122,008,720 represent a less than 1% (\$436,359) increase over the FY 2023-24 Adopted Budget primarily due to offsetting revenues for American Rescue Plan Act (ARPA) related reimbursements. Net County Cost recommended at \$2,997,255 represents a 20% (\$500,000) increase over the FY 2023-24 Adopted Budget, which is used to fully offset the costs for Animal Control Services. Salary Savings of 2% (\$714,548) was used in calculating Regular Salaries with an associated benefit savings of \$530,903. Staffing is recommended at the current level of 449 positions.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Develop a five-year department-wide budget to assess potential fiscal impacts and efficiently manage operational adjustments to align with funding availability while minimizing impact to the public. The strategic plan that is in development will assist in prioritizing funding for operational needs.
- **Performance Metric:** Complete five-year budget projections by June 30, 2025. Complete the strategic plan by Fall 2025. Incorporate the strategic plan into budget projections by FY 2025-26.
- **Goal:** Ensure that half of the Department staff receive additional upskills training coordinated by the Workforce Development team by Fall 2025. Obtain a 90% response rate through post-training surveys/evaluations.
- **Performance Metric:** Ensure that half of the annual average of filled positions (currently 370 for FY 2023-24) are accounted for on training attendance logs and 90% of attendees have completed post-training surveys/evaluations.

FY 2023-24

- **Goal:** Analyze and interpret current public health data that will inform planning, decision-making, program development, evaluation, and quality improvement by updating and publishing a community health assessment and a five-year community health improvement plan. This goal will support identifying and understanding current and emerging health challenges and factors that contribute to health disparities while providing a better understanding of the specific needs for interventions and allocation of resources.
- **Outcome(s)/Result(s):** The Community Health Assessment was completed and distributed publicly and through a Board Briefing Report. The Community Health Improvement plan is in its final stages for implementation.
- **Goal:** Conduct a cost study for environmental health services to amend the Master Schedule of Fees, Charges and Recovered Costs (MSF) in alignment with the Department's 5-year plan to reach 100% cost recovery. The Department is conjointly reviewing the Fresno County Code of Ordinances (Ordinance) to ensure it accurately reflects applicable local, State, and Federal regulations as well as County policy.
- **Outcome(s)/Result(s):** The Department is in the final stages of completing the recommended Master Schedule of Fees for the environmental health division. This has been delayed due to staff focusing on animal service operations and other animal related emergencies, as well as internal staffing changes.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The Department is evolving the community health worker network (CHW Network) into a fiscally sustainable model that can be utilized for other public health needs. For example, the Department is discussing opportunities of the CHW Network with the Department of Behavioral Health and the Department of Social Services. In addition, the CHW Network has a potential to be expanded regionally as discussions with a neighboring county has commenced to utilize the backbone infrastructure of the CHW Network.

The State provided a three-year funding allocation titled, Future of Public Health (FoPH) to local public health departments to build up its public health workforce. Local health departments had the flexibility to choose where to invest into its local public health infrastructure. The Department has invested in core workforce improvements that are parallel to what was utilized during the COVID-19 response within an \$18 million three-year allocation plan.

The Department allocated its FoPH investments in public health staff in epidemiology, communicable disease investigation, data analysis, chronic disease prevention, expanding laboratory testing capabilities, increasing general nursing staff, administrative support (accounting, training, and employee engagement) and environmental health staff to assist with rabies control, well permitting, and as needed other environmental health areas (hazardous waste and consumer food protection). The Emergency Services division is implementing an emergency medical technician stipend program to rural and disadvantaged applicants. This will assist in increasing healthcare professionals in the County while improving economic mobility to disadvantaged communities. The additional resources will enable the Department to analyze research and existing data to evaluate climate resiliency opportunities in the County.

The Department leads the County's efforts to build a Community Information Exchange (CIE) to improve data sharing among County departments, healthcare providers, social service providers, and school districts. This will allow for improved care coordination and thus reducing duplication of services throughout the multiple agencies and service providers. The countywide workgroup has supported efforts with the Board of Supervisors approving two of the four potential agreements that will be required to implement the CIE.

Salaries and Benefits

- Salaries and Benefits recommended at \$62,634,786 represent an 11% (\$6,108,284) increase over the FY 2023-24 Adopted Budget due to increases in salary adjustments, the implementation of six salary steps, and increases in benefits. No staffing changes are recommended, which is currently at 449 positions.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$35,074,509 represents an 11% (\$3,421,334) increase over the FY 2023-24 Adopted Budget due to negotiated salary increases during FY 2023-24.
- Account 6200 Extra-Help recommended at \$555,111 represents a 34% (\$280,810) decrease from the FY 2023-24 Adopted Budget due to a decrease in COVID-19 funded activities.
- Account 6400 Retirement Contribution recommended at \$17,730,715 represents a 12% (\$1,953,027) increase over the FY 2023-24 Adopted Budget based on an increase in base salaries and an increase in retirement contribution rates.
- Account 6500 OASDI recommended at \$2,761,659 represents a 10% (\$247,115) increase over the FY 2023-24 Adopted Budget based on the current 7.65% contribution rates applied to regular salaries.
- Account 6600 Health Insurance Contribution recommended at \$5,501,059 represents a 13% (\$626,501) increase over the FY 2023-24 Adopted Budget based on current County contribution rates for 26.1 pay periods.
- Account 6670 Benefit Administration recommended at \$128,838 represents a significant (\$107,442) increase over the FY 2023-24 Adopted Budget based on current costs to administer employee benefits.

Services and Supplies

- Services and Supplies recommended at \$55,135,489 represents an 11% (\$6,866,748) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction of costs covered by ARPA and FoPH Grants.

Recommended funding includes:

- Account 7106 Medical Malpractice Insurance recommended at \$709,773 represents a 19% (\$114,771) increase over the FY 2023-24 Adopted Budget due to an increase in insurance rates and claim history.
- Account 7175 Property Insurance recommended at \$651,445 represents a 40% (\$186,681) increase over the FY 2023-24 Adopted Budget due to an increase in insurance rates and claim history.
- Account 7221 Building Maintenance recommended at \$5,000 represents a 97% (\$150,000) decrease from the FY 2023-24 Adopted Budget due to a decrease in FoPH funding that allowed for ongoing maintenance and repair for the Brix-Mercer Building.
- Account 7235 Medical, Dental & Lab Supplies recommended at \$878,460 represents a 29% (\$362,809) decrease from the FY 2023-24 Adopted Budget to account for a decrease in program needs and availability of the drug Bicillin used in the Department's Sexually Transmitted Disease (STD) Clinic.
- Account 7265 Office Expense recommended at \$424,490 represents a 41% (\$297,044) decrease from the FY 2023-24 Adopted Budget to account for a decrease in program needs.

- Account 7295 Professional and Specialized Services recommended at \$38,644,257 represents a 10% (\$4,274,033) decrease from the FY 2023-24 Adopted Budget based on reductions in American Rescue Plan Act and Epidemiology and Laboratory Capacity (ELC) Grants.
- Account 7345 Facility Operation & Maintenance recommended at \$1,397,162 represents a 25% (\$461,939) decrease from the FY 2023-24 Adopted Budget based on estimates provided by the Internal Services Department and building remodels.
- Account 7385 Small Tools & Instruments recommended at \$531,924 represents a 70% (\$1,230,641) decrease from the FY 2023-24 Adopted Budget based on completion of replacement of broken furniture and equipment and purchase of new cubicle furniture to maximize existing space through reconfiguration.
- Account 7611 Security Services recommended at \$272,220 represents a 30% (\$115,765) decrease from the FY 2023-24 Adopted Budget based on estimates provided by the Internal Services Department.

Other Financing Uses

- Account 7910 Operating Transfers Out recommended at \$320,000 represents a 23% (\$60,000) increase over the FY 2023-24 Adopted Budget to account for the Vital Stats fees to State for Death and Burial Certificates and the purchase of a replacement emergency response vehicle that will be used during wildfires, medically related community emergencies, and in collaboration with other jurisdictions.
 - (1) Vital Stats - Death and Burial Certificate Fees..... \$235,000
 - (1) EMS Response Vehicle \$85,000

Capital Assets

- Capital Assets recommended at \$6,915,700 represents a 31% (\$1,634,823) increase over the FY 2023-24 Adopted Budget primarily due to equipment and building and improvements listed below:
 - Equipment recommended at \$774,200 represents a 134% (\$443,200) increase over the FY 2023-24 Adopted Budget including the purchase of a new Boiler and wastewater surveillance system for the Lab and five refrigerators and one freezer for the Immunization Clinic for the storage of vaccines.

Recommended funding includes:

(1) Boiler for Lab.....	\$250,000.....	Program Number 91987
(1) Wastewater Surveillance System.....	\$75,000.....	Program Number 91988
(1) HIRSCH Keypad for Lab backdoor.....	\$30,000.....	Program Number 91989
(1) Incubator.....	\$25,000.....	Program Number 91990
(1) Centrifuge.....	\$20,000.....	Program Number 91991
(1) Remote Temperature Reading System	\$20,000.....	Program Number 91992
(1) Deionization Water System.....	\$50,000.....	Program Number 91993
(1) Compound Light Microscope.....	\$20,000.....	Program Number 91994
(1) 3 HEPA Filter Systems TB Clinic.....	\$21,000.....	Program Number 91995
(1) 5 Refrigerators for IZ Clinic.....	\$100,000.....	Program Number 91996
(1) Freezer for IZ Clinic.....	\$20,000.....	Program Number 91997

- (1) 3 HEPA Filter Systems for IZ Clinic..... \$21,000..... Program Number 91998
- (1) Zoll Monitors..... \$40,000..... Program Number 91999
- (1) 2 Deionization Water System..... \$55,000..... Program Number 92000
- (1) Compound Microscope..... \$22,000..... Program Number 92001
- (1) Large Format Printer-Plotter..... \$5,200..... Program Number 92012
- Buildings & Improvements recommended at \$6,141,500 represents a 24% (\$1,191,623) increase over the FY 2024-25 Adopted Budget to account for the costs associated with three building reconfiguration projects expected to cost over \$5.2 million, which are expected to increase the health and safety of staff and consumers as well as increase usable space capacity.

Recommended funding includes:

- (1) Brix/Mercer Bldg Roof Phase II..... \$419,750..... Program Number 91908
- (1) 2nd floor-Mercer reorg..... \$1,500,000..... Program Number 91831
- (1) Brix-Mercer Building Basement.....\$3,000,000..... Program Number 91760
- (1) Brix-Mercer ADA Improvements.....\$162,500..... Program Number 91911
- (1) Brix/Mercer IZ HVAC Imp.....\$109,250..... Program Number 91910
- (1) Roof repair for Lab.....\$200,000..... Program Number 92002
- (1) IZ remodel.....\$750,000..... Program Number 92003

SUMMARY OF REVENUES

- Revenues are recommended at \$122,008,720 and represents a slight increase of (\$436,359) over the FY 2023-24 Adopted Budget due to the following:
 - Intergovernment Revenues – State recommended at \$21,098,280 represent a 9% (\$2,097,912) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in the FoPH State allocation.
 - Intergovernment Revenues – Federal recommended at \$33,128,087 represent a 22% (\$9,414,827) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in grant funding for COVID-19 response activities, reduction in Grant Allocation for Health Policy and Wellness – Health Disparities Program, and reduction in Immunization Grant.
 - Other Financing Sources recommended at \$51,343,628 represent a 28% (\$11,119,044) increase over the FY 2023-24 Adopted Budget primarily due to an increase in transfers of 1991 Realignment revenues based on eligible reimbursable expenditures.

PENDING FACTORS

The Department is monitoring the current State deficit projections and any potential reductions to public health resources. Up to an 8% reduction to the Department’s FoPH allocation was approved for FY 2024-25. The Department is assessing its current staffing levels to align with projected revenue estimates in the following years. This is necessary due to decreased COVID revenue, decrease in FoPH funding, and increased operational costs. The State continues to move forward with a significant adjustment to its existing Medi-Cal program to include billable services that were not previously billable through the California Advancing and Innovating Medi-Cal (Cal-AIM) program. The Department is assessing potential billable services through Cal-AIM.

Department Of Public Health - 5620

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0293	Assist Dir of Public Health	5,628	1	1	\$170,234
1304	Public Health Program Manager	3,809	1	1	115,219
1310	Div Mgr - Public Health Svs	4,631	4	4	560,425
1311	County Health Officer	9,625	1	1	255,022
1312	Deputy Public Health Officer	8,730	1	1	264,104
1313	Div Mgr - Environmental Hlth	4,631	1	1	140,106
1319	Health Education Assistant	1,616	6	6	305,540
1302	Senior Epidemiologist	3,356	1	1	113,480
1321	Epidemiologist	3,163	5	5	503,625
1320	Health Educator	2,308	11	11	816,753
1324	Health Education Specialist	1,986	29	29	1,687,131
1332	Public Health Chemist II	2,328	2	2	159,076
1334	Public Health Microbiologist	3,045	2	2	195,464
1355	Sr Public Health Microbiologist	3,234	1	1	109,362
1344	Licensed Public Hlth Div Mgr	5,360	1	1	162,140
1345	Public Health Nurse I	3,376	20	20	1,937,327
1346	Public Health Nurse II	3,884	41	41	5,142,629
1360	Supvsng Public Health Nurse	4,623	9	9	1,308,245
1365	Public Health Physician	7,541	2	2	399,608
1370	Div Mgr - Emergency Med Svs	4,631	1	1	140,106
1330	Sr Emergency Medical Svs Spec	2,684	5	5	434,115
1380	Emergency Medical Svs Specst	2,443	6	6	482,973
1385	Emergency Mgt Spec I	2,475	2	2	140,528
1386	Emergency Mgt Spec II	2,726	1	1	79,376
1387	Emergency Manager	4,200	1	1	127,072
1401	Communicable Disease Spec I	1,844	11	11	559,209
1402	Communicable Disease Spec II	1,971	13	13	809,841
1403	Supvsng Comm Disease Specialst	2,146	3	3	191,250
1404	Infection Preventionist	2,135	1	1	56,568
1429	Medical Assistant	1,559	4	4	193,666
1451	Head Nurse	4,193	2	2	248,710
1450	Licensed Vocational Nurse II	2,088	1	1	62,919
1494	Licensed Vocational Nurse I	1,906	5	5	251,080
1495	Staff Nurse I	2,863	5	5	373,765

Department Of Public Health (ORG 5620)

1497	Staff Nurse III	3,610	9	9	1,080,120
1555	Occupational Therapist I	3,193	2	2	168,248
1557	Occupational Therapist III	3,961	2	2	266,344
1580	Physical Therapist I	3,193	3	3	252,372
1583	Physical Therapist III	3,961	5	5	615,982
1610	Rehabilitative Therapy Manager	4,631	1	1	140,106
1635	Therapy Aide	1,416	3	3	124,964
1680	Administrative Case Worker I	1,531	14	14	578,743
1681	Administrative Case Worker II	1,760	3	3	168,761
1682	Sr Administrative Case Worker	2,020	2	2	130,883
1655	Environmental Health Aide	1,630	7	7	327,506
1785	Environmental Health Spec I	2,202	7	7	434,236
1787	Environmental Health Spec II	2,475	20	20	1,659,296
1789	Environmental Health Spec III	2,726	13	13	1,209,307
1790	Environmental Hlth Spec Trainee	1,827	9	9	440,289
1791	Supvsng Env Hlth Specialist	3,174	8	8	785,439
1921	Medical Social Worker I	2,244	1	1	64,160
1922	Medical Social Worker II	2,652	2	2	151,394
1923	Medical Social Worker III	2,762	2	2	185,732
2209	Executive Assistant	2,413	1	1	76,386
2212	Business Systems Analyst III	2,831	3	3	287,277
2213	Business Systems Analyst I	1,976	1	1	54,924
2240	Sr Business Systems Analyst	3,170	1	1	107,220
2291	Staff Analyst I	2,091	1	1	58,672
2292	Staff Analyst II	2,317	5	5	364,320
2293	Staff Analyst III	2,676	11	11	964,127
2294	Sr Staff Analyst	3,291	8	8	758,472
2297	Program Manager	3,809	1	1	115,219
2394	Departmental Business Manager	3,809	1	1	115,219
3070	Supvsng Office Assistant	1,863	2	2	111,740
3098	Vital Statistics Coordinator	2,361	1	1	79,846
3080	Office Assistant II	1,559	22	22	1,138,080
3110	Office Assistant I	1,416	14	14	557,947
3081	Office Assistant II - Conf	1,559	1	1	52,720
3111	Office Assistant I - Conf	1,416	1	1	41,801
3140	Administrative Assistant I	1,714	4	4	212,972
3160	Administrative Assistant II	1,896	2	2	117,912
3141	Administrative Assistant I-C	1,714	1	1	45,362
3205	Account Clerk I	1,465	3	3	119,335
3260	Account Clerk II	1,643	5	5	267,000
3210	Accountant I	2,086	1	1	58,596
3255	Sr Accountant	2,790	2	2	181,966
3262	Supervising Accountant	3,070	1	1	103,827
3240	Supvsng Account Clerk	1,952	1	1	65,673
3620	Program Technician I	1,580	18	18	845,268

Department Of Public Health (ORG 5620)

3621	Program Technician II	1,767	17	17	948,108
3625	Supvsng Program Technician	2,054	2	2	116,116
3623	Program Technician II-Conf	1,855	2	2	117,468
3704	Info Technology Analyst I	1,937	2	2	120,439
8227	Director of Public Health	7,182	1	1	217,265
			<u>449</u>	<u>449</u>	<u>217,265</u>
Subtotal			449	449	\$35,701,827
	Auto Allowance				7,800
	Bilingual Pay				63,830
	Shift Differential				15,600
	Total Salary Savings				(714,548)
TOTAL REGULAR SALARIES					\$ 35,074,509

County Medical Services BUDGET 5240

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 144,356	\$ 550,000	\$ -	\$ (550,000)	-100%
Other Financing Uses	11,359,752	11,359,752	11,359,752	-	-
Total Appropriations	\$ 11,504,108	\$ 11,909,752	\$ 11,359,752	\$ (550,000)	-5%
<u>Revenues</u>					
Other Financing Sources	\$ 136,669	\$ 550,000	\$ -	\$ (550,000)	-100%
Total Revenues	\$ 136,669	\$ 550,000	\$ -	\$ (550,000)	-100%
<u>Net County Cost</u>	\$ 11,367,439	\$ 11,359,752	\$ 11,359,752	\$ -	-

COUNTY MEDICAL SERVICES – 5240

FUNCTION

County Medical Services provides for the appropriation of the mandated local match to qualify the County for Local Health and Welfare Realignment Sales Tax Revenue, pursuant to Welfare and Institutions Code, section 17608.010, for local health and mental health services. This budget includes funding for the County's anticipated costs for indigent health care provided through the Medical Indigent Services Program (MISP) as obligated under Welfare and Institutions Code, section 17000, et seq. Funding for reimbursement of certain non-emergency specialty medical services for residents who do not qualify for MISP or participation under the California Medi-Cal Program is also budgeted in this Org.

OVERVIEW

The FY 2024-25 Recommended Budget of \$11,359,752 represents a 5% (\$550,000) decrease from the FY 2023-24 Adopted Budget due to the expiration of contracts that are no longer required with University Faculty Associates, Fresno Community Hospital and Medical Center, and Advantek Benefit Administrators. Revenues recommended at \$0 represents a 100% (\$550,000) decrease from the FY 2023-24 Adopted Budget to account for the reduction in appropriations. Net County Cost (NCC) reflects no change from the FY 2023-24 Adopted Budget and represents the mandated local match for health and mental health services (\$11,359,752).

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$0 represents 100% (\$550,000) decrease from the FY 2023-24 Adopted Budget as contracts with University Faculty Associates, Fresno Community Hospital and Medical Center, and Advantek Benefit Administrators are not required for FY 2024-25.

SUMMARY OF REVENUES

- Revenues are recommended at \$0 and represent a 100% (\$550,000) decrease from the FY 2023-24 Adopted Budget as this funding is no longer necessary given the reduction in Services and Supplies associated with the aforementioned contract expirations.

Public Works And Planning BUDGET 4360

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 9,999,162	\$ 12,589,526	\$ 14,138,301	\$ 1,548,775	12%
Services and Supplies	5,602,552	6,778,575	7,264,073	485,498	7%
Other Financing Uses	231,104	225,000	417,048	192,048	85%
Capital Assets	-	15,000	-	(15,000)	-100%
Total Appropriations	\$ 15,832,818	\$ 19,608,101	\$ 21,819,422	\$ 2,211,321	11%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 5,951,188	\$ 5,935,127	\$ 7,082,372	\$ 1,147,245	19%
Intergovernment Rev - Federal	-	1,200	1,200	-	-
Charges For Services	2,082,441	3,473,253	3,596,303	123,050	4%
Miscellaneous Revenues	21,502	121,728	121,728	-	-
Other Financing Sources	2,620,456	2,820,000	3,347,099	527,099	19%
Intrafund Revenue	677,129	1,627,149	1,820,197	193,048	12%
Total Revenues	\$ 11,352,716	\$ 13,978,457	\$ 15,968,899	\$ 1,990,442	14%
<u>Net County Cost</u>	\$ 4,480,102	\$ 5,629,644	\$ 5,850,523	\$ 220,879	4%
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	98	99	99	-	

PUBLIC WORKS AND PLANNING – 4360

FUNCTION

The Public Works and Planning Department is responsible for public works, planning, land development, and resource management services, which involve administration of the County's General Plan and enforcement of building and land use standards including inspections and the issuance of building and land use permits. The Department provides services related to environmental analysis, plan reviews, code enforcement, County Surveyor activities, growth management issues, regional and cooperative planning, ground and surface water management and planning, and mineral and natural resource management. The Department also provides for the administration, design, and implementation of the County's Capital Projects program and funds the administration of the Fresno County Blossom Trail and the Fruit Trail. In addition, although primarily funded in other budgets, the Department provides services in support of maintaining and operating the County public road system, housing, community development, solid and hazardous waste management, County Service Area and Waterworks District administration, transportation, and parks and grounds.

OVERVIEW

The FY 2024-25 Recommended Budget of \$21,819,422 represents an 11% (\$2,211,321) increase over the FY 2023-24 Adopted Budget. Revenues recommended at \$15,968,899 represent a 14% (\$1,990,442) increase over the FY 2023-24 Adopted Budget. Net County Cost (NCC) recommended at \$5,850,523 represents a 4% (\$220,879) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at 99 positions.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$14,138,301 represents a 12% (\$1,548,775) increase over the FY 2023-24 Adopted Budget primarily due to salary and benefit increases.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$7,934,274 represents an 11% (\$776,549) increase over the FY 2023-24 Adopted Budget primarily due to step increases and negotiated salary increases.
- Account 6400 Retirement Contributions recommended at \$3,960,361 represents a 13% (\$469,527) increase over the FY 2023-24 Adopted Budget primarily due to an increase in retirement rates and salary increases.
- Account 6600 Health Insurance Contribution recommended at \$1,381,134 represents a 20% (\$225,763) increase over the FY 2023-24 Adopted Budget primarily due to increased health insurance County contributions and changes to employee elections.

Services and Supplies

- Services and Supplies recommended at \$7,264,073 represent a 7% (\$485,498) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Data Processing Services.

Recommended funding includes:

- Account 7296 Data Processing Services at \$785,747 represents a 27% (\$165,893) increase over the FY 2023-24 Adopted Budget due to an increase in costs related to software maintenance and purchases and a new Internal Services Fund overhead rate.

Other Financing Uses

- Other Financing Uses recommended at \$417,048 represents an 85% (\$192,048) increase over the FY 2023-24 Adopted Budget primarily due to Surveyor assistance from Roads-Design Division for various projects.

SUMMARY OF REVENUES

- Revenues are recommended at \$15,968,899 and represent a 14% (\$1,990,442) increase over the FY 2023-24 Adopted Budget.
 - Licenses, Permits & Franchises recommended at \$7,082,372 represents a 19% (\$1,147,245) increase over the FY 2023-24 Adopted Budget primarily due to anticipated revenue for an upcoming solar project.
 - Other Financing Sources recommended at \$3,347,099 represents a 19% (\$527,099) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Environmental Impact Reports (EIR) and General Plan Amendment (GPA) activity.
 - Intrafund Revenue recommended at \$1,820,197 represents a 12% (\$193,048) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Tree Mortality activity and Capital Project activity.

PENDING FACTORS

Department staff will continue to be involved in the oversight and processing of significant development projects and associated EIR, updating of the Community Plans, implementation of the County's updated General Plan and Zoning Ordinance, code enforcement, and activities related to the expansion and annexation by cities.

The Sustainable Groundwater Management Act (SGMA) provided for the establishment of local Groundwater Sustainability Agencies (GSAs) to manage groundwater sustainability within groundwater subbasins defined by the California Department of Water Resources (DWR) as Priority Basins. GSAs working independently or collaboratively were required to develop and submit Groundwater Sustainability Plans (GSPs) by January 31, 2020, that demonstrated the ability to achieve groundwater sustainability within the subbasins by 2040, without causing undesirable results. All GSAs within the high priority subbasins of Fresno County successfully submitted their GSPs prior to the established deadline and those within the Kings and Westside Subbasins were conditionally accepted as complete by DWR. However, the GSP within the Delta Mendota Subbasin was determined to be incomplete and efforts are underway to address the deficiencies prior to a probationary hearing before the State Water Resources Control Board tentatively scheduled for September 2024. Failure to have developed a GSP in compliance with the regulatory requirements could result in the State Water Resources Control Board asserting its power to manage local groundwater resources. The GSP submitted for the Pleasant Valley Subbasin is currently being reviewed for formal determination.

Fresno County overlies all or portions of four groundwater subbasins, defined within DWR Bulletin 118, as the Kings, Westside, Delta-Mendota, and Pleasant Valley Subbasins. As a result of ongoing collaborative efforts, the County has undertaken multiple participation roles in the four groundwater subbasins, with the County serving as either the exclusive GSA, a member agency of a GSA through participation in a Joint Powers Authority, Memorandum of Agreement, or Special Act District (JPA, MOA, SAD), or a party to a GSA via a Memorandum of Understanding. Department activities are currently focused upon the implementation of completed GSPs as well as preparing for the submittal of required annual and five-year reports to DWR. Additional efforts are being made across the GSAs to evaluate and expand the groundwater monitoring networks

in areas with known data gaps to better understand and represent accurately the hydrology of the four subbasins within the County.

Public Works And Planning - 4360

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0223	Dev Svs & Capital Projects Mgr	4,862	1	1	\$154,430
0227	Planning & Resources Mgmt Off	7,182	1	1	217,265
1132	Engineering Technician I	1,976	2	2	109,365
1133	Sr Engineering Technician	2,533	2	2	170,020
1134	Sr Engineer	4,152	2	2	250,422
1105	Engineer II	3,276	1	1	90,898
1135	Engineer I	2,731	1	1	71,006
1137	Engineer III	3,595	2	2	238,602
1167	Supervising Architect	4,631	1	1	140,106
1168	Architect	3,603	3	3	331,398
1169	Architectural Assistant	2,120	4	4	258,914
1174	Water & Natural Resources Mgr	5,360	1	1	170,234
1175	Planner I	2,155	14	14	882,086
1176	Planner II	2,392	6	6	415,640
1177	Planner III	2,763	6	6	532,391
1178	Sr Planner	3,337	8	8	819,504
1179	Principal Planner	3,669	3	3	361,857
1715	Building Inspector I	2,288	6	6	417,638
1716	Building Inspector II	2,612	2	2	168,823
1721	Supvsng Building Inspector	3,015	2	2	187,381
1720	Building Plans Engineer	3,524	1	1	93,371
1723	Building Plans Checker II	2,814	2	2	164,171
1724	Building Plans Checker I	2,343	2	2	138,577
1745	Chief Building Inspector	4,319	1	1	123,519
2291	Staff Analyst I	2,091	1	1	55,403
2293	Staff Analyst III	2,676	2	2	173,001
2319	Deputy Director of Planning	5,909	1	1	187,686
3080	Office Assistant II	1,559	2	2	104,846
3110	Office Assistant I	1,416	7	7	278,814
3160	Administrative Assistant II	1,896	1	1	63,792
3620	Program Technician I	1,580	10	10	505,980
3621	Program Technician II	1,767	1	1	57,134
Subtotal			99	99	\$7,934,274

TOTAL REGULAR SALARIES

\$ 7,934,274

PW&P - Support Services BUDGET 4365

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,838,577	\$ 4,686,882	\$ 5,323,269	\$ 636,387	14%
Services and Supplies	548,340	1,301,466	1,044,624	(256,842)	-20%
Other Financing Uses	-	20,000	20,000	-	-
Capital Assets	7,297	-	-	-	-
Total Appropriations	<u>\$ 4,394,215</u>	<u>\$ 6,008,348</u>	<u>\$ 6,387,893</u>	<u>\$ 379,545</u>	6%
<u>Revenues</u>					
Charges For Services	\$ 3,436,125	\$ 4,397,944	\$ 4,580,594	\$ 182,650	4%
Other Financing Sources	6,812	-	-	-	-
Intrafund Revenue	1,116,404	1,610,404	1,807,299	196,895	12%
Total Revenues	<u>\$ 4,559,341</u>	<u>\$ 6,008,348</u>	<u>\$ 6,387,893</u>	<u>\$ 379,545</u>	6%
<u>Net County Cost</u>	\$ (165,127)	\$ -	\$ -	\$ -	-
	Budgeted	Current	Recommended	Increase/	
	2022-23	2023-24	2024-25	(Decrease)	
Position Summary	40	42	42	-	

PW&P – SUPPORT SERVICES - 4365

FUNCTION

The Public Works and Planning Department administers the Support Services budget which supports the financial, human resources, data system, and administrative services for the department. Financial Services is responsible for the preparation of budgets, accounts payable/receivable for water/sewer districts and disposal sites, mail and reproduction services, accounting for capital projects, preparation of financial reports for grant claims, and the Road Fund report. Human resources is responsible for the payroll and personnel services for the department. Computer Data Services is responsible for data processing functions, which include the coordination of hardware and software, and oversight of upgrades and conversions of software programs utilized in the department. This section also administers and maintains the Geographical Information System (GIS), the AMANDA Permit System, and the department's website.

OVERVIEW

The FY 2024-25 Recommended Budget of \$6,387,893 represents a 6% (\$379,545) increase over the FY 2023-24 Adopted Budget primarily due to an increase in salaries and benefits. Revenues recommended at \$6,387,893 represent a 6% (379,545) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at 42 positions, representing no change from FY 2023-24.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$5,323,269 represent a 14% (\$636,387) increase over the FY 2023-24 Adopted Budget primarily due to increases in salaries and benefits.
 - Account 6100 Regular Salaries recommended at \$2,953,759 represents a 13% (337,853) increase over the FY 2023-24 Adopted Budget primarily due to additional step increases and negotiated salary increases.
 - Account 6400 Retirement Contributions recommended at \$1,509,531 represents a 15% (\$200,637) increase over the FY 2023-24 Adopted Budget primarily due to increases in Retirement rates affected by salary increases.

Services and Supplies

- Services and Supplies recommended at \$1,044,624 represent a 20% (\$256,842) decrease from the FY 2023-24 Adopted Budget due to the completion of the remodel of the 6th floor in the Plaza building.
- Recommended funding includes:
 - Account 7295 Professional & Specialized Services recommended at \$416,681 represents a 46% (\$352,367) decrease from the FY 2023-24 Adopted Budget due to the completion of the remodel of the 6th floor in the Plaza building.

SUMMARY OF REVENUES

- Revenues are recommended at \$6,387,893 and represent a 6% (\$379,545) increase over the FY 2023-24 Adopted budget to fund the increase in expenditures.

Recommended funding includes:

- Intrafund Revenues recommended at \$1,807,299 represents a 12% (\$196,895) increase over the FY 2023-24 Adopted Budget primarily to fund the increase in departmental projects.

PW&P - Support Services - 4365

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2291	Staff Analyst I	2,091	1	1	\$55,403
2292	Staff Analyst II	2,317	2	2	131,911
2294	Sr Staff Analyst	3,291	1	1	99,578
2342	Financial Analyst II	2,317	1	1	75,274
2343	Financial Analyst III	2,676	1	1	90,528
2356	PW&P Finance Division Manager	4,631	1	1	133,438
2395	Departmental Info Tech Mgr	4,200	1	1	127,072
3080	Office Assistant II	1,559	1	1	48,795
3110	Office Assistant I	1,416	2	2	77,131
3160	Administrative Assistant II	1,896	1	1	62,223
3205	Account Clerk I	1,465	4	4	172,807
3260	Account Clerk II	1,643	1	1	55,244
3210	Accountant I	2,086	2	2	115,578
3215	Accountant II	2,386	2	2	160,548
3255	Sr Accountant	2,790	2	2	181,194
3262	Supervising Accountant	3,070	1	1	93,558
3265	Principal Accountant	3,628	2	2	219,462
3620	Program Technician I	1,580	2	2	88,136
3621	Program Technician II	1,767	5	5	290,236
3623	Program Technician II-Conf	1,855	2	2	118,821
3704	Info Technology Analyst I	1,937	2	2	106,046
3707	Infor Technology Analyst IV	2,995	4	4	344,837
3708	Sr Info Technology Analyst	3,411	1	1	103,339
Subtotal			42	42	\$2,951,159
	Bilingual Pay				2,600
TOTAL REGULAR SALARIES					\$ 2,953,759

Transit Services BUDGET 4700

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 1,545,289	\$ 5,379,473	\$ 4,910,106	\$ (469,367)	-9%
Total Appropriations	\$ 1,545,289	\$ 5,379,473	\$ 4,910,106	\$ (469,367)	-9%
<u>Revenues</u>					
Intergovernment Rev - Other	\$ 1,545,289	\$ 5,379,473	\$ 4,910,106	\$ (469,367)	-9%
Total Revenues	\$ 1,545,289	\$ 5,379,473	\$ 4,910,106	\$ (469,367)	-9%
<u>Net County Cost</u>	\$ -	\$ -	\$ -	\$ -	-

PW&P – TRANSIT SERVICES - 4700

FUNCTION

The Public Works and Planning Department administers the Transit Services Fund to recognize the County's share of the Transportation Development Act (TDA) Local Transportation Fund (LTF) and State Transit Assistance (STA) monies, allocated directly to local transit providers from the Fresno Council of Governments (Fresno COG), for transit services in unincorporated areas. The annual allocation to each agency is determined by Fresno COG based upon an estimate of revenue by the California Department of Finance and the population of each city and unincorporated area. The County, Cities of Fresno and Clovis, and the Fresno County Rural Transit Agency (FCRTA) perform an annual analysis of unincorporated area transit services and needs to determine the County's contribution of LTF and STA monies to Fresno Area Express (FAX), Handy Ride, Clovis Transit (Roundup), and FCRTA, according to agreements between the County, the Cities of Fresno and Clovis, and the FCRTA. Funds are also allocated by a formula for social service transit services (through FCRTA, FAX, and the Fresno County Economic Opportunities Commission (FCEOC) as the Consolidated Transportation Services Agencies) to unincorporated area residents. Three percent of the total County allocation, pursuant to California Public Utilities Code Section 99233.2, is allocated to the Fresno COG for regional transportation planning services including transit planning. The TDA of 1971 provides authority to establish this Fund.

OVERVIEW

The FY 2024-25 Recommended Budget of \$4,910,106 represents a 9% (\$469,367) decrease from the FY 2023-24 Adopted Budget based on FY 2023-24 State sales tax revenue. The allocations to transit providers are made each year through a separate Board action and are based on the most current State sales tax revenues, the adopted FCRTA budget, and actual transit use and service costs for FAX and the City of Clovis services for the prior fiscal year.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$4,910,106 represent a 9% (\$469,367) decrease from the FY 2023-24 Adopted Budget due to anticipated decrease in allocations to transit providers.

Recommended funding, in part, includes:

- The City of Fresno allocation recommended at \$3,011,276 represents a 22% (\$873,021) decrease from the FY 2023-24 Adopted Budget for services to the unincorporated area within the Fresno metropolitan transit service area.
- Total allocation to 19 rural transit subsystems recommended at \$1,126,350 represents a 32% (\$271,097) increase over the FY 2023-24 Adopted Budget.

SUMMARY OF REVENUES

Revenues are recommended at \$4,910,106 and represent a 9% (\$469,367) decrease from the FY 2023-24 Adopted Budget and is the County's share of LTF and STA funds allocated under formula by Fresno COG.

Public Works & Planning - Grants BUDGET 5512

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 2,874,016	\$ 29,636,716	\$ 29,569,294	\$ (67,422)	-
Total Appropriations	\$ 2,874,016	\$ 29,636,716	\$ 29,569,294	\$ (67,422)	-
<u>Revenues</u>					
Intergovernment Rev - State	\$ 1,864,894	\$ 6,428,036	\$ 6,150,650	\$ (277,386)	-4%
Intergovernment Rev - Federal	685,788	-	150,000	150,000	-
Intergovernment Rev - Other	18,589	292,950	412,500	119,550	41%
Miscellaneous Revenues	-	310,000	-	(310,000)	-100%
Other Financing Sources	162,855	22,605,730	22,856,144	250,414	1%
Total Revenues	\$ 2,732,126	\$ 29,636,716	\$ 29,569,294	\$ (67,422)	-
<u>Net County Cost</u>	\$ 141,890	\$ -	\$ -	\$ -	-

PW&P – GRANTS - 5512

FUNCTION

The Public Works and Planning Department Grants budget contains funds for planning and implementing ongoing and one-time smaller grant programs including the Tree Mortality Program, Federal HOME Investment Partnerships Program (HOME), loan servicing for completed grant programs, Used Oil Payment Programs, Tire Amnesty Grant, California Department of Resources Recycling and Recovery (CalRecycle) Tire Cleanup Grant, City/County Beverage Payment Program, the Permanent Local Housing Allocation (PLHA) Grant, and Household Hazardous Waste Grants.

OVERVIEW

The FY 2024-25 Recommended Budget of \$29,569,294 represents a less than 1% (\$67,422) decrease from the FY 2023-24 Adopted Budget. Revenues recommended at \$29,569,294 represent a less than 1% (\$67,422) decrease from the FY 2023-24 Adopted Budget. The work effort required to implement the grant programs is provided primarily by Department staff in Roads Org 4510, Community Development Block Grant (CDBG) Org 7205, and Resources Org 9015.

SUMMARY OF CAO RECOMMENDATIONS

Rental Rehab Grant

Operating Transfers In: \$1,117,265 County Match: None

Provides funds for housing rehabilitation loans, homebuyer loans for ownership, and loans for affordable housing development projects in the unincorporated area. This is a one-time grant that the County received through repayment of rental rehabilitation loans funded through a grant awarded by the Federal Department of Housing and Urban Development (HUD) in a prior year. Funding is provided from the Rental Rehab Program Special Revenue Fund, Org 1200.

Housing Preservation Grant

Operating Transfers In: \$699,010..... County Match: None

Provides Federal funds for rehabilitation of homes in the unincorporated areas of the County, as well as the required loan servicing and monitoring costs associated with the County's Housing Preservation grants from the United States Department of Agriculture (USDA). Funding is provided from the Housing Preservation Special Revenue Fund, Org 1203 and is ongoing until all loans are repaid. There is \$250,000 budgeted to provide emergency grants to residents that might require new wells or sewer services.

EDA Grant

Federal Grant: \$270,000 County Match: None

Provides funds to update the County's Comprehensive Economic Development Strategy (CEDs). Grant is received from the U.S. Economic Development Administration.

Federal HOME Grant Program

Operating Transfer In: \$11,991,760 County Match: None

Provides funds for housing rehabilitation loans, homebuyer loans for ownership, and loans for affordable housing development projects in partner cities and the unincorporated area. This is an ongoing grant program through which the County receives an annual allocation of funds from

HUD for multi-year housing program activities. Funding is provided from HOME Investment Fund Special Revenue Fund, Org 1202.

CalHome Grant

Operating Transfers In: \$726,672..... County Match: None

Provides for the required ongoing loan servicing and monitoring costs associated with the County's completed State CalHome Grant Program. Funding is provided from CalHome Reuse Account Special Revenue Fund, Org 1204 and is ongoing until all loans are repaid. Additionally, \$550,000 is included in the budget to provide loans for Homebuyer assistance or Owner-Occupied Rehab in the unincorporated communities of Fresno County.

Neighborhood Stabilization Program Loan Servicing

Operating Transfers In: \$8,000..... County Match: None

Provides for the mandated loan servicing and monitoring for the County's completed Neighborhood Stabilization Program (NSP) mortgage assistance loans for the 15-year life of the loans. Additional NSP funds were received from loan repayments and these funds will be added to CDBG funds and utilized for CDBG eligible activities. Funding is provided by reserved program income remaining from the NSP Special Revenue Fund, Org 1205 dedicated solely for this purpose, per Federal NSP regulations.

Permanent Local Housing Allocation (PLHA) Grant

Operating Transfers In: \$4,103,033..... County Match: None

The Permanent Local Housing Allocation (PLHA) Grant is State funds awarded to the County to increase or improve the stock of affordable housing. The funds will provide loans to developers to build multi-family housing units in the County and partner cities and other eligible activities. The budgeted amount includes \$1,338,389 in additional funds allocated to the County. Funding is provided from PLHA Special Revenue Fund, Org 1208.

Council of Governments (COG) Housing

Grant Funds: \$292,500.....County Match: None

The Council of Governments Housing Grant is a one-time grant to assist a local jurisdiction in implementing planning activities to increase the housing stock and reduce barriers to development. The County will be updating a chapter in their Housing Element and partially fund the updating of two community plans.

LEAP 2021

Grant Funds: \$250,000.....County Match: None

The Local Early Action Planning Grant (LEAP) is a one-time State grant awarded to the County to increase the availability of affordable housing by implementing planning activities that will accelerate housing production. The County will be utilizing these funds to create standardized plans for duplexes, 3-plexes, and 4-plexes to explore the feasibility of establishing a housing trust and partially fund the updating of two community plans.

HOME-American Rescue Plan (ARP)

Operating Transfers In: \$4,210,404 County Match: None

The HOME American Rescue Plan (ARP) is a one-time Federal grant awarded to the County to assist individuals or households who are homeless or at risk of homelessness, and other vulnerable populations. The funds will provide additional multifamily affordable housing units, supportive services, as well as operating and capacity building assistance to nonprofit entities. Funding is provided from HOME Investment Fund Special Revenue Fund, Org 1202.

Used Oil Payment Program

Grant Funds: \$211,290.....County Match: None

The Used Oil Payment Program provides a one-year allocation from CalRecycle of \$211,290 to assist local governments with: 1) the development and implementation of ongoing used oil and used oil filter collection and recycling programs; 2) education and outreach programs; and, 3) the establishment and promotion of the Certified Collection Centers located within the 14 jurisdictions (excluding the City of Fresno, which has its own program) and the unincorporated area of the County. The County must re-apply for this grant every year.

Tire Amnesty Grant

Grant Funds: \$40,000.....County Match: None

The Tire Amnesty Grant provides a two-year allocation from CalRecycle of \$40,000 to conduct waste tire amnesty drop-off events throughout the unincorporated areas of the County. Funds are to be utilized to cover the costs of the County's programs for FY 2023-24 and FY 2024-25 at \$20,000 per year. Tires collected at the amnesty events will be transported by a licensed tire recycler. The Department budgets the full \$40,000 to address any unplanned contingencies.

CalRecycle Tire Clean Up Grant

Grant Funds: \$100,000.....County Match: None

The CalRecycle Tire Clean Up Grant provides a two-year allocation from CalRecycle of \$100,000 for the Tire Clean Up program to offset waste tire clean-up costs in the rural areas of the County. In May 2023, the Department applied for funding for FY 2023-24 and FY 2024-25. Tires collected during clean-up activities will be transported by a licensed tire recycler. The County must re-apply for this grant every two years.

City/County Beverage Container Recycling Payment Program

Grant Funds: \$41,360.....County Match: None

Provides a one-year allocation from CalRecycle of \$41,360 to provide opportunities for and to promote beverage container recycling and/or litter clean-up activities. The County must re-apply for this grant every year.

Hazardous Waste Grant- HD35

Grant Funds: \$8,000.....County Match: None

Provides a three-year allocation from CalRecycle of \$77,913 for the purchase of reusable propane cylinders and for conducting outreach and education on the dangers posed by disposable propane tanks.

Tree Mortality 2016

Grant Funds: \$2,000,000County Match: 25%

Provides an allocation from the California Office of Emergency Services of \$2,000,000 for the removal and disposal of dead and/or dying trees that pose a threat to public health and safety. Fundings is utilized to remove and dispose of hazard trees along County maintained roads and infrastructure. This grant requires a 25% match.

Tree Mortality 2016 - State Responsibility Area (SRA)

Grant Funds: \$3,500,000 County Match: None

Provides an allocation from CALFIRE of \$3,500,000 for the removal and disposal of dead and/or dying trees in various Special Districts, and communities within the foothill and lower mountain areas of Eastern Fresno County. Grants funds also provide funding for the construction of two

shaded fuel breaks, thinning of fuels and vegetation along dedicated fire escape routes, removing ground fuel loads, and the protection of other infrastructure.

Services and Supplies

- Services and Supplies recommended at \$29,569,294 represent a less than 1% (\$67,422) decrease from the FY 2023-24 Adopted Budget primarily due the amount and number of available grant funds remaining the same as prior fiscal year.

SUMMARY OF REVENUES

- Revenues are recommended at \$29,569,294 and represent a less than 1% (\$67,422) decrease from the FY 2023-24 Adopted Budget primarily due to the amount and number of available grant funds remaining the same as prior fiscal year.
 - Intergovernmental Revenues – Federal recommended at \$150,000 due to the recently added EDA Grant.
 - Intergovernmental Revenue – Other recommended at \$412,500 represents a 41% (\$119,550) increase over the FY 2023-24 Adopted Budget primarily due to the recently added EDA Grant.
 - Miscellaneous Revenues recommended at \$0 represent a 100% (\$310,000) decrease from the FY 2023-24 Adopted Budget primarily due to the SB2-2019 Grant being complete.

Community Development Block Grant BUDGET 7205

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 706,722	\$ 873,734	\$ 936,792	\$ 63,058	7%
Services and Supplies	942,654	3,414,791	3,758,101	343,310	10%
Other Charges	3,148,516	7,833,050	9,319,580	1,486,530	19%
Other Financing Uses	19,062	73,000	73,000	-	-
Total Appropriations	\$ 4,816,954	\$ 12,194,575	\$ 14,087,473	\$ 1,892,898	16%
<u>Revenues</u>					
Intergovernment Rev - Federal	\$ 4,449,456	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	355,187	-	-	-	-
Other Financing Sources	1,764	12,180,575	14,073,473	1,892,898	16%
Intrafund Revenue	95,899	14,000	14,000	-	-
Total Revenues	\$ 4,902,305	\$ 12,194,575	\$ 14,087,473	\$ 1,892,898	16%
Net County Cost	\$ (85,351)	\$ -	\$ -	\$ -	-
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	7	7	7	-	

PW&P – COMMUNITY DEVELOPMENT BLOCK GRANT - 7205

FUNCTION

The Public Works and Planning Department Federal Community Development Block Grant (CDBG) Budget is administered by the Community Development Division. The annual application for the County's Urban County CDBG entitlement grant funds, which is approved by the Board of Supervisors and submitted to U.S. Department of Housing and Urban Development (HUD), details how the funds will be spent. The grant funds are used to implement a variety of projects and programs to improve low- and moderate-income neighborhoods throughout the County and participating cities. Division staff administers a variety of housing and community development activities necessary to implement the County's Consolidated Plan, Annual Action Plan, and the Housing Element of the General Plan. Division staff also administer other housing grant funds budgeted in the Public Works and Planning Department – Grants Org 5512 for affordable housing development, housing rehabilitation, and homebuyer assistance, along with other specialized housing and community development grant programs as funds are available.

OVERVIEW

The FY 2024-25 Recommended Budget of \$14,087,473 represents a 16% (\$1,892,898) increase over the FY 2023-24 Adopted Budget primarily due to the inclusion of one-time CDBG program income revenues generated by the City of Fowler. Revenues recommended at \$14,087,473 represent a 16% (\$1,892,898) increase over the FY 2023-24 Adopted Budget primarily due to the increase of the City of Fowler's program income (\$957,000), which was generated by the city's activities while participating in the State's CDBG program. This budget continues to fund five unincorporated area community development programs including public facility and infrastructure improvement projects, housing rehabilitation, commercial rehabilitation, community-based social services, and the Sheriff's Area Based Policing program. This budget also includes CDBG funding provided as grants to the participating cities, at proportionate funding in accordance with the Joint Powers Agreement (JPA). Consistent with the JPA, Fowler's CDBG program income is reserved for Fowler-initiated CDBG projects (including rehabilitation). Staffing is recommended at seven positions, which is the same as FY 2023-24

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$936,792 represent a 7% (\$63,058) increase over the FY 2023-24 Adopted Budget primarily due to scheduled step increases, negotiated salary increases, and increases in benefits.

Services and Supplies

- Services and Supplies recommended at \$3,758,101 represent a 10% (\$343,310) increase over the FY 2023-24 Adopted Budget due to increased costs for legal document reviews and loan servicing, County garage costs, technical assistance, and housing rehabilitation for Fowler residents.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$2,957,681 represents a 14% (\$353,000) increase over the FY 2023-24 Adopted Budget due to budgeting for technical assistance and housing rehabilitation for Fowler residents.

Other Charges

- Other Charges, which fund CDBG infrastructure projects, are recommended at \$9,319,580 and represent a 19% (\$1,486,530) increase over the FY 2023-24 Adopted Budget due to new and continuing community development projects and two new anticipated projects for Fowler.

SUMMARY OF REVENUES

- Revenues are recommended at \$14,087,473 and represent a 16% (\$1,892,898) increase over the FY 2023-24 Adopted Budget primarily due to the funded CDBG Projects from prior years that are still in progress and Fowler's program income.
- Other Financing Sources recommended at \$14,073,473 represent a 16% (\$1,892,898) increase over the FY 2023-24 Adopted Budget based on available funding for Community Development activities. Funds will primarily be transferred in from applicable Special Revenue Funds (SRF) which will receive the incoming Federal and State funds.

PENDING FACTORS

FY 2024-25 will provide for an estimated 26 new and continuing public facility and infrastructure improvement projects for the participating cities and the unincorporated area, most of which are multi-year projects. The Division will be working with Fowler to further develop CDBG-eligible projects for the city's CDBG program income, which is anticipated to be a multi-year process.

Community Development Block Grant - 7205

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1748	Housing Rehab Specialist I	2,402	1	1	\$63,284
2291	Staff Analyst I	2,091	1	1	55,403
2292	Staff Analyst II	2,317	1	1	66,882
2293	Staff Analyst III	2,676	1	1	90,528
2294	Sr Staff Analyst	3,291	2	2	199,156
3620	Program Technician I	1,580	1	1	42,242
Subtotal			7	7	\$517,495
	Bilingual Pay				1,300
TOTAL REGULAR SALARIES					\$ 518,795

Parks and Grounds BUDGET 7910

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 2,342,979	\$ 2,562,220	\$ 2,491,381	\$ (70,839)	-3%
Services and Supplies	1,855,833	2,626,621	2,509,642	(116,979)	-4%
Other Charges	2,140	2,150	2,150	-	-
Other Financing Uses	1,532	11,000	11,000	-	-
Capital Assets	-	171,500	-	(171,500)	-100%
Total Appropriations	<u>\$ 4,202,485</u>	<u>\$ 5,373,491</u>	<u>\$ 5,014,173</u>	<u>\$ (359,318)</u>	-7%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 11,037	\$ -	\$ 10,000	\$ 10,000	-
Charges For Services	1,022,448	740,975	675,110	(65,865)	-9%
Miscellaneous Revenues	(296,808)	-	125,000	125,000	-
Other Financing Sources	(6,402)	201,000	201,000	-	-
Intrafund Revenue	127,523	533,431	527,622	(5,809)	-1%
Total Revenues	<u>\$ 857,799</u>	<u>\$ 1,475,406</u>	<u>\$ 1,538,732</u>	<u>\$ 63,326</u>	4%
<u>Net County Cost</u>	<u>\$ 3,344,685</u>	<u>\$ 3,898,085</u>	<u>\$ 3,475,441</u>	<u>\$ (422,644)</u>	-11%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	<u>25</u>	<u>26</u>	<u>26</u>	-	

PW&P – PARKS AND GROUNDS - 7910

FUNCTION

The Public Works and Planning Department Parks and Grounds budget provides funding to operate and maintain all regional County parks, campgrounds, fishing areas, and the Veterans Liberty and County cemeteries. The grounds for many County facilities, including the Juvenile Justice Campus (JJC), Courthouse Park, and University Medical Center campus are maintained through this budget. The funding also allows for the maintenance of scenic routes along Kearney and Van Ness Boulevards.

OVERVIEW

The FY 2024-25 Recommended Budget of \$5,014,173 represents a 7% (\$359,318) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in equipment purchases and two unfunded positions. Revenues recommended at \$1,538,732 represent a 4% (\$63,326) increase over the FY 2023-24 Adopted Budget. Net County Cost of \$3,475,441 represents an 11% (\$422,644) decrease from the FY 2023-24 Adopted Budget. An 8% (\$102,272) Salary Savings has been used in calculating Regular Salaries with related benefit savings of \$84,678. Staffing is recommended at 26 positions, which represents no change from the FY 2023-24 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$2,491,381 represent a 3% (\$70,839) decrease from the FY 2023-24 Adopted Budget primarily due an increase in salary savings associated with two vacant positions.

Recommended funding includes:

- Account 6550 Workers Comp Contribution recommended at \$131,681 represents a 54% (\$154,075) decrease from the FY 2023-24 Adopted Budget due to a reduction in rates from Risk Management.

Services and Supplies

- Services and Supplies recommended at \$2,509,642 represent a 4% (\$116,979) decrease from the FY 2023-24 Adopted Budget primarily due a decrease in replacement equipment purchases.

Recommended funding includes:

- Account 7101 General Liability Insurance recommended at \$553,724 represents a 143% (\$325,949) increase over the FY 2023-24 Adopted Budget due to an increase in rates from Risk Management.
- Account 7220 Maintenance Buildings & Grounds recommended at \$220,569 represents a 71% (\$550,000) decrease from the FY 2023-24 Adopted Budget due to a decrease in storm damage repairs at various Parks.
- Account 7296 Data Processing Services recommended at \$307,429 represents a 103% (\$155,647) increase over the FY 2023-24 Adopted Budget due to an increase in rates provided by the Internal Services Department (ISD), which includes a new overhead rate.

SUMMARY OF REVENUES

- Revenues are recommended at \$1,538,732 and represent a 4% (\$63,326) increase over the FY 2023-24 Adopted Budget.

Recommended funding includes:

- Account 3400 Rents & Concessions recommended at \$10,000 to account for vendor food permits at various Parks.
- Account 5800 Miscellaneous Revenue at \$125,000 to account for an anticipated loss recovery revenue from Risk Management.

PENDING FACTORS

The Recommended Budget for FY 24-25 does not include funding for the purchase of replacement or new equipment. The cost to purchase the equipment is \$258,800. Two vacant positions (one Parks Services Supervisor and one Parks Maintenance Worker) are unfunded for FY 24-25. The cost to fund these two positions is \$186,950.

Parks and Grounds - 7910

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2292	Staff Analyst II	2,317	1	1	\$66,267
2297	Program Manager	3,809	1	1	108,714
3140	Administrative Assistant I	1,714	1	1	57,651
5241	Parks Services Supervisor	1,977	3	3	186,846
5242	Sr Tree Trimmer	1,927	1	1	51,057
5244	Tree Trimmer	1,754	2	2	118,012
5221	Parks Groundskeeper	1,429	15	15	635,103
5235	Parks Maintenance Worker	1,692	2	2	101,482
Subtotal			26	26	\$1,325,132
Total Salary Savings					(102,272)
TOTAL REGULAR SALARIES					\$ 1,222,860

Sheriff - Coroner BUDGET 3111

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 217,608,849	\$ 220,437,858	\$ 231,346,562	\$ 10,908,704	5%
Services and Supplies	83,464,327	100,707,167	110,215,980	9,508,813	9%
Capital Assets	3,171,716	4,400,876	3,475,385	(925,491)	-21%
Total Appropriations	<u>\$ 304,244,893</u>	<u>\$ 325,545,901</u>	<u>\$ 345,037,927</u>	<u>\$ 19,492,026</u>	6%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 370,890	\$ 370,204	\$ 277,806	\$ (92,398)	-25%
Intergovernment Rev - State	70,723,457	78,928,204	3,984,757	(74,943,447)	-95%
Intergovernment Rev - Federal	2,041,767	2,382,628	1,521,780	(860,848)	-36%
Intergovernment Rev - Other	270,013	256,664	294,260	37,596	15%
Charges For Services	13,701,335	11,954,351	8,807,204	(3,147,147)	-26%
Miscellaneous Revenues	476,707	565,001	1,267,315	702,314	124%
Other Financing Sources	76,788,316	94,043,451	171,621,195	77,577,744	82%
Intrafund Revenue	873,884	351,697	5,725,188	5,373,491	1,528%
Total Revenues	<u>\$ 165,246,368</u>	<u>\$ 188,852,200</u>	<u>\$ 193,499,505</u>	<u>\$ 4,647,305</u>	2%
<u>Net County Cost</u>	<u>\$ 138,998,524</u>	<u>\$ 136,693,701</u>	<u>\$ 151,538,422</u>	<u>\$ 14,844,721</u>	11%
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	<u>1,274</u>	<u>1,275</u>	<u>1,275</u>	-	

SHERIFF-CORONER-PUBLIC ADMINISTRATOR – 3111

FUNCTION

The Office of the Sheriff (Sheriff) is responsible for the apprehension of criminal suspects for crimes committed in the unincorporated areas of the County. This includes investigation, gathering documentation, preservation, analysis, and court testimony for evidence seized. The Sheriff is also responsible for providing judicial protection, bailiff services, public screening, and court security. A third major responsibility is the operation of County Jail facilities. The facilities are used to detain persons awaiting court appearance and to house convicted inmates sentenced to serve terms in the local jail. The Sheriff is mandated to serve civil court documents and fulfill or facilitate crime prevention activities, often through community and youth service programs, that afford education, professional expertise, and law enforcement presence for communities, schools, youth, and neighborhood associations.

The Coroner is mandated (Government Code, section 27491; Health and Safety Code, section 7104) to determine manner and cause of death; inquire into the circumstances of unusual or unattended deaths, homicides, suicides, and accidental deaths; deaths due to contagious disease; deaths in prison or jail and State mental facilities; identify the deceased and notify next of kin; and to act as the County burial authority for indigent or abandoned decedent.

The Public Administrator is mandated (Probate Code, sections 7601, 7602, and 7620) to take control, protect, and manage a decedent's estate that is subject to loss, injury, waste, or misappropriation either when no other person or family is willing or appropriate, or when ordered to do so by the Superior Court. Public Administrator services include searching for family, making burial arrangements, identifying assets, paying creditors of the estate, and paying expenses of administration and distribution of the balance of the estate to the decedent's heirs or beneficiaries.

This budget funds Sheriff-Coroner-Public Administrator activities and receives revenues from over 50 sources including inmate processing fees, Federal inmate housing charges, 2011 Realignment funding, contracts for law enforcement and court security services, Public Safety Proposition 172 sales tax (Prop 172), various service fees, and grants funding.

OVERVIEW

The FY 2024-25 Recommended Budget of \$345,037,927 represents a 6% (\$19,492,026) increase over the FY 2023-24 Adopted Budget. Revenues recommended at \$193,499,505 represent a 2% (\$4,647,305) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Proposition 172 revenues. Net County Cost recommended at \$151,538,422 represents an 11% (\$14,844,721) increase over the FY 2023-24 Adopted Budget. Salary Savings of 2.5% (\$2,652,633) has been used in calculating Regular Salaries with related benefit savings of \$1,691,849. Staffing is recommended at 1,275 positions, with no increase in the current year level.

GOAL SETTING

Goals

FY 2024-25

- **Goal:** Transition to the new training and shooting range anticipated to be located at the former Juvenile Justice Center from the existing shooting range with an anticipated completion date of June 2025.
- **Performance Metric:** Successful transition to the new shooting range prior to the closure of the existing shooting range.

- **Goal:** Transition to the West Annex Jail from the South Annex Jail with an anticipated completion date of September 2024.
- **Performance Metric:** Closure of the South Annex Jail.
- **Goal:** Transition into a new Dispatch Center.
- **Performance Metric:** Identify a location for and have a new fully operational Dispatch Center with the current Dispatch Center to serve as the alternate site.

FY 2023-24

- **Goal:** Transition to the new Area 2 Substation from the existing Area 2 Substation.
- **Outcome(s)/Result(s):** Area 2 was opened in February 2024.
- **Goal:** Transition to the West Annex Jail from the South Annex Jail.
- **Outcome(s)/Result(s):** Construction delays have impacted the completion of the West Annex Jail.
- **Goal:** Transition the Dispatch Center to the County Hamilton Yard Campus.
- **Outcome(s)/Result(s):** The Dispatch Center was not completed during FY 2023-24; the Sherriff's Office is currently evaluating alternative locations.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$231,346,562 represents a 5% (\$10,908,704) increase over the FY 2023-24 Adopted Budget primarily due to negotiated salary increases. Staffing is recommended at 1,275 positions, with no increase in the current year level.

Recommended funding includes:

- Account 6310 Overtime Due to Holiday at \$2,722,500 represents a 10% (\$251,423) increase over the FY 2023-24 Adopted Budget due to an increase in Salaries and the addition of the County holiday, Juneteenth.
- Account 6550 Workers Comp Contribution at \$11,838,696 represents a 12% (\$1,664,925) decrease from the FY 2023-24 Adopted Budget based on claim history and rates for FY 2024-25.
- Account 6600 Health Insurance Contributions recommended at \$17,549,128 represents a 12% (\$1,947,063) increase over the FY 2023-24 Adopted Budget based on an increase in contributions for FY 2024-25.

Services and Supplies

- Services and Supplies recommended at \$110,215,980 represents a 9% (\$9,508,813) increase over the FY 2023-24 Adopted Budget primarily due to an increase in costs associated with the accounts detailed below.
 - Account 7070 Household Expenses recommended at \$805,399 represents a 25% (\$160,663) increase over the FY 2023-24 Adopted Budget based on actual usage in FY 2023-24.
 - Account 7175 Property Insurance recommended at \$668,863 represents a 36% (\$175,253) increase over the FY 2023-24 Adopted Budget based on claim history and rates for FY 2024-25.

- Account 7205 Maintenance-Equipment recommended at \$3,904,804 represents an 11% (\$388,697) increase over the FY 2023-24 Adopted Budget based on actual usage in FY 2023-24.
- Account 7220 Maintenance-B&G (Contracts) recommended at \$1,383,028 represents a 15% (\$250,400) decrease from the FY 2023-24 Adopted Budget based on one-time funding for Sheriff Headquarters and Detention Facility repairs that were budgeted in FY 2023-24.
- Account 7265 Office Expense recommended at \$817,702 represents a 79% (\$359,971) increase over the FY 2023-24 Adopted Budget based on actual usage in FY 2023-24.
- Account 7281 Data Processing recommended at \$1,021,871 represents a 105% (\$522,702) increase over the FY 2023-24 Adopted Budget based on anticipated replacement of the jail offender track system.
- Account 7296 Data Processing Services recommended at \$2,844,299 represents a 166% (\$1,774,368) increase over the FY 2023-24 Adopted Budget based on actual usage in FY 2023-24 and Internal Service Department rates for FY 2024-25, which includes an increase for the allocation of overhead.
- Account 7309 Computer Service Software recommended at \$1,214,898 represents a 148% (\$725,666) increase over the FY 2023-24 Adopted Budget primarily due to increased costs to address additional requirements for the Microsoft Agreement for FY 2024-25.
- Account 7311 End User Software recommended at \$1,056,181 represents a 407% (\$847,740) increase over the FY 2023-24 Adopted Budget based on the anticipated purchase of a de-escalation training software.
- Account 7385 Small Tools & Instruments recommended at \$1,406,714 represents a 246% (\$999,840) increase over the FY 2023-24 Adopted Budget based on an anticipated weapons purchase.
- Account 7430 Utilities recommended at \$6,891,693 represents a 25% (\$1,379,078) increase based on actual usage in FY 2023-24 and anticipated usage for FY 2024-25.

Capital Assets

- Capital Assets recommended at \$3,475,385 represents a 21% (\$925,491) decrease from the FY 2023-24 Adopted Budget due to the decrease in the purchase of vehicles from the prior year level.

Recommended funding includes:

- (1) Wildlife Comm Polaris.....\$70,000...New.....Program Number 91972
- (1)WildlifeTrailer/SnowTracks.\$15,000...New.....Program Number 91965
- (1) Jet Boats.....\$133,416....New.....Program Number 91921
- (1) NIBIN Trailer.....\$20,000....New.....Program Number 92010
- (2) Man Lift.....\$30,000...New.....Program Number 92011
- (1) 2025 Ford Explorer.....\$100,000...New.....Program Number 92004
- (1) HomelandSecEquip22...\$140,000...Rebudget from FY 2023-24...Program Number 91904
- (1) HomelandSecEquip23...\$140,000...Rebudget from FY 2023-24...Program Number 91684
- (40) Patrol Vehicles.....\$2,800,000...New.....Program Number 92019
- (1) Leica Steroscope.....\$5,626....Rebudget from FY 2023-24....Program Number 91933

- (1) 3D Printer.....\$9,000....Rebudget from FY 2023-24....Program Number 91934
- (1) Drones.....\$12,343....Rebudget from FY 2023-24....Program Number 91926

SUMMARY OF REVENUES

- Revenues are recommended at \$193,499,505 and represent a 2% (\$4,647,305) increase over the FY 2023-24 Adopted Budget primarily due to the projected increase in Proposition 172 revenues.
 - Intergovernment Revenues - State recommended at \$3,984,757 represent a 95% (\$74,943,447) decrease from the FY 2023-24 Adopted Budget due to a classification change moving Proposition 172 revenues to Other Financing Sources.
 - Intergovernment Revenues - Federal recommended at \$1,521,780 represent a 36% (\$860,848) decrease from the FY 2023-24 Adopted Budget primarily due to expenditure of grant funds in FY 2023-24 and a classification change moving Homeland Security to Intrafund Revenue.
 - Charges for Services recommended at \$8,807,204 represent a 26% (\$3,147,147) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in receipt of Federal Inmate Housing revenue.
 - Miscellaneous Revenues recommended at \$1,267,315 represent a 124% (\$702,314) increase over the FY 2023-24 Adopted Budget primarily due to anticipated new revenue sources of Unclaimed Property receipts and Gun Buybacks, \$578,000 and \$390,000 respectively.
 - Other Financing Sources recommended at \$171,621,195 represent an 82% (\$77,577,744) increase over the FY 2023-24 Adopted Budget primarily due to a classification change moving Prop 172 revenue from Intergovernment Revenues - State.
 - Intrafund Revenue recommended at \$5,725,188 represents a significant (\$5,373,491) increase over the FY 2023-24 Adopted Budget due to a classification change moving 1991 Mental Health Realignment Funds from Other Financing Sources.

Sheriff - Coroner - 3111

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0105	Sheriff-Coroner-Public Adm (E)		1	1	\$227,370
1306	Sheriff's Health Svs Manager	4,623	1	1	156,352
1530	Forensic Autopsy Technician	1,698	2	2	96,893
1525	Chief Forensic Pathologist	15,678	1	1	497,999
1531	Forensic Pathologist	13,543	1	1	358,833
1751	Deputy Public Administrator I	2,142	1	1	56,434
1752	Deputy Public Administrator II	2,359	3	3	229,378
1935	Social Worker III	2,337	1	1	78,592
1945	Social Worker I	1,886	1	1	49,689
2209	Executive Assistant	2,413	1	1	71,092
2213	Business Systems Analyst I	1,976	1	1	52,356
2290	Volunteer Services Coordinator	2,004	1	1	67,744
2291	Staff Analyst I	2,091	2	2	124,037
2293	Staff Analyst III	2,676	2	2	181,056
2317	Sheriff's Admin Svs Director	4,631	1	1	140,106
2320	Departmental Pub Info Officer	3,291	1	1	99,578
2341	Financial Analyst I	2,091	1	1	58,221
2342	Financial Analyst II	2,317	1	1	78,371
2378	Sheriff's IT Division Manager	4,631	1	1	140,106
2381	Crime Analyst II	2,317	2	2	140,084
2382	Crime Analyst III	2,676	1	1	90,528
2388	Sheriff's Human Resources Mgr	4,200	1	1	117,639
2394	Departmental Business Manager	3,809	1	1	115,219
2395	Departmental Info Tech Mgr	4,200	2	2	253,912
3080	Office Assistant II	1,559	8	8	401,244
3110	Office Assistant I	1,416	7	7	272,799
3141	Administrative Assistant I-C	1,714	1	1	45,413
3161	Administrative Assistant II-C	1,896	2	2	116,773
3205	Account Clerk I	1,465	5	5	199,838
3260	Account Clerk II	1,643	6	6	296,716
3210	Accountant I	2,086	2	2	128,634
3215	Accountant II	2,386	1	1	71,720
3255	Sr Accountant	2,790	2	2	164,638
3262	Supervising Accountant	3,070	1	1	100,881

Sheriff - Coroner (ORG 3111)

3240	Supvsng Account Clerk	1,952	3	3	176,294
3265	Principal Accountant	3,628	1	1	104,136
3405	Estate Property Assistant	1,465	1	1	47,225
3440	Stock Clerk	1,302	1	1	43,764
3610	Communications Dispatcher I	1,990	16	16	844,419
3612	Communications Dispatcher II	2,148	7	7	425,402
3613	Supvsng Communicatns Dispatchr	2,743	7	7	635,191
3615	Communications Dispatcher III	2,319	12	12	887,245
3616	Communications Dispatcher Spec	2,494	7	7	515,850
3620	Program Technician I	1,580	15	15	674,853
3621	Program Technician II	1,767	24	24	1,303,395
3625	Supvsng Program Technician	2,054	4	4	249,875
3622	Program Technician I-Conf	1,659	4	4	195,967
3623	Program Technician II-Conf	1,855	3	3	188,121
3624	Suprvsng Program Tech - Conf	2,054	1	1	64,892
3711	Network Systems Engineer I	2,491	3	3	221,995
3712	Network Systems Engineer II	2,995	1	1	88,890
3713	Sr Network Systems Engineer	3,411	1	1	107,119
3748	Info Tech Analyst I-Sheriff	1,937	2	2	111,588
3751	Info Tech Analyst IV-Sheriff	2,995	2	2	192,261
3752	Sr Info Tech Analyst-Sheriff	3,411	2	2	212,248
3756	Info Technology Specialist I	1,937	4	4	214,809
4007	Assist Sheriff	5,267	3	3	522,016
4008	Undersheriff	7,182	1	1	217,265
4044	Inmate Supply Coordinator	2,230	1	1	74,996
4045	Correctional Officer I	2,011	151	151	8,549,435
4047	Correctional Officer II	2,329	306	306	23,750,330
4048	Senior Correctional Officer	2,638	64	64	5,694,700
4051	Deputy Sheriff Recruit	2,313	11	11	682,161
4053	Deputy Sheriff II	2,851	122	122	10,724,088
4055	Deputy Sheriff III	3,103	179	179	17,556,097
4059	Deputy Sheriff IV	3,367	44	44	4,810,532
4073	Correctional Sergeant	3,068	45	45	4,623,422
4074	Correctional Lieutenant	3,941	9	9	1,178,497
4075	Sheriff's Captain	4,782	5	5	768,887
4080	Sheriff's Lieutenant	4,276	18	18	2,578,123
4085	Sheriff's Sergeant	3,708	49	49	5,995,931
4123	Criminalist Specialist	3,642	8	8	950,924
4122	Offender Programs Manager	3,809	1	1	100,922
4126	Inmate Services Director	4,200	1	1	121,009
4130	Deputy Coroner I	2,248	4	4	271,757
4133	Deputy Coroner II	2,473	4	4	328,256
4134	Sr Deputy Coroner	3,291	1	1	99,578
4140	Forensic Services Coordinator	4,206	1	1	142,219
4150	Identification Technician I	1,701	2	2	92,393

Sheriff - Coroner (ORG 3111)

4154	Identification Technician III	2,213	9	9	627,764
4160	Crime Scene Specialist I	1,968	2	2	109,497
4161	Crime Scene Specialist II	2,165	3	3	195,471
4162	Crime Scene Specialist III	2,381	4	4	316,024
4166	Property & Evidence Tech II	2,213	2	2	146,874
4177	Process Server	1,532	6	6	291,002
4180	Rangemaster	2,612	1	1	86,678
4185	Community Service Officer	1,706	23	23	1,191,991
5050	Maintenance Janitor	1,559	2	2	89,980
5055	Janitor	1,416	2	2	78,023
5090	Laundry Supervisor - Jail	1,500	1	1	50,458
5307	Automotive Mechanic	2,184	3	3	221,007
	Subtotal		1,275	1,275	\$106,024,091
	Auto Allowance				6,156
	Bilingual Pay				100,065
	Briefing				1,323,494
	Detention Facility Allowance				24,304
	LC4850				2,377,613
	Holiday Payout				273,626
	Lead Workers				1,305
	Pilot				83,520
	POST				429,438
	Remuneration				2,100
	Shift Differential				631,574
	Steno				522
	Uniforms				1,043,807
	Total Salary Savings				(2,650,602)
	TOTAL REGULAR SALARIES				\$ 109,671,013

Department Of Social Services BUDGET 5610

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 238,187,687	\$ 275,050,735	\$ 298,569,124	\$ 23,518,389	9%
Services and Supplies	68,518,167	80,239,447	85,992,914	5,753,467	7%
Other Charges	71,434,855	84,479,204	88,136,800	3,657,596	4%
Other Financing Uses	477,950	550,000	-	(550,000)	-100%
Capital Assets	14,219,211	14,757,138	14,132,707	(624,431)	-4%
Total Appropriations	<u>\$ 392,837,870</u>	<u>\$ 455,076,524</u>	<u>\$ 486,831,545</u>	<u>\$ 31,755,021</u>	7%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 155,206	\$ 191,439	\$ 185,589	\$ (5,850)	-3%
Intergovernment Rev - State	2,539,706	7,082,265	2,222,158	(4,860,107)	-69%
Intergovernment Rev - Federal	3,687,165	1,908,017	4,764,651	2,856,634	150%
Charges For Services	200,000	200,000	200,000	-	-
Miscellaneous Revenues	638,163	610,248	480,396	(129,852)	-21%
Other Financing Sources	380,059,217	439,013,798	470,346,603	31,332,805	7%
Intrafund Revenue	909,755	1,332,105	3,893,496	2,561,391	192%
Total Revenues	<u>\$ 388,189,211</u>	<u>\$ 450,337,872</u>	<u>\$ 482,092,893</u>	<u>\$ 31,755,021</u>	7%
<u>Net County Cost</u>	<u>\$ 4,648,659</u>	<u>\$ 4,738,652</u>	<u>\$ 4,738,652</u>	<u>\$ -</u>	<u>-</u>
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	<u>2,721</u>	<u>2,741</u>	<u>2,737</u>	<u>(4)</u>	

DEPARTMENT OF SOCIAL SERVICES – 5610

FUNCTION

The Fresno County Department of Social Services (DSS) provides a variety of services that protect the children and adults in our community from abuse and neglect and provides a safety net through a range of public assistance and employment services programs. DSS is responsible for the administration of child welfare services, adult services, and public assistance programs. Child Welfare Services (CWS) are aligned with mandated child welfare core services components consisting of Emergency Response, Family Maintenance, Family Reunification, and Permanency Planning. Permanency and successful outcomes are incorporated under the Independent Living Program (ILP), the continuum of child welfare services and Adoptions Program. Adult services include the Adult Protective Services (APS) and In-Home Supportive Services (IHSS) Programs. Public assistance programs administered by the Department include California Work Opportunity and Responsibility to Kids (CalWORKs), Employment Services, CalFresh (formerly Food Stamps), Foster Care Assistance, Adoptions Assistance, General Relief, Medi-Cal, the Refugee Cash Assistance Program, and the Cash Assistance Program for Immigrants. These programs focus on providing temporary and supportive services to individuals and families in need, while assisting them to achieve their goal of self-sufficiency.

OVERVIEW

The FY 2024-25 Recommended Budget of \$486,831,545 represents a 7% (\$31,755,021) increase over the FY 2023-24 Adopted Budget primarily due to Board approved salary and health benefit rate contribution increases, the addition of positions during FY 2023-24, and the addition of new contracts for the Children's Crisis Continuum Pilot Program (CCCPP) also known as the Child Well Being Continuum (CWBC). Revenues recommended at \$482,092,893 represent a 7% (\$31,755,021) increase over the FY 2023-24 Adopted Budget.

The total County share obligation for all programs is \$29,467,600, which includes Maintenance-of-Effort (MOE) payments and the required match for the administration of Social Services programs. The County share obligation is usually reduced by the Department's contribution to general countywide overhead through the Countywide Cost Allocation Plan (CCAP) prepared by the Auditor-Controller/Treasurer-Tax Collector (ACTTC); however, as this year's allocation is a credit of \$260,588, the County share obligation is increased by that amount, as it will reduce the Department's claimed cost. The County share obligation is funded with 1991 Social Services Realignment (\$24,728,948) and Net County Cost (NCC) (\$4,738,652).

2011 Realignment, which is used in lieu of State General Fund for Child Welfare and Adult Protective Services, recommended at \$50,336,589 represents a 15% (\$6,716,817) increase over the FY 2023-24 Adopted Budget.

Staffing is recommended at 2,737 positions, which is a net decrease of four positions from the current FY 2023-24 allocated positions. Salary Savings of 6.5% (\$10,865,535) was used in calculating Regular Salaries with related benefit savings of (\$5,402,667).

GOAL SETTING

Goal

FY 2024-25

- **Goal:** The County of Fresno Department of Social Services is committed to supporting families by addressing various social needs including addressing poverty issues such as food insecurity, housing, and financial stability. The State recognizes that even though

poverty does not cause child maltreatment, children living in poverty experience more child maltreatment than other children. Because of that recognition, the Linkages program is a collaboration between CalWORKs and Child Welfare that creates a continuum of services and supports to promote child and family well-being. Coordinated case management supports service coordination as well as assist parents or caretakers navigate between two separate systems and reduces duplication of staff efforts as they support families to remain together or safely reunify. Ultimately, the Child Welfare and CalWORKs partnership will improve outcomes for families and reduce entries into the foster care system. In the current year, the Department has made efforts to redesign its Linkages Program and has supported 22 families, of which seven families/17 children have successfully reunified. Overall, the Department reunified approximately 654 children. The Department expects to increase the number of families they can support through the Linkages Program.

- **Performance Metric:** With the Statewide implementation of the Assembly Bill (AB) 135 the Department will be able to create coordinated case plans between public assistance staff and child welfare staff to assure families whose children are temporarily removed due to safety concerns do not lose their financial and food supports as they work through reunification processes. The Department will track all Linkages Program cases that are supported through public assistance interventions as they go through the Child Welfare continuum starting with upfront Differential Response, Voluntary Family Maintenance, and Family Reunification.

FY 2023-24

- **Goal:** The Department's goal for FY 2023-24 was to minimize the impacts of the end of the Medi-Cal Continuous Coverage which was in effect due to the Public Health Emergency (PHE). The Department worked with partners across the County to notify families of the changes and to help prepare for their Medi-Cal renewal. The Department also continued its efforts to decrease the number of children in Foster Care placements by focusing on Family Stabilization and Family Reunification services to promote safety and stability, and the well-being of the family.
- **Outcome(s)/Result(s):** During FY 2023-24, the Department engaged with seven Community Based Organizations in a contractual relationship to provide direct outreach and enrollment services to clients who were being impacted with the ending of the Medi-Cal Continuous Coverage. Additionally, eligibility staff were provided refresher Medi-Cal training to assure enough internal resources were available to support the number of cases impacted. Fresno County surpassed the 80% Statewide Medi-Cal renewal standard and was able to complete 136,689 renewals for County residents. During FY 2023-24 the Department also saw a decline in children placed in foster care going from 2,286 children involved in the foster care system with 1,985 of those children in out-of-home placement in FY 2022-23 to 1,911 children in foster care with 1,556 of children in out-of-home placement in FY 2023-24. The Department continues to be fluid in its approach to support families in need of Child Welfare Services, by looking at prevention and reunification services.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$298,569,124 and represents a 9% (\$23,518,389) increase over the FY 2023-24 Adopted Budget primarily due to negotiated salary increases and benefit rates, and the addition of positions added midyear. Staffing is recommended at 2,737 positions, which is a net decrease of four positions from the current level.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$157,441,004 represents a 10% (\$14,136,245) increase over the FY 2023-24 Adopted Budget due to the net addition of 16 positions mid-year in FY 2023-24, as well as negotiated salary increases in FY 2023-24.
- Account 6200 Extra Help recommended at \$1,372,530 represents a 51% (\$1,420,416) decrease from the FY 2023-24 Adopted Budget due to a decrease in the estimated need for extra help staff as the Department has been working diligently with the Human Resource Department on different strategies to hire permanent staff.
- Account 6300 Overtime recommended at \$10,037,955 represents a 19% (\$2,327,625) decrease from the FY 2023-24 Adopted Budget due to a reduction in the estimated needed overtime for the CalSAWs transition and Public Health Emergency Lift that was budgeted in the previous fiscal year.
- Account 6400 Retirement Contribution recommended at \$77,715,284 represents an 11% (\$7,667,357) increase over the FY 2023-24 Adopted Budget based on the increase in base salaries and an increase in the FY 2024-25 retirement contribution rates.
- Account 6550 Worker's Compensation recommended at \$1,746,682 represents a 24% (\$559,255) decrease from the FY 2023-24 Adopted Budget based on current rates which are set by an actuarial report.
- Account 6600 Health Insurance recommended at \$35,242,058 represents a 16% (\$4,847,725) increase over the FY 2023-24 Adopted Budget based on increased County contribution rates for 26.1 pay periods.
- Account 6670 Benefits Administration recommended at \$797,833 represents a 30% (\$184,577) increase over the FY 2023-24 Adopted Budget due to an increase in rates based on the cost of administrating employee benefits.

Services and Supplies

- Services and Supplies recommended at \$85,992,914 represent a 7% (\$5,753,467) increase over the FY 2023-24 Adopted Budget primarily due to new contracts for the CWBC.

Recommended funding includes:

- Account 7101 General Liability Insurance recommended at \$3,659,073 represents a 39% (\$1,029,441) increase over the FY 2023-24 Adopted Budget based on actual claim history.
- Account 7175 Property Insurance recommended at \$439,944 represents a 42% (\$130,658) increase over the FY 2023-24 Adopted Budget due to an increase in FY 2024-25 rates based on claim history for property and an increase in vehicle usage.
- Account 7223 Managed Care Providers-Mental Health recommended at \$9,528,301 represents a 256% (\$6,849,727) increase over the FY 2023-24 Adopted Budget due to new contracts for the CWBC.
- Account 7269 Printing recommended at \$667,759 represents a 24% (\$129,250) increase over the FY 2023-24 Adopted Budget based on estimated need for printing services in FY 2024-25.
- Account 7295 Professional and Specialized Services recommended at \$13,355,950 represents a 25% (4,567,113) decrease from the FY 2023-24 Adopted Budget due to budgeting agreements with direct client services in Account 7870 Support & Care of Persons.
- Account 7345 Facility Operations & Maintenance recommended at \$871,254 represents a 43% (\$653,917) decrease from the FY 2023-24 Adopted Budget due to a decrease in

FY 2024-25 rates reflecting an adjustment of how the Internal Services Department's (ISD) overhead and building service request costs are being distributed.

- Account 7385 Small Tools & Instruments recommended at \$3,536,139 represents an 845% (\$3,161,890) increase over the FY 2023-24 Adopted Budget due to expected alterations and maintenance for the Heritage Center and the Coalinga regional office.
- Account 7415 Trans, Travel, & Education recommended at \$514,532 represents a 29% (\$213,559) decrease from the FY 2023-24 Adopted Budget based on estimated travel and training costs for Department staff.
- Account 7430 Utilities recommended at \$602,817 represents a 26% (\$215,751) decrease from the FY 2023-24 Adopted Budget based on updated ISD rates for FY 2024-25.
- Account 7611 Security Services recommended at \$2,760,931 represent a 30% (\$1,210,256) decrease from the FY 2023-24 Adopted Budget based on updated FY 2024-25 ISD rates for labor and ID badges.

Other Charges

- Support and Care of Persons recommended at \$88,136,800 represent a 4% (\$3,657,596) increase over the FY 2023-24 Adopted Budget due to the addition of CWBC contracts moved from Account 7295 Professional and Specialized Services.

Other Financing Uses

- Operating Transfers Out recommended at \$0 represent a 100% (\$550,000) decrease from the FY 2023-24 Adopted Budget due to no budgeted vehicle replacements.

Capital Assets

- Capital Assets recommended at \$14,132,707 represent a 4% (\$624,431) decrease from the FY 2023-24 Adopted Budget due to not budgeting copier replacements and the kiosks purchase being completed with only a portion of installation still pending.
 - Account 8150 Buildings and Improvements recommended at \$14,017,707 represents no change from the FY 2023-24 Adopted Budget and include:
 - (1) Kerman.....\$170,109.....Tenant improvements.....Program Number 91427
 - (1) Clovis Building #2.....\$2,272,356.....Tenant improvements.....Program Number 91450
 - (1) Clovis Building #1.....\$4,349,214.....Tenant improvements.....Program Number 91546
 - (1) Clovis Building #3.....\$2,671,266.....Tenant improvements.....Program Number 91547
 - (1) Selma.....\$394,982.....Tenant improvements.....Program Number 91621
 - (1) Reedley.....\$329,087.....Tenant improvements.....Program Number 91624
 - (1) Clovis Building #5.....\$3,830,693.....Tenant improvements.....Program Number 91696
 - Equipment recommended at \$115,000 represents an 84% (\$624,431) decrease from the FY 2023-24 Adopted Budget and includes:
 - (1) Kiosks.....\$30,000.....Equipment.....Program Number 91864
 - (1) Clovis B2 A/V.....\$19,500.....Equipment.....Program Number 91945
 - (1) Kerman A/V equipment....\$28,500.....Equipment.....Program Number 92007
 - (1) Reedley A/V equipment....\$18,500.....Equipment.....Program Number 92008
 - (1) Selma A/V equipment.....\$18,500.....Equipment.....Program Number 92009

SUMMARY OF REVENUES

- Revenues are recommended at \$482,092,893 and represent a 7% (\$31,755,021) increase over the FY 2023-24 Adopted Budget based on current year actual State and Federal program funds and projected available Realignment revenues.
 - Intergovernment Revenue - State recommended at \$2,222,158 represents a 69% (\$4,860,107) decrease from the FY 2023-24 Adopted Budget due to the Medi-Cal Navigators Program being discontinued as well as an estimated decrease in funding received in FY 2024-25 for the Children's Crisis Continuum Pilot program.
 - Intergovernment Revenue - Federal recommended at \$4,764,651 represents a 150% (\$2,856,634) increase over the FY 2023-24 Adopted Budget due to an increase in Short Doyle Medi-Cal revenue for the Children's Well-Being Continuum.
 - Miscellaneous Revenues recommended at \$480,396 represent a 21% (\$129,852) decrease from the FY 2023-24 Adopted Budget based on current trend of welfare repayments.
 - Intrafund Revenues recommended at \$3,893,496 represent a 192% (\$2,561,391) increase over the FY 2023-24 Adopted Budget due primarily to the transfer of a revenues from the Department of Behavioral Health for the CWBC pilot.

Department Of Social Services - 5610

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0235	Assist Director of Soc Svs	6,204	1	1	\$164,380
1904	Job Specialist II	1,970	53	53	3,220,705
1905	Job Specialist I	1,788	66	65	3,307,022
1907	Job Specialist III	2,166	99	99	6,986,944
1924	Social Services Division Chief	4,410	36	36	4,460,527
1930	Social Work Supervisor	2,846	71	71	6,323,649
1931	Social Work Practitioner	2,580	108	108	8,332,030
1935	Social Worker III	2,337	187	187	14,029,252
1940	Social Worker II	2,079	68	68	4,168,668
1945	Social Worker I	1,886	96	96	5,137,715
2200	Deputy Dir of Social Services	5,628	8	8	1,372,455
2209	Executive Assistant	2,413	1	1	68,117
2211	Business Systems Analyst II	2,441	1	1	64,676
2212	Business Systems Analyst III	2,831	12	12	1,086,747
2213	Business Systems Analyst I	1,976	4	4	217,184
2240	Sr Business Systems Analyst	3,170	3	3	305,254
2243	Information Technology Div Mgr	4,862		1	91,860
2291	Staff Analyst I	2,091	21	23	1,363,603
2292	Staff Analyst II	2,317	6	6	388,796
2293	Staff Analyst III	2,676	11	11	921,580
2294	Sr Staff Analyst	3,291	12	13	1,227,933
2297	Program Manager	3,809	1	1	115,219
2320	Departmental Pub Info Officer	3,291	1	1	90,479
2332	Soc Svs Finance Division Chief	4,631	2	2	266,876
2341	Financial Analyst I	2,091	4	4	247,191
2343	Financial Analyst III	2,676	4	4	343,838
2361	Soc Svs Finance Manager	3,291	4	4	398,312
2379	Soc Svs Info Tech Mgr	4,410	1	2	216,758
3005	Admin Support Coordinator	2,557	4	4	296,533
3031	Social Services Program Supvsr	2,497	149	148	11,829,387
3033	Eligibility Worker I	1,523	281	274	11,525,511
3034	Eligibility Worker II	1,678	165	165	7,891,609
3035	Eligibility Worker III	1,949	520	520	31,551,675
3036	Social Services Appeals Spec	2,274	21	21	1,450,675

Department Of Social Services (ORG 5610)

3070	Supvsng Office Assistant	1,863	45	44	2,546,311
3080	Office Assistant II	1,559	288	288	14,275,517
3110	Office Assistant I	1,416	146	145	5,846,308
3081	Office Assistant II - Conf	1,559	2	2	94,152
3111	Office Assistant I - Conf	1,416	1	1	40,349
3140	Administrative Assistant I	1,714	17	17	896,784
3160	Administrative Assistant II	1,896	30	30	1,845,892
3161	Administrative Assistant II-C	1,896	1	1	64,154
3205	Account Clerk I	1,465	8	10	384,934
3260	Account Clerk II	1,643	40	40	2,049,543
3261	Account Clerk II - Conf	1,643	4	4	194,048
3210	Accountant I	2,086	8	8	477,994
3215	Accountant II	2,386	4	4	274,297
3255	Sr Accountant	2,790	3	3	278,574
3240	Supvsng Account Clerk	1,952	6	6	370,997
3620	Program Technician I	1,580	15	15	710,290
3621	Program Technician II	1,767	19	19	1,084,193
3625	Supvsng Program Technician	2,054	1	1	69,468
3622	Program Technician I-Conf	1,659	7	7	350,296
3623	Program Technician II-Conf	1,855	6	6	360,136
3624	Suprvsng Program Tech - Conf	2,054	1	1	69,468
3704	Info Technology Analyst I	1,937	2	2	108,482
3705	Infor Technology Analyst II	2,130	1	1	65,011
3706	Info Technology Analyst III	2,513	1	1	71,853
3707	Infor Technology Analyst IV	2,995	6	6	571,117
3708	Sr Info Technology Analyst	3,411	2	2	221,392
5093	Social Worker Aide	1,416	50	50	2,063,889
8072	Director of Social Services	7,541	1	1	228,132
1952	Substance Abuse Specialist	1,995	5	5	297,716
Subtotal			2,741	2,737	\$165,374,457
	Auto Allowance				7,800
	Bilingual Pay				664,245
	CPS Differential				1,787,627
	Lead Workers				472,410
	Total Salary Savings				(10,865,535)
TOTAL REGULAR SALARIES					\$ 157,441,004

VACANT POSITIONS DELETED (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1905	Job Specialist I	1,788	-1	\$ 47,107

Department Of Social Services (ORG 5610)

3031	Social Services Program Supvsr	2,497	-1	65,786
3033	Eligibility Worker I	1,523	-7	280,875
3070	Supvsng Office Assistant	1,863	-1	49,082
3110	Office Assistant I	1,416	-1	37,306
	Cost of Restoring Vacant Positions		-11	\$ 480,156

RECOMMENDED POSITIONS TO ADD (Effective October 14, 2024)

JCN	TITLE	RANGE	POSITIONS	SALARIES
2243	Information Technology Div Mgr	4,862	1	\$ 91,860
2291	Staff Analyst I	2,091	2	79,012
2294	Sr Staff Analyst	3,291	1	62,178
2379	Soc Svs Info Tech Mgr	4,410	1	83,320
3205	Account Clerk I	1,465	2	55,044
	Cost of Positions Recommended to Add		7	\$ 371,414

Aid to Adoptions BUDGET 6415

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 49,526,756	\$ 54,535,158	\$ 60,869,120	\$ 6,333,962	12%
Total Appropriations	\$ 49,526,756	\$ 54,535,158	\$ 60,869,120	\$ 6,333,962	12%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 60,516	\$ 3,258	\$ 3,258	\$ -	-
Other Financing Sources	45,578,515	50,644,175	56,978,137	6,333,962	13%
Total Revenues	\$ 45,639,031	\$ 50,647,433	\$ 56,981,395	\$ 6,333,962	13%
<u>Net County Cost</u>	\$ 3,887,725	\$ 3,887,725	\$ 3,887,725	\$ -	-

DSS – AID TO ADOPTIONS - 6415

FUNCTION

The Aid to Adoptions program eligibility and payment system is administered by the Department of Social Services (DSS) and provides assistance payments to qualified parents who need financial assistance in order to adopt a child. Assistance payments help families who adopt children with the cost of food, housing, other basic needs, and some special needs (i.e., ongoing counseling, health needs, etc.). Families are eligible for assistance until the child reaches the age of 18. Assembly Bill 403 (Chapter 773, Statutes of 2015) implemented the Continuum of Care Reform (CCR), which provides statutory and policy framework to ensure services and support provided to youth and their family are tailored toward the goal of maintaining a stable permanent family. Youth with a mental or physical disability are eligible for extended benefits up to the age of 21 regardless of the age of the child at time of adoption. Staff support for eligibility and payment processing services, as well as positions that support case management and placement activities, are included in the DSS budget, Org 5610.

OVERVIEW

The FY 2024-25 Recommended Budget of \$60,869,120 represents a 12% (\$6,333,962) increase over the FY 2023-24 Adopted Budget based on current trends in Aid to Adoptions caseload, average grant, and continued implementation of the state-wide Continuum of Care Reform (CCR). Revenues recommended at \$56,981,395 represent a 13% (\$6,333,962) increase over the FY 2023-24 Adopted Budget. The County's share-of-cost (\$7,491,501) for this program is funded with 1991 Realignment revenues, (\$3,603,776) and Net County Cost (\$3,887,725).

SUMMARY OF CAO RECOMMENDATIONS

Other Charges

- Other Charges recommended at \$60,869,120 represents a 12% (\$6,333,962) increase over the FY 2023-24 Adopted Budget based on current caseload, average grant projections, and CCR continued implementation.

Recommended funding includes:

- The FY 2024-25 Aid to Adoptions average monthly caseload of 3,301 represents a 6% (193 cases) increase over the FY 2023-24 Adopted Budget of 3,108 based on current caseloads trends. An average placement cost of \$1,537 represents a 7% (\$103) increase over the FY 2023-24 Adopted Budget of \$1,433 due to the California Necessities Index (CNI) yearly increase included in the FY 2024-25 Adopted State Budget rate of 4.32%.

SUMMARY OF REVENUES

- Revenues are recommended at \$56,981,395 and represent a 13% (\$6,333,962) increase over the FY 2023-24 Adopted Budget based on projected caseload, average grant costs, and CCR continued implementation.

Aid to Refugees BUDGET 6615

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 1,539,070	\$ 2,261,028	\$ 4,032,347	\$ 1,771,319	78%
Total Appropriations	\$ 1,539,070	\$ 2,261,028	\$ 4,032,347	\$ 1,771,319	78%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 4,432	\$ 1,500	\$ 600	\$ (900)	-60%
Other Financing Sources	1,534,639	2,259,528	4,031,747	1,772,219	78%
Total Revenues	\$ 1,539,070	\$ 2,261,028	\$ 4,032,347	\$ 1,771,319	78%
<u>Net County Cost</u>	\$ -	\$ -	\$ -	\$ -	-

DSS – AID TO REFUGEES - 6615

FUNCTION

The Federal Refugee Cash Assistance (RCA) Program is administered by the Department of Social Services (DSS) and provides public assistance to refugees newly admitted to the United States. Assistance payments are intended to provide food, housing, and basic needs for individuals and families with no dependent children. Qualified applicants are eligible for a maximum of 12 months of benefits from their date of entry into the United States. The program is 100% federally funded with the Cash, Medical, and Administration Grant through the Office of Refugee Resettlement (ORR). Additionally, the State Cash Assistance Program for Immigrants (CAPI), authorized under Assembly Bill 2779 (Chapter 329, Statutes of 1998), is included under this budget. The CAPI program is 100% State reimbursed; however, DSS does receive Interim Assistance Reimbursement Program funds for individuals applying for Supplemental Security Income or State Supplemental Payment (SSI/SSP) program due to a physical or medical incapacity. Staffing for eligibility and payment processing services is provided through the DSS budget Org 5610.

OVERVIEW

The FY 2024-25 Recommended Budget of \$4,032,347 represents a 78% (\$1,771,319) increase over the FY 2023-24 Adopted Budget. Recommended appropriations for the CAPI program of \$2,172,785 represent a 51% (\$732,272) increase over the FY 2023-24 Adopted Budget due to an increasing caseload trend and an increase in the average grant. Recommended appropriations for the RCA Program of \$1,859,562 represent a 127% (\$1,039,047) increase over the FY 2023-24 Adopted Budget due to an increase in caseload and grant increase of less than 1% effective October 1, 2024. There is no Net County Cost (NCC) for these programs as all costs are offset with State and Federal funding.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The FY 2023-24 CAPI caseload was trending an average month over month increase of 2% and is anticipated to trend similarly in FY 2024-25. The FY 2024-25 CAPI average grant includes a projected 2.4% increase in the SSI Cost of Living Allowance (COLA) effective January 1, 2025, per State Budget actions. The FY 2024-25 RCA caseload is projected to increase due to updated State and Federal policies. Due to recent clarification from the United States Citizenship and Immigration Services Office (USCIS), the California Department of Social Services is requiring that counties review and retroactively approve cash aid for RCA applications that were received and denied after June 30, 2023 for failure to provide additional verification beyond the I-94, or foreign passport, with the Department of Homeland Security (DHS)/Custom and Board Protection (CBP) admission stamp as Federal clarification indicated that the Port of Entry Parole (DT) Code alone is sufficient verification, as long as all other eligibility criteria are met. Updated Federal policy, released through Policy Letter 22-13, now allows Ukrainian Humanitarian Parolees (UHP) to be eligible to receive mainstream benefits and ORR refugee benefits if paroled into the United States between October 1, 2023, and September 30, 2024, which is an extension from the original September 30, 2023, timeframe. To ensure that eligible Ukrainian parolees do not lose their ability to access time-limited benefits and services, the Policy Letter also allows for the date of eligibility to begin on the date the policy was released, April 24, 2024, or the date of parole, whichever is later. The FY 2024-25 RCA average grant includes a grant increase of less than 1% effective October 1, 2024.

Other charges

- Recommended appropriations of \$4,032,347 represent a 78% (\$1,771,319) increase over the FY 2023-24 Adopted Budget

Recommended funding includes:

- CAPI cases budgeted at \$2,172,785 represent a 51% (\$732,272) increase over the FY 2023-24 Adopted Budget based on an average monthly caseload of 147 at an average grant of \$1,194.
- RCA cases budgeted at \$1,859,562 represent a 127% (\$1,039,047) increase over the FY 2023-24 Adopted Budget based on an average monthly caseload of 239 at an average grant of \$635.

SUMMARY OF REVENUES

- Revenues recommended at \$4,032,347 represent a 78% (\$1,771,319) increase over the FY 2023-24 Adopted Budget due to the increasing CAPI caseload trend experienced in FY 2023-24 along with an increase in the average grant to align with the SSI/SSP grant, as well as an anticipated to increase in the RCA caseload due to updated State and Federal policies.

CaIWORKS BUDGET 6310

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 212,206,869	\$ 239,363,808	\$ 266,189,377	\$ 26,825,569	11%
Total Appropriations	\$ 212,206,869	\$ 239,363,808	\$ 266,189,377	\$ 26,825,569	11%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 2,142,254	\$ 810,794	\$ 1,005,246	\$ 194,452	24%
Other Financing Sources	208,456,838	236,989,716	263,620,833	26,631,117	11%
Total Revenues	\$ 210,599,091	\$ 237,800,510	\$ 264,626,079	\$ 26,825,569	11%
<u>Net County Cost</u>	\$ 1,607,778	\$ 1,563,298	\$ 1,563,298	\$ -	-

DSS – CALWORKS - 6310

FUNCTION

The California Work Opportunity and Responsibility to Kids (CalWORKs) program is administered by the Department of Social Services (DSS) and provides cash assistance payments for families with dependent children. Assistance payments issued through this budget provide a temporary means of assisting families while also providing the training and educational support needed by the recipient to gain employment, sustainable housing, and become self-sufficient. Eligibility rules and grant levels are established by the California Department of Social Services. Under CalWORKs, non-exempt adult recipients must meet the following CalWORKs Hourly Participation Requirements by participating in Welfare to Work activities: 20 hours per week for a single parent household with a child whose age is under six, 30 hours per week for a single parent household with a child six years and older, and 35 hours per week for a two-parent household. The majority of families receiving assistance through this program also qualify for Medi-Cal and CalFresh benefits. The State Safety Net Program, which provides cash assistance for children of adults who have reached their CalWORKs lifetime time-on-aid limit, is also included in this budget. Staffing for eligibility and payment processing services is provided under the DSS budget, Org 5610.

OVERVIEW

The FY 2024-25 Recommended Budget of \$266,189,377 represents an 11% (\$26,825,569) increase over the FY 2023-24 Adopted Budget based on FY 2023-24 CalWORKs caseload trends, a Maximum Aid Payment (MAP) grant increase, an increase in reissuance of benefits due to Electronic Benefit Transfer (EBT) theft, and the implementation of Assembly Bill (AB) 135 CalWORKs Family Reunification. Revenues estimated at \$264,626,079 represent an 11% (\$26,825,569) increase over the FY 2023-24 Adopted Budget. The County share-of-cost for this program (\$3,460,164) is funded with 1991 Realignment revenues (\$1,896,866) and Net County Cost (\$1,563,298).

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

A grant increase of less than 1% for CalWORKs households will be effective October 1, 2024, and will be fully funded with the 1991 Realignment Child Poverty and Family Supplemental Support Subaccount, with no increase in County share of cost. The implementation of AB 135 will allow families, where a child or children have been temporarily removed from the home, to receive CalWORKs cash aid, childcare, and reunification services for up to six full months, to help support family reunification efforts. Reissuance of benefits due to EBT theft by skimming continues to impact CalWORKs clients, which has prompted the State to implement EBT benefit theft control measures such as adding chip technology to EBT cards. Changes to the EBT cards will occur during FY 2024-25. EBT theft reissuances are 100% State funded.

Other Charges

- Other Charges recommended at \$266,189,377 represent an 11% (\$26,825,569) increase over the FY 2023-24 Adopted Budget based on average grant projections, caseload growth, implementation of AB 135, and continued EBT theft reissuances. Recommended funding includes:
 - The FY 2024-25 CalWORKs estimated cases of 21,390 represent a 13% (2,392) increase over the FY 2023-24 Adopted Budget of 18,997 cases based on the actual increasing

caseload trend in FY 2023-24. An average grant of \$996 per month for CalWORKs cases is projected for this budget year.

SUMMARY OF REVENUES

- Revenues are recommended at \$264,626,079 and represent an 11% (\$26,825,569) increase over the FY 2023-24 Adopted Budget based on increased expenditures due to an increase in caseload projections, estimated average grant per household, implementation of AB 135, and EBT theft reissuances. Significant changes by revenue sources are noted below.
 - Miscellaneous Revenues recommended at \$1,005,246 represent a 24% (\$194,452) increase over the FY 2023-24 Adopted Budget due to an anticipated increase in welfare repayments/collections.
 - Other Financing Sources recommended at \$263,620,833 represent an 11% (\$26,631,117) increase over the FY 2023-24 Adopted Budget based on the following:
 - Federal and State Revenues recommended at \$110,556,342 represent an 18% (\$17,166,620) increase over the FY 2023-24 Adopted Budget due to a projected increase in caseloads.
 - 1991 Realignment CalWORKs Maintenance-of-Effort (MOE) revenues recommended at \$63,579,185 represent a 5% (\$2,840,189) increase over the FY 2023-24 Adopted Budget to align with the current 1991 Realignment CalWORKs MOE base amount provided by the State Controller's Office.
 - 1991 Realignment Family Support Subaccount revenues recommended at \$87,588,440, represent an 8% (\$6,284,502) increase over the FY 2023-24 Adopted Budget due to a grant increase of less than 1% effective October 1, 2024.
 - 1991 Realignment Social Services revenues, recommended at \$1,896,866 represent a 22% (\$339,806) increase over the FY 2023-24 Adopted Budget due to a projected increase in caseloads and available 1991 Realignment.

Department of Children - Foster Care BUDGET 6410

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 91,904,379	\$ 98,260,434	\$ 84,944,835	\$ (13,315,599)	-14%
Total Appropriations	\$ 91,904,379	\$ 98,260,434	\$ 84,944,835	\$ (13,315,599)	-14%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 348,585	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	2,221,449	1,132,825	987,044	(145,781)	-13%
Other Financing Sources	77,254,977	86,589,249	74,438,866	(12,150,383)	-14%
Intrafund Revenue	907,473	61,818	92,909	31,091	50%
Total Revenues	\$ 80,732,483	\$ 87,783,892	\$ 75,518,819	\$ (12,265,073)	-14%
<u>Net County Cost</u>	\$ 11,171,896	\$ 10,476,542	\$ 9,426,016	\$ (1,050,526)	-10%

DSS – DEPENDENT CHILDREN-FOSTER CARE - 6410

FUNCTION

The Foster Care Assistance Payment program is administered by the Department of Social Services (DSS) and provides funding for food, housing, and basic needs for children placed in out-of-home care settings. Such settings include Foster Family Homes, Foster Family Agencies, and Short-Term Residential Therapeutic Program (STRTP). This budget also includes funding for the Kinship Guardianship Assistance Program (Kin-GAP), which is intended to enhance family preservation and stability by promoting familial stable placements. Case management and placement services are provided through the DSS budget, Org 5610.

OVERVIEW

The FY 2024-25 Recommended Budget of \$84,944,835 represents a 14% (\$13,315,599) decrease from the FY 2023-24 Adopted Budget based on current year caseload trends, projected average placements costs, and continued implementation of the Statewide Continuum of Care Reform (CCR). Placement costs are established by State approved rates. Revenues recommended at \$75,518,819 represent a 14% (\$12,265,073) decrease from the FY 2023-24 Adopted Budget. The County share-of-cost (\$22,801,759) for this program is funded with available 1991 Realignment revenues (\$13,375,743) and Net County Cost recommended at \$9,426,016, which represents a 10% (\$1,050,526) decrease from the FY 2023-24 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

Assembly Bill (AB) 102 was signed into law by the Governor on July 10, 2023, to provide a one-time 8.8% increase to the current administrative components of the Foster Family Agencies (FFA) rates. This one-time increase expired on July 1, 2024, and was not renewed for FY 2024-25.

Other Charges

- Other Charges recommended at \$84,944,835 represents a 14% (\$13,315,599) decrease from the FY 2023-24 Adopted Budget based on actual caseloads, average grant projections, and CCR continued implementation.

Recommended funding includes the following:

- The FY 2024-25 Foster Care caseload represents 2,678 average monthly cases, which is a decrease of 7% (206 cases) from the FY 2023-24 Adopted Budget based on current caseloads trends. The average placement cost of \$2,643 includes a California Necessities Index (CNI) yearly increase included in the FY 2024-25 Adopted State Budget rate of 4.32%.

SUMMARY OF REVENUES

- Revenues are recommended at \$75,518,819 and represent a 14% (\$12,265,073) decrease from the FY 2023-24 Adopted Budget based on projected caseloads, average placement costs, and CCR continued implementation.
 - Miscellaneous Revenues recommended at \$987,044 represent a 13% (\$145,781) decrease from the FY 2023-24 Adopted Budget due to current trends reflecting a

decrease in Welfare Repayments and a decrease in Child Support collections due to AB 1686 restrictions to referrals to child support agencies.

- Intrafund Revenues recommended at \$92,909 represent a 50% (\$31,091) increase over the FY 2023-24 Adopted Budget due to an increase in current trends based on FY 2023-24 actual revenues from DSS Org 5610 related to emergency shelter care.
- Other Financing Sources recommended at \$74,438,866 represent a 14% (\$12,150,383) decrease from the FY 2023-24 Adopted Budget based on the following:
 - Federal and State Revenues recommended at \$42,141,522 represent an 11% (\$5,364,315) decrease from the FY 2023-24 Adopted Budget due to a projected decrease in caseloads.
 - 2011 Realignment Protective Services Subaccount revenues recommended at \$18,901,697 represent a 17% (\$3,922,262) decrease from the FY 2023-24 Adopted Budget due to a projected decrease in caseloads.
 - 1991 Realignment Social Services revenues recommended at \$13,375,743 represent an 18% (\$2,849,727) decrease from the FY 2023-24 Adopted Budget due to a projected decrease in caseloads.
 - SB 163 revenues recommended at \$19,904 represent a 41% (\$14,079) decrease from the FY 2023-24 Adopted Budget due to a projected decrease in caseloads.

General Relief BUDGET 6645

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 2,555,188	\$ 3,589,400	\$ 4,443,470	\$ 854,070	24%
Total Appropriations	\$ 2,555,188	\$ 3,589,400	\$ 4,443,470	\$ 854,070	24%
<u>Revenues</u>					
Charges For Services	\$ 630,536	\$ 692,065	\$ 508,180	\$ (183,885)	-27%
Miscellaneous Revenues	20,711	22,189	9,618	(12,571)	-57%
Total Revenues	\$ 651,247	\$ 714,254	\$ 517,798	\$ (196,456)	-28%
<u>Net County Cost</u>	\$ 1,903,941	\$ 2,875,146	\$ 3,925,672	\$ 1,050,526	37%

DSS – GENERAL RELIEF - 6645

FUNCTION

The General Relief (GR) program is administered by the Department of Social Services (DSS) and provides emergency assistance to needy individuals who are not eligible for other assistance programs but meet eligibility requirements established under the provision of the GR resolution adopted by the Board of Supervisors in accordance with Welfare and Institutions Code (W&IC) Sections 17000-17409 on June 29, 1971. GR is granted to eligible persons who are either unemployed (and employable) or incapacitated. Employable recipients are prohibited from receiving aid for more than three months in any 12-month period and if employable must be available for and seeking employment during the eligibility period. Incapacitated recipients with a physical or mental condition must participate in a medical or mental health evaluation as a condition of eligibility and must provide medical evidence verifying the incapacity is expected to last for at least a 30-day duration. If the condition is expected to last 12 months or longer, the recipient is required to apply for Supplemental Security Income/State Supplementary Payment (SSI/SSP). Though the GR Program is 100% a General Fund Net County Cost (NCC) funded program, the County will receive reimbursement through the SSI Interim Assistance Reimbursement (IAR) Program for GR assistance paid while SSI/SSP was pending. Staffing for eligibility and payment processing services is provided through the DSS budget Org 5610.

OVERVIEW

The FY 2024-25 Recommended Budget of \$4,443,470 represents a 24% (\$854,070) increase over the FY 2023-24 Adopted Budget based on FY 2023-24 General Relief caseload trends and average grant projections. Revenues recommended at \$517,798 represent a 28% (\$196,456) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in SSI Interim Assistance Reimbursement (IAR) program payments. Net County Cost recommended at \$3,925,672 represents a 37% (\$1,050,526) increase over the FY 2023-24 Adopted Budget.

Other Charges

- Other Charges recommended at \$4,443,470 represents a 24% (\$854,070) increase over the FY 2023-24 Adopted Budget based on caseload and average grant projections.

Recommended funding includes:

- The FY 2024-25 General Relief caseload represents a 25% increase over FY 2023-24 projections, with a total of 1,441 cases expected. An average grant of \$245 per month for General Relief cases is projected for this budget.

SUMMARY OF REVENUES

- Revenues are recommended at \$517,798 and represent a 28% (\$196,456) decrease from the FY 2023-24 Adopted Budget based on current year caseload projections and estimated average grant per household.
 - Charges for services are recommended at \$508,180 and represent a 27% (\$183,885) decrease from the FY 2023-24 Adopted Budget based on current trends for the Federal repayment of interim assistance paid to clients waiting for SSI/SSP certification.

PENDING FACTORS

The GR caseloads in FY 2018-19, prior to the COVID-19 public health emergency, averaged at 2,908 per month. Over the last three fiscal years, caseloads have decreased to a low of 918 cases in FY 2021-22; however, cases have been increasing, resulting in an average caseload of 1,019 cases in FY 2022-23 and 1,337 cases in FY 2023-24. Should caseloads increase beyond projected levels for FY 2024-25 (1,441 monthly caseload), the Department will return to the Board of Supervisors to request a budget adjustment.

The GR program requires a minimum standard aid amount of 62% of the 1991 Federal Poverty Level (currently \$551.66), which equates to \$342 per month per single adult. Per W&IC 17000.5, the Board of Supervisors may adjust the standard of aid in any amount equal to any adjustment provided under Chapter 2 Part 3 for establishing a maximum aid level. The Department will return to the Board to adjust the monthly grant from \$327 to \$342 at a later date.

In Home Supportive Services BUDGET 6420

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 81,262,528	\$ 87,539,027	\$ 91,788,398	\$ 4,249,371	5%
Total Appropriations	\$ 81,262,528	\$ 87,539,027	\$ 91,788,398	\$ 4,249,371	5%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 1,163	\$ -	\$ -	\$ -	-
Other Financing Sources	72,655,092	78,932,753	83,182,124	4,249,371	5%
Total Revenues	\$ 72,656,255	\$ 78,932,753	\$ 83,182,124	\$ 4,249,371	5%
<u>Net County Cost</u>	\$ 8,606,273	\$ 8,606,274	\$ 8,606,274	\$ -	-

DSS – IN HOME SUPPORTIVE SERVICES - 6420

FUNCTION

The In-Home Supportive Services (IHSS) program is administered by the Department of Social Services (DSS) and provides in-home services to eligible aged, blind, or disabled individuals as an alternative to out of home care. IHSS recipients are unable to perform certain activities themselves and are unable to remain safely in their own homes unless such services are available. This may include meal preparation, laundry, heavy cleaning, non-medical personal services, personal care and hygiene, transportation, and protective supervision. Services are rendered by IHSS providers who are hired and employed by the IHSS recipients. The IHSS Public Authority serves as the 'employer of record' for providers and participates in union contract negotiations. IHSS Public Authority costs are budgeted in the DSS budget, Org 5611. This budget (6420) represents the total IHSS provider health benefit costs and the County Maintenance of Effort (MOE) which represents the County share of providers' salaries, payroll taxes, worker's compensation, and Case Management Information and Payroll System (CMIPS) charges. Staff support for program eligibility services is provided through the DSS budget, Org 5610.

OVERVIEW

The FY 2024-25 Recommended Budget of \$91,788,398 represents a 5% (\$4,249,371) increase over the FY 2023-24 Adopted Budget based on current year caseload trends impacting the health benefit cost and the annual 4% State-mandated increase to the Maintenance-of-Effort (MOE). The County share-of-cost (\$56,497,158) is offset with 1991 Realignment (\$47,890,884) and Net County Cost (NCC) (\$8,606,274).

SUMMARY OF CAO RECOMMENDATIONS

Other Charges

- Other Charges recommended at \$91,788,398 represent a 5% (\$4,249,371) increase over the FY 2023-24 Adopted Budget based on projected monthly health benefit costs paid and the IHSS MOE.

Recommended funding includes:

- IHSS MOE recommended at \$56,497,158 includes a 4% (\$2,172,968) inflation factor over the final FY 2023-24 MOE (\$54,324,190).

SUMMARY OF REVENUES

- Revenues are recommended at \$83,182,124 and represent a 5% (\$4,249,371) increase over the FY 2023-24 Adopted Budget due to State and Federal offsetting revenues for the health benefits and estimated available 1991 Realignment.

IHSS - Public Authority BUDGET 5611

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 957,436	\$ 1,101,001	\$ 1,279,197	\$ 178,196	16%
Services and Supplies	946,893	1,309,260	1,450,537	141,277	11%
Total Appropriations	\$ 1,904,330	\$ 2,410,261	\$ 2,729,734	\$ 319,473	13%
<u>Revenues</u>					
Other Financing Sources	\$ 1,384,869	\$ 1,719,696	\$ 1,976,743	\$ 257,047	15%
Intrafund Revenue	414,853	585,957	648,383	62,426	11%
Total Revenues	\$ 1,799,722	\$ 2,305,653	\$ 2,625,126	\$ 319,473	14%
Net County Cost	\$ 104,608	\$ 104,608	\$ 104,608	\$ -	-
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	12	12	12	-	

DSS – IHSS – PUBLIC AUTHORITY - 5611

FUNCTION

The In-Home Supportive Services Public Authority (PA) is the employer of record for the In-Home Supportive Services (IHSS) homecare providers for the purpose of negotiating wages, benefits and working conditions with the local union. The Public Authority operates the Provider Registry, which assists IHSS recipients with finding homecare providers, and training material, additionally the Registry connects providers with recipients. Registry Services also include but are not limited to: IHSS provider recruitment and screening; initial background checks; tracking Department of Justice fingerprint scanning; review of monthly background checks for as long as a provider remains on the Registry; and maintaining a current registry of IHSS providers. The Public Authority provides and enrolls all providers including those who are non-registry providers, with state-mandated training, as well as recipient and provider support services.

OVERVIEW

The FY 2024-25 Recommended Budget of \$2,729,734 represents a 13% (\$319,473) increase over the FY 2023-24 Adopted Budget. Revenues recommended at \$2,625,126 represent a 14% (\$319,473) increase over the FY 2023-24 Adopted Budget. Net County Cost is recommended at \$104,608 and represents no change from the FY 2023-24 Adopted Budget. Staffing is recommended at the current level of 12 positions. No Salary Savings have been used in calculating Regular Salaries.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$1,279,197 represent a 16% (\$178,196) increase over the FY 2023-24 Adopted Budget primarily due to the Board approved salary and health benefit rate increases as well as an increase in overtime for outreach. Total staffing is recommended at 12 positions and represents no change from the FY 2023-24 staffing level.

Services and Supplies

- Services and Supplies recommended at \$1,450,537 represent an 11% (\$141,277) increase over the FY 2023-24 Adopted Budget. This increase is primarily attributed to additional funding for travel and education, risk management rates, and reconfiguration of space.

Recommended funding includes:

- Account 7385 Small Tools and Instruments is recommended at \$100,000 for the planned lobby reconfiguration for PA appointments.

SUMMARY OF REVENUES

- Revenues are recommended at \$2,625,126 and represent a 14% (\$319,473) increase over the FY 2023-24 Adopted Budget due to an increase in Intrafund Revenue based on IHSS Enrollment workload charges.
 - Other Financing Sources recommended at \$1,976,743 represent a 15% (\$257,047) increase over the FY 2023-24 Adopted Budget due to the proposed FY 2024-25 Public Authority Administration State General Fund Allocation, which is reimbursable from the Department of Social Services Org 5610.

IHSS - Public Authority - 5611

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1907	Job Specialist III	2,166	2	2	\$145,622
1930	Social Work Supervisor	2,846	1	1	95,688
1931	Social Work Practitioner	2,580	1	1	70,921
3080	Office Assistant II	1,559	5	5	247,394
3110	Office Assistant I	1,416	2	2	81,077
3621	Program Technician II	1,767	1	1	52,630
Subtotal			12	12	\$693,332
TOTAL REGULAR SALARIES					\$ 693,332

Veterans' Service Office BUDGET 7110

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 623,285	\$ 774,168	\$ 921,412	\$ 147,244	19%
Services and Supplies	137,382	181,345	177,718	(3,627)	-2%
Total Appropriations	\$ 760,668	\$ 955,513	\$ 1,099,130	\$ 143,617	15%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 215,799	\$ 227,532	\$ 275,936	\$ 48,404	21%
Other Financing Sources	-	121,643	219,383	97,740	80%
Intrafund Revenue	376,869	415,324	412,797	(2,527)	-1%
Total Revenues	\$ 592,668	\$ 764,499	\$ 908,116	\$ 143,617	19%
<u>Net County Cost</u>	\$ 168,000	\$ 191,014	\$ 191,014	\$ -	-
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	7	9	9	-	

DSS – VETERANS SERVICE OFFICE - 7110

FUNCTION

The Veterans Service Office (VSO) assists veterans, their spouses, widows, and dependents in applying for Federal and State benefits through the California Department of Veterans Affairs (CDVA). The VSO aids in filing applications and claims for the following benefits: pensions, compensations, education, medical, insurance, burials, headstones, and discharge upgrades. The VSO also makes referrals to other agencies as needed for services that are not offered by the Veterans Administration.

OVERVIEW

The FY 2024-25 Recommended Budget of \$1,099,130 represents a 15% (\$143,617) increase over the FY 2023-24 Adopted Budget primarily due to the Board approved salary and health benefit contribution increases. Revenues recommended at \$908,116 represent a 19% (\$143,617) increase over the FY 2023-24 Adopted Budget. Net County Cost (NCC), recommended at \$191,014, represents no change from the FY 2023-24 Adopted Budget and represents the net County contribution for veterans' services. No change in staffing is recommended, which remains at nine positions. Salary Savings has not been included in the Recommended Budget. Per the Military and Veterans Code, section 972 (b), compensation of VSO staff is the County's responsibility; however, the County has been able to utilize State and other sources of funding to cover approximately 80% of veterans service expenditures.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$921,412 represent a 19% (\$147,244) increase over the FY 2023-24 Adopted Budget primarily due to the Board approved salary and health benefit contribution increases. Total staffing is recommended at nine positions and represents no change from the FY 2023-24 staffing level.

Services and Supplies

- Services and Supplies recommended at \$177,718 represent a 2% (\$3,627) decrease from the FY 2023-24 Adopted Budget primarily due to the completion of the lobby remodel for the additional two positions in FY 2023-24.

SUMMARY OF REVENUES

- Revenues are recommended at \$908,116 and represent a 19% (\$143,617) increase over the FY 2023-24 Adopted Budget due to increased units of service (contacts, referrals, application assistance, etc.) for veterans, as well as an increase in Operating Transfers In to account for the increase in Salaries and Benefits by utilizing Proposition 63 fund balance.

Veterans' Service Office - 7110

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2233	Veterans' Services Officer	3,809	1	1	\$110,184
3080	Office Assistant II	1,559	1	1	48,997
3110	Office Assistant I	1,416	1	1	39,262
3628	Veterans Svs Representative I	1,596	3	3	133,743
3629	Veterans Svs Representative II	1,783	3	3	179,771
Subtotal			9	9	\$511,957
TOTAL REGULAR SALARIES					\$ 511,957





Juvenile Justice Campus BUDGET 8830

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ -	\$ 1,600,000	\$ 957,326	\$ (642,674)	-40%
Total Appropriations	\$ -	\$ 1,600,000	\$ 957,326	\$ (642,674)	-40%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 52,800	\$ -	\$ 20,000	\$ 20,000	-
Total Revenues	\$ 52,800	\$ -	\$ 20,000	\$ 20,000	-
<u>Revenues(Over)/Under Expenses</u>	\$ (52,800)	\$ 1,600,000	\$ 937,326	\$ (662,674)	-41%
Increase/(Decrease) in Fund Balance	52,800	(1,600,000)	(937,326)	662,674	-41%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – JUVENILE JUSTICE CAMPUS - 8830

FUNCTION

The Public Works and Planning Department administers the Juvenile Justice Campus (JJC) Capital Project Fund, which contains the financing for capital improvement costs for the JJC.

OVERVIEW

The FY 2024-25 Recommended Budget of \$957,326 represents a 40% (\$642,674) decrease from the FY 2023-24 Adopted Budget as a portion of prior year security improvements at the JJC have been completed.

SUMMARY OF CAO RECOMMENDATIONS

Other Financing Uses

- Account 7910 Operating Transfers Out recommended at \$957,326 represents a 40% (\$642,674) decrease from the FY 2023-24 Adopted Budget due to the partial completion of security improvements at the JJC during the year, thus requiring this remaining portion to complete the improvements.

SUMMARY OF REVENUES

- Revenues are recommended at \$20,000 and represent estimated interest accrued.
 - Estimated Beginning Fund Balance on July 1, 2024 is \$937,326.
 - Fund balance of \$937,326 will be required to balance the FY 2024-25 Recommended Budget.
 - Estimated Ending Fund Balance on June 30, 2025 is \$0.

State SB 1022 (WAJ)
BUDGET 8845

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 79,765	\$ -	\$ -	\$ -	-
Total Appropriations	\$ 79,765	\$ -	\$ -	\$ -	-
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (102,467)	\$ -	\$ -	\$ -	-
Intergovernment Rev - State	(655,016)	-	-	-	-
Total Revenues	\$ (757,484)	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 837,248	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	(837,248)	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

Leasehold Improvements (WAJ) BUDGET 8846

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 1,229,335	\$ 1,046,585	\$ 2,056,588	\$ 1,010,003	97%
Total Appropriations	\$ 1,229,335	\$ 1,046,585	\$ 2,056,588	\$ 1,010,003	97%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (15,044)	\$ -	\$ -	\$ -	-
Other Financing Sources	1,049,529	1,440,324	2,056,588	616,264	43%
Total Revenues	\$ 1,034,485	\$ 1,440,324	\$ 2,056,588	\$ 616,264	43%
<u>Revenues(Over)/Under Expenses</u>	\$ 194,850	\$ (393,739)	\$ -	\$ 393,739	-100%
Increase/(Decrease) in Fund Balance	(194,850)	393,739	-	(393,739)	-100%
<u>Budgetary Balance</u>	-	-	-	-	-

Central Plant/Tunnel (WAJ) BUDGET 8847

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ -	\$ 1,434,324	\$ 22,000	\$ (1,412,324)	-98%
Capital Assets	1,840	4,000	4,504	504	13%
Total Appropriations	\$ 1,840	\$ 1,438,324	\$ 26,504	\$ (1,411,820)	-98%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 30,750	\$ -	\$ -	\$ -	-
Total Revenues	\$ 30,750	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ (28,910)	\$ 1,438,324	\$ 26,504	\$ (1,411,820)	-98%
Increase/(Decrease) in Fund Balance	28,910	(1,438,324)	(26,504)	1,411,820	-98%
<u>Budgetary Balance</u>	-	-	-	-	-

Intangibles (WAJ) BUDGET 8848

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ 342,551	\$ 6,000	\$ -	\$ (6,000)	-100%
Total Appropriations	\$ 342,551	\$ 6,000	\$ -	\$ (6,000)	-100%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 6,830	\$ -	\$ -	\$ -	-
Total Revenues	\$ 6,830	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 335,721	\$ 6,000	\$ -	\$ (6,000)	-100%
Increase/(Decrease) in Fund Balance	(335,721)	(6,000)	-	6,000	-100%
<u>Budgetary Balance</u>	-	-	-	-	-

Non-Capitalized Expend (WAJ) BUDGET 8849

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ -	\$ -	\$ 1,148,000	\$ 1,148,000	-
Capital Assets	396,741	1,393,475	110,024	(1,283,451)	-92%
Total Appropriations	\$ 396,741	\$ 1,393,475	\$ 1,258,024	\$ (135,451)	-10%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (6,440)	\$ -	\$ -	\$ -	-
Other Financing Sources	1,842,551	-	-	-	-
Total Revenues	\$ 1,836,111	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ (1,439,369)	\$ 1,393,475	\$ 1,258,024	\$ (135,451)	-10%
Increase/(Decrease) in Fund Balance	1,439,369	(1,393,475)	(1,258,024)	135,451	-10%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – WEST ANNEX JAIL PROJECT - 8845-8849

FUNCTION

The West Annex Jail Project Capital Projects Fund segregates funding related to construction of the West Annex Jail (WAJ). The WAJ will be a 300-bed facility located in downtown Fresno and will replace the dated South Annex Jail. With the adoption of the FY 2024-25 Recommended Budget, the total project budget is estimated at \$107,367,200 which includes \$631,300 in contingencies. The project funds consist of SB 1022 financing of \$79,194,000 and County funds (including the County's 10% match) of \$23,567,329. The funds are in five separate budgets (Orgs 8845-8849), which provide an accounting structure that segregates the different expenditure types and will facilitate project tracking and monitoring.

OVERVIEW

The FY 2024-25 Recommended Budget of \$3,341,116 (not including WAJ Intangibles Org 8848) is being re-budgeted and represents the remaining unspent appropriations from prior years and it includes the transferring of funds within the WAJ Orgs for accounting purposes. A general contractor was selected through a competitive bidding process on November 14, 2017. The WAJ construction project began in January 2018 and is expected to be completed by the end of August 2024. The Sheriff's equipment procurement commenced in FY 2020-21. As of June 2024, the project costs spent have totaled \$104,026,084.

West Annex Jail (SB 1022) – Org 8845 was created to account for and monitor WAJ costs that are reimbursed by SB 1022 financing. The State has entered into SB 1022 financing agreements with the County, which occurred in early 2018.

Leasehold Improvements (WAJ) – Org 8846 was created to account for and monitor the leasehold improvements or upgrades to the leased property contributed by the County to the WAJ. The WAJ is being constructed on land owned by the County (lessor) and leased to the State of California (lessee). Leasehold improvements qualify as an eligible use of 2006 Tobacco Securitization Bond (Tobacco) proceeds. The costs of the Leasehold Improvements are included as part of the County's match. The appropriations recommended in this Org are being funded out of available contingencies. There is a total of \$631,300 available in contingencies.

Central Plant/Tunnel (WAJ) – Org 8847 was created to account for and monitor the improvements to the County-owned Jail Central Plant (Plant) that will expand its capacity to provide additional cooling and heating to the WAJ while maintaining the current level of service to the Main Jail. The Plant is a County-owned asset therefore improvements to enhance its capacity qualify as a capital expenditure and an eligible use of Tobacco proceeds, with the potential exception of Off-Site improvement costs. The cost of the Plant is included as part of the County's match.

Intangibles (WAJ) – Org 8848 was created to account for and monitor off-site improvements. The Auditor-Controller/Treasurer-Tax Collector (AC/TTC) has preliminarily determined that the expenditures for right-of-way and easement improvements are required to be separately classified as Intangible Assets, rather than as part of the WAJ improvements, and not capitalized based on the capitalization threshold for Intangible Assets. Due to the detailed documentation required to ensure the work performed and costs incurred are being tracked, this budget was created. Depending on the actual work and costs incurred, the final determination of the capitalization of the costs are made by the AC/TTC when reimbursement for costs are submitted to the State.

Non-Capitalized Expenditures (WAJ) – Org 8849 was created to account for and monitor all costs determined not to be eligible for 2006 Tobacco proceeds or for SB 1022 financing and

serves as a contingency fund. To date, the AC/TTC has determined that \$785,405 in costs are ineligible.

Jail Improvements BUDGET 8852

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 331,827	\$ 9,631,246	\$ 7,900,000	\$ (1,731,246)	-18%
Total Appropriations	\$ 331,827	\$ 9,631,246	\$ 7,900,000	\$ (1,731,246)	-18%
<u>Revenues</u>					
Other Financing Sources	\$ 1,000,000	\$ 3,600,000	\$ 3,400,000	\$ (200,000)	-6%
Intrafund Revenue	-	-	1,250,000	1,250,000	-
Total Revenues	\$ 1,000,000	\$ 3,600,000	\$ 4,650,000	\$ 1,050,000	29%
<u>Revenues(Over)/Under Expenses</u>	\$ (668,173)	\$ 6,031,246	\$ 3,250,000	\$ (2,781,246)	-46%
Increase/(Decrease) in Fund Balance	668,173	(6,031,246)	(3,250,000)	2,781,246	-46%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – JAIL IMPROVEMENTS - 8852

FUNCTION

The Public Works and Planning Department administers the Jail Improvements Capital Projects Fund, which contains funds for necessary jail facility improvements including those agreed to in the Quentin Hall settlement.

OVERVIEW

The FY 2024-25 Recommended Budget of \$7,900,000 includes funding for ADA compliance projects at the Main Jail, Sheriff Hamilton Yard Relocation and renovation of the Jail Infirmiry.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2024-25 Recommended Budget of \$7,900,000 represents an 18% (\$1,731,246) decrease from the FY 2023-24 Adopted Budget.

Recommended funding includes:

Main Jail.....	\$4,250,000	...Detention Modifications.....	Program Number 90999
Jail Infirmiry	\$1,250,000	.....Improvement Projects.....	Program Number 91686
Sheriff Hamilton Yard	\$2,400,000	.....Improvement Projects.....	Program Number 91685

SUMMARY OF REVENUES

- Revenues are recommended at \$4,650,000 and represent a 29% (\$1,050,000) increase over the FY 2023-24 Adopted Budget. Significant changes by specific revenue source are noted below:
 - Intrafund Revenue recommended at \$1,250,000 is due to a transfer from the Incarcerated Persons Welfare Fund to fund the Jail Infirmiry renovation project.
 - Estimated Beginning Fund Balance on July 1, 2024 is \$6,921,088.
 - Use of Fund Balance in the amount of \$3,250,000 will be required to balance the FY 2024-25 Recommended Budget.
 - Estimated Ending Fund Balance on June 30, 2025 is \$3,671,088.

Sheriff's Area 2 Substation BUDGET 8853

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 3,552,112	\$ 7,723,939	\$ 4,209,332	\$ (3,514,607)	-46%
Total Appropriations	\$ 3,552,112	\$ 7,723,939	\$ 4,209,332	\$ (3,514,607)	-46%
<u>Revenues</u>					
Charges For Services	\$ 6,649	\$ -	\$ -	\$ -	-
Other Financing Sources	2,250,471	-	-	-	-
Total Revenues	\$ 2,257,120	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 1,294,992	\$ 7,723,939	\$ 4,209,332	\$ (3,514,607)	-46%
Increase/(Decrease) in Fund Balance	(1,294,992)	(7,723,939)	(4,209,332)	3,514,607	-46%
<u>Budgetary Balance</u>	-	-	-	-	-

Animal Control Facility BUDGET 8855

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ -	\$ 17,891	\$ 32,000	\$ 14,109	79%
Capital Assets	241,242	1,000	-	(1,000)	-100%
Total Appropriations	\$ 241,242	\$ 18,891	\$ 32,000	\$ 13,109	69%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ -	\$ -	\$ 306	\$ 306	-
Miscellaneous Revenues	4,950	-	-	-	-
Total Revenues	\$ 4,950	\$ -	\$ 306	\$ 306	-
<u>Revenues(Over)/Under Expenses</u>	\$ 236,292	\$ 18,891	\$ 31,694	\$ 12,803	68%
Increase/(Decrease) in Fund Balance	(236,292)	(18,891)	(31,694)	(12,803)	68%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – SHERIFF’S AREA 2 SUBSTATION - 8853

FUNCTION

The Public Works and Planning Department administers the Sheriff’s Area 2 Substation Improvements Capital Projects Fund, which contains monies for architecture, professional services, and construction of the new Sheriff’s Area 2 substation in the Southeastern area of the County.

OVERVIEW

On October 9, 2018, the Board approved the purchase of land located at the Southwest corner of Harvey and Armstrong Avenues to construct the new Area 2 substation and parking lot. The work being done consists of construction of a new Sheriff Substation, a Vehicle and Evidence Storage building, large vehicle canopy, parking lot, electrical vehicle charging stations and associated site improvements. The project consists of steel-framed, single-story buildings of approximately 22,700 square feet for the Sheriff Substation and 35,520 square feet for the Vehicle and Evidence Storage building on a site of approximately 6.5 acres.

On May 17, 2022, the Board awarded construction contract for Bid Package 2 consisting of new parking shade canopies, new EV charging stations, a new emergency generator, and the construction of a new data center located within the existing storage building including, but not limited to, new concrete equipment pads, interior light gauge metal framing and finishing, a storefront glass system, the electrical system, the HVAC system, data equipment, and a clean agent fire suppression system.

Sheriff Substation Phase I is currently in mediation with pending Notice of Completion. Projected completion date for Sheriff Substation Phase II is November of 2024.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2024-25 Recommended Budget of \$4,209,332 represents a 46% (\$3,514,607) decrease from the FY 2023-24 Adopted Budget and represents the remaining appropriations in order to complete construction.

Recommended funding includes:

Area 2 Substation\$4,209,332.....Construction/Architect.....Program Number 91285

SUMMARY OF REVENUES

- Revenues recommended at \$0 for FY 2024-25.
 - Estimated Beginning Fund Balance on July 1, 2024 is \$4,209,332.
 - Fund Balance of \$4,209,332 will be required to balance the FY 2024-25 Recommended Budget.
 - Estimated Ending Fund Balance on June 30, 2025 is \$0.

CAPITAL PROJECTS – ANIMAL CONTROL FACILITY - 8855

FUNCTION

The Public Works and Planning Department administers the Animal Control Facility Capital Project Fund, which contains funding for the purchase of land and construction of the facility. The County is authorized and required by Food and Agricultural Code, Sections 31105, 31106, Penal Code, Section 597f, and Fresno County Ordinance Code, Chapter 9.04 to provide animal control, sheltermaster, shelter, and emergency veterinary services for animals from the unincorporated areas of the County. The County is also required to enforce the dog licensing and control ordinance in Chapter 9.04 of the Ordinance Code and the laws of the State of California pertaining to animal control.

OVERVIEW

The Animal Control Facility was completed in FY 2021-22 and the facility became operational in March 2022. The facility is operated by a contractor who is responsible for operating the shelter, field and adoption services, animal rescue coordination, and veterinary care for injured animals found without an owner.

SUMMARY OF CAO RECOMMENDATIONS

Other Financing Uses

- Account 7910 Operating Transfers Out recommended at \$32,000 represents the transfer of remaining interest apportionment back to County Administrative Office, Org. 2540, Interest & Miscellaneous Expenditures.

SUMMARY OF REVENUES

- Revenues are recommended at \$306 and represent estimated interest accrued.
 - Estimated Beginning Fund Balance on July 1, 2024 is \$31,694.
 - Fund Balance of \$31,694 will be required to balance the FY 2024-25 Recommended Budget.
 - Estimated Ending Fund Balance on June 30, 2025 is \$0.

AG Capital Projects And Maint. BUDGET 8857

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 43,840	\$ 3,956,160	\$ 3,932,134	\$ (24,026)	-1%
Total Appropriations	\$ 43,840	\$ 3,956,160	\$ 3,932,134	\$ (24,026)	-1%
<u>Revenues</u>					
Other Financing Sources	\$ 8,000,000	\$ 9,700,000	\$ -	\$ (9,700,000)	-100%
Total Revenues	\$ 8,000,000	\$ 9,700,000	\$ -	\$ (9,700,000)	-100%
<u>Revenues(Over)/Under Expenses</u>	\$ (7,956,160)	\$ (5,743,840)	\$ 3,932,134	\$ 9,675,974	-168%
Increase/(Decrease) in Fund Balance	7,956,160	5,743,840	(3,932,134)	(9,675,974)	-168%
<u>Budgetary Balance</u>	-	-	-	-	-

AGRICULTURE CAPITAL PROJECTS – 8857

FUNCTION

The Public Works and Planning Department administers the Department of the Agriculture Commissioner - Sealer of Weights and Measures capital projects. This Fund is used to fund capital projects associated with this Department including the design and construction of a new building to meet the needs of the Department.

OVERVIEW

The Fund includes the costs for the design and construction of a new Agricultural Commissioner - Sealer of Weights and Measures Building.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$3,932,134 represent a 1% (\$24,026) decrease from the FY 2023-24 Adopted Budget and continues to provide funding for design and architectural services to meet the goal of providing a new Agricultural Commissioner - Weights and Measures Building.

SUMMARY OF REVENUES

- Revenues are recommended at \$0 represent a 100% (\$9,700,000) decrease from the FY 2023-24 Adopted Budget due to the reduction of Operating Transfers In.
 - Estimated Fund Balance on July 1, 2024 is \$34,977,893.
 - Fund Balance of \$3,932,134 will be required to balance FY 2024-25 Recommended Budget.
 - Estimated Ending Fund Balance on June 30, 2025 is \$31,045,759.

Hall Of Records Improvements BUDGET 8861

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 81,118	\$ 4,913,978	\$ 4,851,056	\$ (62,922)	-1%
Capital Assets	533,704	7,698,000	6,089,294	(1,608,706)	-21%
Total Appropriations	\$ 614,822	\$ 12,611,978	\$ 10,940,350	\$ (1,671,628)	-13%
<u>Revenues</u>					
Other Financing Sources	\$ 8,000,000	\$ 15,100,000	\$ 11,500,000	\$ (3,600,000)	-24%
Total Revenues	\$ 8,000,000	\$ 15,100,000	\$ 11,500,000	\$ (3,600,000)	-24%
<u>Revenues(Over)/Under Expenses</u>	\$ (7,385,178)	\$ (2,488,022)	\$ (559,650)	\$ 1,928,372	-78%
Increase/(Decrease) in Fund Balance	7,385,178	2,488,022	559,650	(1,928,372)	-78%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – HALL OF RECORDS IMPROVEMENTS - 8861

FUNCTION

The Public Works and Planning Department administers the Hall of Records Improvements Capital Project Fund, which contains monies for the remodel of the third floor of the Hall of Records; and/or construction of new space for the Board of Supervisors and County Administrative Office and funding for a new downtown parking structure.

OVERVIEW

The Fund includes the costs for improvements and furnishings to modernize or construct new space for the Board of Supervisor offices, Board Chambers, County Administrative Office, and new downtown parking structure.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$4,851,056 represent a 1% (\$62,922) decrease from the FY 2023-24 Adopted Budget and will continue to provide funding for design and architectural services to meet the goal of providing new or remodeled Board Chambers and office space for the Board of Supervisors and County Administrative Office and a new Courthouse parking structure stabilization project.

Capital Assets

- The FY 2024-25 Recommended Budget of \$6,089,294 represents a 21% (\$1,608,706) decrease from the FY 2023-24 Adopted Budget and provides funding for the elevator improvements project at the Hall of Records and a new Courthouse parking structure improvement project.

Recommended funding includes:

Hall of Records\$89,294....Elevator Improvements.....Program Number 91726
Courthouse Parking Structure...\$6,000,000...Building & Improv.....Program Number 92021

SUMMARY OF REVENUES

- Revenues are recommended at \$11,500,000 and represent a 24% (\$3,600,000) decrease from the FY 2023-24 Adopted Budget primarily based on available funding for a new or remodeled Board of Supervisors Chambers and parking structure projects.
 - Estimated Fund Balance on July 1, 2024 is \$41,856,337.
 - Fund Balance increase of \$559,650 is projected for FY 2024-25.
 - Estimated Ending Fund Balance on June 30, 2025 is \$42,415,987.

Clovis Regional Library BUDGET 8863

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 108,864	\$ 18,000,000	\$ 24,000,000	\$ 6,000,000	33%
Total Appropriations	\$ 108,864	\$ 18,000,000	\$ 24,000,000	\$ 6,000,000	33%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (77)	\$ -	\$ -	\$ -	-
Other Financing Sources	108,910	18,000,000	24,000,000	6,000,000	33%
Total Revenues	\$ 108,834	\$ 18,000,000	\$ 24,000,000	\$ 6,000,000	33%
<u>Revenues(Over)/Under Expenses</u>	\$ 30	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	(30)	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – CLOVIS REGIONAL LIBRARY - 8863

FUNCTION

The Public Works and Planning Department administers the Clovis Regional Library Capital Project Fund, which contains the financing for the capital improvements of the new Clovis Regional Library facility.

OVERVIEW

The FY 2024-25 Recommended Budget of \$24,000,000 represents 33% (\$6,000,000) increase over the FY 2023-24 Adopted Budget due to an estimated increase in construction costs. Revenues recommended at \$24,000,000 represent 33% (\$6,000,000) increase over the FY 2023-24 Adopted Budget. The Recommended Budget includes the costs for the design and construction of the project. Public Works issued the construction bid on April 18, 2024 with qualifications collected on May 14, 2024. Public Works has identified the top three highest rated Design-Build Entities to participate in the final proposal deadline due late August 2024. If the actual costs to complete this project are over the Recommended Budget, the Library will request approval from the Board of Supervisors to increase appropriations and revenues to complete the project. The tentative project completion date is Fall 2026.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The new library will be significantly larger than the existing library and is needed to meet the growing needs of the community. On June 2, 2015, the Board of Supervisors approved Public Works to work with the City of Clovis to facilitate acquisition and construction on City-owned property. On March 5, 2024, the board approved a cooperative agreement with the City and for the exchange of real property consisting of approximately 1.15 acres for the construction of the new library.

The funding for furniture and equipment costs of (\$2,500,000) for the project is detailed in Org 7530.

Capital Assets

- The FY 2024-25 Recommended Budget of \$24,000,000 represents a 33% (\$6,000,000) increase over the FY 2023-24 Adopted Budget.

Recommended funding includes:

Clovis Library\$24,000,000.....Construction.....Program Number 91406

SUMMARY OF REVENUES

- Revenues recommended at \$24,000,000 represent a 33% (\$6,000,000) increase over the FY 2023-24 Adopted Budget. An Operating Transfer In from the Library Measure B Sales Tax Special Revenue Fund Org 7530 will fund the costs associated with the project.

Reedley Branch Library BUDGET 8865

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ -	\$ 9,325,000	\$ 13,000,000	\$ 3,675,000	39%
Total Appropriations	\$ -	\$ 9,325,000	\$ 13,000,000	\$ 3,675,000	39%
<u>Revenues</u>					
Other Financing Sources	\$ -	\$ 9,325,000	\$ 13,000,000	\$ 3,675,000	39%
Total Revenues	\$ -	\$ 9,325,000	\$ 13,000,000	\$ 3,675,000	39%
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	-	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – REEDLEY BRANCH LIBRARY - 8865

FUNCTION

The Public Works and Planning Department administers the Reedley Library Capital Project Fund, which contains the financing for the capital improvements of the new Library Branch.

OVERVIEW

The FY 2024-25 Recommended Budget of \$13,000,000 represents a 39% (\$3,675,000) increase over the FY 2023-24 Adopted Budget due to an increase in the estimated cost of the project. Revenues recommended at \$13,000,000 represent a 39% (\$3,675,000) increase over the FY 2023-24 Adopted Budget. The fund includes the costs for the design and construction. Public Works issued the construction bid on April 18, 2024, with qualifications collected on May 14, 2024. Public Works has identified the top three highest rated Design-Build Entities to participate in the final proposal deadline due late August 2024. If the actual costs to complete this project are over the Recommended Budget, the Library will request approval from the Board of Supervisors to increase appropriations and revenues to complete the project. The tentative project completion date is Winter 2026.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The new library in the City of Reedley will replace the existing branch to meet the needs of the growing community. In August 2019, the Board of Supervisors approved the acceptance of donation of vacant land for construction of a new and modern library to replace an existing 5,000 square foot building. Costs associated with the development of the Reedley Branch Library will be funded primarily with the Library’s Measure B sales tax and property tax revenues.

The funding for furniture and equipment costs of (\$1,500,000) for the project is detailed in Org 7530.

Capital Assets

- The FY 2024-25 Recommended Budget of \$13,000,000 represents a 39% (\$3,675,000) increase over the FY 2023-24 Adopted Budget. The recommended appropriations include the entire estimated cost of the project.

Recommended funding includes:

- (1) Reedley Branch Library \$13,000,000 ..Construction/Architect.....Program Number 91574

SUMMARY OF REVENUES

- Revenues recommended at \$13,000,000 represent a 39% (\$3,675,000) increase over the FY2023-24 Adopted Budget. An Operating Transfer In from the Library Special Revenue Measure B Sales Tax Fund Org 7530 will fund the costs associated with this project.

Capital Projects - Parks BUDGET 8867

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 73,974	\$ 99,744	\$ 147,779	\$ 48,035	48%
Capital Assets	113,608	4,698,924	4,409,773	(289,151)	-6%
Total Appropriations	\$ 187,583	\$ 4,798,668	\$ 4,557,552	\$ (241,116)	-5%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 4,492	\$ -	\$ -	\$ -	-
Intergovernment Rev - State	-	4,656,780	4,656,780	-	-
Miscellaneous Revenues	934	-	-	-	-
Total Revenues	\$ 5,426	\$ 4,656,780	\$ 4,656,780	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 182,156	\$ 141,888	\$ (99,228)	\$ (241,116)	-170%
Increase/(Decrease) in Fund Balance	(182,156)	(141,888)	99,228	241,116	-170%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – PARKS - 8867

FUNCTION

The Public Works and Planning Department administers the Parks Capital Project Fund, which contains the financing for maintenance of County parks projects.

OVERVIEW

The FY 2024-25 Recommended Budget of \$4,557,552 represents a 5% (\$241,116) decrease from the FY 2023-24 Adopted Budget due to the completion of projects and the continuation of several ongoing and new projects which include repairs to park facilities, restrooms, irrigation, ADA accommodations, security, installation of picnic shelters, play structures and support fixtures such as picnic tables, barbeque pits, lighting, and signage. Revenues are recommended at \$4,656,780 from the awarding of the Per Capita Grant Program of \$1,656,780 for Laton-Kingston Park and the Regional Park Grant of \$3,000,000 for Choinumni Regional Park.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$147,779 represent a 48% (\$48,035) increase over the FY 2023-24 Adopted Budget as the available funds were utilized for the completion of preexisting projects currently in progress and/or reallocated for new projects.

Capital Assets

- The FY 2024-25 Recommended Budget of \$4,409,773 represents a 6% (\$289,151) decrease from the FY 2023-24 Adopted Budget due to reallocation of funds to new projects.

Recommended funding includes:

Laton-Kingston Park... ..	\$1,618,980.....	Improvements.....	Program Number 91792
Choinumni Regional Park....	\$2,790,793.....	Improvements.....	Program Number 91867

SUMMARY OF REVENUES

Revenues are recommended at \$4,656,780 and represent no change from the FY 2023-24 Adopted Budget due to no additional grants for Park Capital Projects.

- Estimated Beginning Fund Balance on July 1, 2024 is \$148,012.
- Fund Balance increase of \$99,228 is projected for FY 2024-25.
- Estimated Ending Fund Balance on June 30, 2025 is \$247,240.

Elkhorn Training Facility BUDGET 8869

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 484,930	\$ 14,515,070	\$ 14,310,228	\$ (204,842)	-1%
Total Appropriations	\$ 484,930	\$ 14,515,070	\$ 14,310,228	\$ (204,842)	-1%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 319	\$ -	\$ -	\$ -	-
Other Financing Sources	15,000,000	-	-	-	-
Total Revenues	\$ 15,000,319	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ (14,515,390)	\$ 14,515,070	\$ 14,310,228	\$ (204,842)	-1%
Increase/(Decrease) in Fund Balance	14,515,390	(14,515,070)	(14,310,228)	204,842	-1%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – ELKHORN TRAINING FACILITY - 8869

FUNCTION

The Public Works and Planning Department administers the Elkhorn Training Facility Capital Project Fund, which contains the funds for design and construction of a law enforcement regional training facility.

OVERVIEW

On December 13, 2022, the Board approved funding for a training facility located at the former Elkhorn Juvenile Correctional Facility site in Caruthers. The property is on the northeast corner of Elkhorn Avenue and Highway 41. The once "Elkhorn Honor Farm" previously housed low-security inmates from the Fresno County Jail from 1959 to 1994. In 1997, it was transitioned to the "Elkhorn Boot Camp" for juvenile offenders and was operational until 2009. The facility was decommissioned in 2009 and has remained vacant since.

The proposed operation would develop and transition a majority of the 313 acres into a multipurpose Fresno County training facility. Due to its geographical and remote location, it is well-suited to host a multitude of law enforcement agencies from the Tri-County area. These agencies include Fresno County, Kings County, and Tulare County Sheriff's Offices, as well as their respective allied agency police departments. Fresno County agencies, such as the Probation Department and the District Attorney's Office, would also utilize the facility to conduct their training. It is estimated over 3,500 law enforcement personnel would utilize this facility each year.

On-site training will consist of skills and lecture-based training in the topics of firearms, building searches, slow-speed and pursuit driving, defensive tactics, off-road vehicle training, K-9 training, search and rescue training, and other modern law enforcement concepts.

Lead recovery from the firearm ranges will occur on a routine basis to avoid accumulation and potential associated impacts. The lead recovery operation will be completed by a qualified third-party business specializing in lead recovery/ removal.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2024-25 Recommended Budget of \$14,310,228 represents a 1% (\$204,842) decrease from the FY 2023-24 Adopted Budget and provides the funding for the completion of the training facility.

Recommended funding includes:

Elkhorn Training Facility.... \$14,310,228...Design/Construction....Program Number 91738

SUMMARY OF REVENUES

- Revenues are recommended at \$0.
 - Estimated Beginning Fund Balance on July 1, 2024 is \$14,310,228.
 - Fund balance of \$14,310,228 will be required to balance the FY 2024-25 Recommended Budget.
 - Estimated Ending Fund Balance on June 30, 2025 is \$0.

PWP-ARPA Projects BUDGET 8870

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 97,633	\$ 23,537,642	\$ 22,772,001	\$ (765,641)	-3%
Total Appropriations	\$ 97,633	\$ 23,537,642	\$ 22,772,001	\$ (765,641)	-3%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (356)	\$ -	\$ -	\$ -	-
Other Financing Sources	50,484	23,537,642	22,772,001	(765,641)	-3%
Total Revenues	\$ 50,129	\$ 23,537,642	\$ 22,772,001	\$ (765,641)	-3%
<u>Revenues(Over)/Under Expenses</u>	\$ 47,504	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	(47,504)	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

ARPA PROJECTS – 8870

FUNCTION

On December 13, 2022 and April 25, 2023, the Board of Supervisors approved funding from the American Rescue Plan Act - Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF) for infrastructure improvements to be administered by the Public Works and Planning Department. The projects include repairs to park facilities, restrooms, and water irrigation, and installation of new water meters, Americans with Disabilities Act (ADA) accommodations, security, picnic shelters and play structures.

OVERVIEW

The ARPA SLFRF Program delivered \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The SLFRF Program ensures that governments have the resources needed to fight the pandemic and support families and businesses struggling with the public health and economic impacts, maintain vital public services, and build strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. On February 1, 2022, the Board approved the Ad-Hoc Committee's expenditure plan, which earmarked funds for proposals that may be funded either in whole or in part by the County's allocation of ARPA SLFRF. Earmarked internal (County) projects required the Department to return to the Board with budget resolutions for final allocation of funding. On December 13, 2022 and April 25, 2023, the Board approved budget resolutions authorizing infrastructure improvements including repairs to park facilities, restrooms, and water irrigation, and installation of new meters, ADA accommodations, security, picnic shelters and play structures.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2024-25 Recommended Budget of \$22,772,001 represents 3% (\$765,641) decrease from the FY 2023-24 Adopted Budget and includes continuation of the following projects:

Buildings and Improvements

- El Porvenir Park.....\$391,042.....Improvements Program Number 91763
- Winton Park.....\$611,237.....Improvements Program Number 91766
- Avocado Lake.....\$979,139.....Improvements Program Number 91767
- Lost Lake.....\$493,725.....Improvements Program Number 91768

Infrastructure

- Elkhorn Recharge Facility..... \$5,793,682.....Improvements Program Number 91761
- Raisin City Water Well..... \$1,969,757.....Improvements Program Number 91762
- Tenaya Park.....\$396,626.....Improvements Program Number 91764
- Raisin City Park.....\$383,088.....Improvements Program Number 91765
- Skaggs Bridge.....\$470,009.....Improvements Program Number 91770
- Kearney Park.....\$4,411,262.....Improvements Program Number 91771
- Courthouse Park.....\$318,179.....Improvements Program Number 91773

- Liberty Cemetery.....\$227,000.....Improvements Program Number 91775
- Elkhorn Water/Sewer.....\$1,489,687.....Improvements Program Number 91825
- Friant-Kern Canal.....\$2,351,564.....Improvements Program Number 91826
- New Water Meter (CSAs).....\$2,283,236.....Improvements Program Number 91849
- Water System (CSAs).....\$202,768..... Improvements Program Number 91850

SUMMARY OF REVENUES

Revenues are recommended at \$22,772,001 represent a 3% (\$765,641) decrease from the FY 2023-24 Adopted Budget due to work completed on some of the projects and include transfers in from the Disaster Claiming Fund, Org 1033, to continue funding the approved projects.

200 W Pontiac Way Bldg Improv BUDGET 8871

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ -	\$ -	\$ 3,426,995	\$ 3,426,995	-
Total Appropriations	\$ -	\$ -	\$ 3,426,995	\$ 3,426,995	-
<u>Revenues</u>					
Other Financing Sources	\$ -	\$ -	\$ 426,995	\$ 426,995	-
Total Revenues	\$ -	\$ -	\$ 426,995	\$ 426,995	-
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	-
Increase/(Decrease) in Fund Balance	-	-	(3,000,000)	(3,000,000)	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS - 200 W PONTIAC WAY IMPROVEMENTS – 8871

FUNCTION

The Public Works and Planning Department administers the 200 W. Pontiac Way Building Improvement Capital Projects Fund, which contains the funds for the design and construction of the warehouse space into offices for Probation staff.

OVERVIEW

On November 28, 2023, the Board approved the authorization to execute a Purchase and Sale Agreement for the property located at 200 W. Pontiac Way. On January 2, 2024, the County of Fresno completed the purchase of the property. The property totals 102,534 square feet of building space, with just over one third (37,282 sq/ft) office space, while the remaining two-thirds (65,252 sq/ft) is currently warehouse space. This County-owned facility will allow the Probation Department to consolidate its Adult Services that are currently based out of several separate leased facilities. This project will be completed in phases. Funding of \$3,426,995 will be utilized toward Phase 1. The Probation department will request approval from the Board of Supervisors to increase appropriations and revenues to complete the project as it progresses.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2024-25 Recommended Budget of \$3,426,995 provides the funding for the remodel at 200 W. Pontiac Way.

Recommended funding includes:

- 200 W Pontiac Way.....\$3,426,995.....Improvements..... Program Number 91935

SUMMARY OF REVENUES

- Revenues are recommended at \$426,995 and represent an Operating Transfer In from Local Public Safety Proposition 172 sales tax (Prop 172) funds.

Capital Projects - Olive Building Improvements BUDGET 8872

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ -	\$ -	\$ 35,000,000	\$ 35,000,000	-
Total Appropriations	\$ -	\$ -	\$ 35,000,000	\$ 35,000,000	-
<u>Revenues</u>					
Other Financing Sources	\$ -	\$ -	\$ 35,000,000	\$ 35,000,000	-
Total Revenues	\$ -	\$ -	\$ 35,000,000	\$ 35,000,000	-
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	-	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS - OLIVE BUILDING IMPROVEMENTS – 8872

FUNCTION

The Public Works and Planning Department administers the Olive Building Capital Projects Fund, which contains funds for professional services and necessary building improvements of the Department of Behavioral Health Olive campus.

OVERVIEW

The FY 2024-25 Recommended Budget of \$35,000,000 includes funding for costs associated with the renovations at the Olive campus.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2024-25 Recommended Budget of \$35,000,000 provides the funding for the renovations at the Olive campus.

Recommended funding includes:

- Olive Building.....\$35,000,000.....Improvements..... Program Number 91940

SUMMARY OF REVENUES

- Revenues are recommended at \$35,000,000 and include Operating Transfers In from the Department of Behavioral Health Capital Facilities, Org. 1055, (\$24,965,222) and Staff Development & Early and Periodic Screening, Diagnostic and Treatment (EPSDT) Advance, Org. 1069, (\$10,034,778) to fund the project.





Debt Service

BUDGETS 0301 & 0302

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,450	\$ 11,000	\$ 11,000	\$ -	-
Other Charges	41,691,122	42,782,250	44,875,500	2,093,250	5%
Total Appropriations	\$ 41,694,572	\$ 42,793,250	\$ 44,886,500	\$ 2,093,250	5%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (2,177)	\$ -	\$ -	\$ -	-
Intergovernment Rev - Other	2,084,063	2,086,841	2,085,818	(1,023)	-
Other Financing Sources	38,673,259	40,695,409	42,789,682	2,094,273	5%
Total Revenues	\$ 40,755,145	\$ 42,782,250	\$ 44,875,500	\$ 2,093,250	5%
<u>Revenues(Over)/Under Expenses</u>	\$ 939,427	\$ 11,000	\$ 11,000	\$ -	-
Increase/(Decrease) in Fund Balance	(939,427)	(11,000)	(11,000)	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

DEBT SERVICE – 0301 AND 0302

FUNCTION

The Debt Service budgets are administered by the Auditor-Controller/Treasurer-Tax Collector to provide for the appropriations and related transfers for the annual debt service payments for the County's long and short-term debt obligations. These obligations include Lease Revenue Refunding Bonds (LRRBs) for the Juvenile Justice Campus (JJC) and Downtown Energy Project. Information is also provided regarding the County's outstanding Pension Obligation Bonds (POB).

OVERVIEW

The FY 2024-25 Recommended Budget of \$44,886,500 represents a 5% (\$2,093,250) increase over the FY 2023-24 Adopted Budget. Revenues recommended at \$44,875,500 represent a 5% (\$2,093,250) increase over FY 2023-24 Adopted Budget. Funding in the budget includes the scheduled Juvenile Court Facility LRRB Series 2016 debt service payments (\$3,565,500), and POBs debt service payments (\$41,310,000).

Other Charges

The following provides a summary of recommended funding for the County's long-term and short-term debt obligations, which includes: the required FY 2024-25 debt service payments for the LRRBs and POBs:

Juvenile Court Facility LRRB (Accounts 7866 and 7869):

A total of \$55,350,000 in LRRBs was issued by the Fresno County Financing Authority in 2007 to finance costs associated with the construction of a shared use Juvenile Court Facility and Offices to be located at the JJC. Usage of the Juvenile Court Facility is being shared by the County and the Superior Court. The County leases a portion of the facility and offices to the Administrative Office of the Courts (AOC), whose share of the LRRB is 58.5% of the annual payment. The bonds have a 23-year maturity and include two years of capitalized interest. These bonds were refunded, in their entirety, from the issuance of Series 2016 LRRBs and the lease agreement with the AOC remains at 58.5% of the annual payment.

2016 LRRB Series 2016 (Accounts 7866 and 7869)

A total of \$37,270,000 in LRRBs were issued by the Fresno County Financing Authority in June 2016 to refund the County's previously issued LRRB Series 2007 (Juvenile Court Facility) in its entirety. The Series 2016 LRRB matures between 2017 and 2030, with interest rates ranging from 3% to 5%. The total debt service payment for FY 2024-25 is due in two installments: interest in October 2024 (\$400,250) and principal and interest in April 2025 (\$3,165,250). See the debt service schedule following this narrative for the current, and long-term annual debt service amounts.

Principal balance as of June 30, 2024.....	\$18,740,000
Remaining payment period.....	6 years
2024-25 Debt Service payment.....	\$3,565,500

Pension Obligation Bonds (POB)

The County has issued POBs on four occasions. In March 1998, the County issued \$184,910,000 of taxable POBs with a 10-year amortization to fund the Unfunded Actuarial Accrued Liability (UAAL) of the Fresno County Employee's Retirement Association (FCERA). In March 2002, these bonds were partially refunded to extend the debt servicing of the bonds to an

18-year amortization period. In addition, in 2004, a total of \$327,897,749 in fixed-rate bonds were issued with a 30-year amortization, and a total of \$75 million in variable-rate bonds were issued. The \$75 million variable-rate bonds were converted to fixed-rate bonds on September 12, 2006, at a fixed rate of 5.56%. The maturity schedule of the converted bonds remained the same. In FY 2008-09, the debt service for 1998 POBs was completed. In August 2015, the County refinanced a portion of the 2004A Series Pension Bond (2015A Series Pension Bond) as the interest rate environment presented the opportunity to refinance and realize a savings of \$1,318,979 to the County. The 2015A Series Pension Bond rate was 2.488% and matured in August 2019. Approximately \$3 million of the \$39,215,000 POB Debt Service payment will include contributions from other entities such as: Fresno Mosquito Vector, Fresno-Madera Area Agency on Aging, Clovis Veterans Memorial, North Central Fire Protection District, Superior Court of California, and Judicial Council of California.

Principal balance as of June 30, 2024.....	\$483,000,000
Remaining payment period.....	Varied
2024-25 Debt Service payment.....	\$41,310,000

Tobacco Securitization Bonds

In August 1998, a Master Settlement Agreement (MSA) occurred to resolve cigarette smoking-related litigation between the settling states and the Participating Manufacturers (PMs) and released the PMs from past and present smoking-related claims in exchange for certain payments to be made to states. The County was allocated a share of the Tobacco Settlement Revenues (TSRs) by the State through a Memorandum of Understanding. The Fresno County Tobacco Funding Corporation (Corporation) was incorporated June 13, 2002. It is a nonprofit public benefit organization as defined by Internal Revenue Code, section 501(c)(3). The Corporation is a member of the California County Tobacco Securitization Agency (Agency), a joint powers agency created in November 2000 by the County and eight other California counties.

2002 Bond Issuance

On June 18, 2002, the Board of Supervisors (Board) adopted Resolution No. 02-329 which approved the sale of certain County TSRs. Under the terms of the sales agreement, the County realized through bond proceeds the present value of 75% of its TSRs and continued to receive 25% of its annual TSRs. On July 25, 2002, the County through the Corporation issued \$92,955,000 in Tobacco Settlement Asset Backed Bonds in part to finance the costs of construction and development of the JJC. The 2002 bond proceeds were only used to fund the costs of the JJC and have all been expended.

2006 Bond Issuance

On February 2, 2006, the Board provided direction to staff to proceed with the analysis of issuing additional tobacco bonds. The analysis found that a subordinate bond offering could result in between \$31 million to \$42 million in net proceeds to the County. The Board determined that given the considerable risk associated with the receipt of the TSRs over the course of the following years that the associated sale of these future TSRs by the County represented a good opportunity. The 2006 Bonds were structured to shift greatest amount of risk to the investors. The bonds were sold as subordinate lien Capital Appreciation Bonds (CABs). CABs are debt instruments where interest is accumulated and at maturity the principal and interest are paid in one lump sum. Further the CABs were wrapped around the existing 2002 Tobacco Bonds, meaning the 2006 Bonds would be paid only after all the 2002 Bonds are paid in full. On April 12, 2006, the County received \$37,794,190 in bond proceeds which was placed in an endowment fund to be used for capital expenditures.

The remaining uncommitted Tobacco Bond proceeds from the 2006 bond issuance were expended in FY 2021-22. The balance as of June 30, 2024 is \$0.

SUMMARY OF REVENUES

- Revenues are recommended at \$44,875,500 and represent a 5% (\$2,093,250) increase over the FY 2023-24 Adopted Budget. Revenues include Other Financing Sources - Operating Transfers In from the General Fund and Trust Fund 2025 (\$42,789,682) and Intergovernmental Revenues for the State AOC share (58.5%) of the debt service payment for the Juvenile Court LRRBs (\$2,085,818).
- The General Fund revenue sources are budgeted in Org 2540, Interest and Miscellaneous Expenditures, and includes the County share (41.5%) of debt service payment for the Juvenile Court LRRBs (\$1,479,682).
- Revenues for the POBs debt service payments (\$41,310,000) will be received from Trust Fund 2025. Approximately \$3 million of the \$41,310,000 transfers from Trust Fund 2025 will be contributions from other entities such as: Fresno Mosquito Vector, Fresno-Madera Area Agency, Clovis Veterans Memorial, North Central Fire Protection, Superior Court of California, and Judicial Council of California.

Debt Service (Orgs 0301 and 0302)

County of Fresno
 Annual Debt Service Calendar
 For Pension Obligation Bonds (POB) and Lease Revenue Bonds (LRB)
 (includes Principal and Interest)

Fiscal Year	2004 A POB	2004 B POB	2015A POB	2012 LRB	2016 LRB	Total Debt Service
2025	37,140,000	4,170,000	-	-	3,565,500	44,875,500
2026	39,325,000	4,170,000	-	-	3,562,250	47,057,250
2027	41,595,000	4,170,000	-	-	3,567,250	49,332,250
2028	43,780,000	4,170,000	-	-	3,564,750	51,514,750
2029	46,410,000	4,170,000	-	-	3,564,750	54,144,750
2030	48,965,000	4,170,000	-	-	3,568,950	56,703,950
2031	51,620,000	4,170,000	-	-	-	55,790,000
2032	54,380,000	4,170,000	-	-	-	58,550,000
2033	44,785,000	16,970,000	-	-	-	61,755,000
2034	-	64,285,000	-	-	-	64,285,000
Totals:	408,000,000	114,615,000	-	-	21,393,450	544,008,450





HR - Risk Management BUDGET 8925

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 4,341,875	\$ 4,907,579	\$ 5,435,735	\$ 528,156	11%
Services and Supplies	126,751,344	158,051,957	172,346,809	14,294,852	9%
Capital Assets	-	-	40,000	40,000	-
Total Appropriations	\$ 131,093,219	\$ 162,959,536	\$ 177,822,544	\$ 14,863,008	9%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 2,426,954	\$ 1,876,571	\$ 2,986,333	\$ 1,109,762	59%
Charges For Services	137,189,250	157,333,063	167,223,564	9,890,501	6%
Miscellaneous Revenues	(819,960)	177,700	99,000	(78,700)	-44%
Other Financing Sources	35,059	-	-	-	-
Total Revenues	\$ 138,831,303	\$ 159,387,334	\$ 170,308,897	\$ 10,921,563	7%
<u>Revenues(Over)/Under Expenses</u>	\$ (7,738,084)	\$ 3,572,202	\$ 7,513,647	\$ 3,941,445	110%
Increase/(Decrease) in Net Position	7,738,084	(3,572,202)	(7,513,647)	(3,941,445)	110%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	40	40	40	-	

HR – RISK MANAGEMENT FUND - 8925

FUNCTION

The Risk Management Internal Service Fund is managed through the Department of Human Resources and finances the County's Risk Management and Employee Benefits programs. The Fund is the financial mechanism through which the County's Self-Insurance Programs are funded, and commercial insurance and employee benefits are purchased. The Fund is financed with charges assessed to departments for insurance coverage, contributions made by employees and retirees for their health coverage, and interest earned on Self-Insurance Reserve Funds. The Risk Management Division administers the following insurance programs: Workers' Compensation, General Liability, Medical Malpractice, Unemployment, and Property/Vehicle Damage/Vehicle Replacement. The Division directs the County's safety program, recovers damages due to the County from third parties, provides risk management advice to departments, provides loss prevention management and training, and controls mandated programs affecting employee safety. The Employee Benefits Division provides and administers comprehensive benefits for eligible employees and their dependents including group life insurance, disability insurance, flex spending accounts, deferred compensation, other ancillary/voluntary benefit programs, as well as group health insurance for eligible employees, their dependents and retirees. The Division also coordinates the management of personnel records and the approval and processing of all personnel, compensation, and benefit eligibility functions in the PeopleSoft Human Resource Management System (HRMS).

The Department of Human Resources is detailed in Org 1010 and includes the Departmental goals.

OVERVIEW

The FY 2024-25 Recommended Budget of \$177,822,544 represents a 9% (\$14,863,008) increase over the FY 2023-24 Adopted Budget primarily due to an increase in excess insurance and claim costs for Medical Malpractice and Property Insurance programs, as well as an increase in projected pass-through payments of health insurance premiums for active employees and their dependents. Revenues recommended at \$170,308,897 represent a 7% (\$10,921,563) increase over the FY 2023-24 Adopted Budget primarily due to an increase in health insurance premiums paid by employees and departments, and an increase in Unemployment, General Liability, Property, Medical Malpractice, and Benefit Administration premiums. In addition, the FY 2024-25 Recommended Budget includes use of Net Position in the amount of \$7,513,647 to offset FY 2024-25 Risk Management rates charged to departments. Staffing is recommended at the current level of 40 positions.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$5,435,735 represent an 11% (\$528,156) increase over the FY 2023-24 Adopted Budget due to salary and benefit adjustments related to step increases, an increase in retirement rates, and need for extra-help staff.

Recommended funding includes:

- Account 6400 Retirement Contribution recommended at \$1,470,300 represents a 10% (\$133,664) increase over the FY 2023-24 Adopted Budget based on salary increases and new retirement rates for FY 2024-25.

Services and Supplies

- Services and Supplies recommended at \$172,346,809 represent a 9% (\$14,294,852) increase over the FY 2023-24 Adopted Budget primarily due to an increase in health insurance premiums paid by employees and departments, as well as an increase in excess insurance costs for General Liability and Property Insurance programs.

Recommended funding includes the following:

- Account 7090 Unemployment Claim Expense recommended at \$796,493 represents a 14% (\$125,822) decrease from the FY 2023-24 Adopted Budget based on a decrease in prior year claims.
- Account 7100 General Liability Claim Expense recommended at \$7,779,926 represents an 11% (\$943,294) decrease from the FY 2023-24 Adopted Budget based on actuarial recommendations and a projected decrease in claim costs.
- Account 7105 Medical Malpractice Claim Expense recommended at \$194,048 represents a 227% (\$134,703) increase over the FY 2023-24 Adopted Budget based on actuarial recommendations.
- Account 7159 Special District Premiums recommended at \$538,000 represents a 44% (\$164,000) increase over the FY 2023-24 Adopted Budget based on enrollment and estimated increase in health insurance premiums. Total appropriations include both the employer and employee portion of the health premiums, as the full premium amount must be accounted for within the Fund.
- Account 7164 Premiums - Excess Insurance recommended at \$24,115,567 represents a 30% (\$5,538,272) increase over the FY 2023-24 Adopted Budget based on premium projections from the County's excess insurance carriers through the Public Risk Innovation, Solutions, and Management (PRISM) joint powers authority. The increase is primarily due to premiums for General Liability, Workers' Compensation, Medical Malpractice, and Property Insurance programs driven by an increase in pooled losses.
- Account 7170 Active Employee Health Premiums recommended at \$104,797,000 represents a 12% (\$10,924,000) increase over the FY 2023-24 Adopted Budget based on enrollment and estimated increase in health insurance premiums. Total appropriations include both the employer and employee portion of the health premiums, as the full premium amount must be accounted for within the Fund.
- Account 7176 Property Claim Expense recommended at \$1,587,618 represents a 146% (\$941,113) increase over the FY 2023-24 Adopted Budget based on a projected increase in property damage claim costs due to an increase in the County's deductible for excess insurance.
- Account 7183 COBRA/LOA Premiums recommended at \$1,255,000 represents a 14% (\$211,000) decrease from the FY 2023-24 Adopted Budget based on enrollment and estimated premiums for employees on leaves of absence pursuant to the Consolidated Omnibus Budget Reconciliation Act (COBRA).
- Account 7295 Professional & Specialized Services recommended at \$3,912,813 represents a 38% (\$2,399,878) decrease from the FY 2023-24 Adopted Budget based on a decrease in COVID-19 related expenditures.
- Account 7565 Countywide Cost Allocation recommended at \$302,229 represents a 35% (\$163,668) decrease from the FY 2023-24 Adopted Budget based on a decrease in countywide costs allocable to the Risk Management Internal Service Fund.

Capital Assets

- Capital Assets recommended at \$40,000 is for the purchase of copiers for the Risk Management and Employee Benefits divisions.

Recommended funding includes the following:

- (1) Two Copiers.....\$25,000.....Replacement.....Program Number 92005
- (2) One Copier.....\$15,000.....New Purchase.....Program Number 92006

SUMMARY OF REVENUES

- Revenues are recommended at \$170,308,897 and represent a 7% (\$10,921,563) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Revenue from Use of Money and Property and health insurance premiums collected from users. Significant changes by specific revenue source are noted below.
 - Revenue from Use of Money & Property recommended at \$2,986,333 represents a 59% (\$1,109,762) increase over the FY 2023-24 Adopted Budget based on actual interest earned in the prior year.

HR - Risk Management - 8925

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
2235	HR Technician III - C	1,855	1	1	\$57,824
2236	HR Technician II - C	1,659	7	7	359,551
2237	HR Technician I - C	1,503	4	4	178,594
3134	Senior HR Technician - C	2,054	1	1	57,871
2250	HR Program Manager	3,809	3	3	340,168
2249	Human Resources Analyst III	2,676	7	7	588,308
2251	Sr Human Resources Analyst	3,291	4	4	398,312
2252	Human Resources Analyst II	2,317	6	6	401,722
2253	Human Resources Analyst I	2,091	3	3	186,090
2277	Human Resources Manager	4,862	2	2	294,150
3262	Supervising Accountant	3,070	1	1	102,338
3213	Accountant II-Conf	2,386	1	1	74,726
Subtotal			40	40	\$3,039,654
TOTAL REGULAR SALARIES					\$ 3,039,654

Fleet Services

BUDGETS 8910 & 8911

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,597,016	\$ 3,931,140	\$ 4,298,557	\$ 367,417	9%
Services and Supplies	11,092,537	20,945,922	17,574,046	(3,371,876)	-16%
Other Financing Uses	60,000	150,000	-	(150,000)	-100%
Capital Assets	6,648,415	5,060,000	4,585,000	(475,000)	-9%
Total Appropriations	<u>\$ 21,397,968</u>	<u>\$ 30,087,062</u>	<u>\$ 26,457,603</u>	<u>\$ (3,629,459)</u>	-12%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 463,850	\$ 200,000	\$ 300,000	\$ 100,000	50%
Charges For Services	20,136,532	29,979,733	27,476,593	(2,503,140)	-8%
Miscellaneous Revenues	81,660	200,000	200,000	-	-
Other Financing Sources	2,030,904	5,240,000	4,685,000	(555,000)	-11%
Total Revenues	<u>\$ 22,712,946</u>	<u>\$ 35,619,733</u>	<u>\$ 32,661,593</u>	<u>\$ (2,958,140)</u>	-8%
<u>Revenues(Over)/Under Expenses</u>	\$ (1,314,978)	\$ (5,532,671)	\$ (6,203,990)	\$ (671,319)	12%
Increase/(Decrease) in Net Position	<u>1,314,978</u>	<u>5,532,671</u>	<u>6,203,990</u>	<u>671,319</u>	12%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	35	35	35	-	

ISD – FLEET SERVICES - 8910 AND 8911

FUNCTION

The Fleet Services Division (Fleet Services) of the Internal Services Department is responsible for the management of the County's vehicle and heavy-duty equipment fleet (with the exception of the Sheriff-Coroner-Public Administrator's Office patrol vehicles), including planning, acquisition, maintenance, fueling operations, and sale of surplus equipment. Transportation services are provided through a central motor pool administered by Fleet Services.

OVERVIEW

The FY 2024-25 Recommended Budget of \$26,457,603 represents a 12% (\$3,629,459) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in projected fuel costs. Revenues recommended at \$32,661,593 represent an 8% (\$2,958,140) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction in charges for services. The FY 2024-25 Recommended Budget includes the Use of Reserve for Capital Asset Replacement in the amount of \$8,804,535 to fund the replacement of aging equipment and meet the needs of user departments. Staffing is recommended at 35 positions, the same as the current staffing level. Recommended Regular Salaries reflect a Salary Savings of 2% (\$57,927) with related benefits savings of \$10,637.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$4,298,557 represent a 9% (\$367,417) increase over the FY 2023-24 Adopted Budget primarily due to increases in regular salaries and retirement contributions.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$2,459,342 represents a 10% (\$231,043) increase over the FY 2023-24 Adopted Budget primarily due to salary increases related to an additional 6th step increase effective July 2024, negotiated salary increases per MOU and step increases.
- Account 6400 Retirement Contribution recommended at \$1,183,495 represents a 10% (\$112,439) increase over the FY 2023-24 Adopted Budget primarily due to an increase in retirement contribution rates and the resulting effect of retirement rates applied to overall higher base salaries.

Services and Supplies

- Services and Supplies recommended at \$17,574,046 represent a 16% (\$3,371,876) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in estimated vehicle repairs and a reduced budget for fuel.

Recommended funding includes:

- Account 7205 Maintenance-Equipment recommended at \$2,962,000 represents a 12% (\$398,000) decrease from the FY 2023-24 Adopted Budget due to the decrease in estimated repair costs as a result of the ongoing efforts to replace older Fleet equipment with new equipment and vehicles.

- Account 7296 Data Processing Services recommended at \$351,615 represents a 38% (\$216,318) decrease from the FY 2023-24 Adopted Budget primarily due to the expiration of the Fleet Fuel System upgrade lease.
- Account 7309 Computer Service Software recommended at \$422,500 represents a 37% (\$114,000) increase over the FY 2023-24 Adopted Budget primarily due to the AssetWorks upgrade to the cloud environment and an increase in GPS Active services for additional vehicles.
- Account 7410 Fuel recommended at \$9,912,646 represents a 23% (\$2,881,229) decrease from the FY 2023-24 Adopted Budget primarily due to the decrease in projected fuel costs based on existing market conditions and a lowered expectation for changes resulting from the volatility of nationwide price swings in fuel.

Capital Assets

- Capital Assets recommended at \$4,585,000 represent a 9% (\$475,000) decrease from the FY 2023-24 Adopted Budget primarily due to minimal planned purchases of new vehicles and equipment on behalf of user departments. On July 9, 2024, the Board of Supervisors adopted a budget resolution increasing the FY 2024-25 appropriations for capital asset purchases in the amount of \$15,008,525. The resolution allowed for the uninterrupted process of vehicle/equipment acquisitions to commence, avoiding possible delays due to having the budget hearings scheduled in September. Fleet Services recommends \$4,585,000 to add light or heavy-duty vehicles to meet departmental requests.

Recommended funding includes:

- (1) Light Duty Vehicle.....\$85,000...Replacement-DPH (5620)...Program Number 91969
- (17) Lt/Heavy Duty Vehicles...\$4,500,000..New-PW&P (4510).....Program Number 91970

SUMMARY OF REVENUES

- Revenues are recommended at \$32,661,593 and represent an 8% (\$2,958,140) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in charges for services.

Recommended funding includes:

- Charges for Services recommended at \$27,476,593 represent an 8% (\$2,503,140) decrease from the FY 2023-24 Adopted Budget based on estimated services provided to departments.
- Other Financing Sources recommended at \$4,685,000 represent an 11% (\$555,000) decrease from the FY 2023-24 Adopted Budget primarily due to decrease in customer vehicle requests resulting in fewer transfers from user departments.
- The FY 2024-25 Recommended Budget includes the use of \$8,804,535 in Capital Asset Replacement Reserves to replace vehicles deemed to be past their useful life or acquire new heavy-duty equipment requested by the Public Works and Planning – Roads Division. The Capital Asset Replacement Reserve is derived from the collection of depreciation and inflation revenue, sale of fixed assets, and interest earnings on available reserve funds.

Fleet Services - 8910

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
1709	Fuel Site Compliance Specialist	1,962	1	1	\$66,352
3080	Office Assistant II	1,559	3	3	150,013
3160	Administrative Assistant II	1,896	1	1	63,792
3410	Fleet Services Parts Specialist	1,473	2	2	99,372
3621	Program Technician II	1,767	2	2	101,289
5307	Automotive Mechanic	2,184	9	9	646,937
5313	Heavy Duty Mechanic	2,337	9	9	691,859
5331	Master Automotive Mechanic	2,566	1	1	86,283
5332	Master Heavy Duty Mechanic	2,566	1	1	86,283
5309	Fleet Services Supervisor	2,822	2	2	172,728
5365	Fleet Services Manager	4,200	1	1	127,072
5360	Sr Welder	2,566	1	1	86,283
5370	Welder	2,140	2	2	139,006
Subtotal			35	35	\$2,517,269
Total Salary Savings					(57,927)
TOTAL REGULAR SALARIES					\$ 2,459,342

Information Technology

BUDGETS 8905 & 8908

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 20,406,321	\$ 22,107,074	\$ 23,953,210	\$ 1,846,136	8%
Services and Supplies	44,533,420	55,038,860	47,207,373	(7,831,487)	-14%
Other Charges	27,000	32,000	32,000	-	-
Total Appropriations	\$ 64,966,741	\$ 77,177,934	\$ 71,192,583	\$ (5,985,351)	-8%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 130,060	\$ 130,000	\$ 130,000	\$ -	-
Charges For Services	58,039,541	68,077,934	69,592,583	1,514,649	2%
Miscellaneous Revenues	108,852	-	-	-	-
Other Financing Sources	10,980,033	9,000,000	1,500,000	(7,500,000)	-83%
Total Revenues	\$ 69,258,486	\$ 77,207,934	\$ 71,222,583	\$ (5,985,351)	-8%
Revenues(Over)/Under Expenses	\$ (4,291,745)	\$ (30,000)	\$ (30,000)	\$ -	-
Increase/(Decrease) in Net Position	4,291,745	30,000	30,000	-	-
Budgetary Balance	-	-	-	-	-
	Budgeted	Current	Recommended	Increase/	
	2022-23	2023-24	2024-25	(Decrease)	
Position Summary	159	159	159	-	

ISD – INFORMATION TECHNOLOGY SERVICES – 8905 AND 8908

FUNCTION

The Information Technology Services Division (ISD-IT) of the Internal Services Department (ISD) provides technology related services to departments and outside governmental agencies, except for the Sheriff-Coroner-Public Administrator's Office. ISD-IT is responsible for the design, implementation and operational maintenance of the County's institutional data, voice, and radio networks. These services include centralized core ISD-IT facilities, hosting of unique multi-departmental applications, and support for network, database, programming, ERP (PeopleSoft), desktop and service desk (help desk) operations. Additionally, ISD-IT offers enterprise class security for network and data integrity, investigative services for misuse of information, secure remote access, and compliance with the Health Insurance Portability and Accountability Act (HIPAA).

Radio Operations, Graphics Communication, and ISD Business Office operations are also an integral part of the Division. Radio Operations is responsible for daily operations of countywide radio communications, including Sheriff-Coroner-Public Administrator's Office and Emergency Medical Services (EMS). Graphic Communications provides design, copy, and print services, including outgoing U.S. Postal services and departmental messenger mail services. The Business Office is responsible for administration and management of fiscal functions for all the ISD divisions.

OVERVIEW

The FY 2024-25 Recommended Budget of \$71,192,583 represents an 8% (\$5,985,351) decrease from the FY 2023-24 Adopted Budget due to the completion and reduced need for appropriations reflective of remaining commitments under the American Rescue Plan Act (ARPA) of 2021. Revenues recommended at \$71,222,583 represent an 8% (\$5,985,351) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in projected revenue from the reimbursement of eligible costs related to ongoing ARPA categorical funding offered by the Federal government. Staffing level is recommended at the current level of 159 positions. Recommended Regular Salaries reflect a Salary Savings of 2% (\$212,667) with related benefit savings of \$140,651.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** Increase the accuracy of ISD billing to reduce the number of monthly adjustments.
- **Performance Metric:** Increased billing accuracy.

FY 2023-24

- **Goal:** Complete the code modernization of the Property Management Information System (PMiS) for the County of Fresno.
- **Performance Metric:** Successful go live in spring 2024.

Outcome(s)/Result(s): The PMIS modernization project was discontinued.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$23,953,210 represents an 8% (\$1,846,136) increase over the FY 2023-24 Adopted Budget due to the additional 6th step increase effective July 2024, negotiated salary adjustments, management step conversions and the rise of retirement contributions, and health insurance contributions.
 - Account 6400 Retirement Contribution recommended at \$6,876,101 represents a 10% (\$646,139) increase over the FY 2023-24 Adopted Budget primarily due to an increase in retirement contribution rates and the resulting effect of retirement rates applied to overall higher base salaries.
 - Account 6600 Health Insurance Contributions recommended at \$1,982,093 represents a 12% (\$205,481) increase over the FY2023-24 Adopted Budget primarily due to increased health insurance contributions and changes in employee elections.

Services and Supplies

- Services and Supplies recommended at \$47,207,373 represent a 14% (\$7,831,487) decrease from the FY 2023-24 Adopted Budget primarily due to completion of ARPA project costs related to broadband fiber expansion, cybersecurity upgrades resulting in a reduced need for appropriations, and a reduction in general liability insurance.

Recommended funding includes:

- Account 7205 Maintenance-Equipment Charges recommended at \$3,977,931 represents an 18% (\$594,130) increase over the FY 2023-24 Adopted Budget primarily due to an ARPA funded project to upgrade the Emergency Response Radio Towers.
- Account 7295 Professional & Specialized Services recommended at \$1,902,750 represents a 59% (\$2,755,250) decrease from the FY 2023-24 Adopted Budget primarily due to a reduced need for appropriations related to ARPA funded projects previously budgeted in this account.
- Account 7308 Hardware, Parts and Supplies Charges recommended at \$375,954 represents a 93% (\$5,030,746) decrease from the FY 2023-24 Adopted Budget primarily due to a reduced need for appropriations related to ARPA funded projects previously budgeted in this account.
- Account 7430 Utilities Charges recommended at \$637,181 represents a 34% (\$160,946) increase over the FY 2023-24 Adopted Budget primarily due to the projected increase in utilities rates as determined by ISD-Facilities.
- Account 7565 Countywide Cost Allocation recommended at \$381,324 represents a 123% (\$210,619) increase over the FY 2023-24 Adopted Budget primarily due to an increase in annual distribution of general government costs as calculated annually by the Auditor-Controller/Treasurer-Tax Collector's office.

SUMMARY OF REVENUES

- Revenues are recommended at \$71,222,583 and represent an 8% (\$5,985,351) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in projected revenue from reimbursement of ARPA funded projects.

Recommended funding includes:

- Other Financing Sources recommended at \$1,500,000 represent an 83% (\$7,500,000) decrease from the FY 2023-24 Adopted Budget due to a decrease in projected revenue

from the reimbursement of eligible costs related to on-going ARPA categorical funding offered by the Federal government.

Information Technology Svc-ISF - 8905

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0296	Asst Director of Internal Svs	5,909	1	1	\$178,740
1152	Graphic Arts Specialist	1,855	1	2	124,706
2209	Executive Assistant	2,413	1	1	70,290
2212	Business Systems Analyst III	2,831	1	1	89,619
2213	Business Systems Analyst I	1,976	4	4	234,744
2234	Information Technology Manager	4,410	6	6	784,036
2240	Sr Business Systems Analyst	3,170	1	1	100,703
2243	Information Technology Div Mgr	4,862	3	3	441,225
2248	Deputy Director - Internal Svs	5,104	2	2	308,806
2292	Staff Analyst II	2,317	4	4	272,078
2294	Sr Staff Analyst	3,291	2	2	199,156
2297	Program Manager	3,809	2	2	230,438
2324	Internal Svs Division Manager	4,200	1	1	127,072
2354	Deputy Dir - Information Svs	5,360	1	1	162,140
2357	Financial Program Manager	3,809	1	1	100,922
2394	Departmental Business Manager	3,809	1	1	115,219
3037	Driver	1,328	6	6	267,894
3080	Office Assistant II	1,559	1	1	47,957
3110	Office Assistant I	1,416	1	1	46,525
3205	Account Clerk I	1,465	3	3	129,081
3260	Account Clerk II	1,643	6	6	299,128
3210	Accountant I	2,086	1	1	63,559
3215	Accountant II	2,386	2	2	139,948
3255	Sr Accountant	2,790	1	1	88,787
3262	Supervising Accountant	3,070	1	1	103,827
3240	Supvsng Account Clerk	1,952	1	1	60,664
3535	Multimedia Technician I	1,503	1	1	50,541
3542	Multimedia Technician II	1,659	2	2	98,509
3543	Sup Multimedia Technician	2,248	1	1	62,373
3620	Program Technician I	1,580	3	3	147,571
3621	Program Technician II	1,767	1	1	60,270
3622	Program Technician I-Conf	1,659	2	2	99,173
3623	Program Technician II-Conf	1,855	2	2	116,062
3704	Info Technology Analyst I	1,937	6	6	313,526

Information Technology Svc-ISF (ORG 8905)

3705	Infor Technology Analyst II	2,130	5	5	344,580
3706	Info Technology Analyst III	2,513	7	7	541,236
3707	Infor Technology Analyst IV	2,995	13	12	1,136,376
3708	Sr Info Technology Analyst	3,411	7	7	774,967
3711	Network Systems Engineer I	2,491	5	5	391,184
3712	Network Systems Engineer II	2,995	13	13	1,255,607
3713	Sr Network Systems Engineer	3,411	12	12	1,357,009
3743	Infor Technology Analyst I-C	1,937	1	1	55,608
3746	Infor Technology Analyst IV-C	2,995	3	3	298,359
3747	Sr Info Technology Anlyst-Conf	3,411	1	1	115,344
3756	Info Technology Specialist I	1,937	9	9	493,154
3757	Info Technology Specialist II	2,130	7	7	465,336
3758	Sup Info Technology Specialist	2,491	2	2	150,241
8045	Dir of Int Svs/Chf Info Offcr	7,182	1	1	217,265

Subtotal			159	159	\$13,331,555
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Auto Allowance					6,180
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Total Salary Savings					(212,667)
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TOTAL REGULAR SALARIES					\$ 13,125,068
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RECOMMENDED POSITIONS TO ADD (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1152	Graphic Arts Specialist	1,855	1	\$ 62,353
	Cost of Positions Recommended to Add		1	\$ 62,353

POSITIONS APPROVED FOR TRANSFER OUT (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
3707	Infor Technology Analyst IV	2,995	1	\$ 77,870
	Total Positions Transferred Out		1	\$ 77,870

PeopleSoft Operations BUDGET 8933

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,500,654	\$ 3,573,351	\$ 3,624,339	\$ 50,988	1%
Total Appropriations	\$ 3,500,654	\$ 3,573,351	\$ 3,624,339	\$ 50,988	1%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 32,877	\$ 20,000	\$ 20,000	\$ -	-
Charges For Services	3,029,653	3,092,833	3,245,382	152,549	5%
Other Financing Sources	311,930	360,518	258,957	(101,561)	-28%
Total Revenues	\$ 3,374,460	\$ 3,473,351	\$ 3,524,339	\$ 50,988	1%
<u>Revenues(Over)/Under Expenses</u>	\$ 126,194	\$ 100,000	\$ 100,000	\$ -	-
Increase/(Decrease) in Net Position	(126,194)	(100,000)	(100,000)	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

ISD – PEOPLESOFT OPERATIONS - 8933

FUNCTION

The PeopleSoft Operations Division of the Internal Services Department provides for maintenance, operation, and technical support of the enterprise-wide Human Resources and Financial Management Information System. The Human Resources System provides tracking, reporting, and control of personnel information, time and labor, calculation of payroll and related payroll taxes, and other issues in support of the County's biweekly payroll. The Financial Management system processes financial activity for the general ledger, accounts receivable, accounts payable, purchasing, and capital assets. This Division is used to accurately allocate the cost of operation of the enterprise-wide system to all users.

OVERVIEW

The FY 2024-25 Recommended Budget of \$3,624,339 represents a 1% (\$50,988) increase over the FY 2023-24 Adopted Budget primarily due to increased costs of licensing and software. Revenues recommended at \$3,524,339 represent a 1% (\$50,988) increase over the FY 2023-24 Adopted Budget primarily due to direct revenue collections from the recapture of general overhead costs billed as a single unified rate. It is recommended that \$100,000 of available Net Position be used for planned upgrades and adjustments. This budget does not include any staffing costs.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$3,624,339 represent a 1% (\$50,988) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Computer Service Software charges.

Recommended funding includes:

- Account 7296 Data Processing Services recommended at \$1,283,302 represents a 28% (\$492,696) decrease from the FY 2023-24 Adopted Budget primarily due to an estimated reduction of ISD-IT labor support hours for the Property Management System (PMIS) implementation project.
- Account 7309 Computer Service Software recommended at \$1,822,920 represents a 33% (448,387) increase over the FY 2023-24 Adopted Budget primarily due to increased subscription, licensing and support costs for NeoGov, Oracle, and Rimini Street.

SUMMARY OF REVENUES

- Revenues are recommended at \$3,524,339 and represent a 1% (\$50,988) increase over the FY 2023-24 Adopted Budget primarily due to an estimated increase in Charges for Services as revenue related to the reimbursement of general overhead within this division is now consolidated and collected under a single unified rate. Use of Net Position is recommended at \$100,000 to offset PeopleSoft costs and maintain minimal fluctuation of the PeopleSoft billing rates.
 - Other Financing Sources recommended at \$258,957 represents a 28% (101,561) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in forecasted PeopleSoft activity levels from schools and cemeteries.

Security BUDGET 8970

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 6,630,392	\$ 7,465,133	\$ 7,723,605	\$ 258,472	3%
Services and Supplies	3,209,865	2,682,501	2,577,088	(105,413)	-4%
Total Appropriations	\$ 9,840,257	\$ 10,147,634	\$ 10,300,693	\$ 153,059	2%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 60,793	\$ 55,000	\$ 31,600	\$ (23,400)	-43%
Revenue From Use of Money & Property	463,732	-	5,000	5,000	-
Charges For Services	9,802,795	10,092,634	10,264,093	171,459	2%
Miscellaneous Revenues	246	-	-	-	-
Other Financing Sources	227,761	-	-	-	-
Total Revenues	\$ 10,555,327	\$ 10,147,634	\$ 10,300,693	\$ 153,059	2%
<u>Revenues(Over)/Under Expenses</u>	\$ (715,070)	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Net Position	715,070	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-
<u>Position Summary</u>					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	93	93	93	-	

ISD – SECURITY SERVICES - 8970

FUNCTION

The Security Division (Security) of the Internal Services Department is responsible for the physical security of County facilities and employees. Security enforces regulations in all County parking areas. Other services include centralized identification badge services and administration of the security access control system.

OVERVIEW

The FY 2024-25 Recommended Budget of \$10,300,693 represents a 2% (\$153,059) increase over the FY 2023-24 Adopted Budget primarily due to salary adjustments related to step increases and the associated higher benefit contributions. Revenues recommended at \$10,300,693 represent a 2% (\$153,059) increase over the FY 2023-24 Adopted Budget primarily due to direct revenue collections from the recapture of general overhead costs billed as a consolidated single rate. Staffing is recommended at the current level of 93 positions. Recommended Regular Salaries reflect a Salary Savings of 6% (\$239,776) with related benefit savings of \$203,411.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$7,723,605 represent a 3% (\$258,472) increase over the FY 2023-24 Adopted Budget primarily due to negotiated salary increases and increases in benefit rates for retirement and health insurance contributions. Additional overtime is also budgeted to meet the service commitments to departments.

Services and Supplies

- Services and Supplies recommended at \$2,577,088 represent a 4% (\$105,413) decrease from the FY 2023-24 Adopted Budget primarily due to the decrease in ISF rates.

Recommended funding includes:

- Account 7296 Data Processing recommended at \$508,684 represent a 17% (\$105,321) decrease from the FY 2023-2024 Adopted Budget primarily due to decreases in ISD-IT rates applied to billable metrics more accurately reflecting current roster of active users.

SUMMARY OF REVENUES

- Revenues recommended at \$10,300,693 represent a 2% (\$153,059) increase over the FY 2023-24 Adopted Budget primarily due to an increase in estimated Charges for Services as revenue related to the reimbursement of general overhead within this division is now consolidated and collected under a single unified rate.

Security - 8970

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
3070	Supvsng Office Assistant	1,863	1	1	\$58,848
3080	Office Assistant II	1,559	3	3	148,723
3110	Office Assistant I	1,416	1	1	43,812
5206	Chief of Security	4,200	1	1	127,072
5236	Supvsng Security Officer	1,987	3	3	201,561
5237	Security Officer	1,277	72	72	2,857,348
5239	Sr Security Officer	1,562	12	12	599,935
Subtotal			93	93	\$4,037,299
Total Salary Savings					(239,776)
TOTAL REGULAR SALARIES					\$ 3,797,523

Facility Services

BUDGETS 8935 & 8936

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 11,865,646	\$ 13,974,289	\$ 14,679,415	\$ 705,126	5%
Services and Supplies	39,404,772	65,768,596	77,436,984	11,668,388	18%
Capital Assets	745,151	817,600	450,000	(367,600)	-45%
Total Appropriations	<u>\$ 52,015,569</u>	<u>\$ 80,560,485</u>	<u>\$ 92,566,399</u>	<u>\$ 12,005,914</u>	15%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (6,838)	\$ 1,585,728	\$ 2,596,884	\$ 1,011,156	64%
Intergovernment Rev - State	541,007	485,438	721,772	236,334	49%
Charges For Services	47,398,085	71,189,319	82,582,743	11,393,424	16%
Miscellaneous Revenues	(8,097)	700,000	700,000	-	-
Other Financing Sources	453,656	6,600,000	5,965,000	(635,000)	-10%
Total Revenues	<u>\$ 48,377,813</u>	<u>\$ 80,560,485</u>	<u>\$ 92,566,399</u>	<u>\$ 12,005,914</u>	15%
<u>Revenues(Over)/Under Expenses</u>	\$ 3,637,756	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	<u>(3,637,756)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	133	133	133	-	

ISD – FACILITY SERVICES – 8935 AND 8936

FUNCTION

The Facility Services Division (Facility Services) of the Internal Services Department (ISD) is responsible for the mechanical, electrical, structural, and custodial maintenance of County-owned facilities. In addition to the routine and preventive maintenance, remodeling and modifications of County facilities, the Division plans and performs furniture moves, as requested by departments.

OVERVIEW

The FY 2024-25 Recommended Budget of \$92,566,399 represents a 15% (\$12,005,914) increase over the FY 2023-24 Adopted Budget primarily due to projected increases in customer driven building maintenance requests along with the growth of the County's Downtown Parking Program resulting in an increase in parking lease costs and higher anticipated energy costs. Revenues recommended at \$92,566,399 represent a 15% (\$12,005,914) increase over the FY 2023-24 Adopted Budget primarily due to a forecasted growth in revenue from utility reimbursements along with building maintenance services that are direct charge backs to user departments. Staffing is recommended at the current level of 133 positions. Salary Savings of 5% (\$424,638) was used in calculating Regular Salaries with related benefit cost savings of \$313,467.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$14,679,415 represent a 5% (\$705,126) increase over the FY 2023-24 Adopted Budget primarily due to negotiated salary increases and increases in health insurance contributions.
- Account 6550 Worker's Compensation recommended at \$534,183 represent a 24% (\$170,577) decrease from the FY 2023-24 Adopted Budget primarily due to submitted claims history resulting in reduced insurance rates as calculated by Risk Management.
- Account 6600 Health Insurance recommended at \$1,547,915 represent a 12% (\$171,079) increase over the FY2023-24 Adopted Budget primarily due to increased contribution towards health insurance and changes to employee elections.

Services and Supplies

- Services and Supplies recommended at \$77,436,984 represent an 18% (\$11,668,388) increase over the FY 2023-24 Adopted Budget primarily due to the rising costs of janitorial supplies, energy costs, as well as the cost of maintaining existing service levels. Additionally, appropriation increases were recommended based on the need for additional parking spaces in support of the County's Downtown Parking Program.

Recommended funding includes:

- Account 7070 Household Expense recommended at \$1,832,500 represents a 13% (\$210,500) increase over the FY 2023-24 Adopted Budget primarily due to the rising costs in janitorial cleaning supplies and the anticipated increase in janitorial services for existing or newly acquired County facilities.
- Account 7101 General Liability Insurance recommended at \$204,816 represents a 47% (\$182,383) decrease from the FY 2023-24 Adopted Budget based on the calculated risk

exposure based on historical claim history, resulting in a lower insurance rate calculated by Risk Management.

- Account 7175 Property Insurance recommended at \$1,591,531 represents a 71% (\$659,939) increase over the FY 2023-24 Adopted Budget based on the calculated risk exposure based on historical claim history, resulting in a higher insurance rate calculated by Risk Management.
- Account 7205 Maintenance-Equipment recommended at \$5,200,000 represents an 11% (\$520,000) increase over the FY 2023-24 Adopted Budget primarily due to the increase in requests for HVAC specialized maintenance and repairs.
- Account 7220 Maintenance-Buildings & Grounds recommended at \$2,591,000 represents a 45% (\$799,500) increase over the FY 2023-24 Adopted Budget primarily due to the projected use of emergency plumbing repairs and services.
- Account 7309 Computer Service Software recommended at \$640,000 represents a 60% (\$240,000) increase over the FY 2023-24 Adopted Budget primarily due to upgrades to Metasys Controls Countywide.
- Account 7340 Operating Leases Buildings recommended at \$2,505,000 represents a 66% (\$994,272) increase over the FY 2023-24 Adopted Budget primarily due to the addition of two parking leases and an increase in lease payments for the downtown parking program.
- Account 7355 Operating Leases Equipment recommended at \$80,000 represents a 58% (\$110,000) decrease from the FY 2023-24 Adopted Budget primarily due to a reduced need of leased equipment and budgeting based on prior year spending trends.
- Account 7416 Trans and Travel County Garage recommended at \$287,381 represents a 66% (\$560,297) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction in estimated fuel costs from the prior year.
- Account 7431 County Departmental Utilities recommended at \$26,864,200 represents a 49% (\$8,812,800) increase over the FY 2023-24 Adopted Budget primarily due to higher estimated energy costs in response to PG&E forecasted increases in energy rates.
- Account 7611 Security Services recommended at \$599,713 represents a 38% (\$373,174) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction in Security labor costs as they relate to building specific security projects.

Capital Assets

- Capital Assets recommended at \$450,000 represent a 45% (\$367,600) decrease from the FY 2023-24 Adopted Budget due to the partial completion of building 607 elevator modernization. The recommended budget represents the unspent remaining balance and additional needed appropriations on projected program costs for the Elevator Modernization project that started in FY 2021-22.

Recommended funding includes:

(1) Main Jail Elevator Modernization...\$450,000.....Sheriff's.....Prog Number 91698

SUMMARY OF REVENUES

- Revenues are recommended at \$92,566,399 and represent a 15% (\$12,005,914) increase over the FY 2023-24 Adopted Budget.

- Revenue From Use of Money & Property recommended at \$2,596,884 represents a 64% (\$1,011,156) increase over the FY 2023-24 Adopted Budget primarily due to the collection of parking revenue related to Departments participating in the County's Downtown parking program.
- Charges for Services recommended at \$82,582,743 represent a 16% (\$11,393,424) increase over the FY 2023-24 Adopted Budget due to a projected increase in revenue associated with utility reimbursement and user department direct requests.
- Other Financing Sources recommended at \$5,965,000 represent a 10% (\$635,000) decrease from the FY 2023-24 Adopted Budget due to the projected reduction in reimbursements under the ARPA Federal Stimulus package based on the estimated completion costs of eligible approved projects.

Facility Services - 8935

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2297	Program Manager	3,809	1	1	\$115,219
3070	Supvsng Office Assistant	1,863	1	1	53,169
3080	Office Assistant II	1,559	1	1	41,074
3110	Office Assistant I	1,416	1	1	40,717
3432	Supvsng Stock Clerk	1,736	1	1	45,737
3440	Stock Clerk	1,302	5	5	183,050
3620	Program Technician I	1,580	1	1	44,155
5050	Maintenance Janitor	1,559	21	21	1,059,216
5055	Janitor	1,416	33	33	1,514,170
5061	Supvsng Janitor	1,716	5	5	266,223
5201	Maintenance Services Supervisr	2,618	3	3	253,443
5202	Building Maintenance Engineer	2,374	12	12	926,429
5230	Facility Services Manager	4,631	1	1	140,106
5231	Facility Services Supervisor	2,960	3	3	248,598
5315	Maintenance Carpenter	2,277	3	3	210,579
5325	Maintenance Painter	2,120	4	4	248,471
5326	Maintenance Plumber	2,374	9	9	696,666
5327	Maintenance Electrician	2,277	7	7	485,694
5328	Locksmith	2,277	4	4	283,617
5330	Air Conditioning Mechanic	2,374	12	12	937,499
5375	Building Maintenance Specialst	2,691	5	5	422,409
Subtotal			133	133	\$8,216,241
Total Salary Savings					(424,638)
TOTAL REGULAR SALARIES					\$ 7,791,603





Resources BUDGET 9015

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,153,574	\$ 3,475,557	\$ 3,865,236	\$ 389,679	11%
Services and Supplies	2,837,331	5,803,269	5,651,563	(151,706)	-3%
Other Financing Uses	406,291	10,370,420	9,497,461	(872,959)	-8%
Capital Assets	1,224,008	3,500,000	3,725,000	225,000	6%
Total Appropriations	\$ 7,621,204	\$ 23,149,246	\$ 22,739,260	\$ (409,986)	-2%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 48,413	\$ 400	\$ 41,668	\$ 41,268	10,317%
Intergovernment Rev - State	223,985	-	576,054	576,054	-
Intergovernment Rev - Other	836,613	-	-	-	-
Charges For Services	2,346,341	2,848,110	2,836,464	(11,646)	-
Miscellaneous Revenues	74,971	10,370,420	9,497,461	(872,959)	-8%
Other Financing Sources	519,239	11,122,816	9,909,945	(1,212,871)	-11%
Intrafund Revenue	3,710,779	-	-	-	-
Total Revenues	\$ 7,760,341	\$ 24,341,746	\$ 22,861,592	\$ (1,480,154)	-6%
<u>Revenues(Over)/Under Expenses</u>	\$ (139,136)	\$ (1,192,500)	\$ (122,332)	\$ 1,070,168	-90%
Increase/(Decrease) in Net Position	139,136	1,192,500	122,332	(1,070,168)	-90%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	26	26	26	-	

PW&P – RESOURCES - 9015

FUNCTION

The Department of Public Works and Planning administers the Resources Division Enterprise Fund, which supports the operation and regulatory compliance for the regional American Avenue Disposal Site (AADS), and regulatory compliance for five closed disposal sites: Blue Hills, Coalinga, Southeast Regional (SER), Del Rey, and Riverdale. The Fund also provides for the implementation of the "Countywide Integrated Waste Management Plan" (CIWMP), which is State-mandated documentation outlining a multitude of programs to be implemented and maintained as part of the County's compliance with Assembly Bill 939 (AB 939) and Senate Bill 1383 (SB 1383) waste diversion regulations. Programs administered by the Resources Division include the Household Hazardous Waste (HHW) Management Program, which consists of the Environmental Compliance Center (ECC) and HHW Local Dropoff Program; the Exclusive Service Area Provider (ESAP) Program, which governs the curbside solid waste, recycling, and organic collection services for both residential and business customers; the Non-Exclusive Waste Haulers Agreement (NEWHA) Program, which governs the collection of large volume waste collection services (typically roll-off containers); and the Recycling Hauler Reporting System (RSRH), which governs the large volume collection of recyclable materials. The fund further provides for ongoing regulatory compliance monitoring and reporting for the various programs including the State's Electronic Annual Report (EAR), other State-required periodic reporting, waste tonnage tracking and reporting, as well as administration of various State-funded grants and payment programs, and staff support for other Resources Division units including Special Districts Administration and Parks and Grounds.

OVERVIEW

The FY 2024-25 Recommended Budget of \$22,739,260 represents a 2% (\$409,986) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in transfer activity between the Solid Waste (SW) Management Surcharge & AB 939 Services subclasses and the Resources Division general subclass. Revenues recommended at \$22,861,592 represent a 6% (\$1,480,154) decrease from the FY 2023-24 Adopted Budget due to an expected reduction in the receipt of Solid Waste Surcharge & AB939 Service Fee revenues. Staffing remains recommended at 26 positions, the same as FY 2023-24.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$3,865,236 represent an 11% (\$389,679) increase over the FY 2023-24 Adopted Budget due to negotiated increases in salaries.
- Recommended funding includes:
 - Account 6400 Retirement Contributions recommended at \$1,069,486 represents an 11% (\$109,404) increase over the FY 2023-24 Adopted Budget due to an increase in retirement rates.

Services and Supplies

- Services and Supplies recommended at \$5,651,563 represents a 3% (\$151,706) decrease from the FY 2023-24 Adopted Budget. Recommended funding includes:
 - Account 7268 Postage recommended at \$24,633 represents an 84% (\$125,367) decrease from the FY 2023-24 Adopted Budget due to a reduction in mailings.

- Account 7269 Printing recommended at \$155,000 represents a 417% (\$125,000) increase over the FY 2023-24 Adopted Budget due to additional anticipated print projects for education & outreach, resident correspondence, and mailers related to ESAP and SB 1383 programs.
- Account 7296 Data Processing Services recommended at \$218,163 represents a 111% (\$114,770) increase over the FY 2023-24 Adopted Budget due to higher processing and overhead rates provided by the Internal Services Department.
- Account 7611 Security Services recommended at \$25,935 represents an 84% (\$136,356) decrease from the FY 2023-24 Adopted Budget due to reduced security rates and labor hours provided by the Internal Services Department.

Capital Assets

- Capital Assets recommended at \$3,725,000 represents a 6% (\$225,000) increase over the FY 2023-24 Adopted Budget and includes construction of an education center & public meeting facility on the ECC complex grounds along with the replacement of a waste oil tank at the complex.
(1) ECC Facility.....\$25,000.....Ongoing.....Program Number 91440
(1) ECC Education Center.....\$3,700,000.....Ongoing.....Program Number 92014

SUMMARY OF REVENUES

- Revenues are recommended at \$22,861,592 and represents a 6% (\$1,480,154) decrease from the FY 2023-24 Adopted Budget due to an expected reduction in the receipt of SW Surcharge & AB939 Service Fee revenues.
 - State Revenues recommended at \$576,054 for the FY 2023-24 Adopted Budget is due to the awarding of next grant cycle funds CalRecycle SB 1383 Local Assistance Grant.
 - Other Financing Sources recommended at \$9,909,945 represents an 11% (\$1,212,871) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in transfer activity between the SW Surcharge & AB939 Services subclasses.

PENDING FACTORS

The Department will be initiating construction of Phase 2 of the Environmental Compliance Center (ECC) during the Fiscal Year 2024-25 period. Phase 2 consists of the "Education Center," a facility to be utilized for various activities including public outreach meetings and related events, school outreach programs, as a County internal meeting and program administration resource, as well as for limited storage of solid waste and recycling program supplies and materials. The Department will also be replacing the used oil collection tank in order to maintain operational continuity for the County's used oil recycling collection program at the ECC. These improvements will allow the ECC to continue to provide superior Household Hazardous Waste (HHW) collection and public outreach services to the public. The ECC operation serves approximately 350 residents and 20-25 local businesses on a monthly basis. It also supports collection activities at over 80 HHW Local Dropoff sites that accept various types of HHW from County residents. Department staff continues to recruit hosts for the Local Dropoff program in order to expand the program's reach and better serve the residents of Fresno County. Additionally, Department staff will be continuing solid waste diversion program implementation in response to Senate Bill 1383 (SB 1383) regulations and performing related compliance monitoring and reporting activities in preparation for an upcoming major compliance evaluation by the Department of Resources

Recycling and Recovery (CalRecycle), which will gauge the County's fulfillment of its SB 1383 jurisdictional obligations.

Resources - 9015

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0228	Resources Division Manager	4,862	1	1	\$147,075
1133	Sr Engineering Technician	2,533	3	3	243,776
1134	Sr Engineer	4,152	1	1	140,411
1137	Engineer III	3,595	1	1	119,301
2291	Staff Analyst I	2,091	3	3	180,159
2292	Staff Analyst II	2,317	3	3	216,235
2293	Staff Analyst III	2,676	2	2	160,804
2294	Sr Staff Analyst	3,291	3	3	298,734
2297	Program Manager	3,809	1	1	115,219
2371	Landfill Operations Manager	4,410	1	1	116,846
3080	Office Assistant II	1,559	1	1	52,423
3160	Administrative Assistant II	1,896	1	1	63,792
3260	Account Clerk II	1,643	1	1	45,673
3620	Program Technician I	1,580	2	2	101,583
3621	Program Technician II	1,767	2	2	115,934
Subtotal			26	26	\$2,117,965
TOTAL REGULAR SALARIES					\$ 2,117,965

Southeast Regional Disposal BUDGET 9020

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 345,114	\$ 626,956	\$ 606,245	\$ (20,711)	-3%
Capital Assets	-	900,000	500,000	(400,000)	-44%
Total Appropriations	\$ 345,114	\$ 1,526,956	\$ 1,106,245	\$ (420,711)	-28%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 95,269	\$ -	\$ -	\$ -	-
Charges For Services	-	-	266,000	266,000	-
Miscellaneous Revenues	513,628	280,000	-	(280,000)	-100%
Total Revenues	\$ 608,897	\$ 280,000	\$ 266,000	\$ (14,000)	-5%
<u>Revenues(Over)/Under Expenses</u>	\$ (263,783)	\$ 1,246,956	\$ 840,245	\$ (406,711)	-33%
Increase/(Decrease) in Net Position	263,783	(1,246,956)	(840,245)	406,711	-33%
<u>Budgetary Balance</u>	-	-	-	-	-

American Ave Disposal Site BUDGET 9026

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 2,047,818	\$ 2,473,478	\$ 2,745,580	\$ 272,102	11%
Services and Supplies	11,408,301	14,156,263	15,136,241	979,978	7%
Other Financing Uses	120,000	520,000	520,000	-	-
Capital Assets	16,191,923	26,055,000	14,685,000	(11,370,000)	-44%
Total Appropriations	\$ 29,768,042	\$ 43,204,741	\$ 33,086,821	\$ (10,117,920)	-23%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 141,798	\$ 199,542	\$ 200,400	\$ 858	-
Charges For Services	13,568,394	16,283,420	16,691,900	408,480	3%
Miscellaneous Revenues	(335,613)	13,644	13,644	-	-
Other Financing Sources	15,509,433	23,340,000	13,202,000	(10,138,000)	-43%
Intrafund Revenue	8,550	-	-	-	-
Total Revenues	\$ 28,892,562	\$ 39,836,606	\$ 30,107,944	\$ (9,728,662)	-24%
<u>Revenues(Over)/Under Expenses</u>	\$ 875,480	\$ 3,368,135	\$ 2,978,877	\$ (389,258)	-12%
Increase/(Decrease) in Net Position	(875,480)	(3,368,135)	(2,978,877)	389,258	-12%
<u>Budgetary Balance</u>	-	-	-	-	-
Position Summary					
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
	23	23	23	-	

Coalinga Disposal Site BUDGET 9028

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 137,101	\$ 364,679	\$ 377,513	\$ 12,834	4%
Total Appropriations	\$ 137,101	\$ 364,679	\$ 377,513	\$ 12,834	4%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 17,708	\$ -	\$ -	\$ -	-
Other Financing Sources	155,000	150,000	150,000	-	-
Total Revenues	\$ 172,708	\$ 150,000	\$ 150,000	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ (35,607)	\$ 214,679	\$ 227,513	\$ 12,834	6%
Increase/(Decrease) in Net Position	35,607	(214,679)	(227,513)	(12,834)	6%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P-American Avenue Disposal Site Landfill Expansion BUDGET 9905

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ 15,394,323	\$ 22,820,000	\$ 12,682,000	\$ (10,138,000)	-44%
Total Appropriations	\$ 15,394,323	\$ 22,820,000	\$ 12,682,000	\$ (10,138,000)	-44%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 567,757	\$ -	\$ -	\$ -	-
Charges For Services	2,513,189	-	2,462,742	2,462,742	-
Miscellaneous Revenues	-	2,462,742	-	(2,462,742)	-100%
Total Revenues	\$ 3,080,946	\$ 2,462,742	\$ 2,462,742	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 12,313,377	\$ 20,357,258	\$ 10,219,258	\$ (10,138,000)	-50%
Increase/(Decrease) in Net Position	(12,313,377)	(20,357,258)	(10,219,258)	10,138,000	-50%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P – DISPOSAL SITES - 9020-9905

FUNCTION

The Public Works and Planning Department administers the Disposal Site Enterprise Funds. The County owns and operates the regional American Avenue Disposal Site (AADS) and maintains the closed Southeast Regional and Coalinga Disposal Sites, as required by a multitude of laws, regulations, and agencies. Financing is through four individual Enterprise Funds and is detailed in four separate budgets (Orgs 9020, 9026, 9028, and 9905).

OVERVIEW

Southeast Regional Disposal Site – Org 9020 – The FY 2024-25 Recommended Budget of \$1,106,245 represents a 28% (\$420,711) decrease from the FY 2023-24 Adopted Budget. Revenues recommended at \$266,000 represent a 5% (\$14,000) decrease from the FY 2023-24 Adopted Budget. Funding provides for mandated on-going post-closure maintenance activities such as groundwater and methane monitoring along with general site maintenance. The FY 2024-25 Recommended Budget includes a decrease in Net Position in the amount of \$840,245 in Org 9020.

American Ave Disposal Site, Org 9026 - The FY 2024-25 Recommended Budget of \$33,086,821 represents a 23% (\$10,117,920) decrease from the FY 2023-24 Adopted Budget. Revenues recommended at \$30,107,944 represent a 24% (\$9,728,662) decrease from the FY 2023-24 Adopted Budget due to a decrease in an Operating Transfer In from Landfill Expansion Org 9905 for the decrease in Capital Project Assets acquisitions. Recommended funding assumes operating the disposal site with tonnages averaging 2,200 tons per day. The FY 2024-25 Recommended Budget includes a decrease in Net Position in the amount of \$2,978,877 to perform planned Capital Assets and equipment acquisitions. Staffing is recommended at 23 positions, which remains the same as the current year.

American Avenue Disposal Site Landfill Expansion, Org 9905 - The FY 2024-25 Recommended Budget of \$12,682,000 represents a 44% (\$10,138,000) decrease from the FY 2023-24 Adopted Budget and is solely Operating Transfers Out to Org 9026 for Capital Asset land improvements. Revenues recommended at \$2,462,742 which is no change from the FY 2023-24. The FY 2024-25 Recommended Budget includes a decrease in Net Position in the amount of \$10,219,258 in Org 9905.

Coalinga Disposal Site, Org 9028 – The FY 2024-25 Recommended Budget of \$377,513 and represents a 4% (\$12,834) increase over the FY 2023-24 Adopted Budget. Revenues are recommended at \$150,000, which is no change from the FY 2023-24 Adopted Budget. The FY 2024-25 Recommended Budget includes a decrease in Net Position in the amount of \$227,513 for Org 9028.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits in Org 9026 recommended at \$2,745,580 represent an 11% (\$272,102) increase over the FY 2023-24 Adopted Budget primarily attributable to an increase in salary and benefits. Salaries and Benefits for all field staff are budgeted in AADS Org 9026.

Services and Supplies

- Services and Supplies for all Disposal Site Orgs recommended at \$16,119,999 represent a 6% (\$972,101) increase over the FY 2023-24 Adopted Budget due predominately to expected increases in outside contractual services.

Recommended funding includes:

- Account 7101 General Liability Insurance recommended at \$272,886 represents an 81% (\$122,502) increase over the FY 2023-24 Adopted Budget due to increased rates recommended by Risk Management.
- Account 7175 Property Insurance recommended at \$884,621 represents a 92% (\$424,257) increase over the FY 2023-24 Adopted Budget due to increased rates recommended by Risk Management.
- Account 7205 Maintenance - Equipment recommended at \$2,663,000 represents a 23% (\$500,000) increase over the FY 2023-24 Adopted Budget due to increases to site-owned equipment maintenance and repairs.
- Account 7295 Professional & Specialized Services recommended at \$6,350,766 represents a 1% (\$68,392) decrease from the FY 2023-24 Adopted Budget due to decreases in contracted services primarily at the AADS.
- Account 7296 Data Processing Services recommended at \$306,249 represents a 228% (\$212,744) increase over the FY 2023-24 Adopted Budget due to the increased rates recommended by ISD.
- Account 7416 Tran & Travel County Garage recommended at \$841,565 represents a 12% (\$117,662) decrease from the FY 2023-24 Adopted Budget due to an expected decrease of Diesel costs at the AADS.

Other Financing Uses

- Account 7910 Operating Transfer Out within Org 9026 is recommended at \$520,000 which remains the same as the FY 2023-24 Adopted Budget. Operating Transfer Out is for Corrective Action.
- Account 7910 Operating Transfers Out within Org 9905 is recommended at \$12,682,000 and represents a 44% (\$10,138,000) decrease from FY 2023-24 Adopted Budget due to the completion of Phase I Reclamation project.

Capital Assets

- Capital Assets in Org 9020 recommended at \$500,000 represent a 44% (\$400,000) decrease from the FY 2023-24 Adopted Budget due to substantial completion of the Replacement Fence project and new Abandon Wells project.

Recommended funding includes:

- (1) Disposal Site Fence.....\$400,000.....Existing Unit.....Program Number 91806
- (1) Abandon Wells.....\$100,000.....New.....Program Number 91886

- Capital Assets in Org 9026 recommended at \$14,685,000 represent a 44% (\$11,370,000) decrease over the FY 2023-24 Adopted Budget due to a decrease in equipment purchases.

Recommended funding includes:

- (1) Litter Fence Improvements.....\$100,000.....NewProgram Number 91887
- (1) AADS Phase III Mod 9 & 10....\$8,500,000New.....Program Number 91888

- (1) Ultra Low Nox Flare.....\$3,000,000..... Existing Unit Program Number 91807
- (1) Weigh Scales.....\$400,000.....New.....Program Number 91966
- (2) Light Towers.....\$50,000...New-ReplacementProgram Number 91721
- (1) Portable Break Station.....\$35,000.....Existing Unit..... Program Number 91138
- (1) Cat 836 Compactor.....\$2,100,000...New-Replacement.....Program Number 91967
- (1) Wheel Loader.....\$500,000.....New.....Program Number 91968

SUMMARY OF REVENUES

- Revenues for all Disposal Site Orgs 9020, 9026, and 9028 are recommended at \$30,523,944 and represent a 24% (\$9,742,662) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in Operating Transfers In for expansion asset acquisition due to the completion of the Phase I Reclamation Project. Revenues for Org 9905 are recommended at \$2,462,742 and represent no change from the FY 2023-24 Adopted Budget.
 - Estimated combined Beginning Net Position on July 1, 2024, is approximately \$71,085,723.
 - A combined decrease to Net Position of \$4,046,635 is budgeted to balance the FY 2024-25 Recommended Budget.
 - Estimated combined Ending Fund Balance on June 30, 2025, is approximately \$67,039,088.

American Ave Disposal Site - 9026

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
5401	Disposal Site Supervisor	2,785	1	1	\$94,173
5403	Disposal Site Attendant	1,302	5	5	205,459
5405	Disposal Site Equip Op Trainee	1,672	3	3	138,809
5408	Disposal Site Lead Supervisor	2,507	1	1	80,186
5221	Parks Groundskeeper	1,429	3	3	121,749
5404	Disposal Site Equip Operatr I	1,960	8	8	491,219
5407	Disposal Site Equip Operatr II	2,267	2	2	138,882
Subtotal			23	23	\$1,270,477
TOTAL REGULAR SALARIES					\$ 1,270,477

Special Districts Admin BUDGET 9140

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 2,403,685	\$ 2,783,594	\$ 3,045,451	\$ 261,857	9%
Services and Supplies	1,448,576	1,790,836	1,622,828	(168,008)	-9%
Capital Assets	505,712	2,055,000	1,370,000	(685,000)	-33%
Total Appropriations	<u>\$ 4,357,973</u>	<u>\$ 6,629,430</u>	<u>\$ 6,038,279</u>	<u>\$ (591,151)</u>	-9%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (57,160)	\$ -	\$ -	\$ -	-
Intergovernment Rev - Federal	-	2,000,000	1,300,000	(700,000)	-35%
Charges For Services	2,892,369	4,539,369	4,730,779	191,410	4%
Other Financing Sources	(3,693)	7,500	7,500	-	-
Total Revenues	<u>\$ 2,831,517</u>	<u>\$ 6,546,869</u>	<u>\$ 6,038,279</u>	<u>\$ (508,590)</u>	-8%
<u>Revenues(Over)/Under Expenses</u>	<u>\$ 1,526,456</u>	<u>\$ 82,561</u>	<u>\$ -</u>	<u>\$ (82,561)</u>	-100%
Increase/(Decrease) in Net Position	<u>(1,526,456)</u>	<u>(82,561)</u>	<u>-</u>	<u>82,561</u>	-100%
<u>Budgetary Balance</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	<u>Budgeted</u>	<u>Current</u>	<u>Recommended</u>	<u>Increase/</u>	
	2022-23	2023-24	2024-25	(Decrease)	
Position Summary	20	21	21	-	

PW&P – SPECIAL DISTRICTS ADMINISTRATION - 9140

FUNCTION

The Public Works and Planning Department administers the Special Districts Administration, Enterprise Fund which includes the administration of 131 budgets consisting of 41 County Service Areas (CSAs), five Maintenance Districts, one Highway Lighting District, six Waterworks Districts (WWDs), and 78 road zones within CSA 35. Activities include budget preparation for the various districts, conducting Proposition 218 hearings, obtaining and administering contractor services, operation of water and wastewater facilities, coordination of response to customers, tax roll and financial report preparation, and purchasing of water. Services provided include one or more of the following: community water, community sewer, street lighting, snow removal, storm drainage, structural fire protection, first responder medical services, landscaping, refuse collection, park maintenance, wetlands monitoring, open space maintenance, and road maintenance.

OVERVIEW

The FY 2024-25 Recommended Budget of \$6,038,279 represents a 9% (\$591,151) decrease from the FY 2023-24 Adopted Budget primarily due to work completed on the Creek Fire Shaver Lake Wastewater Rehab infrastructure project. Revenues recommended at \$6,038,279 represent an 8% (\$508,590) decrease from the FY 2023-24 Adopted Budget based on services provided to the public, CSAs, WWDs, and to other departments as well as funding for the Creek Fire Shaver Lake Wastewater Rehab project. Staffing remains recommended at 21 positions, the same as FY 2023-24.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$3,045,451 represent a 9% (\$261,857) increase over the FY 2023-24 Adopted Budget primarily due to negotiated increases in salaries.

Services and Supplies

- Services and Supplies recommended at \$1,622,828 represent a 9% (\$168,008) decrease from the FY 2023-24 Adopted Budget.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$548,300 represents a 21% (\$143,470) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction of on-call engineering consultant services needed.

Capital Assets

- Capital Assets recommended at \$1,370,000 represent a 33% (\$685,000) decrease from the FY 2023-24 Adopted Budget.

Recommended funding includes:

Creek Fire Shaver Lake Wastewater Rehab.....\$1,300,000.....Program Number 91781
4x4 Service Truck w/ Utility Bed.....\$70,000...Replacement.....Program Number 91974

SUMMARY OF REVENUES

- Revenues are recommended at \$6,038,279 and represent an 8% (\$508,590) decrease from the FY 2023-24 Adopted Budget based on services provided to the public, CSAs, WWDs and to other departments as well as reimbursements for the Creek Fire Shaver Lake Wastewater Rehab project.
- Intergovernment Revenue - Federal recommended at \$1,300,000 represents a 35% (\$700,000) decrease from the FY 2023-24 Adopted Budget due to decreased disaster relief funding being provided for the Creek Fire Shaver Lake Wastewater Rehab project.

Special Districts Admin - 9140

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2291	Staff Analyst I	2,091	1	1	\$59,699
2293	Staff Analyst III	2,676	1	1	70,902
2294	Sr Staff Analyst	3,291	2	2	199,156
2297	Program Manager	3,809	1	1	115,219
3140	Administrative Assistant I	1,714	1	1	57,651
3620	Program Technician I	1,580	1	1	53,898
3621	Program Technician II	1,767	1	1	60,270
5318	Water/Wastewater Specialist I	2,093	1	1	70,776
5319	Water/Wastewater Specialist II	2,516	5	5	376,991
5320	Supvsng Water/Wastewater Spec	3,472	1	1	113,004
5321	Water/Wastewater Spec III	3,022	3	3	284,019
5322	Water/Wastewater Technician	1,718	3	3	158,467
Subtotal			21	21	\$1,620,052
TOTAL REGULAR SALARIES					\$ 1,620,052





Base Recorder Fees (Recorder Budget)

BUDGET 1048

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 1,894,044	\$ 2,494,492	\$ 2,837,077	\$ 342,585	14%
Services and Supplies	1,788,104	1,898,043	1,510,942	(387,101)	-20%
Other Charges	-	500	500	-	-
Other Financing Uses	1,395,658	630,145	185,096	(445,049)	-71%
Capital Assets	56,315	35,000	80,000	45,000	129%
Total Appropriations	\$ 5,134,122	\$ 5,058,180	\$ 4,613,615	\$ (444,565)	-9%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 5,032	\$ 5,000	\$ 5,000	\$ -	-
Revenue From Use of Money & Property	(3,181)	-	-	-	-
Charges For Services	2,838,888	4,324,180	3,911,615	(412,565)	-10%
Miscellaneous Revenues	1,303	-	-	-	-
Other Financing Sources	2,991,883	729,000	697,000	(32,000)	-4%
Total Revenues	\$ 5,833,924	\$ 5,058,180	\$ 4,613,615	\$ (444,565)	-9%
<u>Revenues(Over)/Under Expenses</u>	\$ (699,802)	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	699,802	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	27	27	27	-	

RECORDER – 1048

FUNCTION

The Recorder's Division of the Assessor-Recorder's Office has the responsibility to record legal documents related primarily to real property and vital statistic records. Documents are scanned and filmed, and images are displayed for public use, along with an index of all documents on record. The index is created by data entry through an online system. The Division assists the public in the use of images, indexes and equipment for research, and provides copies of the same as requested. The Division also instructs the public in matters relating to information available in the Assessor and Recorder Divisions. All functions of the Recorder are mandated.

OVERVIEW

The FY 2024-25 Recommended Budget of \$4,613,615 represents a 9% (\$444,565) decrease from the FY 2023-24 Adopted Budget. Revenues recommended at \$4,613,615 represent a 9% (\$444,565) decrease from the FY 2023-24 Adopted Budget. The decrease is primarily due to the completion of work related to the repairs to and furnishing of the Recorder's new building in the prior year. Salary Savings of 1% (\$14,613) was used in calculating Regular Salaries with related benefit savings of \$12,909. Staffing is recommended at the current level of 27 positions.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** The Recorder has a statutory responsibility to collect and preserve materials recording the history of Fresno County and to make this material available to members of the public. Official records are available on film from the 1800's to 1981. Film can degrade over time. To ensure the history of Fresno County is preserved, the Recorder will undertake a major digitization project, which includes digitizing 87 pallets of official records.
- **Performance Metric:** The project will include digitizing 87 pallets of official records, equivalent to 6,365 books or 4,056,362 pages currently stored at the County warehouse. Pending funding, the project will be completed in phases.

FY 2023-24

- **Goal:** Collaborate with the District Attorney's Office to create the Fresno County Fraud Program. The Fresno County Fraud Program will provide the constituents of Fresno County with a fraud notification process that will help prevent fraud and increase transparency and goodwill.
- **Outcome(s)/Result(s):** The Fresno Fraud Program is currently on hold pending new safeguard for the sign-up process. It is anticipated the project will be completed in FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$2,837,077 represent a 14% (\$342,585) increase over the FY 2023-24 Adopted Budget. The increase is due to Fresno County's implementation of a sixth salary step for positions and negotiated increases from MOUs with Bargaining Units.

Recommended funding includes:

- Account 6600 Health Insurance Contribution recommended at \$464,989 represents a 53% (\$162,009) increase over the FY 2023-24 Adopted Budget due to increases in the employer's contributions toward employee health insurance premiums.

Services and Supplies

- Services and Supplies recommended at \$1,510,942 represent a 20% (\$387,101) decrease from the FY 2023-24 Adopted Budget primarily due to exclusion of one-time repair costs budgeted in prior year.

Recommended funding includes:

- Account 7296 Data Processing Services recommended at \$236,325 represents a 41% (\$162,612) decrease from the FY 2023-24 Adopted Budget due to a decrease in ISD rates for FY 2024-25.
- Account 7345 Facility Operation & Maintenance recommended at \$75,974 represents a 77% (\$261,252) decrease from the FY 2023-24 Adopted Budget primarily due to sewer pipe repairs being completed in the prior fiscal year.

Other Financing Uses

- Operating Transfers Out recommended at \$185,096 represents a 71% (\$445,049) decrease from the FY 2023-24 Adopted Budget due to more accurately budgeting of management salaries allocated to Recorder.

Capital Assets

- Capital Assets recommended at \$80,000 represent a 129% (\$45,000) increase over the FY 2023-24 Adopted Budget due to the associated costs of updating aging equipment.
(2) Two Fi-8950 Scanners\$35,000.....NewProgram Number 92015
(1) One Plotter\$25,000.....NewProgram Number 92016
(1) One ProScan.....\$20,000.....NewProgram Number 92017

SUMMARY OF REVENUES

- Revenues are recommended at \$4,613,615 and represent a 9% (\$444,565) decrease from the FY 2023-24 Adopted Budget due to the anticipated decreases in Recording Revenues.
 - Charges for Services recommended at \$3,911,615 represents a 10% (\$412,565) decrease from the FY 2023-24 Adopted Budget due to an anticipated decrease in recorded documents.

Base Recorder Fees (Recorder Budget) - 1048

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0275	Recording Manager	3,809	1	1	\$109,731
3095	Recording Technician I	1,626	16	16	747,332
3096	Recording Technician II	1,820	4	4	216,414
3097	Supervising Recording Tech	2,065	3	3	190,591
3205	Account Clerk I	1,465	1	1	42,267
3255	Sr Accountant	2,790	1	1	95,395
3704	Info Technology Analyst I	1,937	1	1	56,937
Subtotal			27	27	\$1,458,667
	Bilingual Pay				2,600
	Total Salary Savings				(14,613)
TOTAL REGULAR SALARIES					\$ 1,446,654

LOCAL REVENUE FUND 2011 – VARIOUS ORGS (FUND 0271)

FUNCTION

As a part of the FY 2011-12 State Budget, the California Legislature enacted a series of trailer bills that realigned State funding for various programs to the counties. Assembly Bills (AB) 118 and X1 16 and Senate Bill (SB) 89 established the accounting structure for realignment and identified 1.0625% of existing State Sales Tax and a specified portion of Vehicle License Fees (VLF) to cover the cost of this realignment (2011 Realignment). In the County, Special Revenue Fund 0271 (Local Revenue Fund 2011) was created to comply with 2011 Realignment legislation and receive the funds for 2011 Realignment purposes. On June 27, 2012, the California Legislature enacted SB 1020, which established the permanent funding structure for the Local Revenue Fund 2011 beginning FY 2012-13. Special Revenue Fund 0271 was created in order to implement the accounting structure changes required by SB 1020.

The State's share-of-cost for the following programs or funding sources are provided through 2011 Realignment: Rural Crime Prevention, Multi-Agency Gang Enforcement Consortium (MAGEC), Sheriff's Booking Fees, California Multi-Jurisdictional Methamphetamine Enforcement Team (CalMMET), Probation Grants, Juvenile Camps and Ranches, Citizens' Option for Public Safety (COPS), Juvenile Justice Crime Prevention Act (JJCPA), Trial Court Security, Youthful Offender Block Grant, Juvenile Reentry Grant, Early and Periodic Screening, Diagnosis and Treatment (EPSDT), Mental Health Managed Care, Substance Abuse Treatment, Adult Protective Services, Foster Care, Child Welfare Services, Adoptions Assistance, and Child Abuse Prevention. In addition, funding for AB 109 (Public Safety Realignment Act), which transferred responsibility for housing and supervising three distinct inmate and parolee populations from the California Department of Corrections and Rehabilitation (CDCR) to counties, was also established through 2011 Realignment and is budgeted under the Local Community Corrections Subaccount of the Local Revenue Fund 2011. Funding for parole revocation hearings related to AB 109 is budgeted in the District Attorney and Public Defender Subaccount. The Probation Department administers the AB 109 Planning Grant Subaccount, where revenues and expenses are related to the support and resources required by the Fresno County Community Corrections Partnership (CCP). The County Administrative Office administers the Local Innovation Subaccount that is designated to fund local needs as approved by the Board of Supervisors.

2011 Realignment legislation also made accounting structure changes to the existing 1991 Realignment Accounts, which by statute are budgeted under the Health and Welfare Realignment Trust Fund and funded with 1991 Realignment Sales Tax and VLF. Through this change, funding for Mental Health Programs is funded with a portion of the 2011 Realignment Sales Tax and is budgeted under the Mental Health Account of the Health and Welfare Realignment Trust Fund. Further, 1991 Realignment Sales Tax and VLF revenues previously utilized for Mental Health Programs were redirected to the newly created CalWORKs Assistance Maintenance-of-Effort (MOE) Account. Unlike traditional MOEs, where a County has to spend a statutorily set amount regardless of available realignment funds, the revised CalWORKs Assistance MOE is a "floating" number and is set annually, in arrears, to the amount of realignment funds actually received in that specific account for a given fiscal year. The revised CalWORKs Assistance MOE is separate from and does not replace the existing CalWORKs Single Allocation MOE.

OVERVIEW

The FY 2024-25 Recommended Budget of \$274,267,763 represents a 5% (\$12,711,164) increase over the FY 2023-24 Adopted Budget. Fund 0271 revenues provide funding for programs administered by the County Administrative Office, District Attorney, Public Defender,

Probation, Sheriff, and the Departments of Behavioral Health and Social Services. The existing Fund Balance of each Org will cover any excess appropriations over revenues for FY 2024-25 based on current 2024-25 revenue estimates. The Fund Summary Table at the end of this narrative illustrates the FY 2024-25 estimates for each Org and the recommended appropriations of those funds under each departmental Recommended Budget.

SUMMARY OF REVENUES

- Revenues are recommended at \$219,679,822 and represent a 1% (\$2,557,876) increase over the 2023-24 Adopted Budget and are based on projected Sales Tax and VLF to be received in FY 2024-25.
- Use of Fund Balance in the amount of \$54,587,941 is recommended for the FY 2024-25 Recommended Budget

**FY 2024-25 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13021	13022	13024		13023	
SPECIAL REVENUE FUND 0271			Enhancing Law Enforcement Activities Subaccount			
Fund 0271 ORG Description	3438 Local Innovation Subaccount	3439 AB109 Planning Grant Subaccount	28610100 Rural Crime Prevention	28610200 Multi-Agency Gang Enf. Constr. MAGEC	31180200 Booking Fees Sheriff	31180300 War on Meth Cal-MMET
Sales Tax / VLF Revenue	\$ -	\$ 200,000	\$ 688,539	\$ 80,000	\$ 1,480,500	\$ 1,200,000
DEPARTMENT ORG						
10109999 - Human Resources		141,905				
2540 - Interest and Miscellaneous Expenditures	100,000					
31113260 - Ag Crime Task Force			440,662			
31113350 - ASU Patrol Helicopter						
31114000 - Main Jail Administration					1,480,500	
31114701 - Prisoner Warrants & Transport						
31115702 - Court Security						
31116226 - Body Worn Camera Grant	394,233					
31116328 - War on Meth - CAL-MMET						1,200,000
2860 - District Attorney	254,791					
28621500 - Rural Crime Prevention Task Force			223,173			
28624500 - MAGEC Grant				153,092		
2880 - Public Defender						
34309999 - Probation		186,407				
34409999 - Probation Juvenile Justice Campus						
5630 - EPSDT						
5630 - Substance Abuse Contracts						
5630 - Managed Care						
5630 - Drug Court Partnership						
5610 - Foster Care Program						
5610 - Adoptions Assistance Program						
5610 - Child Welfare Services Program						
5610 - Adult Protective Services Program						
6410 - Foster Care Assistance Payments						
6415 - Adoptions Assistance Payments						
CCP ^f Recommends allocation of AB 109 funds for Board approval						
Grand Total	\$ 749,024	\$ 328,312	\$ 663,835	\$ 153,092	\$ 1,480,500	\$ 1,200,000
Balance	\$ (749,024)	\$ (128,312)	\$ 24,704	\$ (73,092)	\$ -	\$ -
^f COPS - Citizens' Option for Public Safety						
^f JJCPA - Juvenile Justice Crime Prevention Act						
^f EPSDT - Early and Periodic Screening, Diagnosis, & Treatment						
^f CCP - Community Corrections Partnership						

**FY 2024-25 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13022			13023		13024
SPECIAL REVENUE FUND 0271	Enhancing Law Enforcement Activities Subaccount (Cont'd)					
Fund 0271 ORG Description	34330100 County Probation Grants	34330300 Juvenile Camps & Ranches	34370100 JJCPA ²	31190100 COPS ¹ Sheriff Front Line Services	31190200 COPS Sheriff Detention	28670100 COPS District Attorney
Sales Tax / VLF Revenue	\$ 3,271,696	\$ 2,040,101	\$ 2,763,957	\$ 504,000	\$ 536,000	\$ 561,320
DEPARTMENT ORG						
10109999 - Human Resources						
2540 - Interest and Miscellaneous Expenditures						
31113260 - Ag Crime Task Force						
31113350 - ASU Patrol Helicopter				504,000		
31114000 - Main Jail Administration						
31114701 - Prisoner Warrants & Transport					536,000	
31115702 - Court Security						
31116226 - Body Worn Camera Grant						
31116328 - War on Meth - CAL-MMET						
2860 - District Attorney						750,000
28621500 - Rural Crime Prevention Task Force						
28624500 - MAGEC Grant						
2880 - Public Defender						
34309999 - Probation			6,656,889			
34409999 - Probation Juvenile Justice Campus	4,388,932	4,388,932	50,000			
5630 - EPSDT						
5630 - Substance Abuse Contracts						
5630 - Managed Care						
5630 - Drug Court Partnership						
5610 - Foster Care Program						
5610 - Adoptions Assistance Program						
5610 - Child Welfare Services Program						
5610 - Adult Protective Services Program						
6410 - Foster Care Assistance Payments						
6415 - Adoptions Assistance Payments						
CCP ³ Recommends allocation of AB 109 funds for Board approval						
Grand Total	\$ 4,388,932	\$ 4,388,932	\$ 6,706,889	\$ 504,000	\$ 536,000	\$ 750,000
Balance	\$ (1,117,236)	\$ (2,348,831)	\$ (3,942,932)	\$ -	\$ -	\$ (188,680)
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership						

**FY 2024-25 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13024	13025	13023	13022	13022
SPECIAL REVENUE FUND 0271	District Attorney & Public Defender Subaccount		Trial Court Security Subaccount	Local Community Corrections Subaccount	Youthful Offender Block Grant Special Account
Fund 0271 ORG Description	2866 District Attorney	2881 Public Defender	3117 Trial Court Security Account	3436 Local Community Corrections Account	3434 Youthful Offender Block Grant
Sales Tax / VLF Revenue	\$ 975,850	\$ 878,135	\$ 21,508,602	\$ 58,332,251	\$ 4,419,310
DEPARTMENT ORG					
10109999 - Human Resources					
2540 - Interest and Miscellaneous Expenditures					
31113260 - Ag Crime Task Force					
31113350 - ASU Patrol Helicopter					
31114000 - Main Jail Administration					
31114701 - Prisoner Warrants & Transport					
31115702 - Court Security			21,508,602		
31116226 - Body Worn Camera Grant					
31116328 - War on Meth - CAL-MMET					
2860 - District Attorney	1,300,000				
28621500 - Rural Crime Prevention Task Force					
28624500 - MAGEC Grant					
2880 - Public Defender		878,135			
34309999 - Probation					811,027
34409999 - Probation Juvenile Justice Campus					1,783,135
5630 - EPSDT					
5630 - Substance Abuse Contracts					
5630 - Managed Care					
5630 - Drug Court Partnership					
5610 - Foster Care Program					
5610 - Adoptions Assistance Program					
5610 - Child Welfare Services Program					
5610 - Adult Protective Services Program					
6410 - Foster Care Assistance Payments					
6415 - Adoptions Assistance Payments					
CCP ^f Recommends allocation of AB 109 funds for Board approval				59,859,431	
Grand Total	\$ 1,300,000	\$ 878,135	\$ 21,508,602	\$ 59,859,431	\$ 2,594,162
Balance	\$ (324,150)	\$ -	\$ -	\$ (1,527,180)	\$ 1,825,148
ⁱ COPS - Citizens' Option for Public Safety ^j JJCPA - Juvenile Justice Crime Prevention Act ^k EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ^f CCP - Community Corrections Partnership					

FY 2024-25 Recommended Budget
Local Revenue Fund 2011

(Subclass)	13022	13026				
SPECIAL REVENUE FUND 0271	Juvenile Reentry Grant Special Account	Behavioral Health Subaccount			Mental Health (EPSDT)	Mental Health (Managed Care)
Fund 0271 ORG Description	3435 Juvenile Reentry Grant	5632 Drug Court Account Sub. Abuse	5633 Nondrug Medi-Cal Sub. Abuse	5634 Drug Medi-Cal Account Sub. Abuse	5637 Mental Health Account (EPSDT)	5636 Mental Health Account (Managed Care)
Sales Tax / VLF Revenue	\$ 676,398	\$ 1,292,879	\$ 163,591	\$ 11,668,183	\$ 19,142,989	\$ 14,045,249
DEPARTMENT ORG						
10109999 - Human Resources						
2540 - Interest and Miscellaneous Expenditures						
31113260 - Ag Crime Task Force						
31113350 - ASU Patrol Helicopter						
31114000 - Main Jail Administration						
31114701 - Prisoner Warrants & Transport						
31115702 - Court Security						
31116226 - Body Worn Camera Grant						
31116328 - War on Meth - CAL-MMET						
2860 - District Attorney						
28621500 - Rural Crime Prevention Task Force						
28624500 - MAGEC Grant						
2880 - Public Defender						
34309999 - Probation	244,073					
34409999 - Probation Juvenile Justice Campus						
5630 - EPSDT					25,105,539	
5630 - Substance Abuse Contracts			516,308	17,123,839		
5630 - Managed Care						23,351,532
5630 - Drug Court Partnership		7,984,063				
5610 - Foster Care Program						
5610 - Adoptions Assistance Program						
5610 - Child Welfare Services Program						
5610 - Adult Protective Services Program						
6410 - Foster Care Assistance Payments						
6415 - Adoptions Assistance Payments						
CCP ⁴ Recommends allocation of AB 109 funds for Board approval						
Grand Total	\$ 244,073	\$ 7,984,063	\$ 516,308	\$ 17,123,839	\$ 25,105,539	\$ 23,351,532
Balance	\$ 432,325	\$ (6,691,184)	\$ (352,717)	\$ (5,455,856)	\$ (5,962,550)	\$ (9,306,283)
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership						

FY 2024-25 Recommended Budget
Local Revenue Fund 2011

(Subclass)	13027				
SPECIAL REVENUE FUND 0271	Protective Services Subaccount				
Fund 0271 ORG Description	6210				
Sales Tax / VLF Revenue	Adult Prot. Services Program	Foster Care Program	Foster Care Assistance Payments	Child Welfare Services Program	Adoptions Assistance Program
DEPARTMENT ORG					
10109999 - Human Resources					
2540 - Interest and Miscellaneous Expenditures					
31113260 - Ag Crime Task Force					
31113350 - ASU Patrol Helicopter					
31114000 - Main Jail Administration					
31114701 - Prisoner Warrants & Transport					
31115702 - Court Security					
31116226 - Body Wom Camera Grant					
31116328 - War on Meth - CAL-MMET					
2860 - District Attorney					
28621500 - Rural Crime Prevention Task Force					
28624500 - MAGEC Grant					
2880 - Public Defender					
34309999 - Probation				230,000	
34409999 - Probation Juvenile Justice Campus					
5630 - EPSDT					
5630 - Substance Abuse Contracts					
5630 - Managed Care					
5630 - Drug Court Partnership		2,615,781			
5610 - Foster Care Program					
5610 - Adoptions Assistance Program					2,376,314
5610 - Child Welfare Services Program				40,379,439	
5610 - Adult Protective Services Program	4,179,665				
6410 - Foster Care Assistance Payments			18,901,697		
6415 - Adoptions Assistance Payments					
CCP ⁴ Recommends allocation of AB 109 funds for Board approval					
Grand Total	\$ 4,179,665	\$ 2,615,781	\$ 18,901,697	\$ 40,609,439	\$ 2,376,314
Balance					
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership					

FY 2024-25 Recommended Budget
Local Revenue Fund 2011

(Subclass)		Protective Services Subaccount (Cont'd)			TOTAL Projected Collections
SPECIAL REVENUE FUND 0271		6210 (Cont'd)			
Fund 0271 ORG Description	Adoptions Assistance Payments	Child Abuse Prevention	TOTAL Protective Services Subaccount		
Sales Tax / VLF Revenue			\$ 73,250,272	\$ 219,679,822	
DEPARTMENT ORG					
10109999 - Human Resources			-	141,905	
2540 - Interest and Miscellaneous Expenditures			-	100,000	
31113260 - Ag Crime Task Force			-	440,662	
31113350 - ASU Patrol Helicopter			-	504,000	
31114000 - Main Jail Administration			-	1,480,500	
31114701 - Prisoner Warrants & Transport			-	536,000	
31115702 - Court Security			-	21,508,602	
31116226 - Body Worn Camera Grant			-	394,233	
31116328 - War on Meth - CAL-MMET			-	1,200,000	
2860 - District Attorney			-	2,304,791	
28621500 - Rural Crime Prevention Task Force			-	223,173	
28624500 - MAGEC Grant			-	153,092	
2880 - Public Defender			-	878,135	
34309999 - Probation			230,000	8,128,396	
34409999 - Probation Juvenile Justice Campus			-	10,610,999	
5630 - EPSDT			-	25,105,539	
5630 - Substance Abuse Contracts			-	17,640,147	
5630 - Managed Care			-	23,351,532	
5630 - Drug Court Partnership			-	7,984,063	
5610 - Foster Care Program			2,615,781	2,615,781	
5610 - Adoptions Assistance Program			2,376,314	2,376,314	
5610 - Child Welfare Services Program		785,390	41,164,829	41,164,829	
5610 - Adult Protective Services Program			4,179,665	4,179,665	
6410 - Foster Care Assistance Payments			18,901,697	18,901,697	
6415 - Adoptions Assistance Payments	22,484,277		22,484,277	22,484,277	
CCP ^d Recommends allocation of AB 109 funds for Board approval			-	59,859,431	
Grand Total	\$ 22,484,277	\$ 785,390	\$ 91,952,563	\$ 274,267,763	
Balance			\$ (18,702,291)	(54,587,941)	
ⁱ COPS - Citizens' Option for Public Safety ^j JJCPA - Juvenile Justice Crime Prevention Act ^e EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ^c CCP - Community Corrections Partnership					

Library - Measure B BUDGET 7511

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 20,186,566	\$ 23,711,800	\$ 26,406,245	\$ 2,694,445	11%
Services and Supplies	12,788,750	15,705,804	17,159,198	1,453,394	9%
Other Charges	229,379	234,050	238,150	4,100	2%
Capital Assets	311,419	21,000	-	(21,000)	-100%
Total Appropriations	<u>\$ 33,516,114</u>	<u>\$ 39,672,654</u>	<u>\$ 43,803,593</u>	<u>\$ 4,130,939</u>	10%
<u>Revenues</u>					
Taxes	\$ 42,056,966	\$ 41,200,000	\$ 40,900,000	\$ (300,000)	-1%
Revenue From Use of Money & Property	1,305,386	520,000	1,000,000	480,000	92%
Intergovernment Rev - State	284,195	240,000	175,074	(64,926)	-27%
Intergovernment Rev - Federal	2,006	-	-	-	-
Charges For Services	1,702,356	1,922,396	2,002,950	80,554	4%
Miscellaneous Revenues	144,535	280,100	280,100	-	-
Other Financing Sources	73,631	158,344	152,149	(6,195)	-4%
Total Revenues	<u>\$ 45,569,075</u>	<u>\$ 44,320,840</u>	<u>\$ 44,510,273</u>	<u>\$ 189,433</u>	-
<u>Revenues(Over)/Under Expenses</u>	\$ (12,052,961)	\$ (4,648,186)	\$ (706,680)	\$ 3,941,506	-85%
Increase/(Decrease) in Fund Balance	<u>12,052,961</u>	<u>4,648,186</u>	<u>706,680</u>	<u>(3,941,506)</u>	-85%
<u>Budgetary Balance</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	Budgeted	Current	Recommended	Increase/ (Decrease)	
	2022-23	2023-24	2024-25		
Position Summary	<u>325</u>	<u>325</u>	<u>322</u>	<u>(3)</u>	

LIBRARY – 7511

FUNCTION

The Fresno County Public Library, under the governance of the Board of Supervisors, provides informational, cultural, and recreational services to the public. Library is a member of the San Joaquin Valley Library System (SJVLS) and serves as its fiscal and operational agent. The special fund is administered by the Library Department in compliance with ordinance for Fresno County and Coalinga-Huron proportional percentage share of tax collections. The Coalinga-Huron Library District is a separate special district and not covered in this budget. Funding is primarily provided from two sources, property taxes and Measure B Sales Tax revenue. The Measure B Sales Tax Ordinance was passed by the voters in November 1998, renewed in 2004 and 2012, and will expire March 31, 2029, if not renewed prior to that date.

OVERVIEW

The FY 2024-25 Recommended Budget of \$43,803,593 represents a 10% (\$4,130,939) increase over the FY 2023-24 Adopted Budget primarily due to an increase in Salaries and Benefits, Operating Leases Buildings, Data Processing Services, and Utilities. Revenues recommended at \$44,510,273 represent a less than 1% (\$189,433) increase over the FY 2023-24 Adopted Budget. Staffing is recommended at 322, a decrease of three positions from the FY 2023-24 Adopted Budget. Salary Savings of 3% (\$443,267) was used when calculating Regular Salaries, with related benefit savings of \$346,763.

GOAL SETTING

Goals

FY 2024-25

- **Goal:** Continue work with the Departments of Public Works and Planning, Internal Services, and external vendors to ensure major building repairs and updates are completed in compliance with regulatory standards within a framework of preventative and scheduled maintenance, as well as create a detailed Long-Term Facilities Plan for the Fresno County Public Library.
- **Performance Metric:** Staff will work in collaboration with the Departments of Public Works and Planning and Internal Services to ensure facility needs are addressed under the categories of site, building exterior, roofing, building interior, and Heating, Ventilation, and Air Conditioning (HVAC) systems. A full detailed Long-Term Facilities plan will be executed within this fiscal year.

FY 2023-24

- **Goal:** Continue work with the Departments of Public Works and Planning, Internal Services, and external vendors to ensure major building repairs and updates are completed in compliance with regulatory standards within a framework of preventative and scheduled maintenance, as well as create a detailed Long-Term Facilities Plan for the Fresno County Public Library.
- **Outcome(s)/Result(s):** In FY 2023-24 major building repairs were completed at the Central, Bear Mountain, Fig Garden entrance door - Americans with Disabilities Act, Fowler parking lot and initial stages of Central electrical redesign and upgrades. Fire alarm upgrades were completed in Central and Woodward Park branches. In addition, real property at 3002 North Cedar Ave, Fresno was purchased.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- The expenditure plan for services follows the Library Operational Service Delivery plan. As a result of significant growth in Measure B sales tax collection, the Department has increased library collections materials, programming services, literacy program, early learning centers and community engagement services, and technology to improve access to services.
- Existing Library buildings, major replacements, and improvements for seven branch locations to be completed as a part of long-term facilities plan. Measure B Fund Balance surplus reserves will be utilized for branch major repairs, improvements, and remodel of seven existing libraries under Library Capital Improvement Org, Capital Assets.
- The growth of existing library branches continues during the fiscal year for expansion of Reedley and Clovis branch. In 2019, the Board approved funding the project from Library Fund Balance reserves and a transfer out under Library Capital Improvement Org 7530.
- An additional facility was leased to support expansion of library services by leasing a larger space for the Politi branch expanding from 5,016 at current site to 21,440 square feet at the new location. Prior to occupation and commencement of the new space, it will be renovated for the purpose of public library operational use of the premises.

Salaries and Benefits

- Salaries and Benefits recommended at \$26,406,245 represents an 11% (\$2,694,445) increase over the FY 2023-24 Adopted Budget due to negotiated increases in salaries and related benefits and retirement rate increases. Staffing is recommended at 322 positions, a net decrease of three positions from the FY 2023-24 Adopted Budget. Positions recommended to be added are two Supervising Library Assistants. Positions recommended to be deleted are five part time Library Aides.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$14,423,128 represents a 10% (\$1,350,854) increase over the FY 2023-24 Adopted Budget due to negotiated increases in salaries.
- Account 6400 Retirement Contribution recommended at \$7,292,593 represents an 11% (\$744,302) increase over the FY 2023-24 Adopted Budget due to salary and retirement rate increases.
- Account 6570 401(a) Matching Contribution recommended at \$189,475 represents a 115% (\$101,212) increase over the FY 2023-24 Adopted Budget due to increased contribution amount and estimated usage.
- Account 6600 Health Insurance Contribution recommended at \$2,871,542 represents a 14% (\$353,738) increase over the FY 2023-24 Adopted Budget due to the increase in health insurance contributions.

Services and Supplies

- Services and Supplies recommended at \$17,159,198 represents a 9% (\$1,453,394) increase over the FY 2023-24 Adopted Budget primarily due to an increase in lease costs, utilities, computer hardware, and data processing charges.

Recommended funding includes:

- Account 7296 Data Processing Services recommended at \$1,210,810 represents a 91% (\$577,975) increase over the FY 2023-24 Adopted Budget due to a change in how overhead costs are assigned by the Internal Services Department.

- Account 7308 Hardware, Parts & Supplies recommended at \$600,000 represents a 20% (\$100,000) increase over the FY 2023-24 Adopted Budget based on increased library technology to implement or improve technologies to deliver services to patrons.
- Account 7340 Operating Leases Buildings recommended at \$1,677,120 represents an 82% (\$756,000) increase over the FY 2023-24 Adopted Budget due primarily to the new Politi Library lease location to expand existing library services.
- Account 7430 Utilities recommended at \$1,567,273 represents a 16% (\$215,273) increase over the FY 2023-24 Adopted Budget based on prior year actual cost and estimates provided by the Internal Services Department.

SUMMARY OF REVENUES

- Revenues are recommended at \$44,510,273 and represent a less than 1% (\$189,433) increase over the FY 2023-24 Adopted Budget. Significant changes by specific revenue source are noted below:
 - Revenue From Use of Money recommended at \$1,000,000 represents a 92% (\$480,000) increase over the FY 2023-24 Adopted Budget based on actual interest earned in the prior year and anticipated interest earned estimates.
- Fund Balance Reserves - The Library continues to set aside 5% of excess surplus collected Taxes to build reserves for future major facilities projects and improvements.
 - Estimated Beginning Fund Balance on July 1, 2024 is \$87,800,000.
 - Reserves withdrawal for operations is estimated to decrease by \$129,192.
 - Reserves withdrawal for Grant match Central Project \$3,995,959
 - Reserves withdrawal for Capital Improvement \$49,530,000.
 - Estimated Fund Balance on June 30, 2025 is \$34,144,849.

PENDING FACTORS

The Library will continue to assess and update its Library voter approved operational service plan to improve accessibility and standards at all branches in conjunction with other County agencies and stakeholders. Adapting to a diverse population will mean making changes to the layout of existing buildings and updating the array of services and technology improvements to meet the demands of a modern library system.

For Library capital projects, the Department of Public Works and Planning is spearheading efforts in Clovis, Reedley, and design build development in upcoming years for the expansion of the Teague branch located at the Highway City Community Center.

Library - Measure B - 7511

REGULAR SALARIES **BUDGETED POSITIONS** **RECOMMENDED**

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0251	Assoc County Librarian	4,631	1	1	\$122,700
1152	Graphic Arts Specialist	1,855	2	2	92,231
2110	Librarian I	2,091	12	12	680,769
2112	Librarian Trainee	1,754	4	4	184,844
2150	Principal Librarian	3,809	4	4	449,806
2155	Librarian III	2,620	9	9	742,526
2156	Supervising Librarian	2,724	9	9	754,709
2160	Librarian II	2,303	13	13	980,048
2121	Library Assistant	1,413	131	131	4,510,269
2166	Sr Library Assistant	1,484	23	23	1,102,773
2145	Library Aide	1,328	45	40	776,317
2153	Library Development Prog Coord	3,134	1	1	94,831
2167	Supervising Library Assistant	1,637	9	11	558,618
2175	Literacy Coordinator	2,525	1	1	85,382
2180	Library Facilities Coordinator	2,860	1	1	83,299
2185	Administrative Librarian SJVLS	3,809	1	1	115,219
2209	Executive Assistant	2,413	1	1	71,092
2290	Volunteer Services Coordinator	2,004	1	1	60,944
2292	Staff Analyst II	2,317	1	1	63,586
2293	Staff Analyst III	2,676	1	1	90,528
2294	Sr Staff Analyst	3,291	2	2	196,783
2394	Departmental Business Manager	3,809	1	1	115,219
3037	Driver	1,328	8	8	323,164
3080	Office Assistant II	1,559	2	2	102,781
3081	Office Assistant II - Conf	1,559	1	1	52,720
3205	Account Clerk I	1,465	1	1	38,597
3260	Account Clerk II	1,643	2	2	108,102
3254	Sr Accountant - Conf	2,790	1	1	82,871
3240	Supvsng Account Clerk	1,952	1	1	65,673
3621	Program Technician II	1,767	1	1	60,270
3707	Infor Technology Analyst IV	2,995	1	1	91,551
3712	Network Systems Engineer II	2,995	3	3	299,519
3713	Sr Network Systems Engineer	3,411	1	1	115,084
3756	Info Technology Specialist I	1,937	1	1	37,602

Library - Measure B (ORG 7511)

3757	Info Technology Specialist II	2,130	3	3	207,569
3758	Sup Info Technology Specialist	2,491	1	1	68,116
5050	Maintenance Janitor	1,559	19	19	882,204
5061	Supvsng Janitor	1,716	1	1	52,682
5222	Library Maintenance Supervisor	2,298	1	1	60,887
5325	Maintenance Painter	2,120	1	1	71,532
5221	Parks Groundskeeper	1,429	3	3	122,178

Subtotal **325** **322** **\$14,775,595**

Bilingual Pay 72,800

Shift Differential 18,000

Total Salary Savings (443,267)

TOTAL REGULAR SALARIES **\$ 14,423,128**

VACANT POSITIONS DELETED (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
2145	Library Aide	1,328	-5	\$ 87,470
	Cost of Restoring Vacant Positions		-5	\$ 87,470

RECOMMENDED POSITIONS TO ADD (Effective October 14, 2024)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
2167	Supervising Library Assistant	1,637	2	\$ 86,250
	Cost of Positions Recommended to Add		2	\$ 86,250

Library Grants BUDGET 7517

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ -	\$ 2,000	\$ 8,037,122	\$ 8,035,122	401,756%
Total Appropriations	\$ -	\$ 2,000	\$ 8,037,122	\$ 8,035,122	401,756%
<u>Revenues</u>					
Intergovernment Rev - State	\$ -	\$ -	\$ 4,020,478	\$ 4,020,478	-
Intergovernment Rev - Federal	-	2,000	20,685	18,685	934%
Total Revenues	\$ -	\$ 2,000	\$ 4,041,163	\$ 4,039,163	201,958%
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ 3,995,959	\$ 3,995,959	-
Increase/(Decrease) in Fund Balance	-	-	(3,995,959)	(3,995,959)	-
<u>Budgetary Balance</u>	-	-	-	-	-

LIBRARY – GRANTS - 7517

FUNCTION

The Library Grants budget provides for the acquisition of Library materials, supplies, furniture, and equipment funded only by grants from other governmental institutions including Federal, State, and local government.

OVERVIEW

The FY 2024-25 Recommended Budget of \$8,037,122 represents a significant (\$8,035,122) increase over the FY 2023-24 Adopted Budget primarily due to receiving a grant from the California State Library for the Building Forward Library Facilities Improvement Program. The budget is for Services and Supplies and does not include staff costs. There is no Net County Cost associated with this budget.

The grants in this budget include:

- California State Library Building Forward Library Facilities Improvement Program
- Pacific Library Association Family Engagement
- California Humanities Read Together

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies are recommended at \$8,037,122 represent a significant (\$8,035,122) increase over the FY 2023-24 Adopted Budget primarily due to planned grant activities associated with three grant projects. The significant expenses are noted below. The Library will return to the Board for approval of any additional grant opportunities that may arise during FY 2024-25.
 - Account 7345 Facility Operation & Maintenance is recommended at \$7,933,195 for grant activities associated with the Building Forward Library Facilities grant. The grant to the Central Library branch includes roof replacement, electrical system upgrades, improved lighting, and replacement windows.

SUMMARY OF REVENUES

- Revenues are recommended at \$4,041,163 and represent a significant (\$4,039,163) increase over the FY 2023-24 Adopted Budget. Significant changes by specific revenue source are noted below:
 - Intergovernmental Revenue - State is recommended at \$4,020,478 and is associated with two State grants: California State Library Building Forward and California Humanities Read Together. The California State Library requires matching contributions which will be funded through a decrease of Fund Balance for the Building Forward Library Facilities Improvement Program.

County Library Book Fund BUDGET 7521

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 461,587	\$ 917,628	\$ 897,872	\$ (19,756)	-2%
Total Appropriations	\$ 461,587	\$ 917,628	\$ 897,872	\$ (19,756)	-2%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 32,997	\$ 22,000	\$ 22,000	\$ -	-
Miscellaneous Revenues	305	40,000	40,000	-	-
Total Revenues	\$ 33,302	\$ 62,000	\$ 62,000	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 428,285	\$ 855,628	\$ 835,872	\$ (19,756)	-2%
Increase/(Decrease) in Fund Balance	(428,285)	(855,628)	(835,872)	19,756	-2%
<u>Budgetary Balance</u>	-	-	-	-	-

LIBRARY – BOOK FUND - 7521

FUNCTION

The Library Book Fund Special Revenue Fund was established for the exclusive use of the Library. Funding sources are provided by private donations that are restricted/designated for library branch use. The donations and interest earned in this fund are utilized to purchase books and other related library equipment, supplies, and materials.

OVERVIEW

The FY 2024-25 Recommended Budget of \$897,872 represents a 2% (\$19,756) decrease from the FY 2023-24 Adopted Budget. This budget is for Services and Supplies only and does not include staff costs. There is no Net County Cost associated with this budget.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$897,872 represents a 2% (\$19,756) decrease from the FY 2023-24 Adopted Budget due to purchases of digital materials for patron use.

SUMMARY OF REVENUES

- Revenues are recommended at \$62,000 and represent no change from the FY 2023-24 Adopted Budget based on anticipated interest earned on the Library Book Fund Balance totaling \$22,000 and donations totaling \$40,000.
 - Estimated Beginning Fund Balance on July 1, 2024 is \$1,174,207.
 - Use of Fund Balance is \$835,872.
 - Estimated Ending Fund Balance on June 30, 2025 is \$338,335.

Library - Measure B - Capital Improvements BUDGET 7530

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ -	\$ 2,700,000	\$ 5,200,000	\$ 2,500,000	93%
Other Financing Uses	110,286	27,625,000	37,000,000	9,375,000	34%
Capital Assets	-	6,975,000	7,330,000	355,000	5%
Total Appropriations	\$ 110,286	\$ 37,300,000	\$ 49,530,000	\$ 12,230,000	33%
<u>Revenues</u>					
<u>Revenues(Over)/Under Expenses</u>	\$ 110,286	\$ 37,300,000	\$ 49,530,000	\$ 12,230,000	33%
Increase/(Decrease) in Fund Balance	(110,286)	(37,300,000)	(49,530,000)	(12,230,000)	33%
<u>Budgetary Balance</u>	-	-	-	-	-

LIBRARY – CAPITAL IMPROVEMENTS - 7530

FUNCTION

The Library Capital Improvement Fund accounts for the construction of new Library facilities, capital improvements, associated facility startup costs, and expansion of existing facilities included as part of the Measure B Library Tax Ordinance service plan.

OVERVIEW

The FY 2024-25 Recommended Budget of \$49,530,000 represents a 33% (\$12,230,000) increase over the FY 2023-24 Adopted Budget due to increased costs associated with construction and purchase of furniture and fixtures for the Clovis Regional and Reedley Branch Libraries. Major maintenance, modernizing existing library facilities and constructing libraries is an authorized use of Measure B Library Sales Tax to be budgeted and monitored separately from Library operations, donations, and grants. This budget is for Services and Supplies, Capital Assets, and Operating Transfers Out for Library Capital Outlay construction projects and does not include staff costs. Funding for the Library - Grants California State Library for the Building Forward Library Facilities Improvement Program is detailed in Org 7517. There is no Net County Cost associated with this budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- Construction agreements are underway for the Clovis and Reedley projects. Public Works & Planning (PWP) is leading the vendor selection for Board approval. Based on the Board of Supervisors' direction, the County Library's contributions to the Clovis and Reedley projects are estimated at \$24,000,000 and \$13,000,000, respectively, utilizing the Library's Fund Balance. As a result, the Capital Outlay projects for Clovis Regional Library and Reedley Branch Library are in the planning stages under Capital Project Orgs 8863 (Clovis Library) and 8865 (Reedley Library).
- Based on PWP's project building needs assessment, the startup facility costs for furniture and equipment for Clovis increased an estimated 43% and Reedley increased an estimated 58%.
- The Central Branch of Fresno County Library will undergo major exterior and interior improvements. Non-covered grant costs for major maintenance will be funded from Library Fund Balance facilities reserves. In January 2024, the Board of Supervisors approved a grant from the California State Library for the Building Forward Library Facilities Improvement Program for Central Library branch. The grant funds are for structural improvements to the Central Library branch which include roof replacement, electrical system upgrades, improved lighting, and replacement windows.
- The Department continues annual reviews with PWP and the Internal Services Department (ISD) to set one-year priorities regarding major improvements for multiple locations in accordance with the Department's three-year facilities plan. Due to project timeline delays, there is a 5% increase in costs associated with Easton, Parlier, Selma, and Woodward Libraries. The Department anticipates project completion by March 2025.

Services and Supplies

- Services and Supplies recommended at \$5,200,000 represents a 93% (\$2,500,000) increase over the FY 2023-24 Adopted Budget primarily due to inflation in the cost of furniture and fixtures.

Recommended funding includes:

- Account 7406 Library Materials recommended at \$4,000,000 represents a 48% (\$1,300,000) increase over the FY 2023-24 Adopted Budget for the acquisition of furniture and fixtures for the two new branches due to Public Works project building needs assessment for the Capital project.

Clovis Regional Library.....	\$2,500,000	.....	Facility start up
Reedley Branch Library	\$1,500,000	.....	Facility start up

Other Financing Uses

- Operating Transfers Out recommended at \$37,000,000 represents a 34% (\$9,375,000) increase over the FY 2023-24 Adopted Budget due to inflation.

Recommended funding includes:

Clovis Regional Library.....	\$24,000,000	.....	Construction
Reedley Branch Library	\$13,000,000	.....	Construction

Capital Assets

- Capital Assets recommended at \$7,330,000 represents a 5% increase (\$355,000) over the FY 2023-24 Adopted Budget based on inflation of costs for ongoing capital asset projects.

- Recommended funding includes:

(1) Easton Roof.....	\$180,000	...Replacement.....	Program Number 91895
(1) Easton Parking Lot.....	\$250,000	...Replacement.....	Program Number 91897
(1) Parlier HVAC.....	\$150,000	...Replacement.....	Program Number 91898
(1) Selma Remodel.....	\$6,000,000	...Improvements...	Program Number 91899
(1) Woodward Chiller & Cooling Tower...	\$750,000	...Replacement...	Program Number 91901

SUMMARY OF REVENUES

- There are no revenues or NCC associated with this budget.
- The use of the County Library’s Fund Balance (\$49,530,000) represents the following designation for Capital Outlay projects:

Clovis Regional Library:	\$24,000,000
Reedley Library:	\$13,000,000
Easton Roof:	\$180,000
Easton Parking Lot:	\$250,000
Parlier HVAC:	\$150,000
Selma Remodel:	\$6,000,000
Woodward Chiller & Cooling Tower:	\$750,000

PENDING FACTORS

Implementation of a facilities replacement and building improvement plan has been underway and will continue over multiple years. Accessibility issues, safety, modernization, and general building improvements will be addressed while working with PWP and ISD.

On June 6, 2017, the Department entered a 99-year ground lease with Highway City Community Development for 15,075 square feet of raw land, commonly known as Highway City Community Center, for the construction of a new library. The new library replaced the Teague Branch Library located inside Central Unified School District's Teague Elementary School in 2019. The lease allows for construction of a 5,000 square foot facility located immediately behind Highway City Community Center. The exact size and related site requirements for the library must still be determined based on zoning and applicable land use laws within the City of Fresno.

Emergency Medical Services Dept BUDGET 5244

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 399,206	\$ 406,739	\$ 420,158	\$ 13,419	3%
Other Financing Uses	58,083	65,018	165,657	100,639	155%
Total Appropriations	\$ 457,289	\$ 471,757	\$ 585,815	\$ 114,058	24%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 370,880	\$ 399,436	\$ 407,574	\$ 8,138	2%
Revenue From Use of Money & Property	7,281	8,835	6,667	(2,168)	-25%
Total Revenues	\$ 378,160	\$ 408,271	\$ 414,241	\$ 5,970	1%
<u>Revenues(Over)/Under Expenses</u>	\$ 79,129	\$ 63,486	\$ 171,574	\$ 108,088	170%
Increase/(Decrease) in Fund Balance	(79,129)	(63,486)	(171,574)	(108,088)	170%
<u>Budgetary Balance</u>	-	-	-	-	-

DPH – EMERGENCY MEDICAL SERVICES FUND - 5244

FUNCTION

The Emergency Medical Services (EMS) Fund is administered by the Department of Public Health for the purpose of addressing uncompensated care costs of hospitals and physicians using court-imposed penalty assessments. The funding authority to establish this Fund is the Board of Supervisors, February 28, 1989, Resolution 89-807, pursuant to the California Health and Safety Code, Section 1797.98a. [Senate Bill 12 (Chapter 1240, Statutes of 1987) and Senate Bill 612 (Chapter 945, Statutes of 1988)].

OVERVIEW

The FY 2024-25 Recommended Budget of \$585,815 represents a 24% (\$114,058) increase over the FY 2023-24 Adopted Budget due to the Department using accumulating fund balances to increase funding for hospitals, physician services claims, and EMS Funding. Revenues recommended at \$414,241 represent a 1% (\$5,970) increase over the FY 2023-24 Adopted Budget based on current trend of court-imposed penalty assessment fees.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$420,158 represents a 3% (\$13,419) increase over the FY 2023-24 Adopted Budget primarily due to using accumulating fund balance for hospitals and physician services claims to reconcile EMS Fund balance.

Other Financing Uses

- Emergency Medical Services Fund recommended at \$165,657 represents a 155% (\$100,639) increase over the FY 2023-24 Adopted Budget, primarily due to an accumulating fund balance on past revenue that will be used for EMS Administration and claims administration.

SUMMARY OF REVENUES

- Revenues are recommended at \$414,241 and represents a 1% (\$5,970) increase over the FY 2023-24 Adopted Budget. The Fund receives revenue from court-imposed penalty assessments.
 - Estimated Fund Balance on July 1, 2024 is \$384,101.
 - Fund Balance of \$171,574 will be required to balance the FY 2024-25 Recommended Budget, which will be used to compensate hospitals, physicians and physician groups, and EMS and Claims Administration.
 - Estimated ending Fund Balance on June 30, 2025 is \$212,527.

Public Works & Planning - Roads

BUDGET 4510

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 26,417,291	\$ 34,772,609	\$ 39,220,022	\$ 4,447,413	13%
Services and Supplies	73,466,072	135,496,526	117,801,087	(17,695,439)	-13%
Other Financing Uses	1,119,409	4,311,000	4,500,000	189,000	4%
Capital Assets	460,219	1,912,700	2,216,296	303,596	16%
Total Appropriations	<u>\$ 101,462,990</u>	<u>\$ 176,492,835</u>	<u>\$ 163,737,405</u>	<u>\$ (12,755,430)</u>	-7%
<u>Revenues</u>					
Taxes	\$ 8,538,096	\$ 12,907,853	\$ 15,713,536	\$ 2,805,683	22%
Licenses, Permits, & Franchises	754,866	720,000	360,000	(360,000)	-50%
Revenue From Use of Money & Property	201,367	150,000	42,000	(108,000)	-72%
Intergovernment Rev - State	49,382,942	61,651,160	57,557,562	(4,093,598)	-7%
Intergovernment Rev - Federal	13,848,357	48,325,800	51,332,419	3,006,619	6%
Intergovernment Rev - Other	352	1,592,000	2,549,000	957,000	60%
Charges For Services	18,227,396	34,816,000	18,098,500	(16,717,500)	-48%
Miscellaneous Revenues	119,711	118,000	-	(118,000)	-100%
Other Financing Sources	418,063	1,651,709	1,221,959	(429,750)	-26%
Intrafund Revenue	36,691	-	-	-	-
Total Revenues	<u>\$ 91,527,841</u>	<u>\$ 161,932,522</u>	<u>\$ 146,874,976</u>	<u>\$ (15,057,546)</u>	-9%
<u>Revenues(Over)/Under Expenses</u>	<u>\$ 9,935,149</u>	<u>\$ 14,560,313</u>	<u>\$ 16,862,429</u>	<u>\$ 2,302,116</u>	16%
Increase/(Decrease) in Fund Balance	(9,935,149)	(14,560,313)	(16,862,429)	(2,302,116)	16%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2022-23	Current 2023-24	Recommended 2024-25	Increase/ (Decrease)	
Position Summary	276	281	281	-	

PW&P – ROADS - 4510

FUNCTION

The Public Works and Planning Department - Roads budget supports the implementation of specified road and bridge improvement projects, and the maintenance and operation of the County roads. The 3,474 miles of County roads represent the largest county road system in California. The primary function of the Design, Construction, and Maintenance and Operations Divisions is to provide for administration, maintenance, operations, rehabilitation, and reconstruction of roads, bridges, and attendant facilities as authorized by the California Streets and Highways Code and to provide for traffic safety. In addition to roads and bridges, the divisions provide engineering and construction services for Special Districts, County Service Areas, Resources, and other departments.

OVERVIEW

The FY 2024-25 Recommended Budget of \$163,737,405 represents a 7% (\$12,755,430) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in prior year storm damage related work. Revenues recommended at \$146,874,976 represent a 9% (\$15,057,546) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction in reimbursement from the Federal Emergency Management Agency (FEMA) based on ongoing discussions regarding qualified expenditures. A portion of available Fund Balance (\$16,862,429) was utilized to balance the FY 2024-25 Recommended Budget. Staffing is recommended at 281 positions, the same level as FY 2023-24.

GOAL SETTING

Goal

FY 2024-25

- **Goal:** The Department of Public Works and Planning will increase its efforts in safety, wellness and professional deployment which will assist in achieving its ongoing goal of reducing injuries and liability claims while increasing employee satisfaction. The Department is also improving its efforts in recruitment and retention to lower the vacancy rate to better serve the County and the public.
- **Performance Metric:** Attainment of this goal will be measured by a reduction of injuries and lost time from work. Furthermore, a reduction in the vacancy rate will be reflected as well.

FY 2023-24

- **Goal:** The Department of Public Works and Planning will strive to reduce operational costs by maintaining or reducing the number of safety-related incidents. Future cost reductions will be realized by a reduction in future Worker's Compensation charges assigned to the Department; reduction in Liability Costs as some of the Department's injury claims involve damage to County and/or public equipment and property; reductions in Overtime and Extra-Help costs incurred as a result of coverage for employees away from work due to injury; and lowered risk of possible safety violations and fines [(e.g., California Division of Occupational Safety and Health (Cal-OSHA)].
- **Performance Metric:** Attainment of this goal will be measured by increasing safety training, reduction of COVID exposure through safe practices and use of technology, and decreased in lost days or recordable incidents.

- **Outcome/Result:** The Department has increased its safety training efforts and targeted areas the Department believes it will reduce future costs for both Workers' Compensation and Liability claims. The efforts include but are not limited to roadside fire training, CPR and First Aid. During the course of the next fiscal year, these efforts will be further increased to lessen the Department's exposure to claims and associated costs.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The 2023 Federal Transportation Improvement Program includes \$186 million in Federal and State-funded projects through FY 2026-27 with over \$88 million in federal dollars for the Highway Bridge Program, \$25 million for the Congestion Mitigation Air Quality (CMAQ) Improvement program projects, and \$54 million for the Surface Transportation Block Grant program projects. These projects are currently funded at \$138 million with \$48 million in local match required.

Road Maintenance

The Road Maintenance and Operations Division is responsible for preserving the existing public road system as a safe and efficient guideway for servicing private vehicles, public transit, and commercial vehicles. Below is a list of projects for FY 2024-25:

- Maintenance of private roads in the County Service Areas (CSAs): \$100,000
- Maintenance of joint County and City road segments: \$500,000
- Traffic signals and highway lighting maintenance: \$650,000
- Job Order Contracts (JOC): \$5,500,000
- Contract Preventative Maintenance projects are recommended at \$10,000,000 and funded by Senate Bill 1 Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017):
 - Preservation treatments (Chip and Slurry Seals): \$5,000,000
 - Asphalt concrete overlays: \$5,000,000
- Day Labor Paving project of approximately 52 miles of County maintained road segments: \$14,500,000

Road and Bridge Construction

Projects awarded in prior fiscal years with expenditures for FY 2024-25 include:

- Golden State Corridor Improvements, a \$56 million, three year Measure C and state-funded multi-agency project (scheduled for completion in FY 24-25).
- CMAQ projects including Adams Avenue from Cherry to Clovis Avenue (\$3,800,000), Jensen Ave from Dickenson to Madera (\$3,900,000) and Fowler and Olive Avenue Traffic Signal (\$2,500,000).
- Projects scheduled for award in FY 2024-25 include:
 - Bridge Preventative Maintenance Scour Mitigation (\$1,500,000)
 - East Reedley Bridge Replacements (\$4,300,000)
 - Houghton Canal Bridge Replacement (\$4,200,000)
 - Herndon-Barstow Elementary Crosswalk (\$800,000)

- Jensen Avenue Fig to West Road Reconstruction in cooperation with the City of Fresno (\$5,500,000)

Salaries and Benefits

- Salaries and Benefits recommended at \$39,220,022 represent a 13% (\$4,447,413) increase over the FY 2023-24 Adopted Budget due to step increases, negotiated salary increases, and increases in benefits.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$21,234,279 represents a 12% (\$2,289,365) increase over the FY 2023-24 Adopted Budget due to step increases and negotiated salary increases.
- Account 6300 Overtime recommended at \$1,260,000 represents a 17% (\$180,000) increase over the FY 2023-24 Adopted Budget due to additional hours required due to labor shortages.
- Account 6400 Retirement Contributions recommended at \$10,540,977 represents a 14% (\$1,283,406) increase over the FY 2023-24 Adopted Budget due to an increase in retirement rates.
- Account 6500 OASDI Contribution recommended at \$1,733,434 represents a 13% (\$195,545) increase over the FY 2023-24 Adopted Budget due to corresponding increases in regular salaries and overtime.
- Account 6600 Health Insurance recommended at \$3,683,314 represents a 14% (443,923) increase over the FY 2023-24 Adopted Budget due to an increase in County health insurance contributions.

Services and Supplies

- Services and Supplies recommended at \$117,801,087 represent a 13% (\$17,695,439) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in storm damage expenditures.

Recommended funding includes:

- Account 7175 Property Insurance recommended at \$35,926 represents a 75% (\$106,202) decrease from the FY 2023-24 Adopted Budget due to historical claims and rates for FY 2024-25.
- Account 7220 Maintenance-Buildings & Grounds recommended at \$681,500 represents a 33% (\$332,000) decrease from the FY 2023-24 Adopted Budget due to the completion of some maintenance projects at the various road yards.
- Account 7260 Miscellaneous Expense recommended at \$17,195,000 represents a 27% (\$3,638,000) increase over the FY 2023-24 Adopted Budget due to an increase in material costs for paving projects.
- Account 7295 Professional & Specialized Services recommended at \$20,192,441 represents a 40% (\$13,405,771) decrease from the FY 2023-24 Adopted Budget due to a decrease in storm damage expenditures.
- Account 7296 Data Processing Services recommended at \$3,413,345 represents a 79% (\$1,505,891) increase over the FY 2023-24 Budget due to increases in IT rates including a new overhead component.
- Account 7370 Contracts-Roads recommended at \$58,328,357 represents a 14% (\$9,531,643) decrease from the FY 2023-24 Budget due to projected decrease in construction contracts.

- Account 7385 Small Tools & Instruments recommended at \$915,500 represents a 20% (\$152,500) increase over the FY 2023-24 Adopted Budget due to traffic signal components used by Road Maintenance.
- Account 7565 Countywide Cost Allocation recommended at \$386,865 represents a 33% (\$187,193) decrease from the FY 2023-24 Adopted Budget due a decrease in allocated Cost Plan charges from the Auditor-Controller/Treasurer-Tax Collector

Other Financing Uses

- Operating Transfer Out for Capital Assets recommended at \$4,500,000, represents a 4% (\$189,000) increase over the FY 2023-24 Adopted Budget for the purchase of various Road equipment.

Capital Assets

- Capital Assets recommended at \$2,216,296 represents a 16% (\$303,596) increase over the FY 2023-24 Adopted Budget due to anticipated Right of Way acquisitions, the purchase of various equipment, and building improvements for Road Maintenance yards.

- Recommended funding includes:

(1) Right of Way-Perm.....	\$935,000	.....Design.....	Program #91267
(1) Right of Way-Temp.....	\$10,000	.....Design.....	Program #91276
(1) Gas Power Jack Hammer...	\$7,000	.....New-Const.....	Program #91830
(1) CF Forced Air Oven.....	\$10,000	.....New-Const.....	Program #91975
(1) Concrete Core Saw.....	\$6,000	.....New-Const.....	Program #91976
(1) Elect Penet w/Dig Ind.....	\$6,000	.....New-Const.....	Program #91977
(1) Auto Dig Ring & BC.....	\$6,500	.....New-Const.....	Program #91978
(1) DJ1L2 Lidar Camera.....	\$16,500	.....New-Const.....	Program #91979
(1) Digital Survey Level.....	\$10,000	.....New-Const.....	Program #91980
(1) Ground Pen Radar Sys.....	\$35,000	.....New-Const.....	Program #91982
(1) High End Computer.....	\$10,000	.....New-Const.....	Program #92013
(1) Thermoplastic Equip.....	\$30,000	.....New-Maint & Op.....	Program #91981
(1) Mobile Mat Proc Plant.....	\$100,000	.....New-Maint & Op.....	Program #91984
(1) Area 8 Storage Bldg.....	\$553,872	.....New-Maint & Op.....	Program #91682
(1) Area 3 Modular Bldg.....	\$130,424	.....New-Maint & Op.....	Program #91691
(1) Area 9D Modular Bldg.....	\$150,000	.....New-Maint & Op.....	Program #91692
(3) Road Yd Restrooms.....	\$200,000	.....New-Maint & Op.....	Program #91983

SUMMARY OF REVENUES

- Revenues are recommended at \$146,874,976 and represents a 9% (\$15,057,546) decrease from the FY 2023-24 Adopted Budget primarily due to a reduction in charges for services.

Recommended funding includes:

- Taxes recommended at \$15,713,536 represents a 22% (\$2,805,683) increase over the FY 2023-24 Adopted budget primarily due to a projected increase in Sales Tax revenue.

- Licenses, Permits, & Franchises recommended at \$360,000 represents a 50% (\$360,000) decrease from the FY 2023-24 Adopted Budget primarily due to decreased annual permit requests.
- Revenue from Use of Money and Property - recommended at \$42,000 represents a 72% (\$108,000) decrease from the FY 2023-24 Adopted Budget due to a reduction in interest accrued.
- Intergovernment Revenues - Other recommended at \$2,549,000 represents a 60% (\$957,000) increase over the FY 2023-24 Adopted Budget due to anticipated reimbursements from other agencies on the Jensen Avenue reconstruction project (from Fig Garden to West Avenue).
- Charges for Services recommended at \$18,098,500 represents a 48% (\$16,717,500) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in reimbursable expenditures for the Golden State Boulevard Corridor project.
- Miscellaneous Revenues recommended at \$0 represents a 100% (\$118,000) decrease from the FY 2023-24 Adopted Budget due to reimbursement from Risk Management received in FY 2023-24.
- Other Financing Sources recommended at \$1,221,959 represents a 26% (\$429,750) decrease from the FY 2023-24 Adopted Budget primarily due to a decrease in anticipated revenue from Public Facility Fees.
- Estimated Beginning Fund Balance on July 1, 2024 is \$28,721,298.
- A portion of available Fund Balance (\$16,862,429) will be used to balance the FY 2024-25 Recommended Budget.
- Estimated Ending Fund Balance on June 30, 2025 is \$11,858,869.

PENDING FACTORS

Currently, FY 2024-25 gas tax revenues, estimated at \$55,819,454 (SB 1, HUTA) are estimated to increase approximately 4% over FY 2023-24 revenues of \$53,608,962. Transportation sales tax revenues (Measure C) are estimated to increase approximately one percent over FY 2023-24 revenues. Measure C is only funded through 2027, unless renewed by the voters. Since SB-1 and HUTA are based on a per-gallon fuel tax, with the increased use of hybrid and electric vehicles over time, the State will still need to develop additional methods of collecting funds for road maintenance and repair. The Divisions are actively working together to secure and manage Federal and State funding for Emergency Repair Projects, Congressionally Directed Spending, the Active Transportation Program, the Highway Safety Improvement Program, Safe Streets and Roads for All, new Federal Infrastructure Funding, and State and Regional Bid Funding.

Public Works & Planning - Roads - 4510

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	POSITIONS		RECOMMENDED
			CURRENT	RECOMMENDED	SALARIES
0224	Asst Dir of PW & Planning	6,204	1	1	\$164,380
1130	Engineering Aide	1,304	5	5	172,750
1132	Engineering Technician I	1,976	13	13	711,061
1133	Sr Engineering Technician	2,533	20	20	1,595,569
1140	Engineering Technician II	2,208	20	20	1,320,277
1134	Sr Engineer	4,152	7	7	904,096
1105	Engineer II	3,276	5	5	474,273
1135	Engineer I	2,731	10	10	733,651
1137	Engineer III	3,595	9	9	1,010,563
1147	Field Survey Supervisor	2,693	3	3	233,763
1148	Supvsng Engineer	5,222	5	5	804,667
1149	Chief of Field Surveys	4,435	1	1	150,009
1150	Public Works Division Engineer	6,204	2	2	375,372
1175	Planner I	2,155	2	2	129,254
1176	Planner II	2,392	1	1	66,356
1177	Planner III	2,763	1	1	79,725
1178	Sr Planner	3,337	2	2	202,899
1179	Principal Planner	3,669	1	1	124,052
2291	Staff Analyst I	2,091	3	3	181,223
2292	Staff Analyst II	2,317	5	5	353,840
2293	Staff Analyst III	2,676	9	9	772,777
2294	Sr Staff Analyst	3,291	6	6	588,873
2297	Program Manager	3,809	3	3	345,657
3110	Office Assistant I	1,416	2	2	78,604
3140	Administrative Assistant I	1,714	3	3	142,067
3620	Program Technician I	1,580	4	4	187,477
3621	Program Technician II	1,767	2	2	103,513
3623	Program Technician II-Conf	1,855	1	1	62,707
5409	Road Equipment Operator-Trainee	1,672	18	18	809,659
5410	Road Equipment Operator I	1,960	28	28	1,535,009
5415	Road Equipment Operator II	2,267	52	52	3,817,811
5420	Road Maintenance Supervisor	2,785	9	9	825,454
5425	Road Operations Lead Supervisor	2,507	12	12	939,953
5430	Road Superintendent	3,063	2	2	207,152

Public Works & Planning - Roads (ORG 4510)

5435	Road Maintenance & Ops Div Mgr	4,862	1	1	162,140
5445	Traffic Maintenance Supervisor	2,500	1	1	70,023
5450	Traffic Equipment Operator I	1,534	6	6	255,756
5455	Traffic Equipment Operator II	1,718	3	3	153,937
5460	Traffic Operations Lead Supvsr	2,128	2	2	119,207
8065	Director of PW & Planning	8,314	1	1	251,538
			<hr/>	<hr/>	<hr/>
Subtotal			281	281	\$21,217,094
	Auto Allowance				7,800
	Specialization Pay				9,385
					<hr/>
TOTAL REGULAR SALARIES					\$ 21,234,279

Fish And Game Propagation BUDGET 4350

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,159	\$ 3,702	\$ 6,208	\$ 2,506	68%
Total Appropriations	\$ 3,159	\$ 3,702	\$ 6,208	\$ 2,506	68%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 1,436	\$ 1,800	\$ 3,000	\$ 1,200	67%
Revenue From Use of Money & Property	110	60	90	30	50%
Total Revenues	\$ 1,546	\$ 1,860	\$ 3,090	\$ 1,230	66%
<u>Revenues(Over)/Under Expenses</u>	\$ 1,614	\$ 1,842	\$ 3,118	\$ 1,276	69%
Increase/(Decrease) in Fund Balance	(1,614)	(1,842)	(3,118)	(1,276)	69%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P – FISH AND GAME PROPAGATION FUND - 4350

FUNCTION

The Public Works and Planning Department administers the Fish and Game Propagation Fund, with input from the County Recreation and Wildlife Commission (Commission), to finance projects and activities related to the conservation and propagation of wildlife. The funding authority to establish the Fund is California Fish and Game Code, section 12012, which requires that 50% of all funds collected for violations be transmitted to the County Fish and Game Propagation Fund to be used for eligible projects. Accumulated funds are allocated by the Board of Supervisors with the recommendation of the Commission and the Department.

OVERVIEW

The FY 2024-25 Recommended Budget of \$6,208 represents a 68% (\$2,506) increase over the FY 2023-24 Adopted Budget based on the projects recommended by the Commission for FY 2024-25. Revenues recommended at \$3,090 represent a 66% (\$1,230) increase over the FY 2023-24 Adopted Budget resulting from an increase in fish and game fines. Projects totaling \$6,000 are recommended by the Commission for two organizations for planned wildlife conservation and propagation activities in FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$6,208 represent a 68% (\$2,506) increase over the FY 2023-24 Adopted Budget due to the amount of the projects recommended by the Commission for FY 2024-25.

Recommended funding includes:

- Critter Creek Wildlife Station recommended at \$3,000 for the purchase of feed for birds of prey during the winter months.
- Shaver Lake Trophy Trout recommended at \$3,000 for the purchase of trout for an annual fishing derby.

SUMMARY OF REVENUES

- Revenues are recommended at \$3,090 and represent a 66% (\$1,230) increase over the FY 2023-24 Adopted Budget due to decreased fish and game fines collected.
 - Estimated Beginning Fund Balance on July 1, 2024, is \$8,885.
 - A Fund Balance decrease in the amount of \$3,118 is projected for FY 2024-25.
 - Estimated Ending Fund Balance on June 30, 2025, is \$5,767.

Off-Highway License BUDGET 7920

	Actual 2022-23	Adopted 2023-24	Recommended 2024-25	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 141	\$ 202	\$ 100	\$ (102)	-50%
Other Financing Uses	-	-	85,000	85,000	-
Total Appropriations	\$ 141	\$ 202	\$ 85,100	\$ 84,898	42,029%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 2,374	\$ 1,200	\$ 1,775	\$ 575	48%
Intergovernment Rev - State	8,311	3,800	8,250	4,450	117%
Total Revenues	\$ 10,685	\$ 5,000	\$ 10,025	\$ 5,025	101%
<u>Revenues(Over)/Under Expenses</u>	\$ (10,544)	\$ (4,798)	\$ 75,075	\$ 79,873	-1,665%
Increase/(Decrease) in Fund Balance	10,544	4,798	(75,075)	(79,873)	-1,665%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P – OFF-HIGHWAY LICENSE - 7920

FUNCTION

The Public Works and Planning Department, with input from the County Recreation and Wildlife Commission (Commission), administers the Off-Highway License Fund for the acquisition and development of off-road recreation areas, as well as enforcement of off-road laws and regulations. The funding authority to establish the Fund is the Off-Highway Vehicle Law of 1971, which requires users of trail bikes, dune buggies, and similar vehicles designed for off-highway use to purchase an identification certificate. The California Department of Motor Vehicles collects the fee and returns one-third of the fee to the purchaser's county of residence.

OVERVIEW

The FY 2024-25 Recommended Budget of \$85,100 represents a significant (\$84,898) increase over the FY 2023-24 Adopted Budget due to the purchase of Off-Highway Fund equipment for the Sheriff's Office. Revenues are recommended at \$10,025 and represent a 101% (\$5,025) increase over the FY 2023-24 Adopted Budget. Allowable expenditures include feasibility and planning studies, environmental impact reports, and other expenses necessary to acquire and develop lands for off-highway vehicle use. Funds may also be used for the enforcement of off-highway laws and regulations. Funding for programs is based on funds available and approved by the Commission.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$100 represent a 50% (\$102) decrease from the FY 2023-24 Adopted Budget due to lower estimated PeopleSoft Financial charges.

Other Financing Uses

- Operating Transfer Out for Capital Assets is recommended at \$85,000 for the purchase of various off-highway equipment for the Sheriff's Office.

Recommended funding includes:

- Purchase of one (1) Polaris Crew XP 1000 four-seat side-by-side off highway vehicle (\$60,000)
- Purchase of one (1) rescue sled and six (6) helmets (\$10,000)
- Purchase of one (1) trailer and snow tracks (\$15,000)

SUMMARY OF REVENUES

- Revenues are recommended at \$10,025 and represent a 101% (\$5,025) increase over the FY 2023-24 Adopted Budget based on estimated fees to be received from the Department of Motor Vehicles.
 - Estimated Beginning Fund Balance on July 1, 2024, is \$120,581.
 - A Fund Balance decrease in the amount of \$75,075 is projected for FY 2024-25.
 - Estimated Ending Fund Balance on June 30, 2025, is \$45,506.

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
CAO	0000	2025	30440	Local Public Safety Trust Proposition 172, the Local Public Safety Protection and Improvement Act of 1993 established a half cent sales tax to be dedicated to local public safety. Each county is required to deposit revenues in a Public Safety Augmentation Fund to be allocated to County Auditor to the county and cities within the County. Estimated beginning fund balance and budgeted revenues and appropriations represents County of Fresno's portion only.	\$13,551,006	\$113,578,250	\$115,579,260	\$11,549,996
CAO	0126	0022	65450	Public Defense Pilot Program The County of Fresno was awarded a Public Defense Pilot Program Grant from the Board of State and Community Corrections (BSCC) midyear FY 2021-22. This is a non-competitive BSCC grant that was allocated based on each County's adult population. Fresno County was allocated approximately \$1.2 million a year for three years (subject to annual State budget appropriations). The Program provides post-conviction defense in criminal matters to address the backlog of eligible case types. Funding allocated in the CAO's Grant Org 0122 will be distributed amongst the Fresno County Public Defender's Office and other alternative defense offices.	\$1,588,425	\$1,077,406	\$1,106,572	\$1,559,259
CAO	1020	0021	17000	Criminal Justice Facility Construction Fund The fund's purpose is to assist the County in construction, reconstruction, expansion, improvement, operation, or maintenance of County criminal justice and court facilities, and for improvement of criminal justice automated information systems. The funding authority is by Board of Supervisors' Resolution, on December 13, 1983, pursuant to California Government Code Title 8, Article 2, Allocation of Penalties, Section 76101.	\$805,921	\$1,145,214	\$1,145,214	\$805,921
ACTTC	1030	0025	17010	Tax Collector Delinquent Cost Fund California Revenue and Taxation Code Section 2706 mandates that after the second installment of taxes on the secured roll is delinquent, the tax collector shall collect a cost of ten dollars (\$10) for preparing the delinquent tax records and giving notice of delinquency on each separate valuation on the secured roll of (a) Real property, except possessory interests. (b) Possessory interests. (c) Personal property cross-secured to real property. The cost shall be collected even though the property appears on the roll due to a special assessment and no valuation of the property is given. The cost shall be collected even though the property appears on the roll due to a special assessment and no valuation of the property is given. The Auditor-Controller/Treasurer-Tax Collector collects this cost and the funds are used to fund operational costs associated with preparing delinquent tax records and giving notice of delinquency. Starting in FY2019-20 this revenue will be budgeted directly into the Tax Collector budget.	\$6,718,488	-	\$1,050,000	\$5,668,488
ACTTC	1033	0026	91021	ACTTC - Disaster Claiming To deposit funds received from the American Rescue Plan Act."	-	\$97,000,000	\$97,000,000	-

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Assessor-Recorder	1040	0035	17050	<p>Assessor AB-818</p> <p>The Assessor Property Tax Administration Program Fund, also referred to as Assembly Bill (AB) 818, is administered by the County Assessor-Recorder for the purpose of enhancing the property tax administration system. The funding authority to establish this Special Revenue Fund is by the Board of Supervisors' Resolution, November 14, 1995, pursuant to Section 95.35 of the California Revenue and Taxation Code, which established the PTAP grant program. The budgeted revenue consists of interest only.</p>	\$3,757,453	\$90,000	\$20,000	\$3,827,453
Assessor-Recorder	1042	0035	17052	<p>Micrographics Storage Fund</p> <p>The Recorder Micrographics Storage Fund is administered by the County Assessor-Recorder for the conversion of document storage to micrographics or digitization. The funding authority to establish the fund is the Board of Supervisors pursuant the California Government Code section 27361.4(a). The GC authorizes for an additional fee of \$1 per recorded instrument to be collected. The Recorder's office no longer collects this fee and the budgeted revenue consists of interest only.</p>	\$472,259	\$9,000	\$40,000	\$441,259
Assessor-Recorder	1043	0035	17053	<p>ERDS (Electronic Recording)</p> <p>The Electronic Recording Delivery System (ERDS) fund is administered by the Assessor-Recorder to provide funding for the cost of regulation of the ERDS. The California Electronic Recording Transaction Network Authority (CERTNA) (the Authority) was established on June 1, 2007, as unifying umbrella agency to coordinate the service desires of the Counties of Fresno, Kern and San Bernardino and enable certain lead counties to jointly develop implement and support Assembly Bill 578 compliance system to be known as the CERTNA. As of June 30, 2017, a total of fifteen counties had joined the authority, including ten member counties as the governing counties and five client counties. The ERDS fund was set up for providing funding for the cost of regulation of the ERDS by imposing a fee in an amount up to and including \$1 for each instrume that is recorded by the County. The Funding authority to establish this special revenue fund is California Government Code Section 27397.</p>	\$1,397,141	\$120,000	\$35,000	\$1,482,141
Assessor-Recorder	1044	0035	17054	<p>RDS (Record Documents Systems) Fund</p> <p>The Record Documents System fund is administered by the Assessor-Recorder for the purpose of providing funding for modernization of the County's system of recorded documents. One dollar for recording the first page and one dollar for each additional page shall be available solely to support, maintain, improve, and provide for the full operation for modernization, creation, retention, and retrieval of information in each County's system of recorded documents. The funding authority to establish the fund is California Government Code Section 27361(c).</p>	\$12,264,106	\$700,000	\$480,000	\$12,484,106
Assessor-Recorder	1045	0035	17055	<p>Security Paper</p> <p>The Security Paper fund is administered by the County Assessor-Recorder for purpose of acquisition of special banknote paper on which copies of official vital records are printed. The special paper is a sign of authenticity and security of the record copy. Statutory law requires the Recorder to issue certified copies of birth, death or marriage records on chemically sensitized security paper, which must be secured, logged and accounted for to maintain the integrity of the documents. The law authorizes a fee to be collected to offset these expenses and this fund retains the fee collected for this purpose. The funding authority to establish the fund is California Health and Safety Code Section 103525.5.</p>	\$249,647	\$20,000	\$35,000	\$234,647

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Assessor-Recorder	1046	0035	17056	<p>Vital & Health Statistics Fee - Recorder</p> <p>The Vital and Health Statistics Fee fund is administered by the Assessor-Recorder for the modernization of vital record operations, including improvement, automation, and technical support of vital record systems. The fees are also used for the improvement in the collection and analysis of health-related birth and death certificate information, and other community health data collection and analysis, as appropriate. The funding authority to establish this fund is California Health and Safety Code Section 103625(f). The 45% of fee collected is transmitted to the State Registrar and the remainder is deposited into the local fund to be used to offset expenses for the modernization and improvement of vital record operations to enhance service to the public.</p>	\$1,632,192	\$160,000	\$107,000	\$1,685,192
Assessor-Recorder	1047	0035	17057	<p>SCAPAP Grant</p> <p>The State County Assessor Partnership Agreement Program (SCAPAP) fund is administered by the Assessor-Recorder for the purpose of increasing the efficiencies and effectiveness of property tax administration. Funds are provided to the county to supplement, and not supplant existing funding to the Assessor. The funding authority to establish the fund is by Board of Supervisors resolution on January 13, 2015, pursuant to Section 95.5 of the California Revenue and Taxation Code.</p>	\$13,216	\$250	\$3,000	\$10,466
Assessor-Recorder	1049	0035	17059	<p>SSCAP</p> <p>The State Supplementation of County Assessors Program (SSCAP) administered by County Assessor-Recorder is designed to enhance the local property assessment effort by assisting the County Assessor in the improvement of the quality and timeliness of assessments & other assessor duties. The funding authority to establish the fund is by Board of Supervisors resolution on October 23, 2018, pursuant to California Revenue & Taxation Code 95.5.</p>	\$670,729	\$25,000	\$87,000	\$608,729
Behavioral Health	1051	0040	17101	<p>CSS (Community Services Supports)</p> <p>-Utilized for improving an expanding California Mental Health Services for children, transition -age youth, adults, and older adults. -Funds are used to improve and expand California Mental Health Services for children, transition-age youth, adults, and older adults. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.</p>	\$40,292,583	\$85,124,963	\$125,417,546	-
Behavioral Health	1055	0040	17105	<p>Capital Facilities</p> <p>-Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds can be utilized for the delivery of services to individuals with mental illness and their families or for administrative offices; or can be used to purchase a capital asset which increases the County Mental Department's infrastructure on a permanent basis. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.</p>	\$14,929,535	\$10,035,687	\$24,965,222	-

**Special Revenue / Trust Funds
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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Behavioral Health	1059	0040	17109	No Place Like Home To track the use of No Place Like Home funds originating from California Proposition 2 that was approved by voters in 2018. These funds must be used to acquire, design, construct, rehabilitate, or preserve permanent supportive housing for persons who are experiencing homelessness, chronic homelessness or who are experiencing homelessness, and who are in need of mental health services.	\$49,294	\$3,760	\$53,054	-
Behavioral Health	1061	0041	17111	Alcohol Abuse Ed & Prev - SB920 -For collecting certain fines for violations and conviction of alcohol and/or drug related offenses to fund Substance Use Disorder Prevention and Treatment programs. Senate Bill 920 (Chapter 89, Statutes of 1991) established the Alcohol Abuse Education and Prevention Penalty Assessment ordered through the Superior Court for alcohol and/or drug related convictions and are deposited into the Fund. -Funding Source: Established by California Penal Code, section 1463.25	-	\$52,875	\$52,875	-
Behavioral Health	1062	0041	17112	Alcoholism Rehab- Stratham Funds -To fund substance use disorder treatment programs for clients with a primary diagnosis of alcoholism and can be used for alcohol only clients. -The Fund is used for a portion of the County-operated Pathways to Recovery – Substance Abuse Program and is based on the percentage of alcohol only clients in the program and program cost.E22 -Funding Source: Established by California Penal Code, Section 1463.16 and Vehicle Code Sections 23103, 23104, 23152 and 23153.	\$323,024	\$61,771	\$384,795	-
Behavioral Health	1063	0041	17113	Alcohol Assessment -Utilized for substance use disorder services. The funding is received through an assessment of not more than \$100 upon every fine, penalty or forfeiture imposed and collected by the courts for a violation of California Vehicle Code, Section 23103, when ordered to participate in a County alcohol and substance use disorder assessment program per Vehicle Code, Section 23647. -The funding is eligible for any services or costs within Behavioral Health and has been selected for use in establishing the expansion of substance use disorder residential services in preparation of the Drug Medi-Cal Organized Delivery System Waiver implementation anticipated in the second quarter of FY 2018-19. -Funding Source:19: Established by Vehicle Code, Section 23649.	-	\$107,388	\$107,388	-
Behavioral Health	1064	0041	17114	Drug Medi-Cal County Admin -For withholding up to 10% of the Drug Medi-Cal claims to offset the administrative costs of the program. -Funding Source: Established by California Welfare and Institutions	\$81,854	\$19	\$81,873	-

**Special Revenue / Trust Funds
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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Behavioral Health	1066	0041	17116	<p>Driving Under the Influence/ Penal Code 1000</p> <p>-Utilized for fees collected by alcohol and other drug education and counseling services for a person whose license to drive has been administratively suspended or revoked for, or who is convicted of, driving under the influence of alcohol.</p> <p>-Revenue Source: Established by California Penal Code, section 1000 deferred entry of judgement fees and Health and Safety Code section 11837.3(a)(1), which authorizes a county to have a program that shall be self-supporting through fees collected from program participants deposited into this fund.</p>	\$2,777,092	\$159,921	\$2,937,013	-
Behavioral Health	1067	0041	17117	<p>Restricted-Substance Abuse Local Assistance</p> <p>-Utilized for substance abuse treatment services for youthful offenders.</p> <p>-Revenue Source:13:13Established by Senate Bill 1020: Public Safety Realignment (2012), the Local Revenue Fund 2011 where specified tax revenues are deposited and are continuously appropriated for the provision of public safety services, in this instance, the Behavioral Health Subaccount pursuant to Government Code, section 30025.</p>	\$9,729	-	\$9,729	-
Behavioral Health	1069	0041	17119	<p>SD & EPSDT Advance</p> <p>-For holding sufficient funding to offset several paybacks should the Department be invoiced during the year by the State. The Fund is primarily derived from Medi-Cal and Medi-Cal Administrative Activities (MAA) for the cost report years still subject to audit under California Welfare and Institutions Code, Sections 14170(a) and 14172.5.</p> <p>After an audit examination pursuant to Welfare and Institutions Code, Sections 10722 and 14170, the Department shall issue the first statement of account status or demand for repayment. The California Department of Health Care Services shall not begin liquidation of the overpayment until 60 days after issuance of the first statement of account status or demand for repayment.</p> <p>-anticipated audit paybacks for FY 2008-09 Medi-Cal Administrative Activities and FY 2009-10 Short-Doyle Medi-Cal payments</p>	\$28,372,081	-	\$28,372,081	-
Behavioral Health	1071	0041	17121	<p>Whole Person Care</p> <p>Coordination of health, behavioral health, and social services to provide comprehensive coordinated care for the beneficiary resulting in better health outcomes.</p>	\$816,167	-	\$816,167	-
Behavioral Health	1072	0041	17122	<p>MHSSA Grant</p> <p>To fund the partnership between educational and county mental health agencies. The grants awarded shall be used to provide support services that include, at a minimum, services provided on school campuses, suicide prevention services, drop-out prevention services, placement assistance and service plans for students in need of ongoing services, and outreach to high-risk youth, including foster youth, youth who identify as LGBTQ, and youth who have been expelled or suspended from school.</p>	\$1,369,596	\$1,596,549	\$2,966,145	-
Behavioral Health	1074	0041	17124	<p>Department of State Hospital</p> <p>The Department hold several agreements that cover State Hospital costs. The SRF is used to collect funds from the State Hospital Agreements to reimburse the GF for State Hospital costs.</p>	\$2,679,150	\$1,753,110	\$4,432,260	-

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Behavioral Health	1076	0041	17126	National Opioid Settlement The National Opioid Litigation Settlement special revenue fund was established exclusively to implement opioid abatement strategies countywide. Funding is received from opioid manufacturers and distributors that were named in the lawsuits. Expenditure of these funds will be determined through a stakeholder process and in partnership with city representatives throughout Fresno County.	\$9,487,873	\$2,915,316	\$101,563	\$12,301,626
Behavioral Health	1077	0041	17127	Behavioral Health Quality Impr The Department of Behavioral Health is responsible for meeting select milestones required to complete the California Advancing and Innovating Medi-Cal (CalAIM) Behavioral Health Quality Improvement Program (BHQIP) deliverables in areas including payment reform, policy changes and data exchange. DBH will receive additional guidance and consultation from CalMHSA, as well as Behavioral Health Quality Improvement Plan (BHQIP) incentive dollars as the department implements the CalAIM initiative.	\$364,993	-	\$364,993	-
Behavioral Health	1078	0041	17128	Community Assist Recovery & Em Utilized for implementation of the CARE program. The CARE act authorizes specified adult persons to petition a civil court to create a voluntary CARE agreement or a court-ordered CARE plan that may include treatment, housing resources, and other services for persons with untreated schizophrenia and other psychotic disorders.	\$485,609	-	\$485,609	-
Behavioral Health	1079	0041	17129	Community Care Expansion (CCE) - Provides funding to Specialized Supplemental Board and Care Homes to prevent closure. - Funding Source: Operational Subsidy Payments (OSP) and Capital Projects (CP). - OSP will fund operational expenses such as utilities, salaries and benefits, office supplies, etc. - CP will fund construction or facilities, new appliances, etc.	-	\$1,092,668	\$1,092,668	-
County Clerk/Elections	1080	0050	17150	1080 Election Fees	\$787,440	\$55,000	\$778,641	\$63,799
Behavioral Health	1083	0041	17131	PATH Justice-Involved Reentry Utilized to support planning between correctional agencies, correctional institutions, and county behavioral health, county health, and social service departments, or any other entities that the correctional agencies and social services departments deem critical to the process, to identify processes, protocols, and IT modifications necessary to support prerelease enrollment and suspension processes.	\$198,412	\$1,785,709	\$1,984,121	-
Behavioral Health	1084	0041	17132	BH Bridge Housing (BHBH) Grant Utilized to help people experiencing homelessness who have serious behavioral health conditions that prevent them from accessing help and moving out of homelessness.	-	\$3,910,140	\$3,910,140	-
Behavioral Health	1085	0041	17133	Crisis Care Mobile Units Grant This funding will provide infrastructure and some initial direct service costs that make it possible for awardees to "implement a new, or expand an existing, CCMU program to be utilized for mobile crisis and non-crisis services." CCMUs are expected to be mobile and field based—not facility based.	\$540,647	\$962,790	\$1,503,437	-

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Child Support Services	1090	0055	17175	Admin & EDP Rev The Admin & EDP Rev Fund is administered by the Department of Child Support Services for the purpose of depositing Federal and State Child support administrative advances and program funding. Funding receive from the Federal and State are deposited into this fund and monies are to be transferred to the County General Fund for the administration of the child support program. The funding authority is California Family Code Section 17000 - 17804	-	\$37,793,200	\$37,793,200	-
District Attorney	1100	0060	17200	Unfair Business Competition Lawsuits Fund The Unfair Business Competition Lawsuits Fund is administered by the District Attorney Consumer Protection unit for investigations and prosecutions of California Consumer Protection laws, including implementation of judgements obtained from such prosecutions or investigations.	\$145,174	\$626,183	\$626,183	\$145,174
District Attorney	1103	0060	17203	Real Estate Fraud Fund The Real Estate Fraud Fund is administered by the District Attorney to deter, investigate, and prosecute real estate fraud crimes.	\$1,401,378	\$985,905	\$985,905	\$1,401,378
District Attorney	1104	0060	17204	Automobile Insurance Fraud Fund The Automobile Insurance Fraud Fund is administered by the District Attorney for increased investigation and prosecution of fraudulent automobile insurance claims and economic automobile theft.	\$1,723	\$385,000	\$385,000	\$1,723
District Attorney	1107	0060	17207	Workers' Compensation Insurance Fraud Fund The Workers' Compensation Insurance Fraud Fund is administered by the District Attorney to fund increased investigation and prosecution of Workers' Compensation Fraud, and willful failure to secure payment of Workers' Compensation, in violation of Section 3700.50 of the California Labor Code.	\$13,414	\$1,136,175	\$1,136,175	\$13,414
Social Services	1116	0065	17221	CalAIM The California Advancing Innovating Medi-Cal (CalAIM) SRF is administered by the Department of Social Services to implement the California Mandated Medi-Cal pre-release enrollment and suspend/unsuspend benefits process for the justice-involved population per Assembly Bill (AB) 133 (Chapter 143, Statutes of 2021).	\$551,085	\$3,921	\$555,006	-
Social Services	1117	0065	17222	GASB 87 Lease Designation The GASB 87 Lease Designation SRF is Administered by the Department of Social Services based on the new standard for lease accounting that now establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Reference County Fiscal Letter 20/21-106 dated June 29,2021 & County Fiscal Letter 20/21-106E dated June 23,2023.	\$4,911,405	\$128,376	\$5,039,781	-
Social Services	1118	0065	17223	HEAP COSR HEAP COSR Fund is administered by the Department of Social Services for the purpose of landlord mitigation through a Capitalized Operating Subsidy Reserve (COSR) utilizing Homelessness Emergency Aid Program (HEAP) Funds.	\$150,233	\$3,887	\$154,120	-
Social Services	1119	0065	17224	Housing Navigators Program The Housing Navigators Program fund is administered by the Department of Social Services for the purpose helping youth adults 18 years and up to 21 years secure and maintain housing. The funding authority to established the Special Revenue Fund is Pursuant to Item 2240-103-0001 of Section 2 of the Budget Act of 2019 as amended by Section 15 of Chapter 363 of the Statutes of 2019 (SB109).	\$405,397	\$566,840	\$493,495	\$478,742

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Social Services	1120	0065	17225	<p>Welfare Advance Fund</p> <p>The Welfare Advance Fund is administered by the Department of Social Services for the purpose of depositing all State and Federal welfare assistance and welfare administration revenue advances. This is essentially a clearing fund; counties are required to maintain separate accounts in a trust fund for welfare assistance and administration. All advances shall be deposited in this Fund and monies are to be transferred to the County General Fund on a basis of either actual or estimated State and Federal share of disbursements for aid and administration of welfare (social services) programs. The California Dept of Social Services provides the authority to establish a separate trust fund, pursuant to State of California Manual of Policies & Procedures, Division 25 – Fiscal Management & Control, Section 220.1.</p>	\$13,959,051	\$572,748,696	\$572,748,696	\$13,959,051
Social Services	1121	0065	17226	<p>Children's Fund</p> <p>The Children's Trust Fund (CTF) is administered by the Department of Social Services for the purpose of supporting child abuse prevention services in the community and funding child abuse prevention coordinating councils, along with child abuse and neglect prevention and intervention programs. The funding authority to establish this Special Revenue Fund is by AB 2994 (1983), Welfare and Institutions Code Section 18285. Welfare and Institutions Code Section 18966 established the CTF at the County level.</p>	-	\$326,783	\$326,783	-
Social Services	1122	0065	17227	<p>Children's Wellbeing Continuum</p> <p>The Children's Wellbeing Continuum SRF is for the Children's Crisis Continuum Pilot that is part of the Complex Care funding made available through AB 153. The purpose of this funding to support programs and services that build system capacity and ensure the provision of high-quality continuum of care that is designed to support foster care children in the least restrictive setting.</p>	-	\$499,800	\$499,800	-
Social Services	1123	0065	17228	<p>Domestic Violence Fund</p> <p>The Domestic Violence Fund is administered by the Department of Social Services for funds generated by marriage license fees, court ordered debt revenue and court fines and fees imposed by the courts for domestic violence cases. 92% of the funds generated through fees are designated to be distributed to qualified shelter-based domestic violence programs within the County for the purpose of reducing incidents of domestic violence. In Fresno County, these revenues are designated to go to the Marjaree Mason Center, Inc. A portion of the funds (8%) shall be retained by the County to fund administrative costs associated with the collection of marriage license fees and administration of the Domestic Violence Fund. The authority to establish this Special Revenue Fund is SB 1246 (1980), Welfare and Institutions Code, Sections 18290-18390.8.</p>	-	\$172,149	\$172,149	-
Social Services	1124	0065	17229	<p>Children's Direct Donations Special Revenue Fund</p> <p>Funds received from various donations for families and child welfare are held in this fund. State and Federal funding allocations are maximized to offset child welfare expenditures. If there are expenditures that can not be funded, the Department of Social Services Director can request the Board's approval to utilize the funds.</p>	\$699	\$15	\$714	-

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Social Services	1125	0065	17230	Veterans Service Office (VSO) Fund The Veterans Service Office (VSO) Fund is administered by the Department of Social Services for the purpose of holding revenues from the State Department of Veterans Affairs for the Soldier Readiness Project and the FY 2013-14 One-Time Veterans Services Subvention Funding. The funding authority to establish this Special Revenue Fund is by Proposition 63, Military and Veterans Code, Sections 972-972.1, Assembly Bill 101, and an MOU with the California Department of Veterans Affairs.	\$428,434	\$53,838	\$219,383	\$262,889
Social Services	1128	0065	17233	Wraparound Services Program Fund The Wraparound Services program was created through Senate Bill 163, Chapter 795, Statutes of 1997, and is an intensive community-based and family centered process designed to allow children with serious behavioral and emotional difficulties to remain in their community at the lowest level of care possible instead of being placed in a group home setting. The intensive services make it possible for the County to place a child that would have otherwise been in a group home placement (highest level of care) into a lower level placement or be kept at home. The difference between the group home rate and the cost of the lower level placement is the source of the funding (reinvestment funding) that is used to fund the cost of the intensive services that are needed for the child. This Fund was created for the purpose of holding the reinvestment portion of Senate Bill 163-Wraparound placement funding for Foster Care.	\$19,458,534	\$8,232,148	\$10,604,178	\$17,086,504
Social Services	1129	0065	17234	Walter S. Johnson Grant Fund The Walter S. Johnson Grant Fund is administered by the Department of Social Services. The funds are restricted to satisfy a multiple year agreement with the Walter S. Johnson Foundation for the purpose of helping the Fresno County Youth Transition Project. The Project focused on expanding opportunities to maximize the chances for success for foster youth to mature and emancipate from the Child Welfare and Juvenile Justice Systems. The funding authority to establish this Special Revenue Fund is by an agreement with the Walter S. Johnson Foundation.	\$601	\$20	\$621	-
Social Services	1130	0065	17235	Adoptions Assistance Program Fund (SB 163) The Wraparound Services program was created through Senate Bill 163, Chapter 795, Statutes of 1997, and is an intensive community-based and family centered process designed to allow children with serious behavioral and emotional difficulties to remain in their community at the lowest level of care possible instead of being placed in a group home setting. Payments for Senate Bill 163 adoptive children are deposited to this Fund. Senate Bill 163 authorizes California counties to provide children with service alternatives to group home care through the development of expanded family-based programs, including Wraparound services. State legislation allows counties to use foster care funding for traditional and non-traditional Wraparound services for adoptive children in or at risk of placement in a group home. This Fund was created for the purpose of depositing the reinvestment portion of the Senate Bill 163 - Wraparound placement funding for Adoptions Assistance Program (AAP) cases.	\$9,600,840	\$1,227,138	\$66,730	\$10,761,248

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Social Services	1131	0065	17236	<p>Intensive Services Foster Care Fund</p> <p>The Intensive Services Foster Care Fund is administered by the Department of Social Services for the purpose of tracking ISFC fund and reimburse approved costs. The use of the Fund is to offset DSS administrative costs as DSS Staff will be providing required services to ISFC. Assembly 403 was passed and required all Counties to implement the Continuum of Care Reform (CCR) effective January 1, 2017. CCR introduced a new Foster Care rate structure known as Home Based Family Care (HBFC) to replace the Age Based Foster Care rate structure. Under the new HBFC rate structure, the ISFC rate is intended for specialized programs that will provide core services and support to youth in Foster Care. The ISFC rate will accommodate programs that serve as an alternative to or as a step down from residential care. The Funding Authority to establish this Fund is the Department was approved by the California Department of Social Services (CDSS) under the public delivery model to provide ISF services and receive an ISF rate effective May 10, 2018.</p>	\$7,315,680	\$3,535,541	\$3,666,063	\$7,185,158
Social Services	1132	0065	17237	<p>Homeless Services Fund</p> <p>The Homeless Services Fund was created to receive and track the Homeless Emergency Aid Program (HEAP) and California Emergency Solutions and Housing (CESH) grants. HEAP is a block grant program designed to address the homelessness crisis throughout California and is available to Continuum of Care and cities with populations over 330,000. CESH was established by Senate Bill (SB) 850 (Chapter 48, Statutes of 2018), which is funded with a portion of SB 2, Building Homes and Jobs Act (Chapter 364, Statutes of 2017). The Department is serving as the Administrative Entity on behalf of the Fresno Madera Continuum of Care (FMCoC). Funding will provide homeless services to address immediate homelessness challenges in Fresno and Madera County. On December 4, 2018, a resolution declaring a shelter crisis for the County of Fresno was approved by the Board in order to receive funding for new project-based services under HEAP. HHAP funds will also be housed within this org.</p>	\$7,760,494	\$12,170,778	\$8,247,277	\$11,683,995
Social Services	1133	0065	17238	<p>Housing and Disability Advocacy</p> <p>This SRF was created for the purpose of depositing the Interim Assistance Reimbursement (IAR) in order to reinvest the funding towards housing assistance under the HDAP program. HDAP is a new homeless program established by the California State Legislature by Assembly Bill 1603 (Chapter 25, Statutes of 2016) and administered by counties, with oversight from CDSS. HDAP is a pilot program designed to simultaneously provide housing assistance along with disability benefits advocacy and case management for individuals who are both homeless and disabled. The funding authority for this Fund was established in 2017, when CDSS released allocations via applications for counties' HDAP plans. The Department developed a plan, submitted on October 31, 2017, and was allocated \$755,864, available through June 30, 2020.</p>	\$17,159	\$444	\$17,603	-
Social Services	1136	0065	17241	<p>CESH COSR</p> <p>CESH COSR Fund is administered by the Department of Social Services for the purpose of landlord mitigation through a Capitalized Operating Subsidy Reserve (COSR) utilizing California Emergency Solutions and Housing (CESH) Funds.</p>	\$3,035	\$109	\$3,144	-
Social Services	1138	0065	17243	<p>Emergency Rental Assistance</p> <p>The Emergency Rental Assistance Fund is administered by the Department of Social Services to help eligible households cover rental arrears and to provide funding for housing stabilization services to prevent evictions and housing instability due to the COVID-19 pandemic.</p>	\$1,384,986	\$42,971	\$108,352	\$1,319,605

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Social Services	1139	0065	17244	<p>Transitional Housing Program</p> <p>The Transitional Housing Program Fund is administered by the Department of Social Services to help young adults who are 18 to 25 years of age secure and maintain housing. The funding authority for this Special Revenue Fund pursuant to item 224-102-0001 of Section 2.00 of the Budget Act of 2019 (Chapter 23 of the Statutes of 2019) and Chapter 11.7 (commencing with Section 50807) of Part 2 of Division 31 of the Health and Safety Code.</p>	\$383,674	\$683,925	\$814,018	\$253,581
Probation	1140	0075	17300	<p>Victim Emergency Fund</p> <p>The Victims' Witness Emergency Fund was created and is used by the Crime Victim Assistance Center as a resource to meet certain emergency needs of crime victims in Fresno County. "Emergency" is defined as any immediate financial intervention in response to a victim's basic needs such as temporary shelter, food, transportation or clothing. Funding for these services is primarily from unclaimed restitution and is authorized per California Government Code 50050.</p>	\$30,874	\$1,500	\$3,000	\$29,374
Probation	1143	0075	17303	<p>Juvenile Special Deposit Fund</p> <p>The Juvenile Special Deposit Fund (JSDF) is administered by the Probation Department and the funds are used primarily to benefit the minors housed at the Juvenile Justice Campus (JJC). Such benefits include: contracted services, craft projects, holiday parties, board games, sports equipment, art supplies, and rewards for good behavior. These funds are used in accordance with Welfare and Institutions Code 873 and by Board of Supervisors Resolution.</p>	\$100,616	\$80,000	\$85,000	\$95,616
Probation	1144	0075	17304	<p>Second Strike PRCS Fund</p> <p>The Second Strike Post Release Community Supervision (PRCS) Fund consists of funding received by the State for the Probation Department to offset costs associated with the accelerated release of some Second Strike PRCS offenders. The accelerated release is the result of a California Three Judge Panel order to enhance time credit earnings for non-violent, second strike offenders (excluding sex offenders) to order to reduce prison overcrowding. This funding is used to pay for three deputy probation officers that were added to Probation Org 3430 in FY 2015-16. Second Strike PRCS funding was first received in FY 2014-15.</p>	\$6,673,803	-	\$941,686	\$5,732,117
Probation	1145	0075	17305	<p>DJJ Realignment</p> <p>On 9/30/20, SB 823 was signed into law and began the closure of the State Department of Juvenile Justice (DJJ) realigning these State functions to counties effective 7/1/21. The DJJ began a phased closure of its facilities. This function at the State level has been moved from the DJJ into the California Health and Human Services Agency as the Department of Youth and Community Restoration. The County of Fresno will expand the local continuum of care by offering a more restrictive therapeutic environment than available community-based alternatives. In addition, the proposed program will be designed for realigned youth as a trauma-informed and evidence-based program to address both traditional criminogenic needs as well as problems more specifically related to sexual offending. In addition, the County will serve as a regional centrally located hub for surrounding counties to send male adolescents between the ages of 14 and 21 who have been adjudicated on a qualifying sexual offense. The regional hub will provide these services for a total of eight counties, including Fresno.</p>	\$10,291,888	\$7,392,587	\$7,739,573	\$9,944,902

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Probation	1147	0075	17307	Cal AIM CalAIM requires all counties to implement a Pre-Release Medi-Cal Application Process to ensure all inmates and youth who are released from County Correctional Facilities and County Youth Correctional Facilities receive timely access to Medi-Cal services, if otherwise eligible.	\$375,985	\$277,475	\$277,475	\$375,985
Probation	1149	0075	17309	OYCR-LRP OYCR is providing grants to interested county probation departments to demonstrate approaches for LRP transitions. OYCR funds are expected to be used to support partnerships with community-based service providers that will help individual youth in the transition through less restrictive programs and settings, and to directly help the youth meet their own needs after transition to home or community living while still completing their commitment term.	\$1,000,001	\$2,000,000	\$2,000,000	\$1,000,001
Public Health	1150	0080	17350	Vital Stats Vital Stats	\$503,575	\$244,700	\$270,222	\$478,053
Public Health	1152	0080	17352	Health Special Fund Misc. revenue for Public Health	\$1,848,809	\$99,600	\$763,850	\$1,184,559
Public Health	1154	0080	17354	Environmental Health Soft Serve Milk Inspection	\$103,601	\$171,013	\$167,492	\$107,122
Public Health	1155	0080	17355	Dairy Surcharge Milk Inspection	\$228,342	\$185,219	\$224,062	\$189,499
Public Health	1156	0080	17356	Waste Management Consumer Protection Unit	\$29,448	\$155,651	\$155,452	\$29,647
Public Health	1157	0080	17357	EH Surcharges Hazardous Material - CUPA	\$347,983	\$496,021	\$488,750	\$355,254
Public Health	1158	0080	17358	Solid Waste Tipping Fee Waste Management	\$3,611,678	\$474,667	\$1,791,103	\$2,295,242
Public Health	1159	0080	17359	Public Health Preparedness Preparedness Grant Administration	\$71,503	\$2,257,605	\$2,255,705	\$73,403
Public Health	1160	0080	17360	Hospital Preparedness Program PHEP Hospital Preparedness	\$17,635	\$455,235	\$454,835	\$18,035
Public Health	1161	0080	17361	HIV/HEP C Counseling Aids Education	\$63,445	\$3,021	\$50,000	\$16,466
Public Health	1162	0080	17362	CUPA Fines Hazardous Materials	\$176,513	\$20,916	\$132,932	\$64,497
Public Health	1164	0080	17364	Tobacco Tobacco Prevention	\$163,327	\$793,924	\$793,924	\$163,327
Public Health	1165	0080	17365	Perinatal Equity Initiative Interventions through Black Infant Health Programs	\$2,400,761	\$2,186,186	\$2,133,168	\$2,453,779
Public Works & Planning	1179	0085	17429	NEWHA Program "To track expenditures/revenue for the non-exclusive waste hauler agreement program; provide annual report to BOS; per Ordinance 18-001, adopted on 1.9.18"	\$3,216,758	-	\$324,484	\$2,892,274
Public Works & Planning	1180	0085	17400	Used Oil Recycling Block Grant "Outreach and education program activities for proper disposal and recycling of used oil/filters. Funding through CalRecycle. Funding authority is Public Resource Code, Section 48653"	\$261,780	-	\$61,600	\$200,180

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1181	0085	17401	Used Oil Recycling Contract Revenue "Promotes the use of County's 59 certified collection centers that accept used oil/filters. Funding is received through agreement with Asbury Environmental through Purchasing agreement#P-11-281 G."	\$184,348	-	\$26,400	\$157,948
Public Works & Planning	1183	0085	17403	Building Inspectors Clrng "Utilized to provide a centralized fund related to Building Inspections and Permits fees collected by Development Services. Funds moved to revenue on a monthly basis, net of refunds made. Revenue Source: Established as funds are collected by developers."	\$2,705,814	-	\$252,500	\$2,453,314
Public Works & Planning	1184	0085	17404	Building And Safety - Spec Depst "Utilized to segregate funds to guarantee performance and occupancy by private parties per County Ordinance 15.04.090. Revenue Source: Established by County Ordinance 15.04.090 "	\$712,029	-	\$100,000	\$612,029
Public Works & Planning	1186	0085	17406	Special Studies Deposit "Used for activities related to Environmental Impact Reports & General Plan Amendments. Deposits & refunds are made from this Org and held until projects are completed or a refund request is made. Funding authority is made through agreements with developers and applicants for specific projects."	\$4,370,463	-	\$2,649,599	\$1,720,864
Public Works & Planning	1188	0085	17408	Admin Fines - Code Enforcement "Used for expenditures related to code enforcement activities. Authorized by County Ordinance Title I, Chapter 1.13. Funding authority is through Ordinance 08-029 as approved by BOS on 11.4.08. "	\$413,035	-	\$413,035	-
Public Works & Planning	1191	0085	17411	County Parks Donations "Used for expenditures funded by Ernest Lawrence Trust. Funds are restricted and must be authorized by Ernest Lawrence Estate and BOS. "	\$454,890	-	\$200,000	\$254,890
Public Works & Planning	1192	0085	17412	Hmong War Memorial Monument "Used for bi-annual cleaning and minor repairs to monument. Collection and use of funds is authorized by Lao/Hmong American War Memorial Committee. Funding authority was given by BOS on 5.6.14 (BAI #33)."	\$42,183	-	\$1,000	\$41,183
Public Works & Planning	1198	0085	17418	FF-Wastewater Treatment "To track deposits made by developers, per BOS Agreement #10-184."	\$138,621	-	\$138,000	\$621
Public Works & Planning	1200	0086	17500	Rental Rehab Program Revenue "Used for the payment of ongoing required loan servicing and monitoring costs. Use is governed by Housing and Urban-Rural Recovery Act of 1983 and Title 24 of the CFR. "	\$1,266,369	\$16,733	\$1,241,406	\$41,696
Public Works & Planning	1201	0086	17501	Community Development Loan Fund "Used to administer the County's Affordable Housing Program's loan portfolio."	\$51,513	\$11,597,029	\$11,597,029	\$51,513

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1202	0086	17502	Home Investment Fund "Used to receive and transfer HOME investment partnerships grant program income. Use and receipt of funds is governed by Title 24 of the CFR and grant agreements with US Department of HUD. Funding authority is Title 24 of the CFR Subtitle A, Part 92, Subpart K, Section 92.503."	\$3,985,252	\$13,649,198	\$17,634,450	-
Public Works & Planning	1203	0086	17503	Housing Preservation Grant Program "Used for ongoing loan servicing and monitoring costs associated with Housing Preservation Grants from USDA. Use and receipt of funds is governed by Title 7 of the CFR; grant awards by BOS; and USDA. "	\$627,579	\$231,000	\$749,010	\$109,569
Public Works & Planning	1204	0086	17504	CalHome Reuse Account "Used for ongoing loan servicing and monitoring costs associated with the completed CalHome Grant program from the State. Use and receipt of funds is governed by Title 25 of the California Code of Regulations and grant agreements with the California Department of Housing and Community Development. Funding authority is Title 25, Division 1, Chapter 7, Subchapter 9, Section 7724 of the CCR."	\$748,820	\$16,163	\$762,813	\$2,170
Public Works & Planning	1205	0086	17505	Neighborhood Stabilization Fund "Used to receive and transfer NSP grant program income for payment of ongoing loan servicing and monitoring costs associated with the completed NSP from US Department of HUD. Use and receipt of funds is governed by Title 24 of the CFR and grant agreements with US Department of HUD. Funding authority is 24 CFR Sections 570.500 & 570.504. "	\$511,560	\$12,731	\$501,179	\$23,112
Public Works & Planning	1207	0086	17507	Fruit Trail Reuse Account "Used to accumulate Fruit Trail member fees from participating cities, businesses and sponsors. Funds are for design and printing of annual brochures, postage, signage, marketing and advertising of the Fresno County Fruit Trail. Fund was authorized by the Board of Supervisors on 01/18/22. "	\$26,128	\$4,235	\$7,000	\$23,363
Public Works & Planning	1208	0086	17508	HCD - PLHA "Used to track funding for Permanent Local Housing Allocation program from California Department of Housing and Community Development. "	\$1,346	\$4,440,384	\$4,441,730	-
Public Works & Planning	1210	0085	17430	SGMA Implement/Well Monitoring Used to track activities related to Sustainable Groundwater Management Act (SGMA), signed into law in September 2014	-	\$200,000	\$200,000	-
Sheriff	1451	0095	17651	Criminalist Laboratory Fines collected from controlled substance convictions. Funds are used to maintain crime labs and continuing education. HS Code 11350-11360	\$125,868	\$5,000	\$70,000	\$60,868

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Sheriff	1452	0095	17652	<p>Sheriff-CA St Corr Train</p> <p>Purpose, Use of Funding & Funding Authority The Sheriff-Coroner administers a Standards and Corrections Training (STC) grant from the Board of State and Community Corrections (BSCC) to offset the cost of core training courses for Correctional Officers. Core training consists of basic training for newly appointed entry-level, supervisory, and management corrections staff employed in local jails and probation departments. The basic training entry-level core courses contain subject matter that directly relates to the performance of job tasks as established through job analysis. Core courses consist of modules that are specific in content and time allocated to the training subjects. The subjects taught in each module are critical to being able to perform job tasks. One of the selection standards for line staff in moving from entry-level to journey-level status is the successful completion of core training. The funding authority to establish this Special Revenue Fund is pursuant to California Code of Regulations, Title 15, Division 1, Chapter 1, Board of State and Community Corrections, Subchapter 1, Standards and Training of Local Corrections and Probation Officers.</p>	-	\$358,000	\$358,000	-
Sheriff	1454	0095	17653	<p>Debtor Assessment Fee</p> <p>Funds collected from processing fees, levying, wage garnishments or bank levies, in addition to monies collected under a writ of attachment, execution, possession, or sale from the judgement debtor. Government Code Section 27646</p>	\$102,572	\$168,604	\$209,224	\$61,952
Sheriff	1455	0095	17654	<p>Sheriff Automated GC 26731</p> <p>The Sheriff-Coroner administers the Civil Automation Fund and retains \$18 of any fee collected by the Civil Division under Government Code Sections 26721, 26722, 26725, 26726, 26728, 26730, 26733.5, 26734, 26738, 26742, 26743, 26744, and 26750. Ninety-five percent of the revenues received shall be expended for the implementation, maintenance, and purchase of auxiliary equipment and furnishings for automated systems or other non-automated operational equipment and furnishings deemed necessary by the Civil Division. The remaining five percent shall be used to supplement the expenses of the Civil Division in administering the funds. The funding authority to establish this Special Revenue Fund is Government Code, Section 26731.</p>	\$357,878	\$197,427	\$350,000	\$205,305
Sheriff	1456	0095	17655	<p>Local Law Enforcement Block Grant Fund</p> <p>Drawdown funds from Department of Justice, Bureau of Justice Assistance, Edward Byrne Memorial Justice Grants. U.S. Code, Title 42, Chapter 46, Subchapter V, Part A, Sections 3751 and 3755</p>	\$35,956	\$103,324	\$137,036	\$2,244
Sheriff	1457	0095	17656	<p>Search and Rescue Fund</p> <p>Search and Rescue Fund to reimburse the Sheriff's expenditures for Search and Rescue (SAR) and other emergency services performed on Federal forest land. The Fund can also be utilized to purchase or replace equipment that has been damaged during rescues. The funding authority to establish this Special Revenue Fund is House Resolution 527 Title III - County Resource Project Funds (Public Law 113-40)</p>	\$1,574,944	\$80,000	\$80,000	\$1,574,944

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Sheriff	1459	0095	17658	Federal Asset Forfeiture Fund DOJ Generates money from a fee payable to the local Registrar of Births and Deaths by the applicant for a permit for disposition of human remains. The local Registrar shall pay into the Peace Officers' Training Fund, by the tenth of the month following the end of each calendar quarter one dollar of the fee collected for the training of peace officer members of County Coroner's Offices. The remaining funds collected shall be paid into the County Treasury to be expended for indigent burial. The funding authority to establish this Special Revenue Fund is California Health and Safety Code, Section 103680.	\$418,158	-	\$349,567	\$68,591
Sheriff	1464	0095	17663	HIDTA-State Forfeiture Established under the provisions of AB 4145 Assets Seized During Criminal Arrests and Healthy and Safety Code Section 11488.4 and 11489 of the Uniform Controlled Substance Act. The High Intensity Drug Trafficking Area (HIDTA) Program is a multi-agency task force comprised of local, state, and federal officers. The District Attorney's office sends HIDTA's share of monies derived from state asset forfeiture proceedings. Funds shall be used for law enforcement purposes in accordance with State statutes and guidelines that govern equitable sharing.	\$441,422	-	\$400,000	\$41,422
Sheriff	1465	0095	17664	Indigent Burial Fund Utilized to keep funds received from the Department of Treasury for assets during High Intensity Drug Trafficking Area (HIDTA) criminal arrests separate. Funds are used for HIDTA law enforcement purposes in accordance with the statutes/guidelines that govern the Federal Equitable Sharing Agreement. The funding authority to establish this Special Revenue Fund is the Federal Comprehensive Crime Control Act of 1984 - Seized Assets.	\$35,222	-	\$20,000	\$15,222
Sheriff	1466	0095	17665	Federal Asset Forf Treas Funds received from the Department of Treasury Asset Forfeiture program	\$367,310	-	\$238,580	\$128,730
Sheriff	1467	0095	17666	HIDTA Asset Forfeiture Utilized to keep funds received from the Department of Treasury for assets during High Intensity Drug Trafficking Area (HIDTA) criminal arrests separate. Funds are used for HIDTA law enforcement purposes in accordance with the statutes/guidelines that govern the Federal Equitable Sharing Agreement. The funding authority to establish this Special Revenue Fund is the Federal Comprehensive Crime Control Act of 1984 - Seized Assets.	\$302,018	-	\$150,000	\$152,018
Sheriff	1500	0096	17700	Incarcerated Persons Welfare Fund Commissions from inmate telephone calls and profit from inmate's purchase of commissary items used to benefit, educate the welfare of the inmates confined within the jail. CA Penal Code section 4025	\$15,802,601	\$4,239,468	\$11,910,276	\$8,131,793

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Probation	3450	0275	13050	<p>Community Corrections Performance Incentive Fund</p> <p>The California Community Corrections Performance Incentive Act, Senate Bill (SB) 678 (Chapter 608, Statutes of 2009) was signed into law on October 11, 2009. The goal of the legislation is to reduce recidivism of felony probationers by improving probation services. Funding to counties, for use by Probation Departments, is based on improved probation outcomes as measured by a reduction in probation failures committed to State prison. SB 678 funds are required to be used for supervision and rehabilitative services for adult felony offenders. Services provided must be in accordance with evidence-based practices. Prior to FY 2013-14, funding allocations were based solely on felony probation revocation and commitment to State prison. As a result of the Public Safety Realignment Act, Assembly Bill (AB) 109 (Chapter 15, Statutes of 2011), which transferred responsibility for housing/supervising specified inmates and parolees from the State to counties, a large portion of the adult felony probationers who are revoked or commit new crimes now serve their time in county jails instead of prison. Due to this change, in FY 2013-2014, the State Department of Finance used felony probation revocations to both prison and jail to determine allocations to counties. In FY 2015-16, the SB 678 funding allocation formula to counties was modified in order to provide for increased funding stability and continue to provide incentives to counties to reduce revocations to state prison.</p>	\$809,742	\$3,156,754	\$2,723,535	\$1,242,961
Public Health	5243	0135	10000	<p>Realignment</p> <p>Realignment</p>	\$19,174,603	\$33,565,231	\$44,160,191	\$8,579,643
Behavioral Health	5245	0135	13045	<p>1991 Realign-Behavioral Health</p> <p>-For funding community-based mental health programs, administered by county departments of mental health, including short- and long-term treatment, case management, and other services to seriously mentally ill children and adults.</p> <p>-For funding state hospital services for county clients, administered by the state Department of Mental Health (DMH), provide inpatient care to seriously mentally ill persons placed by counties, the courts, and other state departments.</p> <p>-For funding Institutions for Mental Diseases (IMDs) administered by independent contractors, generally provide short-term nursing level care to the seriously mentally ill.</p> <p>-Funding Source: a half-cent increase in the state sales tax enacted in 1991 and through a dedicated portion of the Vehicle License Fees (VLF).</p>	\$3,989,277	\$48,610,367	\$52,599,644	-
Social Services	5246	0135	13046	<p>1991 Realignment Social Services</p> <p>Assembly Bill (AB) 1288 of 1991 requires counties to establish a local Health and Welfare Trust Fund (H&WTF) for proceeds of sales tax and vehicle license fees (VLF) designated for State/Local Program Realignment. Realignment funds deposited in the Social Services account can only be used to fund the County share-of-cost for social services programs realigned in 1991.</p>	\$9,482,091	\$83,688,954	\$93,171,045	-

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	FY 2024-25 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/25
Social Services	5247	0135	13047	1991 Realignment CWKs MOE Assembly Bill (AB) 1288 of 1991 requires counties to establish a local Health and Welfare Trust Fund (H&WTF) for proceeds of sales tax and vehicle license fees (VLF) designated for State/Local Program Realignment. AB 118 added the CalWORKs Assistance Maintenance-of-Effort (MOE) account to the H&WTF for the purpose of receiving realignment funds "in lieu of" State reimbursements for public assistance payments budgeted in the CalWORKs Org 6310. The purpose of funds received in the CalWORKs Assistance MOE is for the State to realize State General Fund savings by equally reducing State reimbursements for CalWORKs public assistance payments. CalWORKs MOE funds can only be used to fund a portion of CalWORKs assistance payments in lieu of State reimbursements.	\$7,862,241	\$55,716,944	\$63,579,185	-
Social Services	5248	0135	13048	1991 Realignment Family Support Assembly Bill (AB) 1288 of 1991 requires counties to establish a local Health and Welfare Trust Fund (H&WTF) for proceeds of sales tax and vehicle license fees (VLF) designated for State/Local Program Realignment. On January 1, 2014, AB 85 added the Family Support account to the H&WTF for the purposes of receiving sales tax and VLF revenues that were redirected by the State from Health Realignment account statewide. The amount of revenues received is determined by the State and funds received in the Family Support Account are "in lieu of" State reimbursements for CalWORKs public assistance payments. The purpose of funds received in the Family Support Account is for the State to realize State General Fund savings by equally reducing State reimbursements for CalWORKs public assistance payments. Family Support funds can only be used to fund a portion of CalWORKs assistance payments in lieu of State reimbursements.	\$79,498,174	\$86,963,351	\$104,941,276	\$61,520,249
			Total		\$402,717,010	\$1,329,182,845	\$1,499,646,765	\$232,253,090





**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
CAO	1034	0026	91023	<p>Local Assistance and Tribal Consistency Fund</p> <p>The LATCF fund was created by the American Rescue Plan Act of 2021. It provides funding for eligible revenue sharing counties, eligible revenue sharing consolidated governments, and eligible Tribal governments. The purpose of the LATCF program is to serve as a general revenue enhancement program. The LATCF provides recipients broad discretion on eligible uses. LATCF recipients may treat these funds in a similar manner to how they treat funds generated from their own local revenue.</p>	-	\$8,591,880	\$8,591,880
Assessor-Recorder	1041	0035	17051	<p>SSN Truncation</p> <p>The Recorder Social Security Number (SSN) Truncation fund, administered by the County Assessor-Recorder, is to provide funding for the cost of truncating Social Security Numbers on publically available documents. In 2007, Assembly Bill 1168 was signed into law to protect against identity theft by requiring local agencies to redact SSN from records prior to disclosing them to the public. The provisions applied to all documents recorded since 1980. The law authorized the County to establish an additional \$1 fee to fund implementation and ongoing operation of the program. The funding authority to establish the special revenue fund is the Board of Supervisors Resolution 07-641, pursuant to the California Government Code Section 27361 (d). The Recorder's office no longer collects this fee and the budgeted revenue consists of interest only.</p>	\$381,092	\$7,000	\$388,092
Behavioral Health	1050	0040	17100	<p>Community Services Supports Local Prudent Reserve</p> <p>- Utilized to maintain and ensure the county will continue to be able to serve the Mental Health Services Act (MHSA) target population during years in which revenues for MHSA fund are below recent averages. -Revenue Source: Established by the 2004 Proposition 63: California MHSA pursuant to Revenue and Taxation Code, sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.</p>	\$10,081,463	-	\$10,081,463
Behavioral Health	1052	0040	17102	<p>PEI (Prevention and Early Intervention)</p> <p>-Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to focus on interventions and programs for individuals across their life span prior to the onset of a serious emotional, behavioral, or mental illness. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.</p>	-	-	-
Behavioral Health	1053	0040	17103	<p>INN (Innovations)</p> <p>-Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to improve and expand California Mental Health Services for children, transition-age youth, adults and older adults. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.</p>	-	-	-
Behavioral Health	1054	0040	17104	<p>Prevention & Early Intervention Prudent Reserve</p> <p>-Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to improve and expand California Mental Health Services for children, transition-age youth, adults and older adults. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.</p>	-	-	-

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Behavioral Health	1056	0040	17106	Education and Training -Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to promote consumer employability and remedy the shortage of staff available to address serious mental illness pursuant to California Welfare and Institutions Code, Division 5, Part 3.1, Section 5820(a) and (b). -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	-	-	-
Behavioral Health	1058	0040	17108	SMI Housing Allocation To track the use of housing funds provided to the County under budget Act Item 4260-118-0001, related to the provision of services for individuals with serious mental illness who are, or are at risk of homelessness.	-	-	-
County Clerk/Elections	1081	0050	17151	1081 Vital Health and Stats Fee	\$23,768	\$6,295	\$30,063
Behavioral Health	1082	0041	17130	Opioid Settlement Fund NOAT II These funds are earmarked for activities aimed at addressing the opioid epidemic, including prevention, treatment, and recovery initiatives.	\$389,760	\$388,680	\$778,440
District Attorney	1106	0060	17206	Southwest Border Fund The accumulation and distribution of funds related to Southwest Border Prosecution Funds	\$848,379	-	\$848,379
District Attorney	1109	0060	17209	Rural Crime Fund Funds received from California Office of Emergency Services for the Rural Crime Prevention Program	\$443	-	\$443
District Attorney	1110	0060	17210	State Asset Forfeiture Seizure of property that was acquired through criminal conduct	\$3,202,611	-	\$3,202,611
District Attorney	1111	0060	17211	Federal Asset Forfeiture The Comprehensive Crime Control Act of 1984 authorized Federal officials to implement a National Asset Forfeiture Program. As a participant in the US DOJ Equitable Sharing Program, an eligible percentage received is deposited into this fund.	-	-	-
District Attorney	1112	0060	17212	State Asset Forfeiture-Special Fund Distributed funds from the State Asset Forfeiture program with spending determined by a panel consisting of the Sheriff, Police, District Attorney, and Probation Departments.	\$1,128,362	-	\$1,128,362
District Attorney	1113	0060	17213	Prosecutorial Fund The prosecutorial fund is pursuant to the California Health and Safety Code 11489 (B) which allows for 10% of property seized and forfeited to state or local government to be distributed to the prosecutorial agency that processes the forfeiture action.	\$1,282,635	-	\$1,282,635
Public Health	1151	0080	17351	EMS Communication System Administration	\$604,828	\$10,597	\$615,425
Public Health	1153	0080	17353	Tobacco Prevention Tobacco Prevention	\$48,186	\$1,727	\$49,913
Public Health	1163	0080	17363	Child Ride Safe Program Community Education	\$999	\$60	\$1,059
Public Health	1166	0080	17366	Misc. Public Health Public Safety Power Shutoff (PSPS)	\$96,419	\$2,448	\$98,867
Public Health	1167	0080	17367	ELC Funds Epidemiology and Lab capacity	\$772,774	\$9,450	\$782,224
Public Works & Planning	1171	0085	17421	FF-County Administration "To track deposits made by developers, per BOS Agreement #10-184."	\$62,019	-	\$62,019
Public Works & Planning	1173	0085	17423	DF-TFC Sig-Millerton Rd/Marina "To track deposits made by developers, per BOS Agreement #10-184."	\$36,236	-	\$36,236

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1174	0085	17424	DF-Wht Fox-Marina Prkwy "To track deposits made by developers, per BOS Agreement #10-184."	\$23,063	-	\$23,063
Public Works & Planning	1177	0085	17427	DF-Community Park "To track deposits made by developers, per BOS Agreement #10-184."	\$82,943	-	\$82,943
Public Works & Planning	1178	0085	17428	DF-County Administration "To track deposits made by developers, per BOS Agreement #10-184."	\$43,756	-	\$43,756
Public Works & Planning	1185	0085	17405	Cross Valley Canal Trust "Utilized to segregate funds related to Community Facility District (CFD) #1 at Shaver Lake. Per Master Implementation Agreement (6.25.85) and 1st amendment; Intradepveloper Agreement for CFD #1 & 1st amendment (6.24.85). Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradepveloper Agreement for CFD #1 & 1st amendment (6.24.85)."	\$41,832	-	\$41,832
Public Works & Planning	1187	0085	17407	Water Management & Planning Fund "Used to segregate restricted funds related to Cross Valley water capital costs for expenses for specific water activities. Funding received in FY 1989-90 for repayment for Cross Valley Water Canal water costs from the Brighton Crest development. Funding authority is BOS agenda from 6.26.90."	\$16,836	-	\$16,836
Public Works & Planning	1189	0085	17409	Disability Access and Education "Utilized to segregate funds related to disability access and education. Funds from local business license/permit renewal fees to fund certified access specialist to facilitate construction related accessibility requirements per Title I, Division 5, Chapter 7.5 of Government Code. Revenue Source: Established by Title I, Division5, Chapter 7.5 of Government Code."	\$1,213	-	\$1,213
Public Works & Planning	1190	0085	17410	Monument Preservation Fee Used to pay expenditures related to retracement or remonument survey of historical land division lines. Funds from recordation of grant deeds	\$1,820	-	\$1,820
Public Works & Planning	1195	0085	17415	FF-Ground Water Extraction "To track deposits made by developers, per BOS Agreement #10-184."	\$24,113	-	\$24,113
Public Works & Planning	1209	0086	17509	Tree Mortality/Forest Health Grants from CALFIRE and CALOES for CA disaster Assistance Act Funds for tree mortality	\$96,078	-	\$96,078
Public Works & Planning	1220	0087	33900	CFD #1-Phase 1 Northeast Reservoir "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradepveloper Agreement for CFD 1 & 1st amendment (11.19.91)."	\$12,274	\$156	\$12,430
Public Works & Planning	1221	0087	33901	CFD #1-Phase 2 Northeast Reservoir "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradepveloper Agreement for CFD 1 & 1st amendment (11.19.91)."	\$34,612	\$452	\$35,064

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1222	0087	33902	CFD #1-Northeast Reservoir Black Oak Line "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$84,655	\$1,107	\$85,762
Public Works & Planning	1223	0087	33903	CFD #1-2599 Black Oak Line (Water) "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$43,266	\$566	\$43,832
Public Works & Planning	1224	0087	33904	CFD #1-Phase 1 Southeast Reservoir "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$49,835	\$404	\$50,239
Public Works & Planning	1225	0087	33905	CFD) #1-Phase 2 Southeast Reservoir "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$30,784	\$101	\$30,885
Public Works & Planning	1226	0087	33906	CFD #1-Ridgetop Reservoir Expansion "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$7,756	\$186	\$7,942
Public Works & Planning	1227	0087	33907	CFD #1-Ridgetop Reservoir Expansion Well Ridgetop Reservoir "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$14,161	\$678	\$14,839
Public Works & Planning	1228	0087	33908	CFD #1-Existing Twine Reservoir Southeast Reservoir "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$51,629	\$13,450	\$65,079
Public Works & Planning	1229	0087	33909	CFD #1-Existing Twine Reservoir Southeast Reservoir "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$102,468	\$438	\$102,906

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1230	0087	33910	CFD #1-Sierra Cedars FCWD 41 "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$33,266	\$552	\$33,818
Public Works & Planning	1231	0087	33911	CFD #1-Sierra Cedars Reservoir Expansion "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$41,945	\$183	\$42,128
Public Works & Planning	1232	0087	33912	CFD #1-2599 Black Oak Line (Sewer) "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$14,178	\$110	\$14,288
Public Works & Planning	1233	0087	33913	CFD #1-Timberwine Wildflower Village Line "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$9,123	\$619	\$9,742
Public Works & Planning	1234	0087	33914	CFD #1-Upgrade Existing Intersection "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$47,058	\$3,269	\$50,327
Public Works & Planning	1235	0087	33915	CFD #1-Rd A Rdm Wildflower Village "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$248,921	\$2,255	\$251,176
Public Works & Planning	1236	0087	33916	CFD #1-2N M Seibert Prop "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$102,006	\$1,340	\$103,346
Public Works & Planning	1237	0087	33917	CFD #1-Improvements Thru Siebert "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$171,637	\$2,255	\$173,892

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1238	0087	33918	CFD #1-Improvements on Bretz Mountain "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$107,725	\$1,411	\$109,136
Public Works & Planning	1239	0087	33919	CFD #1-Bretz-State Route 168 Intersection "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$10,064	\$127	\$10,191
Public Works & Planning	1240	0087	33920	CFD #1-State Route 168 to Black Oak Road "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$102,186	\$1,334	\$103,520
Public Works & Planning	1241	0087	33921	CFD #1-Black Oak Fwy to County Road "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$23,024	\$299	\$23,323
Public Works & Planning	1242	0087	33922	CFD #1-Fwy- County Road Dinkey Creek Road "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$180,467	\$2,363	\$182,830
Public Works & Planning	1243	0087	33923	CFD #1-Thru Timberwine "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$95,502	\$1,256	\$96,758
Public Works & Planning	1244	0087	33924	CFD #1-Thru Wildflower Village "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$295,745	\$3,895	\$299,640
Public Works & Planning	1245	0087	33925	CFD #1-168 Expansion "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$1,013,135	\$13,307	\$1,026,442

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1246	0087	33926	CFD #1-Water Treatment Plan "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$1,706,699	\$22,416	\$1,729,115
Public Works & Planning	1247	0087	33927	CFD #1-Lake Capacity Fee "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$50,077	\$658	\$50,735
Public Works & Planning	1248	0087	33928	CFD #1-Cressman Road Construction "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$688,560	\$9,043	\$697,603
Public Works & Planning	1249	0087	33929	CFD #1-Fire Facilities "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$211,346	\$2,774	\$214,120
Public Works & Planning	1250	0087	33930	CFD #1-Snow Removal Facilities "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$339,647	\$4,461	\$344,108
Public Works & Planning	1251	0087	33931	CFD #1-Water District System "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$1,231,979	\$16,220	\$1,248,199
Public Works & Planning	1252	0087	33932	CFD #1-School Facilities "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$17,777	\$235	\$18,012
Public Works & Planning	1253	0087	33933	CFD #1-Sewer Plant Expansion "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$1,209,985	\$16,281	\$1,226,266

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1254	0087	33934	CFD #1-Well Water Supply Development "Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intra-developer Agreement for CFD 1 & 1st amendment (11.19.91)."	\$111,168	\$1,458	\$112,626
Public Works & Planning	1300	0088	34200	SSR 198-Road Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$115,692	\$1,529	\$117,221
Public Works & Planning	1301	0088	34201	Friant/North Fork Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$5,496	\$73	\$5,569
Public Works & Planning	1302	0088	34203	Friant/Willow Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$33,995	\$449	\$34,444
Public Works & Planning	1303	0088	34204	Willow/Copper Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$24,054	\$316	\$24,370
Public Works & Planning	1304	0088	34205	Friant/Willow to North Fork Rd "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$98,692	\$1,304	\$99,996
Public Works & Planning	1305	0088	34206	Friant/Crrrentnrcetowillow "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$61,207	\$809	\$62,016
Public Works & Planning	1306	0088	34207	Millerton Rd/Friant to Auberry "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$446,460	\$5,899	\$452,359
Public Works & Planning	1307	0088	34209	Millerton Rd Improvement Brighton Crest "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$296,078	\$3,912	\$299,990

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1308	0088	34210	Millerton/Friant Road Improvements "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$72,540	\$959	\$73,499
Public Works & Planning	1309	0088	34211	Fowler/Shaw Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$20,182	\$267	\$20,449
Public Works & Planning	1310	0088	34213	Dewolf/Shaw Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$45,361	\$599	\$45,960
Public Works & Planning	1311	0088	34214	Leonard/Shaw Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$48,188	\$637	\$48,825
Public Works & Planning	1312	0088	34215	McCall/Shaw Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$80,155	\$639	\$80,794
Public Works & Planning	1313	0088	34216	Academy/Shaw Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$23,964	\$317	\$24,281
Public Works & Planning	1314	0088	34217	Ashlan/McCall Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$58,629	\$546	\$59,175
Public Works & Planning	1315	0088	34218	Ashlan/Academy Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$27,517	\$364	\$27,881
Public Works & Planning	1316	0088	34219	Clovis/Shaw Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$63,059	\$833	\$63,892

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1317	0088	34220	Shaw/Temperance/Cloviss Lakes "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$1,020,620	\$13,486	\$1,034,106
Public Works & Planning	1318	0088	34221	Temperance Ave Expressway "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$40,806	\$539	\$41,345
Public Works & Planning	1319	0088	34223	Central/Chestnut Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$19,322	\$255	\$19,577
Public Works & Planning	1320	0088	34225	Centraveatstr 99 Off-Rmp "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$27,188	\$359	\$27,547
Public Works & Planning	1321	0088	34226	Auberry Rd/SR 168 Prather "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$2,477	\$33	\$2,510
Public Works & Planning	1322	0088	34227	Lodge Rd/SR 168 "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$877	\$12	\$889
Public Works & Planning	1323	0088	34228	Auberry Rd/SR 168 Auberry "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$1,579	\$21	\$1,600
Public Works & Planning	1324	0088	34230	Academy/Herndon Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$1,657	\$22	\$1,679
Public Works & Planning	1325	0088	34231	Shepherd/SR 168 Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$1,912	\$25	\$1,937

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1326	0088	34232	SR 168 Widening "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$46,800	\$618	\$47,418
Public Works & Planning	1327	0088	34233	Man Av Button Wil To Alta "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$57,746	\$763	\$58,509
Public Works & Planning	1328	0088	34234	Shaw/Temperance/Leonard "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$42,747	\$565	\$43,312
Public Works & Planning	1329	0088	34235	Willow/Friant to Copper "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$210,453	\$2,781	\$213,234
Public Works & Planning	1330	0088	34236	Herndon/Dewolf Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$4,596	\$61	\$4,657
Public Works & Planning	1331	0088	34238	Herndon/Locan Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$4,751	\$63	\$4,814
Public Works & Planning	1332	0088	34239	Herndon/Tollhouse Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$4,222	\$56	\$4,278
Public Works & Planning	1333	0088	34241	Willow/International Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$23,542	\$311	\$23,853
Public Works & Planning	1334	0088	34242	Willow/Shepherd to Copper "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$58,423	\$772	\$59,195

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1335	0088	34243	Jefferson/Academy Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$1,788	\$24	\$1,812
Public Works & Planning	1336	0088	34245	Auberry/Copper Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$11,333	\$147	\$11,480
Public Works & Planning	1337	0088	34246	Auberry/Marina Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$29,318	\$384	\$29,702
Public Works & Planning	1338	0088	34247	Auberry Imp/Copper/Marina "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$1,096,407	\$14,328	\$1,110,735
Public Works & Planning	1339	0088	34248	SR 41/Friant Rd offramp improvement "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$55,935	\$724	\$56,659
Public Works & Planning	1340	0088	34249	Shaw/GrntInd Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$7,698	\$102	\$7,800
Public Works & Planning	1341	0088	34251	Shields/Academy Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$5,557	\$73	\$5,630
Public Works & Planning	1342	0088	34252	Ashlan/Academy Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$5,341	\$71	\$5,412
Public Works & Planning	1343	0088	34253	Shaw/Academy Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$5,080	\$67	\$5,147

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1344	0088	34255	Belmont/Academy I/T Lanes "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$6,679	\$88	\$6,767
Public Works & Planning	1345	0088	34256	McKinley/Academy Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$5,557	\$73	\$5,630
Public Works & Planning	1346	0088	34257	Millerton/Auberry Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$10,496	\$138	\$10,634
Public Works & Planning	1347	0088	34258	Millerton/Sky Harbor Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$77,774	\$103	\$77,877
Public Works & Planning	1348	0088	34259	Millerton/Brighton Crest Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$6,725	\$88	\$6,813
Public Works & Planning	1349	0088	34260	Millerton/Marina Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$13,520	\$179	\$13,699
Public Works & Planning	1350	0088	34261	Millerton/Tablemountain Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$1,715	\$23	\$1,738
Public Works & Planning	1351	0088	34262	Friant Rd/Bugg to North Fork "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$31,389	\$415	\$31,804
Public Works & Planning	1352	0088	34263	Millerton Rd/Marina to Sky Harbor "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$68,717	\$908	\$69,625

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1353	0088	34264	Millerton Rd/Sky Harbor to Auberry "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$87,686	\$1,158	\$88,844
Public Works & Planning	1354	0088	34265	Jayne Ave/Glen to I-5 Road Improvements "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$57,110	\$754	\$57,864
Public Works & Planning	1355	0088	34266	American Ave/Golden State Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$140,632	\$1,858	\$142,490
Public Works & Planning	1356	0088	34267	Central/Bethel to Academy "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$227,632	\$3,008	\$230,640
Public Works & Planning	1357	0088	34268	Central/Academy to Newmark "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$171,106	\$2,261	\$173,367
Public Works & Planning	1358	0088	34269	Goodfellow/Newmark/Riverband "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$762,340	\$10,073	\$772,413
Public Works & Planning	1359	0088	34270	Central/Chestnut Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$3,598	\$48	\$3,646
Public Works & Planning	1360	0088	34272	Central/SR 99 SB off-ramp "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$2,232	\$30	\$2,262
Public Works & Planning	1361	0088	34273	Central/Chestnut to GSB "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$2,101	\$28	\$2,129

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1362	0088	34274	Central/Academy Traffic Signal "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$13,249	\$175	\$13,424
Public Works & Planning	1368	0088	34275	Friant Rd/Willow to Bugg "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$101,273	\$1,338	\$102,611
Public Works & Planning	1369	0088	34276	Auberry Rd/Copper/Millerton "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$4,903	\$65	\$4,968
Public Works & Planning	1370	0088	34277	Millerton Rd/North Fork/Marina "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$337,835	\$4,464	\$342,299
Public Works & Planning	1371	0088	34278	Friant/Copper River/Willow "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$6,616	\$87	\$6,703
Public Works & Planning	1372	0088	34279	Dinuba/Alta Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$3,828	\$51	\$3,879
Public Works & Planning	1373	0088	34280	Kings Canyon/McCall Ave "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$9,491	\$125	\$9,616
Public Works & Planning	1374	0088	34281	Annadale/Willow "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$52,618	\$695	\$53,313
Public Works & Planning	1375	0088	34282	Jayne Ave to SR 33 Overlay "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$406,579	\$5,372	\$411,951

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Public Works & Planning	1376	0088	34283	McCall/Clarkson to Elkhorn "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$104,440	\$1,380	\$105,820
Public Works & Planning	1377	0088	34284	Willow to Copper Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$8,134	\$107	\$8,241
Public Works & Planning	1378	0088	34285	Copper to Auberry Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$5,815	\$76	\$5,891
Public Works & Planning	1379	0088	34286	Copper/Minnewawa Intersection "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$13,473	\$178	\$13,651
Public Works & Planning	1380	0088	34287	Jayne Ave/Coalinga/County Line "To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project. "	\$336,350	\$4,445	\$340,795
Sheriff	1450	0095	17650	Automated Warrant Fund Funds from penalty assessments to be used for the development and operation of an automated warrant system. Section 853.7a and Vehicle Code sections 40808A and 40508B	\$196,513	-	\$196,513
Sheriff	1458	0095	17657	Sex Offndr Fines Fund Purpose, Use of Funding & Funding Authority Utilized to keep fines received from the State separate for conviction(s) of specified sex offenses. Funds are used for the testing of DNA samples for law enforcement purposes. Revenue Source: Established by California Penal Code, Section 290.3.	\$7,951	-	\$7,951
Sheriff	1460	0095	17659	State Asset Forfeiture Purpose, Use of Funding & Funding Authority Utilized to keep funds received from assets seized during criminal arrests separate. Funds are used for law enforcement purposes in accordance with state statutes and guidelines that govern equitable sharing. Revenue Source: Established under Assembly Bill 7478 and California Health and Safety Code, Sections 11488.4 and 11489 of the Uniform Controlled Substance Act.	\$1,029,295	-	\$1,029,295
Sheriff	1461	0095	17660	SAF Pos Intervention Prog Purpose, Use of Funding & Funding Authority Utilized for positive intervention programs designed to combat drug abuse and gang activity. Revenue Source: Established under the Provisions of California Health and Safety Code, Section 11489 of the Uniform Controlled Substance Act.	\$253,937	-	\$253,937

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2024-25**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/24	FY 2024-25 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/25
Sheriff	1462	0095	17661	HIDTA Asset Forfeiture Utilized to keep funds received from the Department of Justice for assets during High Intensity Drug Trafficking Area (HIDTA) criminal arrests separate. Funds are used for HIDTA law enforcement purposes in accordance with the statutes/guidelines that govern the Federal Equitable Sharing Agreement. The funding authority to establish this Special Revenue Fund is the Federal Comprehensive Crime Control Act of 1984 - Seized Assets.	\$80,760	-	\$80,760
Library	7522	0107	13061	Hygus Adams Trust Hygus Adams Trust - Committed designation for Library Capital. Assets under the Remainder Charitable Annuity designated for construction of new Library facilities and purchase of land for such facilities. Hygus Adams Estate established on 8/21/1984, upon the death of the survivors of the three mentioned family beneficiaries, additional proceeds of income of the trust shall be distributed to Fresno County for the Library Trust Fund. Small memorial marker or plaque be placed at the site of any facility constructed with these funds.	\$7,011,538	-	\$7,011,538
Library	7523	0107	13062	Library Investment Fund Library Investment Fund - Established for the purchase of Library materials.	\$106,818	-	\$106,818
			Total		\$43,864,157	\$9,239,701	\$53,103,858



AB: Assembly Bill

Account (Line Item): A distinct reporting category in a ledger used for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

Activity: A departmental effort that contributes to the accomplishment of specific identified program objectives.

Actuarial Accrued Liability: The actuarial accrued liability, as assessed by an actuary, generally represents the present value of the fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date; it is computed differently under different funding methods.

Actual: The County's year-end actual dollars for expenditures and revenues for a fiscal year. Also, the year-end actual measures or results for statistical performance data for a fiscal year.

Actuary: A person professionally trained in the technical aspects of pensions, insurance and related fields. The actuary estimates how much money must be contributed to an insurance or pension fund in order to provide current and future benefits.

Adjusted Budget: A budget that reflects the adopted budget plus any mid-year changes authorized during the fiscal year.

Adopted Budget: The annual budget formally approved by the Board of Supervisors for a specific fiscal year.

Americans with Disabilities Act (ADA): A federal law that, among other provisions, requires modification of public buildings to ensure access for people with disabilities.

Appropriations: A legal authorization to make expenditures and to incur obligations for specific purposes.

Appropriation for Contingency: A budgetary provision representing that proration of the financing requirements set aside to meet unforeseen expenditure requirements or to offset revenue shortfalls.

Arbitrage: As defined by treasury regulations, the profit earned from investing low yielding tax-exempt proceeds in higher yielding taxable securities. In general, arbitrage profits earned must be paid to the United States Treasury as rebate unless a specific exception to the rebate requirement applies.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset: An item owned or a resource held that has monetary value.

Assigned Fund Balance: That portion of fund balance that reflects an intended use of resources but does not meet the criteria to be classified as restricted or committed. For non-general funds, it is the amount in excess of nonspendable, restricted and committed fund balance.

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Balanced Budget: A budget in which the planned expenditures and the means of financing them are equal. A balanced annual budget is required by the State of California per Government Code §29000, et seq.

Board of Supervisors: The five-member, elected governing body of the County authorized by the California State Constitution. Each Board member represents a specific geographic area (Supervisorial District) of the County.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity dates) together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the bond. The sale of bonds is one mechanism used to obtain long-term financing.

Budget: A financial plan for a single fiscal year including recommended expenditures for a given period and the recommended means of financing them.

California State Association of Counties (CSAC): An organization that represents county government before the California Legislature, administrative agencies and the federal government.

CalWIN: CalWORKs Information Network: A fully integrated online, real-time automated system to support eligibility and benefits determination, client correspondence, management reports, interfaces and case management for public assistance programs, such as the CalWORKs Program.

CalWORKs: California Work Opportunity and Responsibility to Kids program. A program that gives cash aid and services to eligible California families.

Capital Assets: Tangible and intangible assets acquired for use in operations that will benefit more than a single fiscal year. Typical examples of tangible assets are land,

improvements to land, easements, buildings, building improvements, infrastructure, equipment, vehicles and machinery.

Capital Assets Equipment: Equipment that includes movable personal property of a relative permanent nature (useful life of one year or longer) and of significant value, such as furniture, machines, tools, weapons and vehicles. An item costing \$5,000 or more is budgeted in the appropriation capital asset account and capitalized. When an individual item cost less than \$5,000 (including weapons and modular equipment) it is budgeted in an expenditure account.

Capital Assets/Land: Expenditure account that includes expenditures for the acquisition of land.

Capital Expenditures: Expenditures incurred for the improvement to or acquisition of land, facilities and infrastructure.

Cash Flow: The analysis of cash receipts (revenues) to required payments (expenditures) and reporting of net cash balance projections. The Auditor-Controller/Treasurer-Tax Collector prepares cash flow reports that project the inflow, outflow and net balance of cash.

Certificates of Participation (COPs): Certificates issued for the financing of capital assets. A certificate is similar to a bond and represents an undivided interest in the payments made by the public agency pursuant to a financing lease. Even though they are not treated as indebtedness of the issuer by California state law, the federal tax law treats the lease obligation as if it were a debt.

Charges for Current Services: Revenues received as a result of fees charged for certain services provided to citizens and other public agencies.

Committed Fund Balance: Self-imposed limitations set on funds. Limitations imposed by the highest level of decision making, and requires formal action at that same level to remove.

Community Development Block Grant (CDBG): A federal grant administered by the County for housing and development activities that: (1) benefit lower income persons; (2) prevent/eliminate slums and blight; or (3) meet urgent community development needs.

Comprehensive Annual Financial Report (CAFR): The annual audited financial statement of the County.

Contingency Reserve: Appropriations set aside to meet unforeseen economic and operational circumstances.

County Service Area (CSA): An assessment district comprised of unincorporated area property owners who pay for special services through special assessments on their property tax bills.

Credit Rating: A rating determined by a credit rating agency that indicates the agency's opinion of the likelihood that a borrower such as the County will be able to repay its debt. The rating agencies include Standard & Poor's, Fitch and Moody's.

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year.

Current Liabilities: Liabilities that are payable within one year. Liabilities are obligations to transfer assets (i.e. cash) or provide services to other entities in the future as a result of past transactions or events.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Service: Annual principal and interest payments that local government owes on borrowed money.

Deferred Inflows of Resources: An acquisition of net position by the government that is applicable to a future reporting period

Deferred Outflows of Resources: A consumption of net position by the government that is applicable to a future period.

Department: The basic organizational unit of the government which is functionally unique in its delivery of services.

Depreciation: The decrease in the service life or estimated value of capital assets attributable to wear and tear, deterioration and the passage of time.

Employee Benefits: The portion of an employee compensation package that is in addition to wages.

Encumbrance: A commitment within the County to use funds for a specific purpose.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The governing body intends that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Estimated Revenue: The amount of revenue expected to accrue or to be collected during a fiscal year.

Expenditure: A decrease in net financial resources. Expenditures include current operating expenses that require the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants.

Fiduciary Fund: A fund containing assets held in a trustee capacity or as an agent for others which cannot be used to support the County's own programs.

Fines, Forfeitures & Penalties: A group of revenue accounts that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and cost on delinquent taxes.

Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines in financial positions and the results of operations. The County of Fresno's fiscal year is July 1 through June 30.

Fresno County Employees' Retirement Association (FCERA): provides retirement benefits for eligible employees of the County of Fresno, Fresno Superior Court and for participating agencies including the Fresno-Madera Area Agency on Aging, Clovis Veterans Memorial District, and Fresno Mosquito and Vector Control District. FCERA is an independent association established by the County Employees Retirement Law of 1937 and is subject to the laws governing fiduciaries.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of governmental funds. Fund Balance may be used in the budget for the upcoming year as a funding source for one-time projects/services.

Fund Balance Components: The classifications that segregate fund balance by constraints on purposes for which amount can be spent. There are five classifications: Non-Spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

GASB 54: Governmental Accounting Standards Board (GASB) Statement Number 54 which establishes a fund balance classification hierarchy based on constraints that govern how the funds can be used.

General Fund: The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of a governmental entity.

General Plan Update: A multi-year project to revise the Fresno County Comprehensive General Plan that forms the framework for growth in the unincorporated communities.

General Purpose Revenue: Revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of General Purpose Revenues include sales taxes, property taxes, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources.

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

Geographic Information System (GIS): A regional data warehouse providing electronic geographic data and maps to County departments and other users.

Governmental Accounting Standards Board (GASB): The independent authoritative accounting and financial reporting standard-setting body for U.S. state and local government entities.

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

Governmental Fund: The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

Grant: Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specified purpose, activity or facility.

Information Technology: A term that encompasses all forms of technology used to create, store, exchange and use information in its various forms including business data, conversations, still images and multimedia presentations.

Intergovernmental Revenue: Revenue received from other government entities in the form of grants, entitlements, shared revenues and payments in lieu of taxes. Examples of State revenue include Health and Social Services Realignment, Proposition 172 Public Safety Sales Tax, highway user tax, in-lieu taxes, public assistance administration, health administration and Homeowner's Property Tax Relief. Major federal revenue includes public assistance programs, health administration, disaster relief, and Payments In-lieu of Taxes for federal lands.

Internal Service Fund (ISF): A proprietary-type fund used to account for the financing of goods or services provided by one department to other departments of the

County, or to other governmental units, on a cost-reimbursement basis.

Intrafund Activity: Activity between funds of the primary government, including blended component units.

Intrafund Transfers: Transfers of costs between budget units in the same governmental fund.

Joint Powers Agreement (JPA): A contractual agreement between a city, county and/or special district in which services are agreed to be performed, or the County agrees to cooperate with or lend its powers to another entity.

Lease: A contract granting use or occupation of property during a specified time for a specified payment.

Liability: a legal obligation to transfer assets or provide services to another entity in the future as a result of past transactions or events.

Licenses, Permits & Franchises: Revenue accounts that include revenue from animal licenses, business licenses, permits and franchises.

Mandate: A requirement, often set by law, from the State or federal government(s) that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard.

Miscellaneous Revenues: Revenues that do not fall into one of the general revenue categories. These revenues may include other sales and monetary donations from private agencies, persons or other sources.

Mission: A statement of organizational purpose. The County's mission is to promote excellent, timely, and beneficial public services to our diverse community with integrity and accountability.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when they become available and measurable and, with a few exceptions, expenditures are recognized when liabilities are incurred. A modified accrual accounting system can also divide available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

Net County Cost (NCC): Departmental appropriations less all available departmental revenues.

Net County Cost Carryover: The unspent portion of net county cost that has been carried over from the prior fiscal year.

Objective: A measurable target that must be met on the way to implementing a strategy and/or attaining a goal.

Operating Budget: A plan of current expenditures and the recommended means of financing them. The annual operating budget is the primary means by which most of

the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Transfers: Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

Ordinance: A regulation, an authoritative rule, a statute.

Other Charges: A group of expenditure accounts that includes support and care of other persons (such as assistance payments), bond redemptions, interest on bonds, other long-term debt and notes and warrants, judgments and damages, rights-of-way, taxes and assessments, depreciation, bad debts, income allocation, contributions to non-county governmental agencies and inter fund expenditures.

Other Financing Sources: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Examples include sale of capital assets, transfers in and long-term debt proceeds.

Pension Obligation Bond (POB): Bonds issued to finance all or part of the unfunded actuarial accrued liabilities of the issuer's pension plan. The proceeds are transferred to the issuer's pension system as a prepayment of all or part of the unfunded pension liabilities of the issuer to ensure the soundness of the plan.

Policy: A high-level overall plan embracing the general goals and acceptable procedures of the subject contained therein.

Priority: An item that is more important than other things and that needs to be done or dealt with first; the right to precede others in order, rank, or privilege.

Program: A set of activities directed to attaining specific purposes or objectives.

Program Revenue: Revenue generated by programs and/or dedicated to offset a program's costs.

Property Transfer Tax: A tax assessed on property when ownership is transferred.

Proprietary Funds: 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).

Public Hearings: Board of Supervisors meetings that are open to the public in order to provide residents an opportunity to express their views on the merits of the County's proposals and services.

Reappropriation: The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent year.

Recommended Budget: The budget document developed by the CAO and formally approved by the Board of Supervisors to serve as the basis for public hearings and deliberations prior to the determination of the adopted budget.

Request for Proposal (RFP): An official request for proposals to be submitted to the County to perform specified services. The RFP sets forth the services being sought for procurement by the County and requests information from firms interested in the engagement.

Restricted Fund Balance: That portion of fund balance subject to externally enforceable limitations on its use imposed by law, constitutional provision, or other regulation.

Revenue From Use of Money & Property: Revenue accounts that include investment income, rents and concessions and royalties.

Salaries and Benefits: A group of expenditure accounts that includes expenses related to compensation of County employees.

Salary Savings: A reduction to Salaries and Benefits appropriations due to normal staff attrition levels, projected timeframes for recruiting, unpaid leaves of absence, and related factors.

Securitization: A type of structured financing whereby an entity that is to receive future payments sells the right to that income stream to a third party in exchange for an up-front payment. For example, the County securitized the Tobacco Settlement Payments, receiving the revenue up-front and reducing the risk of not collecting all of the payments.

Service Level: Measures the performance of a system of service delivery. Certain goals are defined and the service level gives the percentage to which those goals should be achieved.

Services & Supplies: A group of expenditure accounts that includes non-personnel operating expenses such as contract services, office supplies, information technology services, minor equipment and facilities maintenance.

Special District: An area in which an independent unit of local government is set up to perform a specific function or a restricted number of related functions, such as street lighting or waterworks. A special district might be composed of cities, townships, or counties, or any part or combination of these.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Strategic: Dealing with creation of overall plans and to determine how best to achieve the general goal of an entity.

Structural Fund Balance: The amount of budget deficit that is a result of an imbalance in governmental receipts and expenditures.

Subject Matter Expert: A person who possesses expert knowledge in a particular area, field, job, system or topic because of their education and/or experience.

Succession Planning: A strategy for passing leadership roles within the County to someone else in such a way that the agency continues to run smoothly after current leaders move on to new opportunities, retire or pass away.

Tax and Revenue Anticipation Notes (TRANS): A short-term, interest bearing note used as a cash management tool. Public agencies often receive revenues on an uneven basis throughout a fiscal year. The borrowed funds allow the agency to meet cash requirements during periods of low revenue receipts and repay the funds when the revenues are greater.

Taxes Current Property: A group of revenue accounts that includes the property tax amount for the current year based on the assessed value of the property as established each year on January 1st by the Office of the Assessor/Recorder.

Taxes Other Than Current Secured: A group of revenue accounts that includes unsecured property taxes. The term "unsecured" refers to property that is not "secured" real estate, that is a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (e.g. office equipment, owned or leased), boats, berths, or possessory interest for use of a space. It can, however, also be based upon supplemental assessments based on prior ownership of secured property.

Tobacco Settlement Revenues (TSR): The result of the historic Master Settlement Agreement in 1998 between the California Attorney General and several other states and the four major tobacco companies which provided more than \$206 billion in Tobacco Settlement Payments over 25 years in exchange for the release of all past, present and future claims related to the use of tobacco products. California agreed to distribute its share of the settlement to its counties based on population. The Fresno County Tobacco Funding Corporation was incorporated June 13, 2002. It is a nonprofit public benefit organization as defined by Internal Revenue Code Section 501(c)(3). The Corporation is a member of the California County Tobacco Securitization Agency

Glossary

(Agency), a joint powers agency created in November 2000 by the County of Fresno (County) and eight other California Counties.

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.

Unassigned Fund Balance: Residual net resources. Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance.

Unfunded Actuarial Accrued Liability (UAAL): The present value of benefits earned to date that are not covered by plan assets; commonly used in pension fund discussions. The excess, if any, of the actuarial accrued liability over the actuarial value of assets. See also Actuarial Accrued Liability.

Use of Fund Balance: The amount of fund balance used as a funding source for one-time projects/services.

Fresno County Budget Construction & Legal

Basis of Accounting

The budget is prepared each year for all governmental funds and proprietary funds. Governmental funds that are budgeted include the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund. Proprietary funds include Enterprise Funds and Internal Service Funds.

Governmental Funds

The budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Expenditures are controlled at the object level within each budget unit of the County except for capital assets, which are controlled at the sub-object level.

Proprietary Funds

The Board of Supervisors approves the proprietary fund budgets that are prepared using the economic resources measurement focus and the accrual basis of accounting. These funds collect fees and revenues generally to cover the cost of the goods and services they provide, their accounting and budgeting basis are closer to private sector models.

Budget Structure

The State Controller's Office, pursuant to Government Code, sections 29002, 30200 and 53065, dictates the organization and structure of County budgets in order to ensure consistency and comparability of data. For most of the departments and programs reported in this document, the Recommended Budget includes the most recent prior fiscal years' activities for comparison. The schedules in the front of the document are existing schedules recapping the budget by functional categories across all funds. Individual fund recap schedules are added to increase clarity and to orient the document on a fund basis as opposed to functional categories as required by the State Controller.

Consequently, the document is organized by fund type starting with the General Fund followed by the Capital Projects Fund, Debt Services Fund, Internal Service Funds, Enterprise Funds and the Special Revenue Funds.

The budget summary table provides information by appropriation object level and revenue sources. The appropriation object levels are the departmental expenditures. The Salaries and Benefits appropriation object level is a composite of all employee costs including Extra-Help and overtime netted with Salary Savings. The Services and Supplies appropriation object level represents all operational costs such as office supplies and professional services; it also includes the charges for the Internal Service Funds for facilities, custodial, fleet, and other internal services. Capital Assets appropriation object level is for any asset purchase of \$5,000 or more. The Other Financial Uses appropriation object level is used for operating transfers from one fund to another. The revenue sources are categorized primarily as follows: taxes; licenses, permits, and franchise fees; revenue from use of money (interest earnings); intergovernmental revenue (State and Federal); charges for services; other financing sources; miscellaneous revenue and intrafund revenue.

Budget Modification

State Law permits modifications to the adopted budget during the year. Any amendments or transfers of appropriations between object levels (sub-object level for capital assets) within the same budget unit, or between budget units or funds must be authorized by the County Administrative Office and approved by the Board of Supervisors. There are two options for requesting midyear budget adjustments:

Budget Modifications that Increase Appropriations

Budget modifications are generally made due to unforeseen and program-specific changes. In compliance with Government Code, section 29130, increases in appropriations require a four-fifths vote of approval by the Board of Supervisors after the budget is adopted.

Changes that result in additional appropriations can be placed on the Board of Supervisors regular agenda. These Items are reviewed by the Auditor-Controller and the County Administrator.

Transfers Between a Single Budget Unit

Pursuant to Government Code, section 29092, the County Administrative Officer is authorized to approve transfers and revisions of appropriations within a single budget unit as deemed necessary and appropriate. Currently, County Policy allows the County Administrative Officer to approve transfers within a single budget unit that total \$200,000 or less.