



## BOARD OF SUPERVISORS AGENDA LETTER

**Agenda Number:**

**Clerk of the Board of Supervisors**  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Department Names:** County Executive Office  
(CEO)  
**Department No:** 012  
**For Agenda Of:** April 18, 19, 21, 2023  
**Placement:** Departmental  
**Estimated Tme:** 3 days  
**Continued Item:**  
**If Yes, date from:**  
**Vote Required:** Majority

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**TO:** Board of Supervisors

**FROM:** Department Directors     Mona Miyasato, County Executive Officer

Contact Info:                      Paul Clementi, Budget Director

**SUBJECT:** Fiscal Year 2023-24 Preliminary Budget and Budget Development Workshops

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### **Recommended Actions:**

It is recommended that the Board of Supervisors:

- a) Receive and file information about the Fiscal Year 2023-24 preliminary budget;
- b) Provide direction, if any, regarding items to be addressed or included in the CEO's Recommended Budget, scheduled for release in May and Board adoption scheduled for June 16 and 20;
- c) Provide direction regarding Special Issues, including:
  - i. Affirmation of priority capital projects recommended for funding;
  - ii. Use of available discretionary revenues for certain non-cannabis program ongoing and one-time costs currently funded by cannabis tax revenue;
  - iii. Next steps in evaluating revenue tax measures including polling, where appropriate;
- d) Provide other direction, if any, as appropriate; and
- e) Determine pursuant to CEQA Guidelines 15378(b)(4) that the above actions are not a project subject to CEQA review, because it is a government fiscal activity that does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

## **Summary:**

The purpose of this week's workshops is for the Board of Supervisors and the public to receive information on, and provide input to, the preliminary FY 2023-24 County budget. The preliminary budget is still in draft form, and materials provided at the workshops are not intended to be inclusive of the entire Recommended Budget, which will be finalized and released in May. The workshop discussions assist the County Executive Office in preparing the Recommended Budget and other adjustments for Board consideration at the Budget Adoption hearings in June.

Last year, as we emerged from the pandemic, the County budget development process focused on resetting, reimagining, and reconnecting as we adapted to our changing environment and new ways of serving the needs of our residents. County efforts to implement federally funded recovery plans are now well underway and departments are focusing on core services and current needs while planning for the future. The theme for the Fiscal Year (FY) 2023-24 budget is ***Ready for Today, Preparing for Tomorrow***, signifying the progress made on Board priorities and investments and continued prudent planning for the known and emerging issues on the horizon.

### ***Ready for Today....***

Several years of setting aside funds for anticipated cost increases, maintaining predominantly status quo budgets for General Fund departments and adopting fiscally sound budget development policies have resulted in a sustained stable budgetary environment for the County. This long-term fiscal planning has enabled support and progress to be made on many of the Board's priorities, including homeless and housing services, mental health services, systems upgrades, long-range planning, electric vehicle infrastructure and energy efficiency solutions, deferred maintenance, diversity, equity, and inclusion efforts, and criminal justice initiatives, to name a few.

Fiscal stability today is lending toward next year's budget development, to include considerable growth in health and human services programs from State Realignment revenues and the ability to maintain service levels for General Fund departments and continue progress on Board priorities despite high inflation and increased costs of doing business, lower cannabis tax revenue than in prior years, and a \$22.5 billion deficit at the State.

### ***Preparing for Tomorrow....***

However, maintaining fiscal stability requires constant vigilance and an eye towards the future. State budget shortfalls, unforeseen disasters, legislative changes and workforce instability can significantly impact the County's position despite diligent planning efforts. The following are notable budgetary and operational impacts seen on the horizon:

- State and federal resources make up roughly 40% of the County's budget. The State is indicating a shortfall and delay in primarily personal income revenue that may impact the County but to what extent won't be known until the May Revision is issued.
- County residents have endured several significant storms in 2023 that have resulted in property and infrastructure damage. Public Works Transportation division estimates \$32 million in damages to County roads and infrastructure from January 2023 storm events, which will require cashflow assistance and some level of General Fund contribution well into the next fiscal year.

- Legislative and State action related to CARES Court, California Advancing and Innovating Medi-Cal (CalAIM) implementation, Felony Incompetent to Stand Trial (IST) mitigation requirements and the Mental Health Services Act are impacting departments and causing uncertainty in available resources and service delivery.
- Some of the operational challenges common to departments next year involve staffing difficulties (recruitment and retention) given the high cost of housing, and recent and upcoming retirements. These will be discussed at length in department presentations during these workshops.

Overall, this means a year without significant program expansion or new ongoing expenditures that are supported by discretionary General Fund revenue. Additionally, setting aside ongoing funding for future deficits given the uncertainty of the State budget and known cost increases identified in the five-year forecast will be critical.

### **Fiscal challenges were forecasted in December and restraint urged in developing department budgets**

In December, staff presented the Budget Development Report with the five-year forecast. Projections at that time indicated a slowing of local discretionary revenue growth as compared to recent fiscal years during the pandemic, as well as a \$25 billion deficit forecasted at the State level by the Legislative Analyst's Office (LAO). Since revenue growth helps offset the General Fund portion of negotiated salary increases and increased costs for health benefits, retirement contribution, and insurance premiums, minimal General Fund resources were projected to be available for expansion of services. Additional funding was anticipated to be needed to mitigate rate increases in general liability and workers compensation premiums, internal service charges, and to address projected deficits in future years or possible reductions in State and federal revenues. Cannabis revenue was projected to decrease as a result of the continued decline in wholesale cannabis prices. Departments were informed that due to these issues, the budget development objective was to maintain current service levels to the extent possible, while funding required cost increases related to negotiated labor contracts, increasing pension and insurance rates, additional mandated costs, setting aside funding now to mitigate future cost increases, and leveraging one-time funding to continue investing in priority projects and initiatives.

Since that time, the Governor's proposed January budget forecasts a deficit of \$22.5 billion and relies on budget solutions like fund shifts, trigger reductions, and limited revenue generation and borrowing to address the budget shortfall. While most of the proposed reductions and delays do not appear to directly impact the County at this time, an added challenge during the budgeting process will be prolonged uncertainty due to the State postponing the tax filing deadline to October, which may result in further funding reductions and delays in the May Revise.

### **Preliminary operating budget is \$1.48 billion, a 6.2% increase compared to the FY 2022-23 adopted operating budget**

The County's preliminary operating budget is estimated at \$1.48 billion for FY 2023-24 and marks a fifth year in a row that service level reductions are not necessary in any County department. Some of the major drivers countywide are salaries and benefits, particularly negotiated wage increases and rising pension and healthcare costs, as well as increasing internal service fund charges and general liability insurance costs, all of which are discussed in Attachment A in greater detail.

The General Fund preliminary operating budget is \$498.1 million, an increase of \$40.9 million (8.9%) over the current year's adopted budget, due to the same drivers mentioned above, as well as increasing

contract and maintenance costs in multiple departments. These costs are partially being funded by growth in discretionary General Fund revenue that includes property, transient occupancy, and sales tax revenue. Critical State revenues, including Proposition 172 and Realignment funds, are also assisting with balancing rising costs and, in some cases, enhancing operational efforts. All of these resources have been essential to mitigating increasing costs and supporting critical department needs.

Total General Fund Contribution to departments is \$359.9 million (excluding cannabis revenue) an increase of \$35.6 million (10.9%) over the current year, to fund salary and benefit increases, Northern Branch Jail operations, general liability insurance and workers' compensation cost increases, and more. Specifics on the entire recommended allocation of the \$35.6 million can be found in Attachment A.

However, continued uncertainty around the State's FY 2023-24 budget means caution must be exercised in allocation of the County's resources, as any unexpected reductions in State programs could either mean cuts to important departmental programs, or the need to backfill with County funding to avoid cuts. 2023 storm repair costs and possible penalty payments to the State related to the number of individuals in the County deemed IST on felony charges are additional developing issues that may require funding from County reserves.

### **The budget outlook next year is stable, despite uncertainties, as a result of the Board's prudence and fiscal planning**

The County's stable fiscal outlook today results from years of strong fiscal management and prudent budgetary practices led by the Board to promote organizational resilience and fiscal stability. The preliminary budget continues to represent the Board's policies on program-based budgeting, sustainability, identifying and mitigating risks, and maintaining prudent reserves. Additionally, it recommends measures to strengthen the County's current fiscal position and our ability to navigate what the future may bring. While cost pressures have restricted the ability to expand General Fund programs and services, the Board's foresight and careful planning in managing limited resources has enabled the County to preserve stability in operations, while also setting aside funding to address future known, and unknown, challenges. Despite the County's ability to avoid service level reductions and maintain fiscal stability, in future years the budget will continue to be challenged by rising labor, pension, and insurance premium costs, recruiting and retention of critical staff, economic pressures, legislative changes, and deferred maintenance needs. It is imperative to remain vigilant in continuing to strive for organizational excellence as we build a budget that not only achieves the objectives of today but prepares the County for the needs of tomorrow.

The following is a summary of programmatic priorities and/or strategic investments included in the FY 2023-24 preliminary budget.

## **Budget Highlights**

### **County Financial Stability**

Board-adopted budget development policies continue to prioritize financial stability, to help mitigate risks and prepare for future challenges. This budget implements steps to strengthen our current financial stability and prepare for what the future might bring, including, but not limited

to, maintaining a strategic reserve at 8% of General Fund operating revenue according to policy, and setting aside ongoing General Fund resources for future deficits and priority needs identified in a five-year forecast. The balance of the Strategic Reserve for FY 2023-24 is \$44.0 million, and the preliminary budget includes additional set asides totaling \$13.5 million for deficits identified in the five-year forecast as well as for future employee benefits and initiatives.

Repair and recovery costs from the 2023 storms continue to be monitored and will likely require some level of funding from General Fund reserves before State and federal reimbursements are received, although at this time those numbers are still unknown.

### **American Rescue Plan Act**

Departments are well underway on many projects approved by the Board that are federally funded by the American Rescue Plan Act (ARPA). The County received a total of \$86.7 million from the State and Local Fiscal Recovery Fund (SLFRF), signed into legislation in March 2021. The Board fully allocated this funding last fiscal year, and the preliminary budget includes \$30 million for ARPA SLFRF projects in the upcoming fiscal year. The full list of ARPA SLFRF projects funded in FY 2023-24 is included in Attachment A. As projects continue to move forward, any needed adjustments or remaining funding will be brought back to the Board for reallocation, prior to the U.S. Treasury's expenditure deadline of December 31, 2026.

Additionally, the County is receiving \$2.3 million from the ARPA Local Assistance and Tribal Consistency Fund (LATCF), which has broader allowable uses than the SLFRF, and is a one-time source available for allocation in the FY 2023-24 preliminary budget.

### **Homelessness and Housing**

The Board has approved a total allocation of approximately \$24.3 million in ARPA SLFRF funding towards homelessness efforts through the Health and Human Services Recovery Plan. The FY 2023-24 preliminary budget contains \$16 million of this funding, including \$3 million to serve as required local match for a to-be-awarded State HomeKey Round 3 housing project. Homeless housing developments partially funded by ARPA SLFRF in current and previous years include the Hedges House of Hope in Isla Vista (60 beds), Pallet Shelters at Bridgehouse in Lompoc (20 units), DignityMoves South in Santa Barbara (30 units),

and Hope Village in Santa Maria (90 units). In addition, the Community Services Department will be allocating approximately \$30.1 million in State and federal funding to address and prevent homelessness in FY 2023-24. This includes funding for facilities, outreach and support services, rental assistance, and an encampment strategy.

### **Supporting Disadvantaged and Vulnerable Populations**

The preliminary budget includes Board approved funding to support some of our most disadvantaged and vulnerable populations. Of the \$2 million in the Health and Human Services Recovery Plan for Childcare Recovery and Resiliency, \$730,000 is budgeted in FY 2023-24. Half of the \$400,000 Digital Literacy HHS Recovery Plan project is included in this year's budget, and the Community Services Department anticipates awarding \$600,000 of ARPA SLFRF to senior meals providers. The FY 2023-24 Department of Social Services preliminary budget includes grant match and administrative costs to stand up a County Farmworker Resource Center to assist farmworkers in navigating public agencies, receiving information regarding wage and hour laws, health and safety laws, resolving workplace disputes, and pursuing other legal rights. Social Services is also utilizing State funding to add 24 FTE in Protective Services for Children, Adults and Disabled to align Social Worker caseloads with the rapid growth over the past few years and 20 Eligibility Workers in Economic Assistance and Employment Services due to resumption of annual Medi-Cal redeterminations after expiration of the waiver for re-determinations during the COVID-19 pandemic.

The Department of Behavioral Wellness is proposing to add 16.9 FTE funded with State Realignment in Quality Care Management, Alcohol and Drug Programs, Mental Health Outpatient and Community, and Administration and Support programs to continue implementation of CalAIM. Behavioral Wellness will continue to staff three co-response teams in

the unincorporated areas of the County in partnership with the Sheriff's Office. A new co-response team, to be focused in Lompoc, is also being recommended for funding by the Community Corrections Partnership (CCP), for a total of four teams. In addition, Fire and Behavioral Wellness departments are in discussions to launch a pilot EMT co-response team.

### **Economic Vitality**

Funding was allocated from ARPA SLFRF to fund two economic vitality initiatives beginning in 2022, the Countywide Broadband Strategic Plan (\$200,000) and the Comprehensive Economic Development Strategy (CEDS - \$150,000). The Broadband Strategic Plan was completed in FY 2022-23 and will continue to be implemented in FY 2023-24. Efforts on broadband include plan implementation and identifying and applying for State and/or federal grant funding. The CEDS will be completed in FY 2023-24 and implementation efforts will commence upon plan completion in August 2023. The CEDS will give the County access to federal funding opportunities for economic development efforts. Additionally, in FY 2023-24, economic vitality efforts such as the Vandenberg Space Force Base Master Plan will continue, which includes working with REACH, the regional economic action coalition, on exploring possible expansion of the VSFB Memorandum of Understanding (MOU) with other local agencies.

### **Regional Parks and Libraries**

The budget continues to prioritize outdoor activities by providing funding for improvements and maintenance at many of our regional parks, including planned recreational improvements at Cachuma Lake, Manning Park, Arroyo Burro and Lookout Park. A draft of the Countywide Recreation Master Plan is anticipated to be released to the public in Summer 2023, followed by the release of a programmatic Environmental Impact Report (EIR) and final adoption of the Plan by FY 2024-25. Additionally, after some delays resulting from unanticipated renovation

challenges with existing infrastructure, a new restaurant at Goleta Beach is anticipated to open by FY 2023-24. Finally, ongoing CPI growth continues to be included for library funding, and solutions are being considered among all library partners for more equitable and sustainable library funding.

### **Climate Change Adaptation**

As part of the County's continued efforts to address climate change, a number of projects are anticipated for FY 2023-24. General Services continues making investments and expansions in the County's electric vehicle (EV) program, including completion of the \$1.5 million EV infrastructure upgrades begun in FY 2022-23, and will continue to implement energy efficiency upgrades to increase the County's renewable energy profile. The Community Services Department plans to complete development of the 2030 Climate Action Plan including pursuing new funding, such as grant opportunities, to support the plan's implementation. Focus areas for emissions reductions measures include transportation, buildings, and opportunities for carbon sequestration. Additionally, the department plans to complete a draft Energy Assurance Plan which will outline strategies for the County, businesses, and community members to take to increase energy resilience, as well as completing a draft Zero Emission Vehicle and Mobility Plan.

### **Capital Improvements**

Continued strategic investments in County facilities will help ensure we provide efficient and sustainable services to our residents and investors. The Community Services Department has budgeted for a variety of updates to Parks facilities, including ADA restrooms at Rincon Park, replacement of the amphitheater at Cachuma Lake, and replacement of tennis courts at Manning Park. Several projects managed by General Services are also budgeted including the anticipated start of construction for the new Probation Headquarters, anticipated completion of the Regional Fire Communications Center, completion of RV park renovations at Cachuma

Lake, and continued progress on the Public Safety Radio Network project. Public Works has numerous large capital projects planned for FY 2023-24 including completion of the Foothill Bridge replacement near Cuyama and continued work on the Lower Mission Creek Flood Control project. A special issue presented at the workshops will provide more detail on capital projects.

### **Deferred Maintenance**

The 18% funding plan continues to allocate funding for deferred maintenance, increasing by \$3.3 million in FY 2023-24, to a total of \$15.0 million in ongoing General Fund, distributed to Public Works, General Services, and Community Services Departments. Additional funding of \$3.6 million is being used for critical capital and maintenance projects, including countywide accessibility improvements, roof replacements, energy efficiency upgrades, and more. The Public Works Department also anticipates \$9.6 million in SB 1 funding for roads maintenance, for a total of \$17.3 million towards capital maintenance of local roads, hardscape and trees, bridges, and more. Deferred maintenance projects and funding will be presented in more detail during a special issue at the workshops.

### **Innovation & Technology**

To effectively facilitate the County's technology needs and priorities, the Information Communications and Technology (ICT) division within General Services, is transitioning to a standalone department, a change that will take full effect on July 1, 2023. Headed by Chief Information Officer Chris Chirgwin, the new Information Technology Department (ITD) will focus on taking a strategic and proactive approach to providing technology services to departments—working to modernize more services by taking a cloud-first approach, emphasizing the need for improved standardization, integration and automation, improving geographic information systems (GIS) capabilities, leveraging data more effectively, and prioritizing cybersecurity. This transition was born from the Renew '22 initiative

and is the culmination of a multi-year effort, supported by the Board with ongoing resources set aside in previous budgets to facilitate the creation of a standalone IT department.

The Board adopted set-aside of \$2 million annually for critical information technology needs continues to assist with technology replacement that is prioritized through the Executive Information Technology Committee (EITC). Planned projects in FY 2023-24 include implementation of a digital evidence management system among the criminal justice partners, cyber security projects, and expansion of the County's wireless network. Many other major systems updates will be occurring in FY 2023-24, including implementation of two phases of the new Enterprise Resource Planning system (ERP), Statewide Automated Welfare system for Department of Social Services economic assistance client management, adoption of an Electronic Health Record (EHR) for County Health and Human Services departments, and other projects that benefit several service departments.

### **Criminal Justice Initiatives**

The intersection of criminal justice and behavioral health is increasingly a central focus of work to achieve the Board priorities as well as the goals of the Community Corrections Partnership. In collaboration with CEO staff, the criminal justice partner agencies have closely considered the report prepared by Michael Wilson Consulting regarding the jail population and identified policy levers focused on safely reducing the jail population. They are making significant progress in data integration efforts that are necessary in order to continue to advance their shared priorities and initiatives as well as better partnering around behavioral health focused efforts.

Initiatives coming in FY 2023-24 include: optimizing existing diversion programs as well as creating additional felony diversion opportunities; expanding the alternative sentencing population as well as enhancing

supports and field supervision; continuation of pretrial expansion efforts while also enhancing assessment and support for the most vulnerable; recruitment of an Assessment and Re-entry Coordinator to support re-entry of justice-involved into the community; and improved coordination of data analysis across the criminal justice and behavioral health continuum that supports studying and addressing disparities.

### **Diversity, Equity & Inclusion Initiatives**

The County continues to value and embrace a culture of diversity, equity and inclusion (DEI) and is committed to promoting these values in FY 2023-24 and beyond. All departments remain committed to continuing efforts to refine and deploy their DEI plans and provide training to employees, while departments such as the Agricultural Commissioner will also look externally to develop more training and workshop opportunities for agricultural workers in Spanish and Mixteco languages. The preliminary budget also includes \$851,000 of

ARPA funds that are being appropriated to engage in translation services to improve language access, and consultant services to develop a comprehensive community-facing DEI plan.

### **Next Phases of Renew**

*Renew* is the County's internal initiative to transform our organization by rethinking how we leverage technology, people and processes to meet new expectations, community needs, and changing economic, social and environmental conditions. It succeeds the original, five-year *Renew* '22 initiative that kickstarted many of the innovations and changes witnessed over the past 5 years. The Countywide Big Picture Goals (BPGs) were updated and revised to build on our successes. These new BPGs will be incorporated into the departmental pages in the FY 2023-24 Recommended Budget document to meet new Government Finance Officers Association (GFOA) budget award criteria that is effective for FY 2023-24.

The above priorities and investments are highlighted as they speak directly to the County's ongoing efforts to achieve the Countywide vision and address the goals and objectives of *Renew* and the budget development policies adopted by the Board of Supervisors. Details regarding changes to the budget, staffing, and Discretionary General Funding can be found in the Preliminary Budget Summary (Attachment A) and workshop binder material.

### **Purpose of the Budget Workshops**

This letter and attached workshop documents are provided to present the Board of Supervisors with a preliminary budget for FY 2023-24. The County Budget Act requires the County to approve a budget before June 30 (Government Code section 29064). Budget Workshops are scheduled for April 18<sup>th</sup>, 19<sup>th</sup>, and 21<sup>st</sup>.

At the workshops, department directors will provide presentations on their preliminary budgets, significant issues impacting their operations, accomplishments, goals for the upcoming fiscal year, budget expansion requests, and updates on their *Renew* initiatives. The County Executive Office, in conjunction with the Auditor-Controller's Office, has completed the review of departments' preliminary budgets and revenue estimates, which remain subject to change until the tax roll is completed and the State budget is adopted.

The workshops also provide an opportunity for the Board to receive information and provide direction to staff, as appropriate, on particular policy issues that affect department budgets. This year, the workshops include three special issue reports:



1. **Maintenance and Capital Projects** (Wednesday, following Information Technology Department presentation). Board direction will be requested on affirming the list of recommended capital projects or making adjustments.
2. **Cannabis Revenue Update** (Friday, following General County Programs presentation). Board direction will be requested on staff's recommendation to use discretionary General Fund revenue to pay for certain ongoing and one-time expenditures currently funded by cannabis tax revenue.
3. **Revenue Tax Measures** (Friday, following Cannabis special issue). Board direction will be requested on next steps to evaluate any of the potential tax measures in time for the 2024 primary or general elections.

The materials provided at the workshops are not intended to be inclusive of the entire Recommended Budget, which will be finalized with all financial schedules and department detail pages and released in May. Budget hearings are scheduled to be held on June 16, and June 20 if necessary. At those hearings, staff will present the Recommended Budget for the Board's consideration, amendment, and adoption.

**Fiscal Impacts:**

There are no fiscal impacts associated with holding the Budget Workshops. Addressing the information presented during the workshops will provide staff direction in finalizing revenues and expenditures, which will be incorporated into the Fiscal Year 2023-24 Recommended Budget for adoption at the June budget hearings.

**Attachments:**

Attachment A: FY 2023-24 Preliminary Budget Summary

Attachment B: FY 2023-24 Budget Workshop Binder

**Authored by:**

CEO Budget & Research Division

**cc:**

Assistant CEOs

Department Directors

CEO Fiscal and Policy Analysts

## COUNTY OF SANTA BARBARA FY 2023-24 PRELIMINARY BUDGET SUMMARY

The preliminary budget reflects the budget at this stage in the development process. Changes will continue to be made after the workshops, including incorporation of Board input, before the Recommended Budget is released in May. The preliminary budget for FY 2023-24 includes \$1.52 billion in operating revenues, an increase of \$100 million over the prior year. This increase is driven largely by a \$35 million increase in secured property taxes across the General Fund, Fire District, and Public Works, a \$28.8 million increase in State revenue, mostly 1991 and 2011 Realignment, to Behavioral Wellness and Social Services, and a \$22.8 million increase in charges for services, including a \$6 million increase to the Fire District's State contract revenues, a \$4.8 million increase due to Community Services' State Creative Corps grant, and \$3 million in increased revenue for the Tajiguas landfill as fees continue to increase to cover the debt service on the new facilities. Compared to last year, one-time federal resources will decrease but are more than offset by an increase in State revenues in FY 2023-24.

Operating expenditures are increasing by \$86.2 million, and include both ongoing and one-time costs, with ongoing costs largely supported by ongoing revenues. One of the largest increases, \$20.4 million, is in the Fire Department, proposing to add 46 full-time equivalent (FTEs) staffing due to the scheduled opening of the Regional Fire Communication Center in April 2024, increased funding for fire crews in contracted State Responsibility Areas, and the transfer of the Office of Emergency Management to Fire from the CEO's Office, a move which will enhance disaster readiness capabilities. The Department of Social Services budget is increasing \$21 million, including the proposed addition of 48.5 FTEs to maximize federal and State revenues in economic assistance and protective services programs. The Department of Behavioral Wellness is also proposing to add 16.9 new FTEs to maximize revenue under the new State fee-for-service reimbursement model, largely consisting of new administrative staff to allow licensed staff to focus on reimbursable activities. The FY 2023-24 preliminary budget includes full-time equivalent staffing of 4,628.5, an increase of about 162 positions over the prior year, with most of the staff growth occurring in the three departments mentioned above.

### Budget at a Glance

	FY 2022-23 Adopted	FY 2023-24 Preliminary
Operating Revenues	\$1.42 Billion	\$1.52 Billion
Operating Expenditures	\$1.39 Billion	\$1.48 Billion
Non-Operating Expenditures	\$0.03 Billion	\$0.04 Billion
Staffing (FTEs)	4,467	4,629

### State and Federal Budget Impacts

The Governor's Budget was released in January with anticipated changes that will be incorporated into his final May Revise. The Legislative Analyst's Office (LAO) issued [The 2022-23 Budget: Overview of the Governor's Budget \(ca.gov\)](#) on January 13, 2023, that indicates the proposed budget forecasts that General Fund reserves will be \$29.5 billion lower than projections. The proposed budget indicates that California will be facing an estimated budget gap of \$22.5 billion in the 2023-24 fiscal year. This year's budget delays or foregoes some spending in the near term and relies on budget solutions like fund shifts,

trigger reductions, and limited revenue generation and borrowing to address the budget problem. The budget shortfall includes funding delays of \$7.4 billion and \$5.7 billion in reductions and pullbacks.

Some highlights in delays or reductions include over \$300 million statewide in healthcare workforce development programs that were intended to increase the pool of registered nurses, community health workers, social workers, and more. For now, none of these changes would have a direct impact on the County Public Health Department's budget. The Governor's budget also withdraws the final year of a three-year investment in the provision of indigent defense through the Public Defense Pilot Program. The Public Defender is developing a strategy for mitigating the loss of funding for the third year of this program, if it occurs. The County is continuing to monitor how State budget delays and reductions may impact the County.

The State budget does not change the commitments to the Homeless Housing, Assistance and Prevention (HHAP) program and the encampment resolution grant program with \$1 billion statewide of HHAP and \$400 million for the encampment program. The budget includes \$375 million to fund the non-federal share of behavioral health-related services at the start of the California Advancing and Innovating Medi-Cal (CalAIM) Behavioral Health Payment Reform. The budget includes initial estimate of costs to implement the CARE Act for FY 2025-26 with an ongoing total of \$108.5 million for county behavioral health departments, \$31.5 million for public defenders/legal services organizations, and \$68.5 million for the Judicial Branch. These estimates are expected to be revised as further conversations with stakeholders unfold.

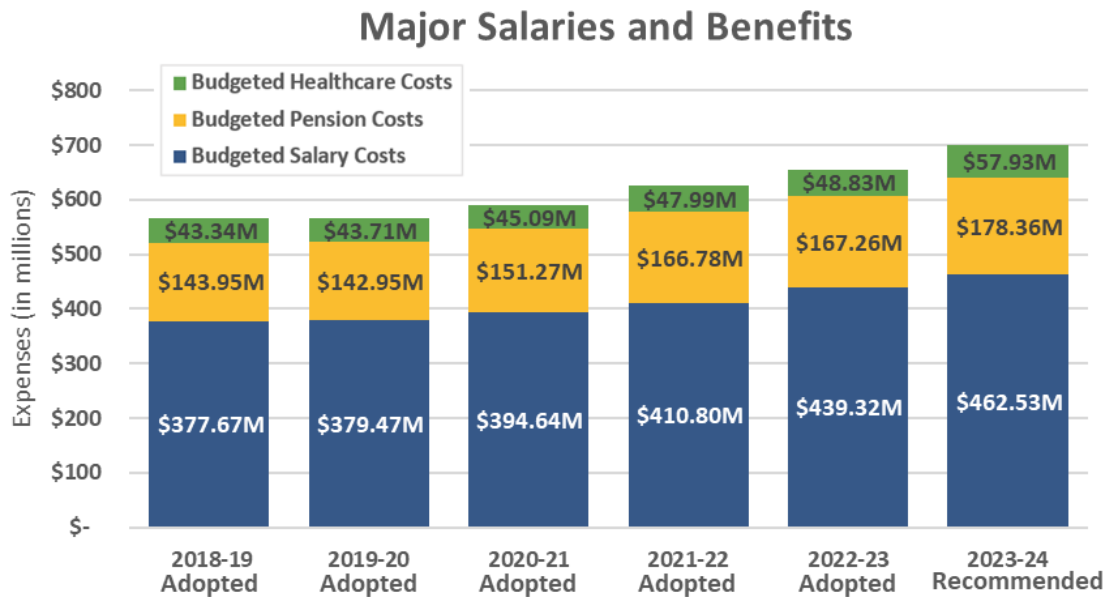
A \$6.9 trillion proposed federal budget was submitted to Congress by President Biden on March 9, 2023. A few highlights of the federal budget include the following: the budget proposes to increase funding for Housing and Urban Development by 1.6 percent to a total of \$73.3 billion; the Substance Abuse and Mental Health Services Administration would be increased by \$3.3 billion to \$10.8 billion. Lastly, the budget proposes \$535 million for the Payments in Lieu of Taxes Program, which is the same amount that was enacted last year. The County received approximately \$2 million through PILT last year, and we are monitoring to ensure this funding is received in FY 2023-24. As additional details of the federal budget are released, staff will continue to monitor and analyze impacts to County departments.

### **Countywide Salary and Benefit Costs**

Salary and benefit costs are major budgetary drivers that affect most County operating funds and are primarily driven by salaries, pensions, and healthcare. Total salaries and benefits costs are expected to rise by \$48.8 million countywide in FY 2023-24 to \$781.2 million, making up 52.8% of the County's total operating expenditures. Most labor contracts are currently in place, with increases between 2.0% and 4.5%, as well as additional equity adjustments where negotiated. Salary costs for all operating funds are estimated to increase \$23.2 million in FY 2023-24, or 5.3%, driven by these negotiated wage increases as well as the addition of 162 FTE countywide which were added mostly in health and human services departments and County Fire as these departments bolster their operations by maximizing available State revenues.

Pension costs are driven by salary increases, pension investment returns, and expectations regarding existing and future retirees. Costs are projected to increase by 6.6%, or about \$11.1 million, due to the factors mentioned above. The impact of investment gains and losses, as well as other actuarial changes, are smoothed in over a five-year period and are contributing to the increase in costs, including the diminished returns of -1.78% experienced by the SBCERS pension fund in FY 2021-22.

Healthcare costs are driven primarily by increases to medical insurance premiums, which saw an increase of 8.8% in 2023. Additionally, negotiations with all bargaining groups have included premium subsidies for employees on dependent and family insurance plans, phased in over multiple years, starting in calendar year 2023. These factors have resulted in a projected increase in healthcare costs of \$9.1 million, representing an increase of about 18.6%. The table below shows major adopted salary and benefit costs for the County over the previous five years, as well as the preliminary FY 2023-24 costs.



### **Discretionary General Funding**

The General Fund is the main operating fund for the County and a primary focus of budget discussions that relate to discretionary revenue, such as property, transient occupancy, sales, and cannabis tax revenues. These major discretionary revenues are distributed to departments as General Fund Contribution (GFC), with nearly 90% allocated to General Fund departments. GFC finances departmental operations and services for which no special or dedicated revenues are available and, in special revenue departments, often serves as local match for State and federal funding. FY 2023-24 preliminary recommendations have been developed for the major budgetary components of the General Fund and areas of major impact are discussed below.

**Discretionary Revenue.** A total budget of \$367.4 million in General Fund discretionary revenues has been estimated for FY 2023-24. The primary discretionary revenue sources are property, transient occupancy, sales, and cannabis tax revenues. Growth from these revenue sources is vital to paying for increases in labor and operational costs for many County operations, including most of the public safety function. A description of the year-over-year budgetary changes to these primary discretionary revenue sources is provided below, along with the factors that drive these changes.

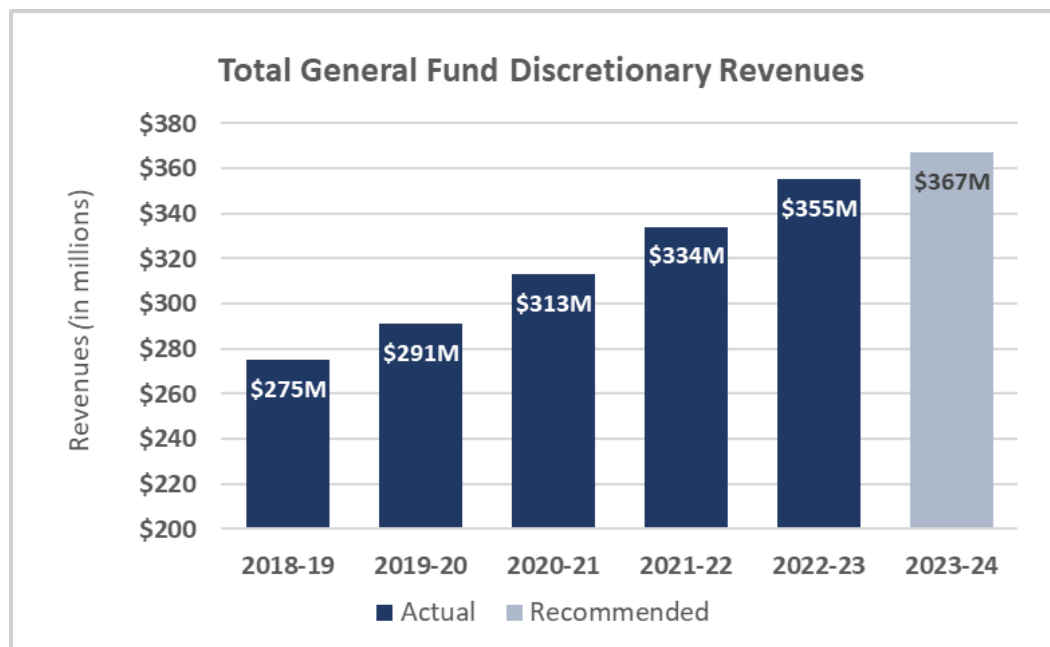
## Discretionary General Fund Revenue Summary (in millions)

	FY 2022-23 Adopted	FY 2023-24 Preliminary	\$ Change
Cannabis Taxes	\$16.29	\$7.50	-\$8.79
Property Taxes	261.72	290.00	28.28
Sales and Use Tax	14.24	15.08	0.84
Transient Occupancy Tax	15.17	17.56	2.39
All Other Discretionary Revenue	33.14	37.24	4.10
<b>Total General Fund Discretionary Revenues</b>	<b>\$340.56</b>	<b>\$367.38</b>	<b>\$26.82</b>

- Cannabis Tax:** Since cannabis program inception in 2018, cannabis tax revenues will have generated an estimated \$50.1 million by the end of FY 2022-23, with \$15.7 million collected in FY 2020-21 standing as the strongest annual fiscal year collection on record. The tax on cultivation generates the vast majority of this revenue. Since FY 2020-21, cannabis cultivation tax revenue has consistently declined, primarily due to oversupply of wholesale cannabis product that has developed statewide and the resulting compression of prices, coupled with the attrition of a significant number of cannabis operators that had previously contributed to the tax revenue base. Based on these factors and the declining revenue trend, projections for the current year have been adjusted downward to \$6.7 million on a \$16.3 million FY 2022-23 adopted budget, representing a 59% reduction. The FY 2023-24 preliminary cannabis revenue estimate is \$7.5 million, a decrease of 54% from the FY 2022-23 adopted budget, to reflect the impacts of continued oversupply of wholesale product and the associated compression of prices. The estimate is an increase of about \$800 thousand from the FY 2022-23 projection based primarily on the addition of new cannabis retail storefront operators that are expected to complete the County's land use permitting and business licensing processes and commence operations. Given the continued decline in cannabis tax revenue, a special issue presentation and discussion will take place at the budget workshops to evaluate ongoing and one-time use commitments made by the Board, in the event that revenues decline further.
- Property Taxes:** The assessed value of the final, closed property tax roll for the 2022-23 property tax year grew by 8.1% compared to anticipated growth of 4.5% that was assumed when the FY 2022-23 budget was developed. This substantial increase in assessed value growth is expected to result in projected FY 2022-23 property tax revenues of \$279.6 million, \$17.9 million over the adopted budget of \$261.7 million, a positive variance of 6.8%. The increase in assessed value growth was primarily driven by the high volume of property transfers, and the elimination of the remaining Proposition 8 backlog, that occurred in fiscal years 2020-21 and 2021-22, resulting in numerous properties being reassessed, often at significantly higher value than their previously assessed base year value. The anticipated increase in FY 2022-23 tax revenue has been factored in when developing the FY 2023-24 budget estimate. The net impact to the General Fund for property tax revenue for FY 2023-24 is an increase of \$28.3 million, which includes the \$17.9 million of FY 2022-23 unanticipated revenues over that year's adopted budget. Aside from those unanticipated revenues, the next most significant driver of the year over year increase is secured property taxes, comprised of residential and commercial properties, that assumes assessed value

growth of 4% due to continued solid market growth, despite a substantial decrease in the volume of property transfers as mortgage rates have increased from historic lows and remain elevated.

- Local Sales Tax:** Local sales tax represents the local portion of the retail sales tax collected by the State from sales generated within the unincorporated areas of the County. The County's current sales tax rate, along with the city of Buellton, stands at 7.75%, which contrasts with the cities of Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria, and Solvang whose rate is 8.75%, and the City of Carpinteria at 9%. Sales tax revenue grew moderately in the first half of the current fiscal year as consumer demand remained high in the post-pandemic period; however, the effects of the Federal Reserve's interest rate hikes are expected to begin impacting consumer spending in the second half of the current fiscal year with a slight decline in growth being anticipated for those six months. With the assistance of Sales and Use Tax consultant, HdL, \$15.2 million in revenue has been projected in FY 2022-23 on an adopted budget of \$14.2 million, an increase of 6.9%. In FY 2023-24 a preliminary budget of \$15.1 million has been estimated to reflect a slight flattening in consumer demand over FY 2022-23 projections, before improving in subsequent years.
- Transient Occupancy Tax (TOT):** TOT revenue is highly dependent on tourism and the availability of lodging in the unincorporated areas of the County, and like sales tax revenue, has surged as a result of strong economic growth experienced over the past few years. TOT revenue is projected to reach \$17.4 million in FY 2022-23, \$2.2 million above the adopted budget of \$15.2 million, an increase of 14.7%. TOT revenue has secured the position as the second highest discretionary revenue after property taxes with the FY 2023-24 preliminary budget estimated at \$17.6 million, which reflects a flattening when compared to the current year's projections as a result of potential economic slowdown relating to actions taken by the Federal Reserve and their anticipated adverse impacts on disposable income and consumer spending.



The table above shows the preliminary General Fund Discretionary Revenues with five years of actual collections. The preliminary FY 2023-24 budget projects growth of \$12.5 million, or 3.5%, over estimates of FY 2022-23 actual receipts. The growth in discretionary revenue over the five-year forecast period is presented in the financial forecast table for the General Fund in the County Fiscal Plan section below.

### **County Fiscal Plan**

Long-term fiscal planning is an effective tool for creating sustainable budgets and providing fiscal stability beyond the annual budget horizon. It is a strategic process that provides governments with insights and information needed to establish multi-year budget solutions, fiscal policies, and actions that maintain good fiscal health. The County creates a five-year operating forecast for the purpose of providing the Board of Supervisors with a framework for use in decision-making, in order to maintain and continue the fiscal health of the County and to ensure and enable a plan for the provision of services and capital assets.

The forecast is updated annually and is not a budget. It does not establish policy or priorities; it simply summarizes fiscal capacity. The forecast identifies key factors that affect the County's fiscal outlook and assesses how difficult balancing the budget may be in the future.

**Updated Five-Year Financial Forecast.** The five-year financial forecast was presented in December and has now been updated with the most current estimates for the FY 2023-24 preliminary budget. A five-year forecast as it relates to ongoing expenditures funded with ongoing discretionary revenue in the County's General Fund was prepared using the forecast projections for discretionary revenue and salaries and benefits in addition to consideration of prior Board policy commitments and certain anticipated major operational cost increases. The forecast assumes status quo operations and does not include any department expansion requests. Cannabis tax revenue was excluded as an ongoing source in accordance with Board approved policy.

General Fund expenditures are projected to grow throughout the forecast period primarily due to increases in salaries, retirement contributions, and health insurance costs as well as escalating general liability and workers compensation insurance premiums. This growth in expenditures exceeds the projected growth in General Fund revenues in the last three years of the forecast resulting in budget deficits and the unavailability of ongoing sources for expansion of operations, new projects, or critical needs in those years. Estimates will continue to be refined until budget adoption to ensure available funds are appropriated prudently and according to Board priorities. It will be imperative that thoughtful consideration is made related to the extremely limited resources that are available.

As previously mentioned, substantial revenue growth is anticipated in FY 2023-24 driven mainly by unanticipated property tax revenues in the current fiscal year. Revenues are assumed to revert to more typical growth levels starting in FY 2023-24. It is important to note that the preliminary budget and forecast assumes status quo operation levels for General Fund departments and no expansion requests are included. FY 2023-24 ongoing General Fund revenue growth is estimated to sufficiently fund the increase in ongoing General Fund costs, resulting in a balance of \$1,265,200 which staff recommends utilizing to replace ongoing cannabis tax revenue funding that has been allocated for purposes unrelated to the cannabis program, in the event that cannabis tax revenue continues to decline. By law, the Board must adopt a balanced budget. As part of the County's fiscal plan, it will be crucial to mitigate the years of deficit through careful planning of the use of future discretionary revenue growth or consider ongoing expenditure reductions or identification of additional revenue opportunities.



**FIVE-YEAR FINANCIAL FORECAST**  
**INCREMENTAL CHANGE IN GENERAL FUND ONGOING REVENUE AND COSTS**  
**FISCAL YEARS 2023-24 THROUGH 2027-28**

<b>Row</b>	<b>Category</b>	<b>Ongoing Revenue Sources:</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1	Forecast	Discretionary Revenue (excludes Cannabis)	\$35,593,200	\$8,889,200	\$9,673,100	\$9,298,000	\$11,056,600
		<b>Total Revenue Change</b>	<b>\$35,593,200</b>	<b>\$8,889,200</b>	<b>\$9,673,100</b>	<b>\$9,298,000</b>	<b>\$11,056,600</b>
		<b><u>Ongoing Cost Changes:</u></b>					
2	Forecast	Negotiated and Assumed Salary Increases	\$4,246,900	\$5,149,400	\$4,682,000	\$5,100,100	\$5,312,400
3	Forecast	Pension Costs	4,337,500	3,049,200	2,884,800	1,198,800	6,208,000
4	Forecast	Health Benefits	2,341,900	2,481,300	2,129,500	1,695,000	1,835,000
5	Policy	Strategic Reserve Growth	1,665,600		38,000	98,300	
6	Policy	Northern Branch Jail Operations Plan	1,300,000	1,250,000	1,200,000	1,150,000	900,000
7	Policy	General Liability/Workers Comp/IT-GS Increases	2,326,100	2,000,000	2,000,000	2,000,000	2,000,000
8	Policy	Sheriff ASU Maintenance Plan Increase	150,000				
9	Policy	County Enterprise Resource Planning System	500,000				
10	Policy	18% Deferred Maintenance	3,346,200				
11	Operational	Benefits & Initiatives	6,000,000				
12	Operational	IT Department Operations	500,000	500,000			
13	Operational	Homelessness Services Costs			5,000,000		
14	Operational	IHSS MOE & Labor Increases			861,700	1,817,300	
15	Operational	Voter's Choice Act Implementation		850,000			
16	Operational	AB1869 Backfill Sunset				850,000	
17	Operational	CARE Court		400,000	700,000		
18	Operational	Libraries CPI Increase	113,800				
19	Fiscal Plan	Set Aside GFC for Future Deficits (990)	7,500,000				
20	Fiscal Plan	Release Board Approved Prior Year Set Aside Offset: General liability, labor/pension		(6,790,700)	(6,809,300)		
21	Fiscal Plan	Replace Ongoing Cannabis Tax Revenue Funding for Uses Unrelated to the Cannabis Program	1,265,200				
		<b>Total Change in Costs</b>	<b>\$35,593,200</b>	<b>\$8,889,200</b>	<b>\$12,686,700</b>	<b>\$13,909,500</b>	<b>\$16,255,400</b>
		<b>Annual (Deficit)/Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(\$3,013,600)</b>	<b>(\$4,611,500)</b>	<b>(\$5,198,800)</b>
		<b>FY 2023-24 Preliminary Budget Balance</b>	<b>\$ -</b>				

The table above is ordered by category type. The forecast line items reflect the preliminary budget estimates for FY 2023-24 and projections for the following four-years to assist with fiscal planning. Policy, operational and fiscal plan line items for FY 2023-24 are updated for the preliminary budget that reflects a balanced budget. The following items detail the changes listed in the table:

- **Policy**

- a) **Strategic Reserve Growth:** The Board has a current policy of maintaining a prudent reserve at 8% of total General Fund operating revenue (30 days working capital). The preliminary budget and forecast years assume growth will be set aside each year to maintain the required 8% balance.
- b) **Northern Branch Jail Operations Plan:** The operating costs of the Northern Branch Jail have continued to exceed the ongoing funding set aside for that purpose. Based on cost projections and status quo staffing levels, an increase to the operating fund each fiscal year from available revenue sources including General Fund and Proposition 172 is necessary. The table above shows the additional use of the General Fund dollars each year, with the General Fund covering half of the increase and the other half coming from Proposition 172. If Proposition 172 growth



in future years is not adequate to cover half of the increases, additional General Fund will be necessary. If the population at the jail is reduced over time, the increases may decline in the out years.

- c) 18% Deferred Maintenance: The Board has a current policy to allocate 18% of unallocated Discretionary General Fund revenues to be committed for maintenance needs to be allocated to Public Works (50%), General Services (35%) and Parks (15%). The increase for FY 2023-24 is \$3,346,200 for a total of \$15 million being allocated to those departments.
- d) General Liability/Workers' Comp/IT-GS Increases: Rates charged to departments for internal services received, or to cover insurance premiums and worker's compensation costs, continue to rapidly escalate for a variety of reasons, including market conditions for insurance in California. General liability insurance and worker's compensation costs alone are increasing by \$5.7 million in FY 2023-24, an increase of 28.8%. Per recently approved budget policy, the preliminary budget includes an increase in General Fund allocation totaling about \$2.3 million and assumes an increase of \$2 million in each subsequent forecast year to assist departments with these rate increases and avoid service level reductions. \$3.6 million of Prop 172 dollars were also used in the FY 2023-24 preliminary budget to avoid service level reductions in the Sheriff's Office, District Attorney, and Public Defender.
- e) Sheriff/Fire Air Support Unit (ASU): Per budget development policy 4.d, ongoing funding of \$150,000 was added to the County ASU budget to offset rising costs in fuel and general maintenance. Consistent with the ASU Memorandum of Understanding (MOU), the added costs are borne equally by Sheriff/General Fund and the Fire Department.
- f) County Enterprise Resource Planning System: An additional \$500,000 has been allocated to support the ongoing maintenance of the ERP system after implementation, bringing the total allocated for ongoing annual maintenance to \$2.75 million. Routine system maintenance will be a critical investment in optimizing and preserving this valuable asset for years to come.

- **Operational**

- a) Benefits & Initiatives: The County, like many other employers, has been struggling to recruit and retain employees throughout the organization. Referral programs, hiring incentive bonuses among other strategies have been approved by the Board. Additionally, labor negotiations have included health benefit subsidies for all participants and equity considerations for critically impacted positions. A \$6 million set-aside of ongoing GFC is recommended for further long-term recruitment and retention efforts to be determined.
- b) IT Department Operations: On January 10, 2023, the Board approved formation of a standalone Information Technology (IT) Department for incorporation into the FY 2023-24 budget. To date, several new positions have been added to the department and a phased implementation of a new hybrid IT model will proceed over the next two fiscal years, a change that will enable the County to improve productivity, cybersecurity, continuity and efficiency of IT operations. A set-aside of \$500,000 is being budgeted in FY 2023-24 to support any prospective operational needs of the new department.
- c) Homelessness Services Costs: State grants and American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF) have been identified to fund many homeless project operations for the next three years; however, this limited funding ends by FY 2025-26. An estimated \$5 million may be needed to continue these programs should alternative funding not be available.

- d) **IHSS MOE & Labor Increases:** The IHSS program provides personal care and domestic services to low-income individuals to help them remain safely in their own homes and communities. IHSS costs are shared by the federal government, state, and county. Historically, counties paid 35 percent of the nonfederal share of IHSS service costs and 30 percent of the nonfederal share of IHSS administrative costs. Beginning in 2012--13, however, the historical county share of cost model was replaced with an IHSS county maintenance-of-effort (MOE), meaning county costs would reflect a set amount of nonfederal IHSS costs as opposed to a certain percent of nonfederal IHSS costs. The set amount for the County is anticipated to grow. While increased labor contracts affect the cost of the program, DSS has been funding these increases through 1991 Realignment funds and does not anticipate needing additional funding until at least FY 2025-26.
- e) **Voters' Choice Act (VCA) Implementation:** This act modernizes elections in California by allowing counties to conduct elections under a model that provides greater flexibility and convenience for voters. This election model allows voters to choose how, when, and where to cast their ballot by mailing every voter a ballot, expanding in-person early voting, and allowing voters to cast a ballot at any vote center within their county. There are one-time costs associated with transitioning to VCA that will be funded by existing grants. Ongoing costs, which include the addition of 3.0 FTE, will be offset somewhat by election billing revenue and funds previously set aside in the General Fund, resulting in a net ongoing cost of \$850 thousand. The department has since elected to defer full VCA implementation to FY 2024-25 while they undergo significant changes to Election division staffing and strategize on an effective and efficient implementation plan.
- f) **AB 1869 Backfill Sunset:** AB 1869 repealed the authority of counties to charge 23 different criminal justice fees. Effective July 1, 2021, the bill includes a backfill provision that provides some relief to counties to mitigate revenues lost as a result of the repeal. The backfill provision sunsets after FY 2025-26. The County's backfill allocation totals \$847 thousand per year, and the funding is allocated between the Probation Department and the Sheriff's Office to support existing staffing and other related costs of adult supervision programs.
- g) **CARE Court:** In fall 2022, Governor Newsom signed SB 1338, Community Assistance, Recovery and Empowerment (CARE) Court, a new court system framework to support those with mental health and substance use disorders. The County is required to implement the CARE Act by December 1, 2024. Preliminary estimates are that CARE Court will require the following additional General Fund staff FTE positions: in County Counsel, 1.0 Senior Deputy County Counsel position and 0.5 Senior Legal Office Professional position; in Public Guardian/Administrator/Conservator, 1.0 Public ADM/Conservator position; and in Public Defender, 1.0 Senior Deputy Public Defender, 1.0 Senior Legal Office Professional, 1.0 Investigator, and 1.0 Caseworker for one Countywide team. Behavioral Wellness does not anticipate a fiscal impact that would impact General Fund at this time, due to anticipated State funding to offset implementation of CARE Court costs. Civil rights advocacy groups have filed litigation to block implementation of the CARE Act, which is currently under review by the California Supreme Court; the State has filed opposition and expects to move forward with implementation efforts.
- h) **Libraries CPI Increase:** The County continues to provide funding to support the local library system, with an annual CPI adjustment of 3%. For FY 2023-24, the CPI equates to an increase

of \$113,800 from the County, with an expectation that the city library partners will match these CPI adjustments each year.

- **Fiscal Plan**

- a) Set Aside GFC for Future Deficits: The five-year forecast shows deficits beginning in FY 2025-26 primarily resulting from the homelessness services costs currently being funded through temporary one-time funds, in addition to labor cost increases. Holding available ongoing resources for use toward these known future costs would be part of a prudent fiscal plan in the event alternative ongoing resources are not identified.
- b) Release Board Approved Prior Year Set Aside Offset – General Liability, Labor/Pension: As part of previous years’ budget development fiscal plans, the Board approved the set aside of funding for GL Insurance increases (\$500k) and labor negotiation increases (\$4.5M) to plan for these anticipated fiscal impacts. Releasing these funds will be necessary to balance the General Fund beginning in FY 2024-25.
- c) Replace \$1,265,200 of ongoing cannabis tax revenue funding for ongoing allocated uses that are unrelated to the cannabis program due to continued decline in cannabis tax revenues.

### **Pre-Workshop Expansions**

After review of department budget submittals, the CEO may identify certain expansion requests that are necessary to mitigate high liability risks and compliance issues, meet mandates and address critical organizational needs. Priority consideration is given to those requests that support Board strategic and programmatic priorities and the General Fund Contribution Allocation Policy. Due to the limited resources of the General Fund and after review of the department expansion requests, no ongoing General Fund dollars were recommended to fund pre-Workshop expansions.

### **General Fund and non-General Fund One-time Sources Available for Allocation**

As part of budget development, the Board considers one-time carry forward fund balances from the previous fiscal year towards one-time expenditures. The GF Fund Balance Unallocated (9940 Account) is derived from unspent funds carried forward from General Fund departments on June 30, 2022, and after allocations has \$5 million remaining unallocated. Additionally, \$5 million is available in the Capital Fund Balance (9830 Account) funded through a buildup of ongoing funds set aside for debt service payments, but currently available as one-time funding. There are also General Fund dollars from any ARPA SLFRF projects approved by the Board that had previously been funded by the General Fund (\$1,802,200) being held in the Emerging Issues (9890 Account) and available for allocation.

A new one-time source this year is the Local Assistance and Tribal Consistency Fund, which is ARPA funding separate and distinct from the SLFRF, and totals \$2.3 million. The County’s \$2.3 million LATCF allocation was determined by a set formula incorporating acreage and economic conditions in the County—such as poverty rates, household income, land values, and unemployment rates—over a 20-year period ending on September 30, 2021. The funds authorized by Congress in the ARPA LATCF are more flexible than the ARPA SLFRF previously received from U.S Treasury—LATCF can be used for any governmental purpose other than lobbying.

Proposition 172 fund balance has grown over time and has been a valuable resource for addressing unanticipated needs in Public Safety departments as they arise. After actual uses in the current year and planned uses in FY 2023-24, \$1.5 million of unallocated prior year carryover remains. If allocated, this funding must be spent in Public Safety departments.

One-time funding available for the Board's consideration is as follows:

**One-time Unallocated Fund Balance Available for FY 2023-24**

GF Fund Balance Unallocated (9940 Account)	\$5,000,000
Capital Fund Balance (9830 Account)	5,000,000
Emerging Issues Fund Balance (9890 Account) ARPA SLFRF Backfills	1,802,200
Local Assistance and Tribal Consistency Fund (LATCF)	2,291,369
<b>Total One-time Funds Available</b>	<b>\$14,093,569</b>
<b>Recommended Capital Priority List</b>	<b>(\$11,933,000)</b>
<b>Subtotal One-time Remaining</b>	<b>\$2,160,569</b>

Public Safety Proposition 172 Restricted Fund Balance (9768 Account)	1,520,800
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About \$22.4 million carried over to GF Fund Balance Unallocated (9940 Account) on June 30, 2022. A significant portion of this (\$12.3 million) was needed for uninsured litigation costs in the current year, as well as to bolster the Litigation Fund Balance for future costs, both anticipated and unanticipated. Additional amounts are being recommended to provide cashflow for recovery projects in the Public Works Transportation division related to the 2023 storms, as well as for major capital projects that will be debt-funded but are getting underway now. This type of cashflow will be reimbursed to the General Fund when funding is received from FEMA, and debt-issuance, respectively. Other uses include additional funding for prior Board-approved programs and projects, such as the three years of consultant staff work in Long Range Planning and the completion of the Electric Vehicle Infrastructure upgrades in General Services, both approved with partial funding in FY 2022-23. As mentioned above, \$5 million remains unallocated in the GF Fund Balance account.

**General County Programs Reserves**

The County maintains several General Fund set asides or reserves in General County Programs for specific purposes related to statutory funding, Board policy and future operational needs. Reserves in General County Programs are estimated to total \$130 million on June 30, 2023, and, with anticipated uses of reserves for intended purposes and earmarks for set asides needed for future years, will total \$74 million by June 30, 2024. This includes increasing the Strategic Reserve by \$3.5 million, to \$44.0 million, to maintain a balance equaling 8% of General Fund operating revenue. Several General County Program reserve funds have been shifted to the Disaster Recovery account to prepare for likely cashflow needs in the Public Works Transportation division as they work towards recovery from the 2023 storms. \$5 million of prior year fund balance carryover is also being recommended to offset one-time allocations previously made with cannabis revenue that, due to declines, is no longer available.

**Public Safety Funding**

Proposition 172 revenue is expected to grow from \$43.1 million in current year budget to \$48.9 million in FY 2023-24. Of this \$5.8 million growth, approximately \$3.7 million has been allocated to the Sheriff's

Office, District Attorney, and Public Defender to balance rate increases and other costs that would have otherwise resulted in service level impacts. An additional \$1.3 million was allocated to General County Programs to help fund the Northern Branch Jail Operations Plan. This leaves approximately \$800,000 in anticipated growth currently unallocated. As mentioned above, there is also about \$1.5 million of one-time unallocated Proposition 172 fund balance.

An additional source of funding for public safety comes from the recently passed AB 199, which provides backfill revenue for criminal justice administrative fees that the State repealed. The County will receive \$651 thousand annually, which may be used to offset the fiscal impact due to the repeal of the fees and support criminal justice programs, services, strategies, and system enhancements. The preliminary budget recommends allocating \$225 thousand of the annual backfill to expand Probation's Pretrial Assessment Unit, enabling the department to better manage the increased workload anticipated for this unit and expanding the use of pretrial assessors for roles not previously associated with pretrial work. Staff will continue to evaluate additional potential uses of the remaining ongoing backfill allocation.

### **ARPA State and Local Fiscal Recovery Fund**

The FY 2023-24 preliminary budget includes \$30.3 million for ARPA SLFRF projects, of the total \$86.7 million previously allocated by the Board.

<b>Project</b>	<b>Department</b>	<b>Amount</b>
Data Analyst	CEO	\$ 168,400
<b>Court Backlog</b>		
Discovery LOP and Backlog DDAs	District Attorney	460,200
Discovery LOP and Backlog DPDs	Public Defender	460,200
Sicuro Data Analytics Consultant	District Attorney	250,000
Arraignment Attorneys	Public Defender	422,800
<b>COVID-19 Direct Response Costs</b>		
COVID-19 Direct Response Costs	Sheriff's Office	542,100
<b>Health and Human Services</b>		
HomeKey, Housing Support, North County Beds, Encampment Strategy, Homeless Services, and Outreach Teams	CSD	12,975,200
Multi-Disciplinary Team	BWell	2,011,500
Mental Health Services & Assessments	BWell	748,000
Outreach, Services & Transforming GI	CEO	1,326,000
Senior Nutrition Plan	CSD	600,000
Co-Response Teams	Sheriff's Office	657,800
Triton Security Contract	GS	87,500
Digital Literacy - SB Partners in Education	CSS/CEO	200,000
Childcare Recovery & Resiliency	First 5/CEO	831,900
<b>Revenue Replacement</b>		
PSRN Phase 2 Equipment Staging	IT	5,500,000
Project Clean Water Mandates	Public Works	738,000
San Antonio Creek Crossing TUG	CSD	1,200,000
Orcutt Community Park Sports Field Lighting	CSD	500,000

Admin Compliance & Reporting		
Admin Compliance & Reporting	CEO	650,300
<b>Total</b>		<b>\$ 30,329,900</b>

Staff anticipates returning to the Board periodically for additional funding adjustments to ARPA SLFRF programs and projects based upon actual project costs, availability of other funding opportunities, and updated needs of departments and partners to meet Board-established priorities, ahead of the December 31, 2026 expenditure deadline.

### **Key Challenges and Emerging Issues**

Every year, the County develops a balanced budget while maintaining focus on community priorities, State and federal mandates, legislative and regulatory changes, and building a strong future. Some challenges are unique to Santa Barbara County, and some are common among most local government agencies. As departments identified their key challenges, some common themes emerged, many of which were identified as such in last year's budget as well.

**State and federal mandates and regulations impacting departments:** Legislative and regulatory changes continue to impact funding, workload, and service delivery systems. These changes are particularly prevalent among the health and human services and criminal justice departments.

- The Public Health Department continues to be impacted by the transition of pharmacy carve-out from managed care (Medi-Cal Rx), losing up to \$4.2 million in 340B savings.
- State legislative programs for homelessness are promoting one-time funding for facilities but minimal ongoing resources to pay for the services to this population.
- The evolution of criminal justice reform continues to impact the criminal justice departments. In particular, the expansion of post-conviction relief options increases the burden on both the District Attorney and the Public Defender, who are responsible for re-litigating more cases, sometimes decades after the original conviction or plea bargain, adding resource strain on the departments. The State's January proposed budget eliminates the third and final year of funding for the Public Defense Pilot Project (PDPP), which directed resources to implement several such legislative reforms. If not restored, this would result in a one-time loss of \$563 thousand in FY 2024-25 to the Public Defender for resentencing-specific workloads.
- The Clerk Recorder Assessor continues to be challenged with the implementation of Proposition 19 base year property value transfers that require new property assessment criteria and the tracking of those transfers.
- Senate Bill 184 (2022) implements a cap for individuals committed as Incompetent to Stand Trial (IST) on felony charges and imposes a penalty if it is exceeded. On December 19, 2022 the County received notice from the Department of State Hospitals (DSH) establishing a growth cap and estimated a \$6.2 million penalty amount. Penalty funds sent to DSH would come back to the County pursuant to the County's to-be-determined local expenditure plan. To help develop the local expenditure plan, County safety and health and human services partners formed a Felony IST Collaborative Solutions team and submitted a Letter of Intent on January 31, 2023 for a DSH grant opportunity to address the IST growth cap. The grant offers \$100,000 per year, for five years, to meet and work toward local solutions.

- California Advancing and Innovating Medi-Cal (CalAIM) is a reformed service framework being implemented in FY 2023-24 that coordinates Medi-Cal services across County Public Health, Behavioral Wellness, and Social Services departments. CalAIM implementation requires infrastructure “readiness” for systems reform including modernized and integrated IT systems, capacity building of county-wide healthcare workforce, and a strong partnership with CenCal Health. These include new contractual obligations for Managed Care, Mental Health and Substance Use Plans, competitive procurement for services, accreditations, and reimbursement payment restructuring. The County has invested ARPA SLFRF for integrated IT systems and healthcare staff care coordination for no wrong door systems and care coordination, high utilizer identification and management, and housing and homelessness services. These efforts will enable the sharing of data for client care, create analytics on the overall design of service delivery models, and provide housing services.

**Staffing and Team Development:** Most County departments continue to express staffing challenges that are even more prevalent since the pandemic began. Recruiting and retention issues are generally the result of the high cost and lack of affordable housing within the County. The following are common themes throughout departments:

- Maintaining continuity and timeliness of operations through staffing changes related to retirements, promotions and general turnover.
- Recruiting, developing and retaining highly-qualified staff to support operations.
- Encouraging employee engagement and supporting aspiring leaders through opportunities for development and leadership training.

**Information Systems and Technology Infrastructure:** Several major initiatives will be underway in FY 2023-24 that will enhance customer service and provide better up to date system functionality. These are large multi-year projects for departments and will take staff resources and dedication to be successfully implemented. The following are some of the major system initiatives underway throughout the County:

- Auditor-Controller, Human Resources, and General Services (ICT): Continued implementation of a new County Enterprise Resource Planning (ERP) System to replace the current legacy financial and human resources systems that will provide an integrated solution for payroll, financial accounting and human resources.
- Public Health and Behavioral Wellness: As discussed above, CalAIM initiatives to coordinate Medi-Cal services across health and human services departments, such as adoption of a new case management Electronic Health Record (EHR), are in progress and will be phased in through 2027. The EHR module managed by Public Health allows for the documentation and billing of Enhanced Care Management (ECM) services under CalAIM. ECM is a new state-wide benefit providing comprehensive care management to the highest-need enrollees, with more intensive coordination of health and health-related services.
- Social Services: California Statewide Automated Welfare system (CalSAWS) for economic assistance client management.
- Planning and Development, Environmental Health Services, Public Works, and Cannabis: Departments are entering into Phase 2 of implementation of a digital service delivery model through the Accela enterprise permitting system that will allow for online permitting.
- Information Technology Department (ITD): ITD will continue to work with other departments on a coordinated Geographic Information System (GIS). This initiative was formerly housed

within the ICT Division of General Services. Additional initiatives managed within the new ITD include wireless expansion efforts, building energy management to improve control of energy usage and fiscal savings as well as environmental positive outcomes across the County, and implementation of space management software to help with managing buildings and space usage throughout the County.

- Sheriff's Office, District Attorney's Office, and Public Defender's Office: Implementation of a Digital Evidence Management System (DEMS) improve these offices' independent and shared processes for the secure and timely transmission of evidence that is collected by law enforcement and must be made available to prosecution and defense attorneys.

**Sheriff/City Contracts:** The Sheriff's Office preliminary budget for FY 2023-24 assumes full cost recovery for services provided to the cities of Goleta, Buellton, Carpinteria, and Solvang. The cities are still reviewing the proposed cost model. Based on the outcome of those ongoing discussions, any changes to the proposed model could impact the Sheriff's Office budget.

**Addressing Homelessness:** Several County departments have been involved in providing services to prevent, address, mitigate or house homeless individuals. Homeless programs continue to increase in their complexities but have received renewed interest and effort at the federal, State and local levels. The County has been successful in applying for and administering available homeless funding, and provides additional support for this population including anticipated \$1.6 million in General Fund Contribution for FY 2023-24. The bulk of homelessness funding is managed within the Community Services Department, consisting of approximately \$30.1 million in state and federal sources for programs such as the Homeless Housing Assistance and Prevention Program (HHAP) (\$10.2 million), Emergency Rental Assistance Program (ERAP) (\$11 million) and HOME – American Rescue Plan Act (HOME-ARP) (\$4.6 million). Additionally, the Board has allocated \$24.3 million to date in ARPA SLFRF funding for facilities, services and encampment strategies. These State grants and federal COVID-19 related funding have been identified to fund many homeless project operations for the next two years; however, this limited funding ends by FY 2025-26. As these one-time funds end, enhanced assistance to address homelessness is ending. The State is requiring counties to meet outcome goals to be eligible for some funding resources, including HHAP. Existing congregate shelter structures and funding for their operation costs have been a struggle to maintain.

**January 2023 Storm Recovery and Repair Costs:** The presidential disaster declaration for “California Severe Winter Storms, Flooding, Landslides, and Mudslides” spanning from December 27, 2022 to January 31, 2023 includes all categories of Federal Emergency Management Agency (FEMA) public assistance (emergency protective measures, permanent work and mitigation). On February 28, 2023 the Board approved an agreement with Ernst and Young (EY) to support the County's efforts in cost recovery associated with this event. Auditor-Controller and CEO Budget staff are working together with EY to assist departments with their submittal processes. Current County damage estimates exceed \$83 million. Public Works Transportation division estimates \$32 million of damages to county roads and infrastructure and indicates they will likely need cash flow assistance from the General Fund. Though it is too soon to know what portion will pose a General Fund impact for FEMA local match or large project cash flow, \$14 million is being earmarked in the Disaster Recovery fund balance to prepare for this need.

### **Department Expansion Requests**

The FY 2023-24 preliminary budget is balanced to ensure essentially status quo operations for General Fund departments with approximately \$0 remaining in ongoing General Fund Cost and \$15.6 million in one-time resources remaining available (\$1.5 million of this being Prop 172 and restricted to public



safety). Departments have submitted requests for budget expansions totaling \$7.2 million in ongoing funding and \$6.7 million in one-time funds, with an increase in staffing of 31 FTE. These requests will be discussed in detail in department presentations and included in Tab 3 of the Budget Workshop binder. Additionally, a Special Issue will be presented during workshops that outlines more than \$10 million in unfunded capital projects recommended for further funding consideration.

### Summary of Expansion Requests

#	Description	FTE	Ongoing	One-Time
<b>County Counsel</b>				
1	<b>HR Deputy County Counsel</b> – Second personnel attorney to support departments and special districts on labor relations, employee relations, benefits, disability, leaves of absence and civil service. Focus on written legal opinions will allow departments to rely on advice for future similar situations, providing continuity and decreasing workload.	1.0	\$210,000	
<b>Community Services</b>				
2	<b>Orcutt Branch Library Rent Increase</b> – Monthly increase of \$4,507 per month, doubling prior monthly rent, took effect January 1, 2023.	0.0	\$75,000	
3	<b>Sustainability Transportation Electrification Specialist</b> - implement zero-emission vehicle (ZEV) related measures and actions identified in the CAP, coordinate ZEV education and outreach to departments, county employees and general public, identify funding sources, apply for grant funding and lead or assist with grant implementation for ZEV and charging infrastructure projects, and support General Services, Public Works and other County departments to transition gas vehicles to ZEVs.	1.0	\$160,000	
4	<b>Sustainability Grant Writing Support</b> – consultant.	0.0		\$75,000
5	<b>Emergency Shelters and Warming Centers</b> – Additional County funding for Good Samaritan, PATH, and Freedom Warming Centers to supplement operating deficit.	0.0	\$192,500	
6	<b>Land Stewardship and Carbon Farming Specialist</b> – Support the agricultural community with implementing carbon farm plans and sustainable agricultural practices and applying for Federal and State funding for carbon sequestration projects	1.0	\$160,000	
7	<b>Climate Adaptation and Resiliency Specialist</b> – Coordinate across departments to maintain an active database of programs and projects, develop a process by which to prioritize projects and then identify and secure funding for implementation in coordination with Departments.	1.0	\$185,000	
8	<b>CivicSpark or Climate Action Corp Fellow</b> – Support Sustainability Division program managers with implementation of 2030 Climate Action Plan measures and conduct communitywide outreach for the Climate Resilient campaign and interactive platform that encourages community resilience and relationship development. Fellow would also assist with coordination of the County Sustainability Committee and the Regional Climate Collaborative.	0.0	\$50,000	
9	<b>Cultural Arts Master Plan Implementation</b> – Expand services to reach more people, particularly traditionally underserved communities throughout the county.	0.0	\$300,000	
<b>District Attorney</b>				
10	<b>Deputy District Attorney</b> – Limited-term backfill for a DDA Senior who will be reassigned to oversee implementation of new case management system and other upcoming technology initiatives.	1.0		\$164,900
11	<b>Victim-Witness Advocate</b> – Allow more intensive follow-up case management where increase in violent and domestic violence cases in North County have increased active caseload.	1.0	\$117,900	

12	<b>Deputy District Attorney</b> – Backfill for a DDA Senior who will be reassigned to focus on parole hearings.	1.0	\$156,600	
13	<b>District Attorney Investigator</b> – Support needed to continue assisting local law enforcement agencies.	1.0	\$218,300	
<b>Human Resources</b>				
14	<b>Talent Development and Inclusion Strategist</b> – Converts FY 2022-23 one-time funding of DEI position and program costs to ongoing.	1.0	\$265,700	
15	<b>Administrative Office Professional Senior</b> – 1-year limited term Executive Recruiting Assistant to address the high volume of executive and management recruitments.	1.0		\$121,100
<b>Public Defender</b>				
16	<b>LOP Supervisor</b> – To supervise 31 LOPs and improve departmental efficiency	2.0	\$270,100	
17	<b>Attorney Supervisor</b> – Racial Justice Act Misdemeanor supervising attorney for South County	1.0	\$240,000	
<b>Public Works</b>				
18	<b>23STM1 Countywide Transportation Infrastructure Damage</b> – Local share of costs based on Transportation division's total estimated January '23 storm emergency response costs	0.0		\$5,000,000
19	<b>Deferred Maintenance</b> – Bring roads PCI level up to industry standard and address annual backlog of deferred maintenance projects	0.0	\$726,900	
<b>Sheriff</b>				
20	<b>Narcotics Enforcement Team Expansion</b> – Expansion of Special Investigations Bureau with second narcotics second team consisting of 1 sergeant and 4 detectives.	5.0	\$1,249,800	\$225,000
21	<b>ANDE Rapid DNA Instrument</b> – Annual subscription for DNA chips, DNA swabs, service fee, training and support for ANDE instrument that department already owns.	0.0	\$80,200	
22	<b>Custody Bus Replacement</b> – Medium-size bus for transporting inmates. Improved efficiency, reliability, and ADA accessibility.	0.0	\$56,400	\$425,000
23	<b>Additional Cannabis Compliance Team</b> – Team consisting of 1 sergeant, 4 detectives, and 1 AOP. Needed due to scope of County cannabis program and pervasiveness and extent of black market for cannabis products.	6.0	\$1,330,400	\$225,000
24	<b>Incremental Custody Deputy Staffing</b> – To help address lack of full shift relief in Custody Operations Branch, resulting in unbudgeted overtime.	3.0	\$463,500	\$30,000
25	<b>Incremental Patrol Deputy Staffing</b> – To help address lack of full shift relief in Law Enforcement Branch, resulting in unbudgeted overtime.	2.0	\$400,100	\$30,000
26	<b>Dispatch Center Furniture and Hardware Replacement</b> – Consoles (desks) approximately 25 years old with 10-15 year lifespan. Many desks lack ergonomic adjustment and structural integrity is compromised.	0.0		\$353,500
27	<b>Supervising Accountant</b> – Increased grant management and oversight needs due to approximately doubling of State and federal revenue.	1.0	\$175,000	\$2,500
<b>Treasurer Tax Collector</b>				
28	<b>Veterans' Services Supervisor</b> – AOP Expert to lead Veterans Services Operations in Santa Barbara, Lompoc, and Santa Maria	1.0	\$151,000	
	<b>Total</b>	<b>31.0</b>	<b>\$ 7,234,400</b>	<b>\$ 6,652,000</b>

## **Next Phases of Renew**

In 2022, multiple strategic workshops occurred to solicit feedback on the efforts of Renew '22, the County's internal initiative to transform our organization by rethinking how we leverage technology, people and processes to meet new expectations, community needs, and changing economic, social and environmental conditions. The feedback received during these workshops informed the update of the big picture goals that will guide the County with Renew strategic efforts moving into 2023 and beyond. County leadership engaged in revising the big picture goals to demonstrate, as an organization, our commitment to progress and continuous improvement. The five core areas continue to serve as the framework for Renew.

### **Revised Big Picture Goals**

The revised countywide goals reflect the original focus of the core areas of transformation and establish benchmarks for all departments to achieve. The modified Big Picture Goals are:

#### ***Re-Balance Our Resources***

- All departments will enhance financial resiliency (efficient use of staff, new revenue, cost avoidance, cost reduction, efficiencies) with the goal of enhanced resiliency equal to at least 5% of the department's total FY 2023-24 budget (base) by June 30, 2028.

#### ***Re-Designing how we do our work***

- To improve customer service delivery, evaluate and migrate 100% of County services determined feasible to be placed on-line or made available in a digital/electronic format, by June 2028.
- Each department will promote and demonstrate process improvement and innovation with the following goals:
  - Reach and maintain at least 30% of all department staff trained through the InnovateSBC Program (# trained/total staff) by June 2028.
  - Initiate, implement and celebrate at least one process improvement project annually.

#### ***Responding to residents and customers with the highest quality of services within our means***

- Annually solicit customer feedback on prioritized service areas through surveys, questionnaires, or other methods, and develop individual department action plans, including a communications strategy, to address areas of needed improvement.

#### ***Retaining high-performing employees and preparing the next generation of leaders***

- Measure department's engagement in the County's leadership development program by ensuring 30% of managers participate in leadership development programs (countywide or department sponsored) annually.
- By June of 2025, retain 80% of new employees during their first 5 years of County employment.

Looking forward, Renew Big Picture Goals will continue to be implemented, tracked, monitored, and reported. Currently, the County Executive Office is in the planning process of a reset of countywide strategic initiatives and the alignment of department goals, objectives and performance measures that support the initiatives. This will be a larger project entailing coordination with department leadership and the Board that will be initiated and discussed over the coming months.

**Ready for Today, Preparing for Tomorrow**

The County’s stable fiscal outlook today reflects years of strong fiscal management and prudent budgetary practices led by the Board—setting aside funds for anticipated cost increases, maintaining predominantly status quo budgets for General Fund departments, and adopting fiscally sound budget development policies—allowing the County to weather a global pandemic and numerous local disasters in the past few years alone. The Board’s foresight and careful planning in managing limited resources have enabled the County to avoid service level reductions and preserve stability in operations, while also enabling support and progress on many Board priorities, including strategic investments in technology and systems enhancements; homeless and housing services; mental health services; long-range planning; electric vehicle infrastructure; emergency efficiency solutions; diversity, equity, and inclusion efforts; and enhancing disaster readiness capabilities, to name a few.

Maintaining fiscal stability requires organizational resilience and a consistent eye toward the future, as the County budget will continue to be challenged by many internal and external factors, including rising labor, pension, and insurance premium costs, workforce instability, economic pressures, legislative changes, unforeseen disasters, and shortfalls in State and federal revenue sources. The County must remain vigilant in continuing to strive for organizational excellence as we build a budget that both achieves the objectives of today and prepares the County for the needs of tomorrow.

The preliminary budget summary schedules provided on the following pages are consolidated information for departments and funds and will be updated accordingly for the Recommended Budget.

# SUMMARY SCHEDULES

## All Funds Summary

This schedule shows amounts for the County as a whole and includes all budgeted funds. This schedule is useful in understanding the primary components of the County's expenditures and revenues.

Staffing By Budget Function	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
Policy & Executive	98.05	110.63	110.63	107.88	(2.75)
Public Safety	1,436.27	1,599.00	1,599.00	1,659.50	60.50
Health & Human Services	1,567.52	1,835.22	1,835.22	1,912.50	77.28
Community Resources & Public Fac.	478.01	535.53	535.53	549.53	14.00
General Government & Support Services	319.00	387.10	387.10	399.10	12.00
<b>Total</b>	<b>3,898.85</b>	<b>4,467.47</b>	<b>4,467.47</b>	<b>4,628.50</b>	<b>161.03</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 64,077,893	\$ 75,436,100	\$ 74,607,700	\$ 82,386,500	\$ 6,950,400
Public Safety	388,312,281	414,667,782	414,568,800	456,656,800	41,989,018
Health & Human Services	428,245,988	482,348,600	467,731,200	515,914,800	33,566,200
Community Resources & Public Fac.	218,646,327	290,044,738	293,130,733	282,487,100	(7,557,638)
General Government & Support Services	105,615,336	121,388,600	113,637,724	130,709,600	9,321,000
General County Programs	4,714,422	8,206,500	36,891,500	10,110,700	1,904,200
<b>Total Operating Expenditures</b>	<b>\$ 1,209,612,246</b>	<b>\$ 1,392,092,320</b>	<b>\$ 1,400,567,657</b>	<b>\$ 1,478,265,500</b>	<b>\$ 86,173,180</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 662,093,885	\$ 732,403,300	\$ 687,094,454	\$ 781,199,000	\$ 48,795,700
Services and Supplies	392,177,865	489,747,970	510,602,587	508,383,200	18,635,230
Other Charges	155,340,497	169,941,050	202,870,616	188,683,300	18,742,250
<b>Total Operating Expenditures</b>	<b>1,209,612,246</b>	<b>1,392,092,320</b>	<b>1,400,567,657</b>	<b>1,478,265,500</b>	<b>86,173,180</b>
Capital Assets	85,910,432	118,238,100	105,008,900	101,738,600	(16,499,500)
Other Financing Uses	134,112,405	165,927,200	152,152,600	147,455,400	(18,471,800)
Intrafund Expenditure Transfers (+)	333,862,602	366,340,900	361,816,900	402,115,500	35,774,600
Increases to Fund Balances	173,147,879	164,765,446	184,615,784	146,507,700	(18,257,746)
Fund Balance Impact (+)	32,101,155	-	40,247,915	-	-
<b>Total Expenditures</b>	<b>\$ 1,968,746,720</b>	<b>\$ 2,207,363,966</b>	<b>\$ 2,244,409,756</b>	<b>\$ 2,276,082,700</b>	<b>\$ 68,718,734</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 393,784,320	\$ 402,968,500	\$ 418,906,100	\$ 433,453,300	\$ 30,484,800
Licenses, Permits and Franchises	25,612,863	27,010,200	12,451,662	30,146,400	3,136,200
Fines, Forfeitures, and Penalties	12,668,867	9,119,536	9,271,800	9,651,600	532,064
Use of Money and Property	5,259,985	5,808,678	9,466,492	9,369,900	3,561,222
Intergovernmental Revenue	520,528,038	554,099,193	589,257,281	578,584,800	24,485,607
Charges for Services	335,332,251	359,496,673	348,005,751	382,246,400	22,749,727
Miscellaneous Revenue	64,168,130	59,013,040	64,712,875	71,597,000	12,583,960
<b>Total Operating Revenues</b>	<b>1,357,354,454</b>	<b>1,417,515,820</b>	<b>1,452,071,961</b>	<b>1,515,049,400</b>	<b>97,533,580</b>
Other Financing Sources	88,822,405	119,106,300	114,686,483	95,754,200	(23,352,100)
Intrafund Expenditure Transfers (-)	54,336,161	64,325,700	70,134,396	72,425,700	8,100,000
Decreases to Fund Balances	135,313,401	265,856,946	278,401,825	226,759,500	(39,097,446)
General Fund Contribution	317,462,038	340,559,200	327,681,200	366,093,900	25,534,700
Fund Balance Impact (-)	15,458,262	-	1,433,891	-	-
<b>Total Revenues</b>	<b>\$ 1,968,746,720</b>	<b>\$ 2,207,363,966</b>	<b>\$ 2,244,409,756</b>	<b>\$ 2,276,082,700</b>	<b>\$ 68,718,734</b>
Beginning Fund Balance	\$ 773,289,052	\$ 879,474,271	\$ 879,474,271	\$ 824,502,254	\$ (54,972,017)
Net Change in Sources Over Uses	54,477,372	(101,091,500)	(54,972,017)	(80,251,800)	20,839,700
<b>Ending Fund Balance</b>	<b>\$ 827,766,423</b>	<b>\$ 778,382,771</b>	<b>\$ 824,502,254</b>	<b>\$ 744,250,454</b>	<b>\$ (34,132,317)</b>

# SUMMARY SCHEDULES

## General Fund Summary

This schedule shows amounts only for the General Fund. The General Fund is the largest fund of the County. This schedule has been created in order to highlight budget items and changes relevant only to the General Fund.

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>Staffing By Budget Function</b>					
Policy & Executive	92.40	103.63	103.63	99.88	(3.75)
Public Safety	1,176.27	1,314.00	1,314.00	1,334.50	20.50
Health & Human Services	29.38	37.00	37.00	37.00	-
Community Resources & Public Fac.	154.89	175.75	175.75	177.75	2.00
General Government & Support Services	245.08	292.10	292.10	300.10	8.00
<b>Total</b>	<b>1,698.02</b>	<b>1,922.48</b>	<b>1,922.48</b>	<b>1,949.23</b>	<b>26.75</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 24,817,339	\$ 31,217,000	\$ 30,856,100	\$ 29,226,600	\$ (1,990,400)
Public Safety	275,865,972	296,355,000	298,323,300	324,019,400	27,664,400
Health & Human Services	4,870,638	5,577,500	4,960,200	5,535,400	(42,100)
Community Resources & Public Fac.	41,352,854	51,730,545	50,988,340	58,764,300	7,033,755
General Government & Support Services	59,282,956	67,531,200	63,537,733	73,266,000	5,734,800
General County Programs	4,661,422	8,128,300	36,813,300	10,032,700	1,904,400
<b>Total Operating Expenditures</b>	<b>\$ 410,851,181</b>	<b>\$ 460,539,545</b>	<b>\$ 485,478,973</b>	<b>\$ 500,844,400</b>	<b>\$ 40,304,855</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 309,597,788	\$ 334,589,800	\$ 325,862,382	\$ 352,142,000	\$ 17,552,200
Services and Supplies	67,763,269	88,609,445	94,173,050	105,067,400	16,457,955
Other Charges	33,490,125	37,340,300	65,443,541	43,635,000	6,294,700
<b>Total Operating Expenditures</b>	<b>410,851,181</b>	<b>460,539,545</b>	<b>485,478,973</b>	<b>500,844,400</b>	<b>40,304,855</b>
Capital Assets	8,000,430	7,790,700	7,998,100	3,858,600	(3,932,100)
Other Financing Uses	85,471,578	107,748,000	104,213,300	85,819,900	(21,928,100)
Intrafund Expenditure Transfers (+)	327,908,491	362,211,300	356,902,800	397,020,800	34,809,500
Increases to Fund Balances	102,813,001	143,867,546	147,371,821	118,661,400	(25,206,146)
Fund Balance Impact (+)	22,398,901	-	33,291,066	-	-
<b>Total Expenditures</b>	<b>\$ 957,443,582</b>	<b>\$ 1,082,157,091</b>	<b>\$ 1,135,256,060</b>	<b>\$ 1,106,205,100</b>	<b>\$ 24,048,009</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 297,812,088	\$ 308,296,900	\$ 319,781,500	\$ 329,999,000	\$ 21,702,100
Licenses, Permits and Franchises	5,939,082	5,628,700	5,613,362	6,504,100	875,400
Fines, Forfeitures, and Penalties	9,322,042	6,033,200	6,105,400	6,448,000	414,800
Use of Money and Property	2,857,703	2,377,000	5,362,218	5,290,100	2,913,100
Intergovernmental Revenue	137,661,697	149,831,300	162,683,400	145,155,200	(4,676,100)
Charges for Services	68,627,572	75,123,145	71,575,005	85,476,600	10,353,455
Miscellaneous Revenue	4,483,698	3,293,100	3,356,642	3,289,200	(3,900)
<b>Total Operating Revenues</b>	<b>526,703,883</b>	<b>550,583,345</b>	<b>574,477,527</b>	<b>582,162,200</b>	<b>31,578,855</b>
Other Financing Sources	16,937,842	13,297,900	12,887,500	14,848,800	1,550,900
Intrafund Expenditure Transfers (-)	48,382,050	60,196,100	65,220,296	67,331,000	7,134,900
Decreases to Fund Balances	85,893,366	156,064,546	187,987,745	113,438,500	(42,626,046)
General Fund Contribution	279,526,441	302,015,200	293,338,800	328,424,600	26,409,400
Fund Balance Impact (-)	-	-	1,344,192	-	-
<b>Total Revenues</b>	<b>\$ 957,443,582</b>	<b>\$ 1,082,157,091</b>	<b>\$ 1,135,256,060</b>	<b>\$ 1,106,205,100</b>	<b>\$ 24,048,009</b>
Beginning Fund Balance	\$ 263,572,237	\$ 302,890,773	\$ 302,890,773	\$ 294,221,723	\$ (8,669,050)
Net Change in Sources Over Uses	39,318,536	(12,197,000)	(8,669,050)	5,222,900	17,419,900
<b>Ending Fund Balance</b>	<b>\$ 302,890,773</b>	<b>\$ 290,693,773</b>	<b>\$ 294,221,723</b>	<b>\$ 299,444,623</b>	<b>\$ 8,750,850</b>

# SUMMARY SCHEDULES

## Flood Control Districts Major Fund Summary

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	34.77	41.00	41.00	43.00	2.00
<b>Total</b>	<b>34.77</b>	<b>41.00</b>	<b>41.00</b>	<b>43.00</b>	<b>2.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 12,519,802	\$ 17,987,000	\$ 43,836,400	\$ 19,985,000	\$ 1,998,000
<b>Total Operating Expenditures</b>	<b>\$ 12,519,802</b>	<b>\$ 17,987,000</b>	<b>\$ 43,836,400</b>	<b>\$ 19,985,000</b>	<b>\$ 1,998,000</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 5,559,394	\$ 6,349,300	\$ 6,349,300	\$ 6,710,700	\$ 361,400
Services and Supplies	6,241,676	10,701,700	36,752,600	12,174,900	1,473,200
Other Charges	718,731	936,000	734,500	1,099,400	163,400
<b>Total Operating Expenditures</b>	<b>12,519,802</b>	<b>17,987,000</b>	<b>43,836,400</b>	<b>19,985,000</b>	<b>1,998,000</b>
Capital Assets	14,174,430	36,308,500	7,587,400	20,917,000	(15,391,500)
Other Financing Uses	24,711	-	-	-	-
Increases to Fund Balances	2,990,478	2,860,300	1,370,100	4,886,300	2,026,000
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 29,709,421</b>	<b>\$ 57,155,800</b>	<b>\$ 52,793,900</b>	<b>\$ 45,788,300</b>	<b>\$ (11,367,500)</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 14,008,872	\$ 13,644,900	\$ 13,940,600	\$ 14,461,200	\$ 816,300
Licenses, Permits and Franchises	16,408	-	-	-	-
Fines, Forfeitures, and Penalties	445	-	-	-	-
Use of Money and Property	335,748	379,800	485,300	519,900	140,100
Intergovernmental Revenue	10,092,877	15,068,800	26,481,500	18,013,400	2,944,600
Charges for Services	4,454,486	4,226,100	4,170,500	4,624,000	397,900
Miscellaneous Revenue	2,078	500	-	-	(500)
<b>Total Operating Revenues</b>	<b>28,910,914</b>	<b>33,320,100</b>	<b>45,077,900</b>	<b>37,618,500</b>	<b>4,298,400</b>
Other Financing Sources	42,930	46,100	46,100	53,400	7,300
Decreases to Fund Balances	755,577	23,789,600	7,669,900	8,116,400	(15,673,200)
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 29,709,421</b>	<b>\$ 57,155,800</b>	<b>\$ 52,793,900</b>	<b>\$ 45,788,300</b>	<b>\$ (11,367,500)</b>
Beginning Fund Balance	\$ 70,368,868	\$ 72,603,769	\$ 72,603,769	\$ 66,303,969	\$ (6,299,800)
Net Change in Sources Over Uses	2,234,901	(20,929,300)	(6,299,800)	(3,230,100)	17,699,200
<b>Ending Fund Balance</b>	<b>\$ 72,603,769</b>	<b>\$ 51,674,469</b>	<b>\$ 66,303,969</b>	<b>\$ 63,073,869</b>	<b>\$ 11,399,400</b>

# SUMMARY SCHEDULES

## Public Health Major Fund Summary

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>Staffing By Budget Function</b>					
Health & Human Services	433.96	492.20	492.20	496.58	4.38
<b>Total</b>	<b>433.96</b>	<b>492.20</b>	<b>492.20</b>	<b>496.58</b>	<b>4.38</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 92,018,287	\$ 97,227,900	\$ 91,505,900	\$ 96,984,200	\$ (243,700)
<b>Total Operating Expenditures</b>	<b>\$ 92,018,287</b>	<b>\$ 97,227,900</b>	<b>\$ 91,505,900</b>	<b>\$ 96,984,200</b>	<b>\$ (243,700)</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 67,995,630	\$ 72,824,500	\$ 66,645,800	\$ 71,828,400	\$ (996,100)
Services and Supplies	19,912,149	19,124,400	19,460,900	19,581,600	457,200
Other Charges	4,110,508	5,279,000	5,399,200	5,574,200	295,200
<b>Total Operating Expenditures</b>	<b>92,018,287</b>	<b>97,227,900</b>	<b>91,505,900</b>	<b>96,984,200</b>	<b>(243,700)</b>
Capital Assets	340,575	261,500	365,000	360,100	98,600
Other Financing Uses	1,651,554	3,487,800	1,947,400	3,291,100	(196,700)
Intrafund Expenditure Transfers (+)	115,352	145,000	142,000	155,800	10,800
Increases to Fund Balances	4,483,123	2,560,000	1,801,200	1,167,700	(1,392,300)
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 98,608,892</b>	<b>\$ 103,682,200</b>	<b>\$ 95,761,500</b>	<b>\$ 101,958,900</b>	<b>\$ (1,723,300)</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 667,562	\$ 773,300	\$ 639,300	\$ 828,200	\$ 54,900
Fines, Forfeitures, and Penalties	488,572	628,200	593,300	596,400	(31,800)
Use of Money and Property	77,408	96,200	158,700	130,700	34,500
Intergovernmental Revenue	34,096,510	33,635,700	30,278,700	31,814,800	(1,820,900)
Charges for Services	49,807,773	51,229,500	48,544,000	50,668,300	(561,200)
Miscellaneous Revenue	511,825	249,200	261,000	251,500	2,300
<b>Total Operating Revenues</b>	<b>85,649,650</b>	<b>86,612,100</b>	<b>80,475,000</b>	<b>84,289,900</b>	<b>(2,322,200)</b>
Other Financing Sources	2,999,629	3,296,200	3,152,200	3,203,300	(92,900)
Intrafund Expenditure Transfers (-)	115,352	145,000	142,000	155,800	10,800
Decreases to Fund Balances	2,041,561	5,683,000	4,046,400	6,175,700	492,700
General Fund Contribution	7,802,699	7,945,900	7,945,900	8,134,200	188,300
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 98,608,892</b>	<b>\$ 103,682,200</b>	<b>\$ 95,761,500</b>	<b>\$ 101,958,900</b>	<b>\$ (1,723,300)</b>
Beginning Fund Balance	\$ 28,167,069	\$ 30,608,631	\$ 30,608,631	\$ 28,363,431	\$ (2,245,200)
Net Change in Sources Over Uses	2,441,563	(3,123,000)	(2,245,200)	(5,008,000)	(1,885,000)
<b>Ending Fund Balance</b>	<b>\$ 30,608,631</b>	<b>\$ 27,485,631</b>	<b>\$ 28,363,431</b>	<b>\$ 23,355,431</b>	<b>\$ (4,130,200)</b>



# SUMMARY SCHEDULES

## Roads Major Fund Summary

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	108.50	119.00	119.00	126.00	7.00
<b>Total</b>	<b>108.50</b>	<b>119.00</b>	<b>119.00</b>	<b>126.00</b>	<b>7.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 59,822,987	\$ 81,720,400	\$ 79,304,200	\$ 73,667,700	\$ (8,052,700)
<b>Total Operating Expenditures</b>	<b>\$ 59,822,987</b>	<b>\$ 81,720,400</b>	<b>\$ 79,304,200</b>	<b>\$ 73,667,700</b>	<b>\$ (8,052,700)</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 15,608,025	\$ 17,936,700	\$ 17,867,700	\$ 18,888,200	\$ 951,500
Services and Supplies	41,137,571	60,154,000	57,808,200	50,896,000	(9,258,000)
Other Charges	3,077,391	3,629,700	3,628,300	3,883,500	253,800
<b>Total Operating Expenditures</b>	<b>59,822,987</b>	<b>81,720,400</b>	<b>79,304,200</b>	<b>73,667,700</b>	<b>(8,052,700)</b>
Capital Assets	510,181	2,577,000	1,841,700	2,913,000	336,000
Other Financing Uses	918,093	2,443,000	3,788,000	2,615,000	172,000
Intrafund Expenditure Transfers (+)	2,077,552	-	89,400	130,500	130,500
Increases to Fund Balances	20,648,726	4,422,500	12,508,300	6,425,000	2,002,500
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 83,977,540</b>	<b>\$ 91,162,900</b>	<b>\$ 97,531,600</b>	<b>\$ 85,751,200</b>	<b>\$ (5,411,700)</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 10,322,112	\$ 7,994,800	\$ 9,110,200	\$ 9,726,000	\$ 1,731,200
Licenses, Permits and Franchises	558,813	342,000	342,000	1,012,500	670,500
Use of Money and Property	138,157	169,700	385,900	392,000	222,300
Intergovernmental Revenue	38,495,115	41,201,400	41,561,300	39,999,300	(1,202,100)
Charges for Services	7,117,062	7,552,000	7,342,800	8,322,400	770,400
Miscellaneous Revenue	74,360	163,600	189,600	104,600	(59,000)
<b>Total Operating Revenues</b>	<b>56,705,619</b>	<b>57,423,500</b>	<b>58,931,800</b>	<b>59,556,800</b>	<b>2,133,300</b>
Other Financing Sources	13,188,041	22,280,800	21,005,400	13,353,200	(8,927,600)
Intrafund Expenditure Transfers (-)	2,077,552	-	89,400	130,500	130,500
Decreases to Fund Balances	10,124,328	9,551,400	15,597,800	9,776,600	225,200
General Fund Contribution	1,882,000	1,907,200	1,907,200	2,934,100	1,026,900
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 83,977,540</b>	<b>\$ 91,162,900</b>	<b>\$ 97,531,600</b>	<b>\$ 85,751,200</b>	<b>\$ (5,411,700)</b>
Beginning Fund Balance	\$ 31,010,801	\$ 41,535,200	\$ 41,535,200	\$ 38,445,700	\$ (3,089,500)
Net Change in Sources Over Uses	10,524,398	(5,128,900)	(3,089,500)	(3,351,600)	1,777,300
<b>Ending Fund Balance</b>	<b>\$ 41,535,200</b>	<b>\$ 36,406,300</b>	<b>\$ 38,445,700</b>	<b>\$ 35,094,100</b>	<b>\$ (1,312,200)</b>

# SUMMARY SCHEDULES

## Capital Projects Major Fund Summary

Staffing By Budget Function	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
Total	-	-	-	-	-
<b>Operating Budget By Budget Function</b>					
Public Safety	\$ 16,734	\$ 50,000	\$ 50,000	\$ 52,600	\$ 2,600
General Government & Support Services	2,001,412	275,000	1,449,457	275,000	-
Total Operating Expenditures	<u>\$ 2,018,146</u>	<u>\$ 325,000</u>	<u>\$ 1,499,457</u>	<u>\$ 327,600</u>	<u>\$ 2,600</u>
<b>Budget By Categories of Expenditures</b>					
Services and Supplies	\$ 2,018,146	\$ 325,000	\$ 1,499,457	\$ 327,600	\$ 2,600
Total Operating Expenditures	<u>2,018,146</u>	<u>325,000</u>	<u>1,499,457</u>	<u>327,600</u>	<u>2,600</u>
Capital Assets	11,763,634	19,162,000	39,988,307	23,967,800	4,805,800
Other Financing Uses	659,228	774,000	149,600	928,200	154,200
Intrafund Expenditure Transfers (+)	621	64,600	72,600	98,400	33,800
Increases to Fund Balances	4,645,836	1,095,800	4,372,406	1,075,000	(20,800)
Fund Balance Impact (+)	-	-	-	-	-
Total Expenditures	<u>\$ 19,087,465</u>	<u>\$ 21,421,400</u>	<u>\$ 46,082,370</u>	<u>\$ 26,397,000</u>	<u>\$ 4,975,600</u>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 82,297	\$ 112,000	\$ 120,000	\$ 120,000	\$ 8,000
Intergovernmental Revenue	4,724,074	1,298,800	1,391,173	1,152,700	(146,100)
Charges for Services	190,867	500,000	500,000	500,000	-
Miscellaneous Revenue	134,541	261,000	1,484,156	198,000	(63,000)
Total Operating Revenues	<u>5,131,779</u>	<u>2,171,800</u>	<u>3,495,329</u>	<u>1,970,700</u>	<u>(201,100)</u>
Other Financing Sources	10,862,267	17,876,500	29,379,416	22,366,800	4,490,300
Intrafund Expenditure Transfers (-)	621	64,600	72,600	98,400	33,800
Decreases to Fund Balances	2,817,798	1,033,500	12,772,768	1,686,100	652,600
General Fund Contribution	275,000	275,000	275,000	275,000	-
Fund Balance Impact (-)	-	-	87,257	-	-
Total Revenues	<u>\$ 19,087,465</u>	<u>\$ 21,421,400</u>	<u>\$ 46,082,370</u>	<u>\$ 26,397,000</u>	<u>\$ 4,975,600</u>
Beginning Fund Balance	\$ 23,126,491	\$ 24,954,529	\$ 24,954,529	\$ 16,466,910	\$ (8,487,619)
Net Change in Sources Over Uses	1,828,038	62,300	(8,487,619)	(611,100)	(673,400)
Ending Fund Balance	<u>\$ 24,954,529</u>	<u>\$ 25,016,829</u>	<u>\$ 16,466,910</u>	<u>\$ 15,855,810</u>	<u>\$ (9,161,019)</u>

# SUMMARY SCHEDULES

## Fire Protection District Major Fund Summary

	2021-22	2022-23	2022-23	2023-24	Change from
Staffing By Budget Function	Actual	Adopted	Estimated Actual	Recommended	FY22-23 Ado to FY23-24 Rec
Public Safety	256.84	277.00	277.00	317.00	40.00
<b>Total</b>	<b>256.84</b>	<b>277.00</b>	<b>277.00</b>	<b>317.00</b>	<b>40.00</b>
<b>Operating Budget By Budget Function</b>					
Public Safety	\$ 95,681,371	\$ 100,608,300	\$ 101,236,000	\$ 117,256,800	\$ 16,648,500
<b>Total Operating Expenditures</b>	<b>\$ 95,681,371</b>	<b>\$ 100,608,300</b>	<b>\$ 101,236,000</b>	<b>\$ 117,256,800</b>	<b>\$ 16,648,500</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 80,634,368	\$ 83,045,200	\$ 84,033,700	\$ 95,160,900	\$ 12,115,700
Services and Supplies	7,656,683	9,424,000	9,837,200	12,320,400	2,896,400
Other Charges	7,390,319	8,139,100	7,365,100	9,775,500	1,636,400
<b>Total Operating Expenditures</b>	<b>95,681,371</b>	<b>100,608,300</b>	<b>101,236,000</b>	<b>117,256,800</b>	<b>16,648,500</b>
Capital Assets	2,557,725	1,943,200	2,193,200	3,139,700	1,196,500
Other Financing Uses	9,390,894	7,787,900	7,381,200	16,410,400	8,622,500
Increases to Fund Balances	648,736	300,000	577,500	300,000	-
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 108,278,726</b>	<b>\$ 110,639,400</b>	<b>\$ 111,387,900</b>	<b>\$ 137,106,900</b>	<b>\$ 26,467,500</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 64,665,408	\$ 66,588,000	\$ 69,175,300	\$ 71,443,000	\$ 4,855,000
Licenses, Permits and Franchises	28,925	24,000	47,000	47,000	23,000
Fines, Forfeitures, and Penalties	2,070	-	2,000	-	-
Use of Money and Property	147,199	-	55,600	-	-
Intergovernmental Revenue	2,019,127	2,750,300	4,122,500	3,158,400	408,100
Charges for Services	33,078,822	33,988,100	37,515,900	39,596,000	5,607,900
Miscellaneous Revenue	98,393	37,000	127,200	37,200	200
<b>Total Operating Revenues</b>	<b>100,039,942</b>	<b>103,387,400</b>	<b>111,045,500</b>	<b>114,281,600</b>	<b>10,894,200</b>
Other Financing Sources	2,086,439	1,116,400	342,400	1,207,700	91,300
Decreases to Fund Balances	6,152,345	6,135,600	-	21,617,600	15,482,000
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 108,278,726</b>	<b>\$ 110,639,400</b>	<b>\$ 111,387,900</b>	<b>\$ 137,106,900</b>	<b>\$ 26,467,500</b>
Beginning Fund Balance	\$ 30,106,690	\$ 24,603,080	\$ 24,603,080	\$ 25,180,580	\$ 577,500
Net Change in Sources Over Uses	(5,503,609)	(5,835,600)	577,500	(21,317,600)	(15,482,000)
<b>Ending Fund Balance</b>	<b>\$ 24,603,080</b>	<b>\$ 18,767,480</b>	<b>\$ 25,180,580</b>	<b>\$ 3,862,980</b>	<b>\$ (14,904,500)</b>

# SUMMARY SCHEDULES

## Behavioral Wellness Major Fund Summary

	2021-22	2022-23	2022-23	2023-24	Change from
Staffing By Budget Function	Actual	Adopted	Estimated Actual	Recommended	FY22-23 Ado to FY23-24 Rec
Health & Human Services	335.28	445.53	445.53	462.43	16.90
<b>Total</b>	<b>335.28</b>	<b>445.53</b>	<b>445.53</b>	<b>462.43</b>	<b>16.90</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 138,794,623	\$ 163,922,900	\$ 156,962,800	\$ 175,660,900	\$ 11,738,000
<b>Total Operating Expenditures</b>	<b>\$ 138,794,623</b>	<b>\$ 163,922,900</b>	<b>\$ 156,962,800</b>	<b>\$ 175,660,900</b>	<b>\$ 11,738,000</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 51,577,505	\$ 62,397,300	\$ 57,344,500	\$ 71,197,200	\$ 8,799,900
Services and Supplies	83,317,581	97,007,600	94,746,500	99,551,700	2,544,100
Other Charges	3,899,536	4,518,000	4,871,800	4,912,000	394,000
<b>Total Operating Expenditures</b>	<b>138,794,623</b>	<b>163,922,900</b>	<b>156,962,800</b>	<b>175,660,900</b>	<b>11,738,000</b>
Capital Assets	8,778	936,000	2,160,000	130,000	(806,000)
Other Financing Uses	4,967,451	5,434,800	5,544,300	6,922,400	1,487,600
Intrafund Expenditure Transfers (+)	3,747,224	3,900,000	4,600,100	4,700,000	800,000
Increases to Fund Balances	22,357,831	1,946,700	5,058,400	3,822,700	1,876,000
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 169,875,908</b>	<b>\$ 176,140,400</b>	<b>\$ 174,325,600</b>	<b>\$ 191,236,000</b>	<b>\$ 15,095,600</b>
<b>Budget By Categories of Revenues</b>					
Fines, Forfeitures, and Penalties	\$ 44,573	\$ 42,000	\$ 152,000	\$ 156,700	\$ 114,700
Use of Money and Property	556,592	569,600	722,900	698,200	128,600
Intergovernmental Revenue	83,470,557	80,108,200	84,920,600	96,837,100	16,728,900
Charges for Services	69,877,860	73,764,000	68,461,100	73,411,000	(353,000)
Miscellaneous Revenue	(33,759)	51,400	70,000	64,600	13,200
<b>Total Operating Revenues</b>	<b>153,915,824</b>	<b>154,535,200</b>	<b>154,326,600</b>	<b>171,167,600</b>	<b>16,632,400</b>
Other Financing Sources	5,534,912	10,114,800	6,968,600	8,086,300	(2,028,500)
Intrafund Expenditure Transfers (-)	3,747,224	3,900,000	4,600,100	4,700,000	800,000
Decreases to Fund Balances	878,148	1,716,300	2,556,200	1,278,900	(437,400)
General Fund Contribution	5,799,800	5,874,100	5,874,100	6,003,200	129,100
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 169,875,908</b>	<b>\$ 176,140,400</b>	<b>\$ 174,325,600</b>	<b>\$ 191,236,000</b>	<b>\$ 15,095,600</b>
Beginning Fund Balance	\$ 25,257,742	\$ 46,737,426	\$ 46,737,426	\$ 49,239,626	\$ 2,502,200
Net Change in Sources Over Uses	21,479,683	230,400	2,502,200	2,543,800	2,313,400
<b>Ending Fund Balance</b>	<b>\$ 46,737,426</b>	<b>\$ 46,967,826</b>	<b>\$ 49,239,626</b>	<b>\$ 51,783,426</b>	<b>\$ 4,815,600</b>

# SUMMARY SCHEDULES

## Affordable Housing Major Fund Summary

Staffing By Budget Function	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
Total	-	-	-	-	-
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	31,192,253	48,709,693	48,700,993	34,246,900	(14,462,793)
Total Operating Expenditures	\$ 31,192,253	\$ 48,709,693	\$ 48,700,993	\$ 34,246,900	\$ (14,462,793)
<b>Budget By Categories of Expenditures</b>					
Services and Supplies	\$ 31,192,253	\$ 48,709,693	\$ 48,700,993	\$ 34,246,900	\$ (14,462,793)
Total Operating Expenditures	31,192,253	48,709,693	48,700,993	34,246,900	(14,462,793)
Other Financing Uses	2,688,441	3,075,200	3,075,200	3,112,200	37,000
Increases to Fund Balances	3,431,042	1,078,200	1,078,200	2,095,600	1,017,400
Fund Balance Impact (+)	-	-	-	-	-
Total Expenditures	\$ 37,311,736	\$ 52,863,093	\$ 52,854,393	\$ 39,454,700	\$ (13,408,393)
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	61,864	20,000	20,000	20,000	-
Intergovernmental Revenue	17,146,214	25,622,293	25,622,293	20,997,500	(4,624,793)
Charges for Services	161,460	50,000	50,000	50,000	-
Miscellaneous Revenue	1,669,892	781,500	781,500	1,881,500	1,100,000
Total Operating Revenues	19,039,430	26,473,793	26,473,793	22,949,000	(3,524,793)
Other Financing Sources	17,936,117	23,800,200	23,791,500	13,750,200	(10,050,000)
Decreases to Fund Balances	336,189	2,589,100	2,589,100	2,755,500	166,400
Total Revenues	\$ 37,311,736	\$ 52,863,093	\$ 52,854,393	\$ 39,454,700	\$ (13,408,393)
Beginning Fund Balance	\$ 8,593,801	\$ 11,688,654	\$ 11,688,654	\$ 10,177,754	\$ (1,510,900)
Net Change in Sources Over Uses	3,094,853	(1,510,900)	(1,510,900)	(659,900)	851,000
Ending Fund Balance	\$ 11,688,654	\$ 10,177,754	\$ 10,177,754	\$ 9,517,854	\$ (659,900)

# SUMMARY SCHEDULES

## Social Services Major Fund Summary

Staffing By Budget Function	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
Health & Human Services	701.54	785.00	785.00	833.50	48.50
<b>Total</b>	<b>701.54</b>	<b>785.00</b>	<b>785.00</b>	<b>833.50</b>	<b>48.50</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 168,219,758	\$ 188,860,100	\$ 187,343,600	\$ 208,782,600	\$ 19,922,500
<b>Total Operating Expenditures</b>	<b>\$ 168,219,758</b>	<b>\$ 188,860,100</b>	<b>\$ 187,343,600</b>	<b>\$ 208,782,600</b>	<b>\$ 19,922,500</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 85,790,313	\$ 96,842,500	\$ 91,104,200	\$ 104,083,200	\$ 7,240,700
Services and Supplies	21,789,357	28,936,600	29,114,700	34,150,100	5,213,500
Other Charges	60,640,088	63,081,000	67,124,700	70,549,300	7,468,300
<b>Total Operating Expenditures</b>	<b>168,219,758</b>	<b>188,860,100</b>	<b>187,343,600</b>	<b>208,782,600</b>	<b>19,922,500</b>
Capital Assets	146,050	1,078,500	601,000	1,633,800	555,300
Other Financing Uses	318,713	226,800	397,000	271,500	44,700
Increases to Fund Balances	4,501,625	1,909,900	3,600,857	1,909,900	-
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 173,186,145</b>	<b>\$ 192,075,300</b>	<b>\$ 191,942,457</b>	<b>\$ 212,597,800</b>	<b>\$ 20,522,500</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 117,777	\$ 70,000	\$ 70,000	\$ 80,000	\$ 10,000
Fines, Forfeitures, and Penalties	21,437	25,000	25,000	25,000	-
Use of Money and Property	237,472	219,700	239,500	240,500	20,800
Intergovernmental Revenue	160,984,155	174,005,100	178,576,882	190,173,500	16,168,400
Charges for Services	192,591	215,000	363,500	1,011,800	796,800
Miscellaneous Revenue	654,559	378,800	298,800	303,800	(75,000)
<b>Total Operating Revenues</b>	<b>162,207,991</b>	<b>174,913,600</b>	<b>179,573,682</b>	<b>191,834,600</b>	<b>16,921,000</b>
Other Financing Sources	44,400	209,400	59,400	175,200	(34,200)
Intrafund Expenditure Transfers (-)	-	-	-	-	-
Decreases to Fund Balances	1,965,356	7,022,500	2,379,575	10,509,300	3,486,800
General Fund Contribution	8,968,398	9,929,800	9,929,800	10,078,700	148,900
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 173,186,145</b>	<b>\$ 192,075,300</b>	<b>\$ 191,942,457</b>	<b>\$ 212,597,800</b>	<b>\$ 20,522,500</b>
Beginning Fund Balance	\$ 7,156,861	\$ 9,693,130	\$ 9,693,130	\$ 10,914,412	\$ 1,221,282
Net Change in Sources Over Uses	2,536,269	(5,112,600)	1,221,282	(8,599,400)	(3,486,800)
<b>Ending Fund Balance</b>	<b>\$ 9,693,130</b>	<b>\$ 4,580,530</b>	<b>\$ 10,914,412</b>	<b>\$ 2,315,012</b>	<b>\$ (2,265,518)</b>

# SUMMARY SCHEDULES

## Resource Recovery Enterprise Major Fund Summary

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	72.47	78.28	78.28	79.28	1.00
<b>Total</b>	<b>72.47</b>	<b>78.28</b>	<b>78.28</b>	<b>79.28</b>	<b>1.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 38,530,038	\$ 47,041,300	\$ 50,672,500	\$ 48,908,700	\$ 1,867,400
<b>Total Operating Expenditures</b>	<b>\$ 38,530,038</b>	<b>\$ 47,041,300</b>	<b>\$ 50,672,500</b>	<b>\$ 48,908,700</b>	<b>\$ 1,867,400</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 8,740,898	\$ 11,504,600	\$ 11,504,800	\$ 12,060,900	\$ 556,300
Services and Supplies	16,534,434	19,020,000	20,591,000	19,530,000	510,000
Other Charges	13,254,706	16,516,700	18,576,700	17,317,800	801,100
<b>Total Operating Expenditures</b>	<b>38,530,038</b>	<b>47,041,300</b>	<b>50,672,500</b>	<b>48,908,700</b>	<b>1,867,400</b>
Capital Assets	7,966,486	16,250,100	8,713,500	11,612,000	(4,638,100)
Other Financing Uses	16,917,047	24,077,300	14,062,200	14,263,000	(9,814,300)
Increases to Fund Balances	-	60,000	80,000	80,000	20,000
Fund Balance Impact (+)	5,066,365	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 68,479,935</b>	<b>\$ 87,428,700</b>	<b>\$ 73,528,200</b>	<b>\$ 74,863,700</b>	<b>\$ (12,565,000)</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 4,602,744	\$ 4,383,000	\$ 5,353,900	\$ 5,439,400	\$ 1,056,400
Use of Money and Property	(495,669)	445,000	465,000	765,000	320,000
Intergovernmental Revenue	540,428	1,219,400	1,499,400	483,800	(735,600)
Charges for Services	38,807,546	41,098,800	43,161,600	43,873,500	2,774,700
Miscellaneous Revenue	5,118,721	56,500	1,024,200	81,600	25,100
<b>Total Operating Revenues</b>	<b>48,573,770</b>	<b>47,202,700</b>	<b>51,504,100</b>	<b>50,643,300</b>	<b>3,440,600</b>
Other Financing Sources	13,947,047	20,652,300	11,123,400	6,557,900	(14,094,400)
Decreases to Fund Balances	4,281,051	19,573,700	10,900,700	17,662,500	(1,911,200)
Fund Balance Impact (-)	1,678,068	-	-	-	-
<b>Total Revenues</b>	<b>\$ 68,479,935</b>	<b>\$ 87,428,700</b>	<b>\$ 73,528,200</b>	<b>\$ 74,863,700</b>	<b>\$ (12,565,000)</b>
Beginning Fund Balance	\$ 74,459,464	\$ 83,989,412	\$ 83,989,412	\$ 73,168,712	\$ (10,820,700)
Net Change in Sources Over Uses	(892,754)	(19,513,700)	(10,820,700)	(17,582,500)	1,931,200
<b>Ending Fund Balance</b>	<b>\$ 73,566,710</b>	<b>\$ 64,475,712</b>	<b>\$ 73,168,712</b>	<b>\$ 55,586,212</b>	<b>\$ (8,889,500)</b>

# SUMMARY SCHEDULES

## Laguna Sanitation Enterprise Major Fund Summary

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	16.35	18.00	18.00	18.00	-
<b>Total</b>	<b>16.35</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>-</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 8,805,410	\$ 10,867,600	\$ 11,340,000	\$ 13,022,100	\$ 2,154,500
<b>Total Operating Expenditures</b>	<b>\$ 8,805,410</b>	<b>\$ 10,867,600</b>	<b>\$ 11,340,000</b>	<b>\$ 13,022,100</b>	<b>\$ 2,154,500</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 2,118,784	\$ 2,915,400	\$ 2,915,400	\$ 2,984,500	\$ 69,100
Services and Supplies	4,234,438	5,033,800	5,525,200	5,801,700	767,900
Other Charges	2,452,189	2,918,400	2,899,400	4,235,900	1,317,500
<b>Total Operating Expenditures</b>	<b>8,805,410</b>	<b>10,867,600</b>	<b>11,340,000</b>	<b>13,022,100</b>	<b>2,154,500</b>
Capital Assets	32,981,838	22,069,200	19,970,400	11,499,600	(10,569,600)
Other Financing Uses	1,642,796	1,701,500	1,701,500	1,170,000	(531,500)
Increases to Fund Balances	-	1,000,000	1,000,000	1,000,000	-
<b>Total Expenditures</b>	<b>\$ 43,430,044</b>	<b>\$ 35,638,300</b>	<b>\$ 34,011,900</b>	<b>\$ 26,691,700</b>	<b>\$ (8,946,600)</b>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 275,339	\$ 108,200	\$ 358,200	\$ 238,200	\$ 130,000
Intergovernmental Revenue	1,795,243	2,037,300	288,700	27,500	(2,009,800)
Charges for Services	15,396,370	15,976,600	15,157,300	15,774,900	(201,700)
Miscellaneous Revenue	57,007	5,000	10,000	10,000	5,000
<b>Total Operating Revenues</b>	<b>17,523,959</b>	<b>18,127,100</b>	<b>15,814,200</b>	<b>16,050,600</b>	<b>(2,076,500)</b>
Other Financing Sources	(53,900)	-	-	-	-
Decreases to Fund Balances	13,658,302	17,511,200	18,197,700	10,641,100	(6,870,100)
Fund Balance Impact (-)	12,301,683	-	-	-	-
<b>Total Revenues</b>	<b>\$ 43,430,044</b>	<b>\$ 35,638,300</b>	<b>\$ 34,011,900</b>	<b>\$ 26,691,700</b>	<b>\$ (8,946,600)</b>
Beginning Fund Balance	\$ 86,322,429	\$ 94,731,546	\$ 94,731,546	\$ 77,533,846	\$ (17,197,700)
Net Change in Sources Over Uses	(25,959,985)	(16,511,200)	(17,197,700)	(9,641,100)	6,870,100
<b>Ending Fund Balance</b>	<b>\$ 60,362,443</b>	<b>\$ 78,220,346</b>	<b>\$ 77,533,846</b>	<b>\$ 67,892,746</b>	<b>\$ (10,327,600)</b>



# SUMMARY SCHEDULES

## Other Non-Major Funds Summary

Staffing By Budget Function	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
Policy & Executive	5.65	7.00	7.00	8.00	1.00
Public Safety	3.15	8.00	8.00	8.00	-
Health & Human Services	67.36	75.50	75.50	83.00	7.50
Community Resources & Public Fac.	91.03	103.50	103.50	105.50	2.00
General Government & Support Services	73.92	95.00	95.00	99.00	4.00
<b>Total</b>	<b>241.12</b>	<b>289.00</b>	<b>289.00</b>	<b>303.50</b>	<b>14.50</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 39,260,553	\$ 44,219,100	\$ 43,751,600	\$ 53,159,900	\$ 8,940,800
Public Safety	16,748,203	17,654,482	14,959,500	15,328,000	(2,326,482)
Health & Human Services	24,342,683	26,760,200	26,958,700	28,951,700	2,191,500
Community Resources & Public Fac.	26,422,983	31,988,200	8,288,300	33,892,400	1,904,200
General Government & Support Services	44,330,968	53,582,400	48,650,534	57,168,600	3,586,200
General County Programs	53,000	78,200	78,200	78,000	(200)
<b>Total Operating Expenditures</b>	<b>\$ 151,158,390</b>	<b>\$ 174,282,582</b>	<b>\$ 142,686,834</b>	<b>\$ 188,578,600</b>	<b>\$ 14,296,018</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 34,471,181	\$ 43,998,000	\$ 23,466,672	\$ 46,143,000	\$ 2,145,000
Services and Supplies	90,380,308	102,701,732	92,392,787	114,734,900	12,033,168
Other Charges	26,306,902	27,582,850	26,827,375	27,700,700	117,850
<b>Total Operating Expenditures</b>	<b>151,158,390</b>	<b>174,282,582</b>	<b>142,686,834</b>	<b>188,578,600</b>	<b>14,296,018</b>
Capital Assets	7,460,305	9,861,400	13,590,293	21,707,000	11,845,600
Other Financing Uses	9,461,899	9,170,900	9,892,900	12,651,700	3,480,800
Intrafund Expenditure Transfers (+)	13,363	20,000	10,000	10,000	(10,000)
Increases to Fund Balances	6,627,480	3,664,500	5,797,000	5,084,100	1,419,600
Fund Balance Impact (+)	4,635,890	-	6,956,849	-	-
<b>Total Expenditures</b>	<b>\$ 179,357,327</b>	<b>\$ 196,999,382</b>	<b>\$ 178,933,876</b>	<b>\$ 228,031,400</b>	<b>\$ 31,032,018</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 6,975,840	\$ 6,443,900	\$ 6,898,500	\$ 7,824,100	\$ 1,380,200
Licenses, Permits and Franchises	13,681,553	15,789,200	386,100	16,235,200	446,000
Fines, Forfeitures, and Penalties	2,789,728	2,391,136	2,394,100	2,425,500	34,364
Use of Money and Property	985,874	1,311,478	1,093,174	955,300	(356,178)
Intergovernmental Revenue	29,502,040	27,320,600	31,830,833	30,771,600	3,451,000
Charges for Services	47,619,841	55,773,428	51,164,046	58,937,900	3,164,472
Miscellaneous Revenue	51,396,816	53,735,440	57,109,777	65,375,000	11,639,560
<b>Total Operating Revenues</b>	<b>152,951,693</b>	<b>162,765,182</b>	<b>150,876,530</b>	<b>182,524,600</b>	<b>19,759,418</b>
Other Financing Sources	5,296,681	6,415,700	5,930,567	12,151,400	5,735,700
Intrafund Expenditure Transfers (-)	13,363	20,000	10,000	10,000	(10,000)
Decreases to Fund Balances	6,409,380	15,186,500	13,703,937	23,101,300	7,914,800
General Fund Contribution	13,207,699	12,612,000	8,410,400	10,244,100	(2,367,900)
Fund Balance Impact (-)	1,478,510	-	2,442	-	-
<b>Total Revenues</b>	<b>\$ 179,357,327</b>	<b>\$ 196,999,382</b>	<b>\$ 178,933,876</b>	<b>\$ 228,031,400</b>	<b>\$ 31,032,018</b>
Beginning Fund Balance	\$ 125,146,599	\$ 135,438,121	\$ 135,438,121	\$ 134,485,591	\$ (952,530)
Net Change in Sources Over Uses	3,375,479	(11,522,000)	(952,530)	(18,017,200)	(6,495,200)
<b>Ending Fund Balance</b>	<b>\$ 128,522,078</b>	<b>\$ 123,916,121</b>	<b>\$ 134,485,591</b>	<b>\$ 116,468,391</b>	<b>\$ (7,447,730)</b>

# SUMMARY SCHEDULES

## Departmental Budget Summary

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>POLICY &amp; EXECUTIVE</b>					
<b>Board of Supervisors</b>					
Staffing	19.6	19.6	19.6	18.9	(0.75)
Operating Expenditures	3,589,862	4,054,000	3,802,100	4,142,600	88,600
General Fund Contribution	3,741,100	3,917,200	3,917,200	4,142,600	225,400
<b>County Executive Office</b>					
Staffing	37.8	48.0	48.0	44.0	(4.0)
Operating Expenditures	49,846,548	59,733,500	59,304,800	65,839,700	6,106,200
Operating Revenues	63,547,434	85,977,300	86,224,200	84,250,600	(1,726,700)
General Fund Contribution	7,556,900	7,858,700	7,858,700	7,302,600	(556,100)
<b>County Counsel</b>					
Staffing	40.6	43.0	43.0	45.0	2.0
Operating Expenditures	10,641,483	11,648,600	11,500,800	12,404,200	755,600
Operating Revenues	495,754	405,500	383,900	366,600	(38,900)
General Fund Contribution	9,179,800	9,643,400	9,643,400	10,636,500	993,100
<b>PUBLIC SAFETY</b>					
<b>Court Special Services</b>					
Staffing	-	-	-	-	-
Operating Expenditures	14,784,300	15,456,482	12,911,900	12,916,000	(2,540,482)
Operating Revenues	5,042,466	5,419,782	5,285,200	5,289,300	(130,482)
General Fund Contribution	10,016,700	10,016,700	7,616,700	7,616,700	(2,400,000)
<b>District Attorney</b>					
Staffing	141.5	149.5	149.5	149.5	-
Operating Expenditures	30,367,896	32,434,400	31,431,800	34,344,300	1,909,900
Operating Revenues	12,450,551	12,187,500	11,956,700	13,224,100	1,036,600
General Fund Contribution	15,965,900	17,142,400	17,142,400	17,897,800	755,400
<b>Fire</b>					
Staffing	256.8	277.0	277.0	323.0	46.0
Operating Expenditures	95,681,371	100,608,300	101,236,000	120,347,400	19,739,100
Operating Revenues	100,046,774	103,387,400	111,045,500	115,546,500	12,159,100
General Fund Contribution	-	-	-	1,755,700	1,755,700
<b>Probation</b>					
Staffing	286.6	316.5	316.5	320.0	3.5
Operating Expenditures	57,222,937	65,485,800	61,397,500	70,195,300	4,709,500
Operating Revenues	43,498,032	42,536,500	46,726,200	44,969,700	2,433,200
General Fund Contribution	31,209,100	31,599,300	31,599,300	32,571,800	972,500
<b>Public Defender</b>					
Staffing	77.3	99.0	99.0	105.0	6.0
Operating Expenditures	16,978,381	18,470,400	18,060,100	20,141,400	1,671,000
Operating Revenues	5,302,048	4,925,900	5,169,200	5,557,200	631,300
General Fund Contribution	10,651,400	10,738,700	10,738,700	11,267,800	529,100
<b>Sheriff</b>					
Staffing	674.1	757.0	757.0	762.0	5.0
Operating Expenditures	173,277,396	182,212,400	189,531,500	198,712,400	16,500,000
Operating Revenues	60,671,090	63,848,700	64,272,900	70,823,700	6,975,000
General Fund Contribution	86,150,100	87,165,400	86,877,000	90,673,700	3,508,300

# SUMMARY SCHEDULES

## Departmental Budget Summary (cont'd)

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>HEALTH &amp; HUMAN SERVICES</b>					
<b>Behavioral Wellness</b>					
Staffing	335.3	445.5	445.5	462.4	16.9
Operating Expenditures	138,794,623	163,922,900	156,962,800	175,660,900	11,738,000
Operating Revenues	153,915,824	154,535,200	154,326,600	171,167,600	16,632,400
General Fund Contribution	5,799,800	5,874,100	5,874,100	6,003,200	129,100
<b>Child Support Services</b>					
Staffing	61.1	68.0	68.0	75.0	7.0
Operating Expenditures	9,093,997	10,010,900	10,015,600	11,272,000	1,261,100
Operating Revenues	9,093,028	10,010,900	10,015,600	11,272,000	1,261,100
General Fund Contribution	-	-	-	-	-
<b>First 5, Children &amp; Families</b>					
Staffing	6.2	7.5	7.5	8.0	0.5
Operating Expenditures	3,181,801	3,746,600	3,828,900	3,723,900	(22,700)
Operating Revenues	4,334,657	3,454,200	3,260,800	2,873,600	(580,600)
General Fund Contribution	-	-	-	-	-
<b>Public Health</b>					
Staffing	463.3	529.2	529.2	533.6	4.4
Operating Expenditures	96,888,925	102,805,400	96,466,100	102,519,600	(285,800)
Operating Revenues	88,722,724	89,894,100	83,669,400	87,695,000	(2,199,100)
General Fund Contribution	9,404,499	9,569,700	9,569,700	9,781,000	211,300
<b>Social Services</b>					
Staffing	701.5	785.0	785.0	833.5	48.5
Operating Expenditures	180,286,642	201,862,800	200,457,800	222,738,400	20,875,600
Operating Revenues	173,527,352	186,353,000	192,679,882	204,996,700	18,643,700
General Fund Contribution	9,762,098	10,723,500	10,723,500	10,872,400	148,900
<b>COMMUNITY RESOURCES &amp; PUBLIC FACILITIES</b>					
<b>Agricultural Commissioner/W&amp;M</b>					
Staffing	35.6	37.0	37.0	37.0	-
Operating Expenditures	6,541,905	7,180,200	6,784,200	7,912,800	732,600
Operating Revenues	4,769,839	5,266,700	5,012,100	5,804,400	537,700
General Fund Contribution	1,722,100	1,763,500	1,722,100	2,098,400	334,900
<b>Community Services</b>					
Staffing	85.7	97.8	97.8	99.8	2.0
Operating Expenditures	58,998,714	81,488,838	81,683,830	73,813,800	(7,675,038)
Operating Revenues	31,440,945	41,221,938	41,589,058	43,141,300	1,919,362
General Fund Contribution	12,476,900	12,747,000	12,747,000	13,127,100	380,100
<b>Planning &amp; Development</b>					
Staffing	99.6	112.5	112.5	114.5	2.0
Operating Expenditures	20,729,501	30,185,500	5,549,803	29,853,200	(332,300)
Operating Revenues	15,707,414	21,806,800	1,964,564	22,524,600	717,800
General Fund Contribution	3,705,700	3,759,400	1,957,800	3,821,400	62,000
<b>Public Works</b>					
Staffing	257.1	288.3	288.3	298.3	10.0
Operating Expenditures	132,376,208	171,190,200	199,112,900	170,907,300	(282,900)
Operating Revenues	165,276,215	167,570,300	187,383,000	177,895,900	10,325,600
General Fund Contribution	3,156,800	3,596,900	3,596,900	4,640,300	1,043,400

# SUMMARY SCHEDULES

## Departmental Budget Summary (cont'd)

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>GENERAL GOVERNMENT &amp; SUPPORT SERVICES</b>					
<b>Auditor-Controller</b>					
Staffing	43.6	51.6	51.6	52.6	1.0
Operating Expenditures	9,335,844	10,239,400	9,848,900	10,918,000	678,600
Operating Revenues	1,579,425	1,216,000	1,246,900	1,407,000	191,000
General Fund Contribution	8,230,800	8,418,400	8,418,400	8,664,400	246,000
<b>Clerk-Recorder-Assessor</b>					
Staffing	92.8	108.0	108.0	109.0	1.0
Operating Expenditures	20,693,875	21,099,300	19,313,200	21,695,100	595,800
Operating Revenues	10,578,782	8,903,700	7,335,100	7,042,600	(1,861,100)
General Fund Contribution	11,545,000	11,740,100	11,740,100	12,001,800	261,700
<b>Debt Service</b>					
Staffing	-	-	-	-	-
Operating Expenditures	1,417,211	1,359,900	1,359,900	1,246,900	(113,000)
Operating Revenues	1,302,091	1,376,600	1,376,600	1,384,900	8,300
General Fund Contribution	-	-	-	-	-
<b>General Services</b>					
Staffing	113.3	144.5	144.5	97.5	(47.0)
Operating Expenditures	55,583,132	69,682,200	64,898,424	49,440,000	(20,242,200)
Operating Revenues	45,550,101	52,070,200	54,214,957	29,303,300	(22,766,900)
General Fund Contribution	10,418,100	11,388,000	11,388,000	12,458,200	1,070,200
<b>Human Resources</b>					
Staffing	29.7	36.0	36.0	35.0	(1.0)
Operating Expenditures	8,830,932	9,940,900	9,958,500	10,185,800	244,900
Operating Revenues	1,735,373	1,799,700	1,765,400	2,598,300	798,600
General Fund Contribution	6,191,500	6,538,200	6,538,200	6,894,600	356,400
<b>Information Technology</b>					
Staffing	-	-	-	58.0	58.0
Operating Expenditures	-	-	-	27,795,600	27,795,600
Operating Revenues	-	-	-	27,232,100	27,232,100
General Fund Contribution	-	-	-	958,400	958,400
<b>North County Jail</b>					
Staffing	-	-	-	-	-
Operating Expenditures	1,776,926	-	-	-	-
Operating Revenues	4,012,524	-	-	-	-
General Fund Contribution	-	-	-	-	-
<b>Treasurer-Tax Collector-Public</b>					
Staffing	39.6	47.0	47.0	47.0	-
Operating Expenditures	7,977,416	9,066,900	8,258,800	9,428,200	361,300
Operating Revenues	4,012,652	3,876,700	3,877,600	3,737,800	(138,900)
General Fund Contribution	3,974,900	4,373,200	4,373,200	4,758,100	384,900
<b>GENERAL COUNTY PROGRAMS</b>					
<b>General County Programs</b>					
Staffing	-	-	-	-	-
Operating Expenditures	4,714,422	8,206,500	36,891,500	10,110,700	1,904,200
Operating Revenues	17,188,664	8,912,000	16,392,200	7,560,500	(1,351,500)
General Fund Contribution	56,602,841	71,985,400	63,638,800	86,149,400	14,164,000
<b>General Revenues</b>					
Staffing	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Operating Revenues	333,552,696	340,559,200	354,898,400	367,384,100	26,824,900
General Fund Contribution	-	-	-	-	-
<b>REPORT TOTALS</b>					
Total Staffing	3,898.8	4,467.5	4,467.5	4,628.5	161.0
Total Operating Expenditures	1,209,612,246	1,392,092,320	1,400,567,657	1,478,265,500	86,173,180
Total Operating Revenues	1,357,354,454	1,417,515,820	1,452,071,961	1,515,049,400	97,533,580
Total General Fund Contribution	317,462,038	340,559,200	327,681,200	366,093,900	25,534,700

# SUMMARY SCHEDULES

## General County Revenues

General County Revenues are revenues that are not specific to a department and are used to support Countywide programs that do not otherwise have a committed funding source. This schedule shows the County's General County Revenues which are reflected in the General Fund.

	2021-22 Actual	2022-23 Adopted	2022-23 Estimated Actual	2023-24 Recommended	Change from FY22-23 Ado to FY23-24 Rec
<b>Taxes</b>					
Property Tax-Current Secured	\$ 157,418,623	\$ 163,916,000	\$ 184,690,500	\$ 192,128,000	\$ 28,212,000
Property Tax-Unitary	3,287,473	3,253,000	3,721,300	3,796,000	543,000
Property Tax In-Lieu of VLF	65,141,618	68,073,000	70,430,400	73,273,000	5,200,000
PT PY Corr/Escapes Secured	(11,199)	120,000	120,000	125,000	5,000
Property Tax-Current Unsecd	4,396,913	4,661,000	6,351,200	6,478,000	1,817,000
Prop Tax-Curr Unsec Aircraft	648,771	567,000	655,100	668,000	101,000
PT PY Corr/Escapes Unsecured	248,055	58,000	58,000	59,000	1,000
RDA Pass-through Payments	917,637	910,000	1,041,300	1,083,000	173,000
RDA RPTTF Resid Distributions	10,916,690	11,377,000	2,808,300	2,921,000	(8,456,000)
Property Tax-Prior Secured	(20,778)	(11,000)	(11,000)	(11,000)	-
Property Tax-Prior Unsecured	187,012	121,000	121,000	121,000	-
Supplemental Pty Tax-Current	5,592,726	3,750,000	4,711,300	4,240,000	490,000
Supplemental Pty Tax-Prior	(45,025)	41,000	41,000	37,000	(4,000)
Sales and Use Retail Tax State	15,341,316	14,239,500	15,219,800	15,081,700	842,200
Cannabis Tax - Cultivation	8,718,777	15,193,300	6,303,300	6,000,000	(9,193,300)
Cannabis Tax - Retail	-	1,100,000	413,400	1,500,000	400,000
Transient Occupancy Tax	16,983,701	15,165,100	17,344,100	17,561,800	2,396,700
Racehorse Taxation	2,109	3,000	2,500	2,500	(500)
Property Transfer Taxes	7,746,529	5,500,000	5,500,000	4,675,000	(825,000)
<b>Sub-Total</b>	<b>297,470,946</b>	<b>308,036,900</b>	<b>319,521,500</b>	<b>329,739,000</b>	<b>21,702,100</b>
<b>Licenses, Permits and Franchises</b>					
Franchises	3,850,207	3,193,100	3,477,200	3,597,600	404,500
<b>Sub-Total</b>	<b>3,850,207</b>	<b>3,193,100</b>	<b>3,477,200</b>	<b>3,597,600</b>	<b>404,500</b>
<b>Fines, Forfeitures, and Penalties</b>					
PT-506 Int, 480 CIOS/CIC Pen	5,766	-	2,100	-	-
PT-Delinquent Penalty-CY	3,602,133	2,476,000	2,476,000	2,575,000	99,000
PT-Redemption Penalty-PY	2,674,336	1,608,000	1,608,000	1,672,000	64,000
PT-Delinquent Penalty-PY	1,442,771	799,000	799,000	831,000	32,000
<b>Sub-Total</b>	<b>7,725,006</b>	<b>4,883,000</b>	<b>4,885,100</b>	<b>5,078,000</b>	<b>195,000</b>
<b>Use of Money and Property</b>					
Interest Income	1,238,852	727,000	3,218,600	3,283,000	2,556,000
Unrealized Gain/Loss Invstmnts	(79,853)	-	-	-	-
Other Rental of Bldgs and Land	322,997	450,000	493,000	473,500	23,500
<b>Sub-Total</b>	<b>1,481,995</b>	<b>1,177,000</b>	<b>3,711,600</b>	<b>3,756,500</b>	<b>2,579,500</b>
<b>Intergovernmental Revenue-State</b>					
Motor Vhcle In-Lieu In Excess	426,798	306,000	300,400	300,000	(6,000)
Homeowners Property Tax Relief	691,380	686,000	684,500	685,000	(1,000)
State Off Hwy Mtr Veh Lic Fees	561	500	500	1,000	500
<b>Sub-Total</b>	<b>1,118,739</b>	<b>992,500</b>	<b>985,400</b>	<b>986,000</b>	<b>(6,500)</b>
<b>Intergovernmental Revenue-Federal</b>					
Federal Grazing Fees	115	100	100	100	-
Payments In Lieu of Taxes	2,068,213	2,015,800	2,068,200	2,068,200	52,400
RDA Dissolution Proceeds	171,397	123,000	90,900	91,000	(32,000)
<b>Sub-Total</b>	<b>2,239,725</b>	<b>2,138,900</b>	<b>2,159,200</b>	<b>2,159,300</b>	<b>20,400</b>
<b>Charges for Services</b>					
Auto Fees-Daily	15,684	-	25,000	25,000	25,000
Cost Allocation Services	18,433,336	18,913,800	18,913,800	20,941,500	2,027,700
Cost Allocation Use Allowance	1,177,810	1,124,000	1,124,000	1,006,200	(117,800)
<b>Sub-Total</b>	<b>19,626,830</b>	<b>20,037,800</b>	<b>20,062,800</b>	<b>21,972,700</b>	<b>1,934,900</b>
<b>Miscellaneous Revenue</b>					
Other-Donations	2,313	-	600	-	-
Unclaimed Money In Co.Treasury	1,184	-	-	-	-
Other Miscellaneous Revenue	35,751	100,000	95,000	95,000	(5,000)
<b>Sub-Total</b>	<b>39,249</b>	<b>100,000</b>	<b>95,600</b>	<b>95,000</b>	<b>(5,000)</b>
<b>Changes to Committed</b>					
Unrealized Gains	79,413	-	-	-	-
<b>Sub-Total</b>	<b>79,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue Total</b>	<b>\$ 333,632,109</b>	<b>\$ 340,559,200</b>	<b>\$ 354,898,400</b>	<b>\$ 367,384,100</b>	<b>\$ 26,824,900</b>