



**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 9 and 10, 2024 (April 12 if needed)  
**Placement:** Departmental  
**Estimated Tme:** 2 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

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**SUBJECT:** Fiscal Year 2024-25 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 2024-25 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 11 and 13;
- c) Affirm or revise priority capital projects recommended for funding as presented in the Special Issue;
- 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:****Budget Workshops**

Each year, the County Executive Office (CEO) receives budget requests from departments, which are reviewed and compiled into a preliminary budget and presented to the Board for guidance during a series of budget workshops. Direction received by the Board in these workshops is then used to compile the CEO's Recommended Budget for Board approval on or before June 30.

This year, Fiscal Year (FY) 2024-25 preliminary budget workshops are scheduled for April 9 and 10, and, if necessary, April 12. At the workshops, departments will present their preliminary budgets, significant operational changes, anticipated accomplishments for the current fiscal year, goals for the upcoming fiscal year, and budget expansion requests, if any. Workshops also provide an opportunity for the Board and the public to review the County budget in its planning phase and provide direction to staff, as appropriate, on particular policy issues that affect department budgets.

In addition to departmental presentations this year, the workshops include a special issue report on Maintenance and Capital Projects (Wednesday, April 10, following General Services presentation). Board direction will be requested to review, affirm, and/or revise the list of recommended capital projects.

The County Executive Office, in coordination with the Auditor-Controller's Office, has completed the review of the FY 2024-25 preliminary budget appropriations and revenue estimates, which remain subject to change until the tax roll is completed and the State budget is adopted. Budget workshop materials are not intended to be inclusive of the entire Recommended Budget, which will be compiled by the CEO in accordance with the County Budget Act (Government Code §29064) and released on or before May 30. Recommended Budget hearings are scheduled to be held on June 11, and June 13 if necessary. At those hearings, staff will present the Recommended Budget for the Board's consideration, amendment, and adoption.

**Budget Theme: *Prudence and Progress***

The FY 2024-25 budget theme of *Prudence and Progress* acknowledges that careful fiscal planning in prior years and continued restraint in developing the FY 2024-25 budget will enable the County to not only maintain its core operations, but continue to advance local programs, projects, and other organizational goals. Innovation and resourcefulness will play an important role in navigating key challenges and emerging issues from recruiting and retaining a robust workforce to maintaining critical infrastructure and coordinating cross-departmental programing and service.

The FY 2024-25 budget landscape is marked by fiscal challenges that include discretionary revenue growth outpaced by increasing salary, employee benefit, internal service, and other operational costs; continuing storm recovery costs with limited or delayed opportunities for State and federal reimbursement; new and pending legislative changes for public safety, public health, and behavioral health services, among others; growing number of legal challenges and threats of litigation; and a looming State budget deficit with fiscal implications that will be more clearly defined with the release of the Governor's FY 2024-25 May Revise Budget.

The Board's foresight and continued fiscal restraint in budget development has positioned the County well to face these challenges while continuing to fulfill its statutory obligations and accomplish its organizational goals. With the release of ongoing discretionary revenues set aside in prior years, the FY

2024-25 preliminary budget avoids service level reductions to the County's mandated and essential services for the sixth consecutive year. The budget also meets debt service obligations, addresses critical deferred maintenance and infrastructure needs, and adheres to the Board's financial management policies. Moreover, the preliminary budget continues to advance critical countywide initiatives including continued support for interim and permanent supportive housing programs to address homelessness; implementation of several Housing Element Update programs designed to help the County meet its regional housing needs; the coordinated delivery of medical, behavioral health, and other social safety net services to support disadvantaged and vulnerable populations; improvements to the criminal justice system aimed at safely reducing the total inmate population and improving conditions of confinement; continued investment in climate resiliency through the County's electric vehicle program and implementation of the Climate Action Plan; and the planning, design and completion of critical capital and other infrastructure improvement projects.

**FY 2024-25 Preliminary Budget Overview.** The preliminary budget reflects stable overall growth but relies on the release of an ongoing \$6.6 million set aside to balance due to slower than typical revenue growth in the next fiscal year. While revenue is anticipated to rebound in future years, it will continue to be outpaced by growing operational costs. Reliance on the remaining ongoing set aside will be necessary and careful budget planning.

- **Next year's countywide budget contains no service level reductions, and is consistent with prior year and average growth over the last five years.** The County's FY 2024-25 preliminary operating budget totals \$1.59 billion and represents a \$99.2 million or 6.7% increase compared to the FY 2023-24 Adopted Budget. The overall increase is consistent with prior year budget growth of 6.7% and average growth of 6.1% over the past five fiscal years. Significant changes to appropriations include a \$41.1 million or 5.2% increase in salaries and benefits, a \$42.7 million or 8.3% increase in services and supplies, and a \$15.4 million or 8.2% increase in other charges, which include internal service costs such as liability insurance premiums and information technology services, as well as cash assistance payments administered by County social programs.
- **Growth in the General Fund budget is less than prior years due to slowed growth in discretionary revenue.** Growth in the General Fund preliminary operating budget is significantly lower with a \$15.7 million or 3.1% increase in appropriations compared to the FY 2023-24 Adopted Budget. The General Fund increase is notably lower than prior year budget growth of 9.9% and average growth of 5.5% over the past five fiscal years due to anticipated discretionary revenue constraints related to slowing growth in property tax revenue and relatively flat growth in sales and transient occupancy taxes. In light of revenue estimates, the County Executive Office has exercised greater restraint in its preliminary recommended allocation of General Fund dollars which total \$518 million. Significant changes in appropriations include a \$15.7 million or 4.4% increase in salaries and benefits; a \$6.1 million or 5.9% decrease in services and supplies appropriations driven by lower anticipated contractual service costs; and a \$6.1 million or 13.9% increase in other charges – primarily liability insurance premiums and information technology services.
- **Past fiscal restraint – setting aside ongoing General Fund revenue – allows budget gaps to be filled next year without reduction of service, but expansions of service are not recommended next year absent new revenue or reductions elsewhere.** Consistent with the five-year forecast, presented to the Board in December, the FY 2024-25 preliminary budget anticipates a General Fund budget deficit of \$6.6 million that is anticipated to grow in out years, absent new or increased sources of discretionary revenue. To close the deficit and balance the General Fund in FY 2024-25, staff

continues to recommend the partial release of an ongoing \$10.7 million prior-year set-aside intended to cover growing general liability insurance and labor costs. The \$6.6 million deficit is slightly lower than projected in December due to changes in timing and total of anticipated General Fund obligations in FY 2024-25.

In total, the preliminary General Fund budget anticipates a \$17.2 million increase in GFC allocations to departments necessary to offset growing labor and internal service costs, Northern Branch Jail operating costs, and jail medical costs. The budget is balanced with anticipated discretionary revenue growth of \$10.8 million and the release of a \$6.6 million ongoing set-aside. Overall, the preliminary budget outlook is stable, despite uncertainties, as a result of the Board's prudence and fiscal planning

Additional detail regarding preliminary budget assumptions, projections and initiatives are included in the attached FY 2024-25 Preliminary Budget Summary (**Attachment A**).

### **Budget Highlights**

The following is a summary of programmatic priorities and/or strategic investments seeing progress in the FY 2024-25 preliminary budget.

#### ***Coordinated Community Service Delivery and Strengthen Safety Net***

##### **Homelessness and Housing**

The County continues to address homelessness and housing through interim and permanent supportive housing. Two new interim housing projects, Hope Village in Santa Maria and La Posada in the Goleta valley, will provide 174 non-congregate cabin units. Additionally, the Board previously approved a total allocation of approximately \$24.3 million in American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF) towards homelessness efforts through the Health and Human Services Recovery Plan. Homeless housing developments partially funded by ARPA SLFRF in current and previous years include:

- Buena Tierra Permanent Housing (59 units)
- 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 \$25 million in

State and federal funding to address and prevent homelessness in FY 2024-25. This includes funding for facilities, outreach and support services, rental assistance, and an encampment strategy.

Increasing the availability of affordable housing continues to be a significant challenge and a priority for the County in FY 2024-25. The preliminary budget includes funding to support implementation of several Housing Element Update programs designed to help the County meet its Regional Housing Needs Allocation goals including the completion of a workforce housing study; completion of a local preference housing feasibility study; prioritization of select county-owned sites for housing development; collaborating with employers and developers on the development of workforce and farmworker housing; and identifying financial incentives for the creation of affordable housing, including for accessory dwelling units. Results of the workforce housing study being undertaken by Community Services will come before the Board in June of 2025, and will include the identification of funding opportunities and financing resources for affordable housing development.

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

The preliminary budget includes appropriations to support the County's most disadvantaged and vulnerable populations. Increased State funding of \$6.5 million in FY 2023-24 for CalFresh program administration has enabled the Department of Social Services to fund 59 additional positions intended to reduce application processing times, increase the accuracy of notices and benefits, and increase access to food aid within the community. The Governor's January Budget includes an increase to California Work Opportunity and Responsibility to Kids (CalWORKs) program cash assistance grants for eligible families, which is estimated to increase County cash assistance payments to CalWORKs recipients by \$4.3 million.

The California Advancing and Innovating Medi-Cal (CalAIM) Behavioral Health Payment Reform initiative shifts Medi-Cal specialty behavioral health payments away from cost-based reimbursement to a value-based reimbursement system that rewards better care and quality of life for Medi-Cal beneficiaries. This shift in reimbursement methodology is anticipated to generate an estimated \$4 million in Medi-Cal revenue associated with the reopening of the County's Crisis Stabilization Unit, which will increase the County's crisis intervention bed capacity by eight beds.

### ***Improve Criminal Justice System***

The County has made significant progress on a variety of measures to safely help reduce the total inmate population and the unsentenced population in particular, including resolving aged and pandemic-backlogged cases, improving coordination of reentry services, expanding pretrial services and holistic defense, exploring a pilot program to provide early representation, implementing dedicated misdemeanor courts, and more.

The Community Corrections Partnership (CCP) continues to fund positions and programs for the Public Safety departments, including a Holistic Defense Manager for Public Defender's Office, Probation Trial Intake officers, and a Victim-Witness Advocate for District Attorney's Office. These positions aid in diverting people from jail time and lowering the use of jail beds, which are costly to the County, and assist those involved as victims to move through the criminal justice process.

In January 2024, CEO staff presented the Jail Population Management Plan to the Board. This plan included an updated report from Michael Wilson Consulting regarding the jail population and identified policy levers focused on safely reducing the jail population. Some of those efforts began operations in FY 2023-24, and are continuing in FY 2024-25, including the Re-entry Early Access and Diversion (READY) program, Familiar Faces, Mental Health Rapid Diversion, and expanding the alternative sentencing population.

Beginning in 2020, Crisis, Recovery, Engagement, Diversion, and Outreach, Proposition 47 (CREDO-47) provides crisis outreach, intervention, and screening at three points of entry: in the field at arrest (via Co-Response Team), at the jail during booking, and prior to arraignment (through Pre-Conviction Court Diversion). The program will continue in FY 2024-25 through Behavioral Wellness, Public Defender's Office, Sheriff's Office, and District Attorney's Office with funding from the Board of State and Community Corrections.

### ***Financial and Organizational Excellence***

#### **County Financial Stability**

The FY 2024-25 Budget Development Policies, adopted by the Board in December 2023, continue to prioritize financial stability through the identification and mitigation of fiscal risks and preparation for future challenges. In compliance with these policies, the preliminary budget draws on prior-year fiscal prudence

through the release of a \$6.6 million ongoing set-aside to offset growing general liability insurance and labor costs while continuing to strengthen the County's financial position. The FY 2024-25 preliminary budget continues to fund ongoing operational costs with ongoing revenue; maximizes reimbursement from State and federal programs; assumes salary savings of approximately 5%, offsets internal service cost increases for General Fund departments to avoid service level reductions; sets aside funding for identified future needs; and maintains a \$45.6 million strategic reserve, which is 8% of General Fund operating revenue. In the coming fiscal years, it will be critical that the County reinforce its stable financial position against growing operational costs, slowing discretionary revenue growth, and other economic uncertainties surrounding the State budget. As such, continued adherence to the Board's financial management policies and the cautious use of unallocated fund balances are advisable at this time.

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

The County continues to value and embrace a culture of diversity, equity and inclusion (DEI). The FY 2024-25 preliminary budget includes funding for translation and interpretation services to improve language access, funding for a County DEI Coordinator, and support for the development and implementation of departmental DEI plans. During FY 2023-24, the County hired Transformgi LLC to guide the County's internal reflection on DEI in relation to community services and engagement. An initial set of Departments were provided with equity education and training and established Departmental Equity plans. In FY 2024-25, this will be expanded as all Departments will begin designing their own Equity Plans to address their own service needs with assistance in implementing strategies within the plans.

Also included in the preliminary budget is an additional \$275,000 allocation of General Fund dollars to fund a third cycle of County of Santa Barbara Racial Justice Grants. Since FY 2020-21, the County has worked in collaboration with the

Fund for Santa Barbara to provide racial justice grant funding to anti-racism organizations that work to address the cultural and systemic effects of racism in Santa Barbara County.

### **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. Last year, it succeeded the original, five-year *Renew '22* initiative that kickstarted many of the innovations and changes within the organization. The Countywide Big Picture Goals (BPGs) were updated and revised to build on department successes. Comprehensive countywide strategic planning aligned with performance measures is the next phase of *Renew*, beginning in the coming year, with a completion target of FY 2025-26. Additionally, the County launched the Innovate SBC Black Belt Facilitation Program this year, a program pioneered from the *Renew* efforts, and anticipates more process improvement projects to begin in FY 2024-25.

### ***Sustainability and Climate Resiliency***

As part of the County's continued efforts to address climate change, a number of projects are anticipated for FY 2024-25. General Services continues making investments and expansions in the County's electric vehicle (EV) program, including completion of \$2.4 million in EV infrastructure upgrades begun in FY 2022-23, and will continue to implement energy efficiency upgrades to increase the County's renewable energy profile. Additionally, the Community Services Department will bring the 2030 Climate Action Plan (CAP) to the Board for final adoption before the end of FY 2023-24. The presentation will include anticipated County costs associated with full implementation of the CAP. Funding will need to be identified to support specific CAP measures and actions, including various near-term initiatives planned for FY 2024-25 ranging between \$325,000 - \$625,000. Community

Services is seeking grants and incentives to the extent possible to help fund these initiatives. Staff has already begun implementing specific CAP measures and has completed drafts of the Zero Emissions Vehicle Plan and Energy Assurance Plan for Board input.

CSD is also working closely with General Services Department to develop a Decarbonization Roadmap that will outline costs and a path towards electrifying County building, vehicles and equipment. A focus area for FY 2024-25 will be on developing community electric vehicle charging infrastructure and implementing several grants to provide technical assistance and incentives to multi-family properties for charging. Implementation of the projects funded by a Transformative Climate Communities (TCC) grant will begin for Resilient Cuyama Valley and staff continues working with San Luis Obispo and Ventura Counties to launch new commercial and agriculture programs that provide customers with technical assistance services and incentives through the Tri-County Regional Energy Network.

### ***Facilities and Infrastructure***

#### **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 playground and surfacing replacements at Waller, Lookout, and Tuckers Grove Parks, storm damage repairs to Bodger Trail and Goleta Beach parking lots, and funding and resource leveraging projects for pedestrian access and circulation at Lookout Park, repaving of Arroyo Burro Beach Park, and waterline upgrades at Cachuma Lake. Several projects managed by General Services, and funded by debt issuance, are also planned in FY 2024-25, 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. Further development of the Calle Real Master Plan, including design work on the Behavioral Wellness Headquarters Building, is also planned.

Public Works has numerous large capital projects planned for FY 2024-25 including the Santa Claus Lane streetscape improvements, and phase two of the Modoc Multiuse Path. A special issue presented at the workshops will provide more detail on capital projects, including recommended funding for new projects. See **Attachment C** for a list of all capital projects and maintenance improvements in the FY 2024-25 preliminary budget for Community Services, General Services, and Public Works, and the funding sources supporting these projects. It also includes the new projects being recommended for funding using one-time discretionary General Fund dollars, which will be presented as a Special Issue on Wednesday, April 10, following the General Services Department presentation.

#### **Deferred Maintenance**

In accordance with County Budget Development Policy, 18% of unallocated discretionary General Fund revenues are committed annually to the Public Works, General Services and Community Services Departments to address deferred maintenance of County infrastructure, facilities, and parks. The FY 2024-25 Preliminary Budget appropriates a total of \$15.8 million General Fund dollars for deferred maintenance, which represents no increase in funding relative to the FY 2023-24 Adopted Budget due to growing policy-driven General Fund obligations. The County's primary sources of road maintenance funding from the State, including Highway User Tax funds and State Road Maintenance and Rehabilitation Program funds, also known as SB 1, are also anticipated to remain relatively flat in FY 2024-25 at \$11.4 million and \$10.2 million respectively. Deferred maintenance projects and the use of ongoing funding will be presented in more detail during the budget workshop special issue presentation.

**Innovation & Technology**

The Information Technology Department (ITD) that became a new standalone department in FY 2023-24 is 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. The Department is currently working on a Countywide Information

Technology Strategic Plan that will provide guiding principles, goals and objectives to promote alignment of IT work and investments that will be completed in June. The FY 2024-25 budget for ITD includes the Workday Support Organization (WSO) staff (6 FTE) and funding approved in the current year to help support the Workday Enterprise Resource Planning System set to go-live next fiscal year.

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 Fund allocations can be found in the FY 2024-25 Preliminary Budget Summary (**Attachment A**) and FY 2024-25 Budget Workshop Binder (**Attachment B**).

**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 2024-25 Recommended Budget for adoption at the June budget hearings.

Attachment A: FY 2024-25 Preliminary Budget Summary

Attachment B: FY 2024-25 Budget Workshop Binder

Attachment C: FY 2024-25 Recommended and Budgeted Capital Projects

**Authored by:**

Paul Clementi, Budget Director  
CEO Budget & Research Division

**CC:**

Assistant CEOs  
Department Directors  
CEO Fiscal and Policy Analysts



# Attachment A

FY 2024-25 Preliminary Budget Summary

**COUNTY OF SANTA BARBARA  
FY 2024-25 PRELIMINARY BUDGET SUMMARY**

Preparation of the preliminary budget marks a midway point in the County's budget development process. At this stage, the County Executive Office (CEO), in collaboration with the Auditor-Controller's Office, has reviewed and compiled substantially complete department-requested spending plans based on revenue estimates from various local, State, and federal sources. The requests will be presented to the Board of Supervisors (Board) during a series of budget workshops in April, after which direction received from the Board during workshops along with recommendations from the CEO will be incorporated into the CEO's Recommended Budget. The Recommended Budget is released to the public in May and presented to the Board for consideration, amendment, and adoption in June.

The County's Fiscal Year (FY) 2024-25 preliminary operating budget totals \$1.59 billion and represents a \$99.2 million or 6.7% increase compared to the FY 2023-24 Adopted Budget. While the overall increase is consistent with prior year budgeted growth of 6.7% and average growth of 6.1% over the past five fiscal years, revenue constraints related to slowing growth in property tax revenue and relatively flat sales and transient occupancy tax revenue has minimized General Fund operating budget growth to 3.1% and triggered the recommended release of a \$6.6 million ongoing set aside to balance the budget.

Significant changes to preliminary budget appropriations include a \$41.1 million or 5.2% increase in salaries and benefits, a \$42.7 million or 8.3% increase in services and supplies, and a \$15.4 million or 8.2% increase in other charges, which include internal service costs such as liability insurance premiums and information technology services, as well as cash assistance payments administered by County social programs.

New or increased funding to support anticipated growth in appropriations includes:

- an additional \$19 million in Medi-Cal and Drug Medi-Cal revenue driven by California Advancing and Innovating Medi-Cal (CalAIM) Behavioral Health Payment Reform;
- an \$11.1 million increase in property tax revenue for the General Fund, Fire District and Public Works;
- a \$10.2 million increase in State and federal CalFresh food aid program administrative revenue due to a change in funding methodology;
- an \$8 million increase in regional transportation revenue for projects related to the Highway 101 expansion project;
- an \$8 million increase in anticipated interest income;
- a \$5.2 million increase in State grant revenue primarily related to the Behavioral Health Bridge Housing Program and Community Care Expansion Program, and;
- a \$3 million increase in sanitation service charge revenue as a result of planned increases in ReSource Center tipping fees and Laguna County Sanitation District fees.

Full-time equivalent (FTE) staffing requested in the preliminary budget totals 4,757.80, which represents an increase of 118.4 FTEs or 2.5% compared to the FY 2023-24 Adopted Budget. The majority of FTE growth occurred during the current fiscal year with the addition of 71 Social Services, 12 Public Defender, and 11 Information Technology positions described in more detail in the Countywide Salary and Benefits Cost section below.

## Budget at a Glance

	FY 2023-24 Adopted	FY 2024-25 Preliminary
Operating Revenues	\$1.52 Billion	\$1.61 Billion
Operating Expenditures	\$1.49 Billion	\$1.59 Billion
Non-Operating Expenditures	\$0.03 Billion	\$0.02 Billion
Staffing (FTEs)	4,644	4,758

**State and Federal Budget Impacts. Substantial state budget deficit projected while the proposed federal budget does not propose any reductions in mandatory spending for critical programs. Impacts to the County initially appear minimal but staff will monitor and analyze any new information as it becomes available.**

The Governor released his proposed budget in January with a projected \$37.9 billion shortfall for FY 2024-25. In order to address the budget shortfall, the Governor’s proposal includes withdrawing from the State’s Rainy-Day Fund, securing additional revenues from internal special funds borrowing, appropriation delays, fund shifts, and deferrals, as well as current year reductions. Since the release of the Governor’s budget, a series of recently released reports underscore the State’s weak revenue collections and resulting significant budget challenges. The Department of Finance (DOF) released its February Monthly Finance Bulletin, reporting preliminary General Fund cash receipts for the month \$5 billion below the Governor’s budget forecast. According to DOF, the primary driver of the shortfall was anemic personal income tax estimated payments, indicating weakness in receipts relating to tax year 2023. Similarly, the Legislative Analyst’s Office released a report in February projecting a \$73 billion deficit, far greater than the Governor’s January budget assumed. More will be known when the revised budget is released in May.

Departments are continuing to monitor how State budget delays, fund shifts, and reductions may impact the County, but as of this writing, the Governor’s January budget does not seem to significantly impact operations in FY 2024-25. 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 for HHAP and \$400 million for the encampment program statewide. The budget also includes an estimate of costs to continue to implement the CARE Act with an ongoing total of \$292 million.

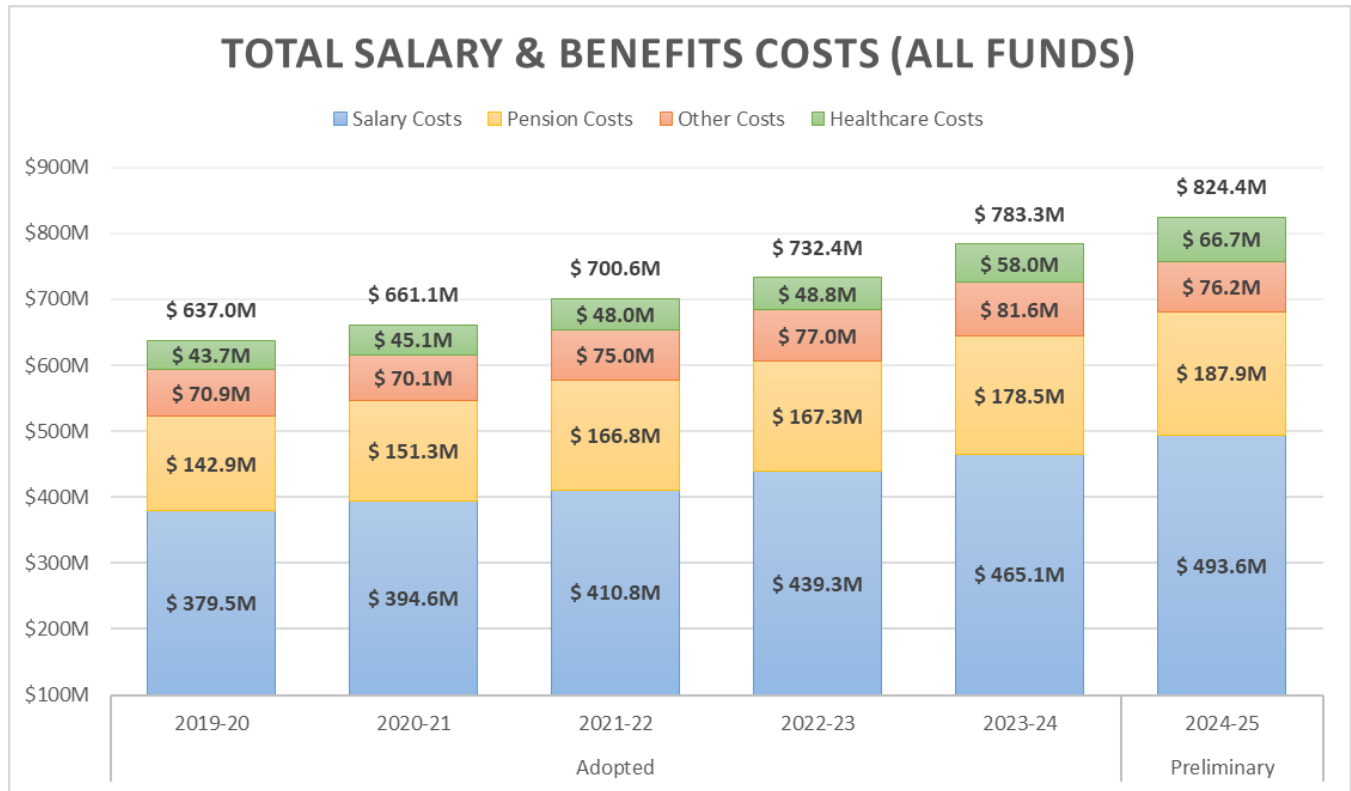
At the federal level, President Biden sent his \$7.3 trillion budget to Capitol Hill on March 11, 2024 to lay out his proposed spending plan for FY 2025. The federal budget does not propose any reductions in mandatory spending for programs such as Medicare, Medicaid, and Social Security. New mandatory programs are proposed at the Department of Housing and Urban Development to assist first-time homeowners and prevent evictions. The solvency of Medicare would be addressed by increasing the Medicare tax rate on annual incomes above \$400,000. The budget also proposes higher income taxes on the wealthy, which the White House says will extend the solvency of Social Security. Lastly, the budget proposes \$482 million for the Payments in Lieu of Taxes (PILT) Program, a reduction of \$33 million compared to last year. The County is monitoring this to ensure this funding is received in FY 2024-25. 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. Recommended salary and benefit costs are consistent with average annual increases in prior years.**

Salary and benefit costs are the largest structural component of the County's budget, representing 53% of total operations. The FY 2024-25 Preliminary Budget includes salary and benefit appropriations of \$824.4 million, which represents an increase of \$41.1 million or 5.2% compared to the FY 2023-24 Adopted Budget. The anticipated growth is consistent with the average budgeted growth of 5.0% over the past five fiscal years and driven primarily by increases in salary, pension, and healthcare contribution costs, which comprise 90% of all personnel costs. The remaining 10% includes Social Security contributions, workers compensation payments, and overtime pay, among others.

- **Salary costs** are anticipated to increase by \$28.5 million or 6.1% countywide and include negotiated cost-of-living and equity adjustments ranging from 2.5% to 7.5% for bargaining groups with contracts in place through the end of FY 2024-25, and an assumed 3% cost-of-living adjustment for the non-safety bargaining units whose contracts are currently in negotiation. Increased salary costs are also driven by the addition of 118.4 FTEs compared to the FY 2023-24 Adopted Budget. The majority of these positions were added during the current fiscal year and include 71 Social Services positions to support CalFresh and other assistance and protective services programs; 12 Public Defender positions funded through grants and Community Corrections Program to support various justice-involved initiatives; and 11 Information Technology positions, primarily to support the new Workday financial system. The balance of 24.4 FTEs are the net result of increases and decreases in almost every other department, the details of which can be found in the preliminary budget summary schedules at the end of this report.
- **Pension costs** are anticipated to increase by \$9.4 million or 5.2%, which is greater than average budgeted growth of 4.5% over the past five fiscal years, but lower than prior year budgeted growth of 6.7% due to healthy investment returns of 7.2% reported for FY 2022-23 and relatively stable County contribution rates approved by the Santa Barbara County Employees' Retirement System Board for FY 2024-25. Pension costs are driven by changes in salary, pension investment returns, and expectations regarding current and future retirements. Employer contribution rate changes are also driven by the smoothing in and out of prior year investment gains and losses, which can result in significant rate swings from one year to the next. In FY 2024-25, the continued smoothing in of a prior year investment gain results in a slight rate decrease compared to the FY 2023-24 Adopted Budget.
- **Healthcare costs** are anticipated to increase by \$8.7 million or 14.9% which is greater than average budgeted growth of 6.2% over the past five fiscal years due to insurance premium increases of 12.2% in 2024 and an assumed increase of 10% in 2025. The higher-than-average growth is also driven by increased premium subsidies for employees on dependent and family insurance plans.
- **Other salary and benefit costs** are anticipated to decrease by \$5.4 million or 6.6% primarily driven by a decrease in workers compensation insurance rates and an increase in budgeted salary savings countywide. The full impact of these decreases is offset by a \$2.3 million or 21% increase in extra help appropriations, which more accurately reflects actual expenditure over the past three fiscal years. Budgeted overtime pay remains relatively stable, with only a 1% anticipated increase.

The following table compares the past five fiscal years of budgeted salary and benefit costs to the FY 2024-25 Preliminary Budget.



**Discretionary General Funding. Growth of Discretionary Revenues is expected to slow in comparison to recent years of substantial growth in the wake of the pandemic.**

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 tax, transient occupancy tax, sales and use retail tax, and cost allocation services revenue. 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 2024-25 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 \$381.5 million in General Fund discretionary revenues has been estimated for FY 2024-25, an increase of \$9.4 million over the prior fiscal year’s adopted budget, representing growth of 2.6%. This level of growth in revenues marks a notable decrease over the 4.1% growth in the prior year and the average growth of 6.2% experienced over the past five fiscal years. The primary discretionary revenue sources include property tax, transient occupancy tax, sales and use retail tax, and cost allocation services revenue. 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.

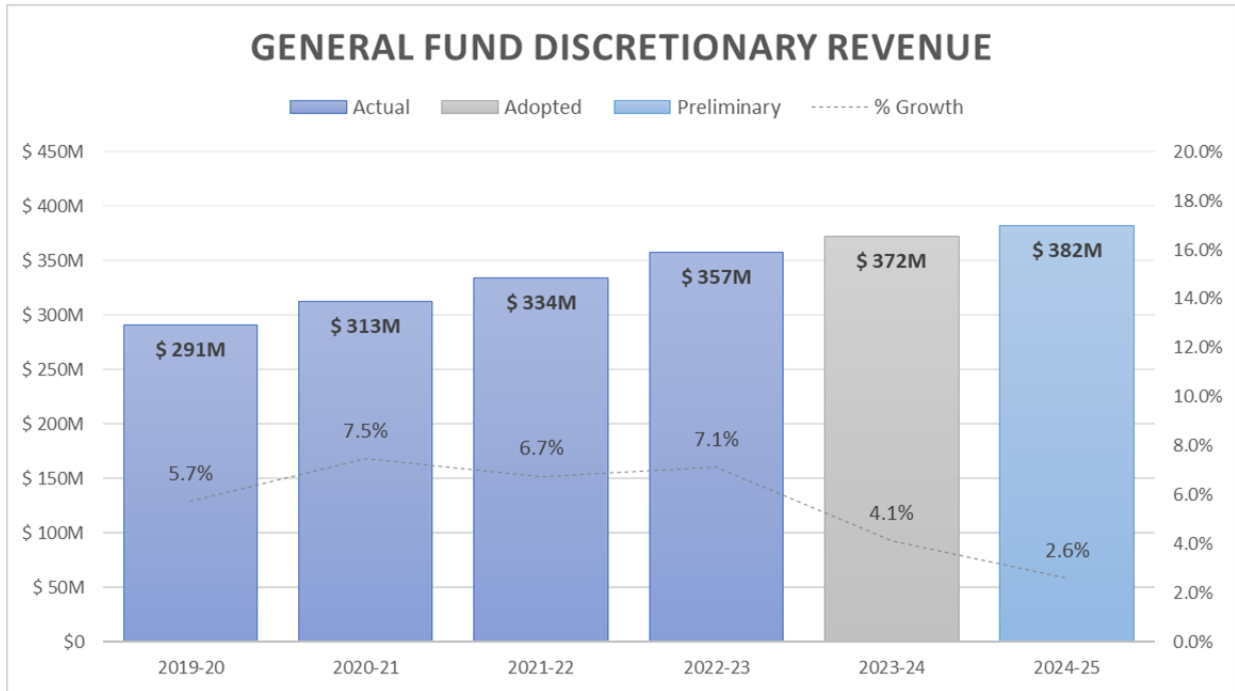
## Discretionary General Fund Revenue Summary (in millions)

	FY 2023-24 Adopted	FY 2024-25 Preliminary	\$\$ Change
Property Taxes	294.79	302.05	7.26
Cost Allocation Services	21.95	21.50	-0.45
Transient Occupancy Tax	17.56	17.68	0.12
Sales and Use Tax	15.08	15.11	0.03
All Other Discretionary Revenue	22.70	25.15	2.45
<b>Total General Fund Discretionary Revenues</b>	<b>\$372.08</b>	<b>\$381.49</b>	<b>\$9.41</b>

- Property Taxes:** This source of funds comprises the majority of discretionary revenues, making up nearly 80% of overall sources. Overall recommended property tax revenues are estimated to grow by \$7.3 million, or 2.6%, in FY 2024-25 over the current year's adopted budget, representing a considerable slowdown in growth when compared to the average growth experienced in recent years. Secured property tax, which represents the most significant property tax revenue, is estimated to grow to \$195.8 million in FY 2024-25, an increase of \$7.1 million, or 3.7%, over the current year's estimated actuals. While growth of secured property tax is estimated to be stable, it represents a decrease from the robust average growth of 6.3% that materialized over the past five years. Secured property tax revenue is primarily driven by changes in the assessed value of properties. The Auditor-Controller department, in collaboration with the Assessor's office, estimate assessed value to grow by 3.75% for FY 2024-25, a decrease from the actual assessed value growth of 6.4% for FY 2023-24. This estimated decrease is mainly driven by a substantial decrease in the volume of property transfers taking place, primarily due to persistently high mortgage rates. As a result of the decrease in property transfers, fewer reassessments of properties take place, resulting in a slowdown in assessed value growth and revenue. All other property tax revenues are estimated to grow by about 2.7% in FY 2024-25 compared to the current year's estimated actuals, representing stable growth but a slight decrease from average recent year growth of about 3.4%.
- Cost Allocation Services:** The cost allocation plan reimburses the General Fund for costs of services incurred by proprietary (Enterprise and Internal Service Fund (ISF)) and subvented funds (Mental Health, Social Services, etc.). The plan is developed based on the actual costs identified in the previous two fiscal years. The FY 2024-25 cost allocation services revenue is estimated to decrease by about \$444 thousand to \$21.5 million, representing a decrease of 2% and is mainly driven by a shift in cost of services provided by the General Fund internal support departments. Overall costs of services provided to proprietary and subvented funds decreased while costs of services provided to other General Fund departments increased. Cost of services provided to General Fund departments are not billable per the cost allocation plan methodology.
- Transient Occupancy Tax (TOT):** TOT revenue is highly dependent on tourism and the availability of lodging in the unincorporated areas of the County. Economic conditions also play a critical role in driving TOT revenues as they impact travel decisions by consumers, affecting consumer sentiment and the amount of funds available for discretionary spending. Given the current uncertainty of the economy driven by a number of factors, namely persistently high inflation and the Federal Reserve's effort to curb inflation by maintaining elevated interest rates,

growth in TOT revenue has slowed in comparison to recent years, particularly toward the end of the pandemic when pent-up demand for travel was at an all-time high. The preliminary TOT revenue estimates for FY 2024-25 remain flat at \$17.7 million, representing minimal growth over the current year's estimated actuals of \$114 thousand, or 0.6%, as consumers remain cautious, given current economic conditions. Actual growth over the past five fiscal years has been robust, averaging 16.4%, but notably grew by 1.3% in FY 2022-23, and is estimated to grow by only 0.02% in the current fiscal year. Despite the slowdown in growth, the 2024-25 preliminary budget of \$17.7 million represents an all-time high in TOT revenues.

- **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. Similar to TOT revenue, a major factor driving sales tax revenue is the health of the economy and consumer's willingness to purchase taxable retail goods. With the assistance of Sales and Use Tax consultant, HdL, local sales tax is estimated in FY 2024-25 to remain flat at \$15.1 million, a very slight decrease of \$43 thousand, or -0.3%, from the current year's estimated actuals. Like TOT revenue, this estimated slowdown in growth is mainly driven by economic uncertainty resulting from high inflation and the monetary policy implemented by the Federal Reserve. The estimated flattening of growth in FY 2024-25 contrasts with strong growth of 8.4% experienced over the past five fiscal years, driven by robust growth in the wake of the pandemic. However, it is more aligned with recent trends, particularly the decline in growth of -1.1% experienced in FY 2022-23, and an estimated decline in the current year of -0.1%.
- **Other Discretionary Revenue:** Other significant revenues include sources such as interest income, cannabis tax, franchise fees, and property transfer tax. Total other discretionary revenue in FY 2024-25 has been estimated at \$21.2 million, an increase of \$2.5 million over the prior year adopted budget, or 10.9%, due primarily to an increase in interest income. Cannabis tax revenue has been estimated at \$6.1 million in FY 2024-25 which reflects a decrease from the prior year adopted budget of \$7.5 million but is more accurately aligned with estimated actuals of \$6 million in the current year. Despite the reduction in estimated cannabis tax in FY 2024-25, cannabis tax revenue is not being used to fund any new ongoing costs, per budget policy.



The table above shows the preliminary General Fund Discretionary Revenues with four years of actual collections and the FY 2023-24 adopted budget. The preliminary FY 2024-25 budget projects growth of \$9.4 million, or 2.6%, over the FY 2023-24 adopted budget and illustrates the trend of slowing revenue growth over the past two fiscal years. The projected 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 2024-25 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.



The five-year financial forecast, presented to the Board in December, projected a FY 2024-25 General Fund budget deficit of \$7.7 million, which was anticipated to grow in out years, absent new or increased sources of discretionary revenue. The projected deficits were largely driven by salary and benefit costs outpacing General Fund revenue growth; and made larger by new and growing General Fund obligations related to internal service costs, homelessness service costs, and jail medical costs, among others. To close the forecasted deficit and balance the General Fund, staff anticipated the partial release of an ongoing \$10.7 million prior-year set-aside intended to cover growing general liability insurance and labor negotiation costs; and advised cautious use of unallocated fund balance in developing the FY 2024-25 budget. Accordingly, departments were directed to minimize requests for ongoing operational expansions in the coming year and to maintain service levels through the preparation of a status quo budget.

Consistent with the five-year forecast, the FY 2024-25 preliminary budget anticipates a General Fund budget deficit of \$6.6 million that staff continues to recommend balancing with the release of prior-year ongoing set-asides. The shortfall is slightly lower than projected in the five-year forecast due to changes in anticipated General Fund obligations in FY 2024-25, which include Voter’s Choice Act implementation costs of \$1.2 million, now anticipated to be realized in FY 2025-26; homelessness service costs of \$473,000 for which the County has identified an alternative grant funding source in FY 2024-25 but remains an issue in future years; and an anticipated \$1.3 million increase in jail medical costs (\$600,000 higher than December estimates). In total, the preliminary budget allocates \$13.7 million in General Fund Contribution towards labor costs and rate increases, and \$3.7 million for increases to the Northern Branch Jail operating plan and the jail medical contract, covered with the growth in revenues and release of ongoing set-aside discussed above.

**FIVE-YEAR FINANCIAL FORECAST**  
**INCREMENTAL CHANGE IN GENERAL FUND ONGOING REVENUE AND COSTS**  
**FISCAL YEARS 2024-25 THROUGH 2028-29**

Row	Category	Ongoing Revenue Sources:	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1	Forecast	Discretionary Revenue (excludes Cannabis)	\$10,764,400	\$13,610,000	\$12,056,000	\$12,828,400	\$13,385,000
		<b>Total Revenue Change</b>	\$10,764,400	\$13,610,000	\$12,056,000	\$12,828,400	\$13,385,000
		<b>Ongoing Cost Changes:</b>					
2	Forecast	Negotiated and Assumed Salary Increases	\$6,385,120	\$5,352,860	\$5,789,847	\$6,098,646	\$6,303,848
3	Forecast	Pension Costs	2,875,414	1,941,583	(509,612)	4,639,997	1,001,471
4	Forecast	Health Benefits	2,262,232	2,278,457	1,992,865	2,002,658	2,172,581
5	Policy	Northern Branch Jail Operations	2,400,000	2,300,000	2,200,000	1,400,000	1,200,000
6	Policy	Rate Increases	2,145,734	1,625,000	1,828,000	1,932,000	2,136,000
7	Policy	18% Deferred Maintenance		42,700	158,900		127,300
8	Operational	Homelessness Services Costs		473,300	1,135,000	2,662,400	
9	Operational	IHSS MOE & Labor Increases		575,000	1,242,900	538,600	551,900
10	Operational	Voter's Choice Act Implementation		1,222,000			
11	Operational	AB 1869 Backfill Sunset			850,000		
12	Operational	Detention Facil. Healthcare Services Annual Increases	1,300,000	735,000	771,800	810,300	850,900
13	Operational	ARPA-funded Criminal Justice Programs			435,000	435,000	
14	Fiscal Plan	Release Board Approved Prior Year Set Aside Offset: General liability, labor/pension	(6,604,100)	(2,935,900)	(1,158,000)		
		<b>Total Change in Costs</b>	\$10,764,400	\$13,610,000	\$14,736,700	\$20,519,601	\$14,344,000
		<b>Annual (Deficit)/Surplus</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,680,700)</b>	<b>(\$7,691,201)</b>	<b>(\$959,000)</b>

Further detail regarding each projected category of the five-year forecast is included as follows.

**1. Policy**

- a. Northern Branch Jail Operations: The operating costs of the Northern Branch Jail (NBJ) continue to exceed the ongoing funding set aside for that purpose. Based on cost projections and status quo staffing levels, General Fund increases exceeding \$2 million a year will be necessary, until ongoing revenue equals ongoing costs in FY 2026-27. The projected amount to then maintain parity between revenue and expenditures for NBJ operations is \$1.4 million in FY 2027-28 and \$1.2 million in FY 2028-29. If population at the jail is reduced over time, the increases may decline in the out years.
- b. Rate Increases: Internal service charges and insurance premiums continue to present a financial issue for some General Fund departments. General liability insurance and Information Technology charges specifically are expected to grow by almost 33% over the forecast period. In accordance with Budget Development Policy, the forecast reflects an updated General Fund Contribution of \$2.1 million in FY 2024-25 to help departments manage these increases and avoid service level reductions.
- c. 18% Deferred Maintenance Allocation: The Board has a current policy that 18% of unallocated Discretionary General Fund revenues will be committed for maintenance needs to be allocated to Public Works (50%), General Services (35%) and Parks (15%). There is no anticipated growth in deferred maintenance funding allocations to departments in the FY 2024-25 preliminary budget after accounting for planned policy-driven General Fund Contributions. However, modest growth in the County's deferred maintenance allocation is projected in future fiscal years.

**2. Operational**

- a. Homelessness Service Costs: As discussed in the December Five-Year Forecast, Community Services will likely begin to see a reduction in funding for homelessness services. The County is witnessing a change in how funding for homelessness services is being provided by the State of California. Major efforts to reform Medi-Cal and mental health services are shifting the homelessness services funding sources to healthcare streams. This will likely result in a decrease in homelessness services funding flowing through the traditional programs as further reform efforts are implemented, but it will be essential for the system of care to continue operation of its Homeless Management Information System (HMIS) and Coordinated Entry Systems (CES) as these are requirements for nearly all homelessness funding sources. HCD has been successful in securing additional funding for FY 2024-25 to offset potential service and system impacts. The table continues to reflect the anticipated need in future years if ongoing funding cannot be secured. Services and projects, which the County is either obligated by grant and regulatory agreements to continue, or has deemed critical, will realize growing funding shortages without additional revenue in each forecasted year, potentially totaling \$4.3 million through FY 2027-28.

- b. **In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) & Labor Increases:** The IHSS program, administered by the Department of Social Services (DSS), provides assistance to income-eligible aged, blind and disabled individuals, which enables recipients to remain safely in their own homes and communities. Program costs are shared by the federal, State and county governments. The IHSS MOE is the county share of costs, comprised of locally negotiated wage and benefit costs for individual providers and an annual 4% inflation factor. These costs are generally paid through State 1991 Realignment revenue and an ongoing General Fund Contribution that is only utilized by the department in the event that alternative funding sources are insufficient. In FY 2024-25, IHSS MOE costs are projected to exceed 1991 Realignment revenue and the department's ongoing General Fund Contribution by \$798,800. The preliminary budget offsets a portion of this deficit using a one-time \$600,000 general fund set-aside, which the County earmarked in a prior year specifically for this purpose. DSS fund balance revenue covers the remaining \$198,000 balance of the FY 2024-25 shortfall and may be used to cover another \$739,000 of the \$1.3 million shortfall projected for FY 2025-26. After utilizing available one-time set-asides and fund balances to augment revenue in the first two years of the forecast, a remaining shortfall of \$575,000 is projected in FY 2025-26, which grows to \$1,242,900 in FY 2026-27, and then increases by approximately \$540,000 per year in the remaining years.
  
- c. **Voter's Choice Act (VCA) Implementation:** VCA modernizes elections in California by allowing counties to provide 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 implementing VCA that will be funded by existing grants secured by the Elections Division of the Clerk-Recorder-Assessor-Elections Department. Ongoing costs, which include the addition of 3.0 FTE as well as pre-election outreach printing and mailing costs, annual software licensing fees, site rentals, and increased poll worker stipends, will be offset somewhat by election billing revenue, resulting in a net ongoing cost of \$1.22 million. In December, the department anticipated implementation in FY 2024-25, but has now pushed those estimates out to FY 2025-26.
  
- d. **AB 1869 Backfill Sunset:** AB 1869 repealed the authority of counties to charge defendants for various criminal justice fees, effective July 1, 2021. To offset the loss in revenue to counties, the bill included a backfill provision from the State, that is scheduled to expire after FY 2025-26. In FY 2026-27, after the sunset of the backfill, the County's annual allocation of \$846,778, split between the Probation Department and the Sheriff's Office to support existing staffing and other costs of adult supervision programs, will become a new General Fund obligation.
  
- e. **Detention Facilities Healthcare Services Annual Increase:** Wellpath currently provides medical and mental health care services to the County's adult correctional facilities, and medical services in juvenile facilities. The FY 2023-24 Wellpath contract totals \$14.7 million and is currently being negotiated for a final one-year extension before the County puts out a new request for proposals next year. While negotiations are ongoing, the table above reflects the increases above and beyond what the Sheriff has already assumed in their preliminary FY 2024-25 budget, due to discussions centered around large increases

in pharmaceutical costs and liability insurance. Future years reflect more moderate assumptions for annual cost increases. The forecast table does not reflect possible additional staffing requirements, also being discussed, necessary to comply with the Disability Rights California Remedial Plan.

- f. ARPA-funded Criminal Justice Programs: The American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF) currently funds several criminal justice positions that will look to the General Fund for continued funding following the ARPA expenditure deadline of December 31, 2026, if it is determined the programs should continue after the funding expires. Some funding was previously set aside for this purpose, but additional funding would be needed to fully cover the positions, in particular given actual and anticipated cost escalation over several years from when the funding was initially set aside. These positions include Sheriff co-response deputies for three teams; arraignment attorneys in Public Defender; data analysts in District Attorney, Public Defender, and CEO; and legal office professionals for discovery in District Attorney and Public Defender. As the ARPA deadline approaches, staff will continue to evaluate these programs and seek alternate funding sources to supplement discretionary funds.

### 3. Fiscal Plan

- a. Release Board Approved Prior Year Set Aside Offset – General Liability, Labor/Pension: As part of previous years’ budget development fiscal plans, the Board approved a \$10.7 million ongoing set-aside of funding for future fiscal impacts related to general liability insurance and labor cost increases. Releasing \$6.6 million of the ongoing set aside is recommended to balance the General Fund in FY 2024-25.

#### **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. General County Programs holds one-time sources in a variety of fund balances, derived from unspent funds carried forward from prior year surpluses, set-asides for specific purposes, reimbursements, settlements, and other sources. There is currently anticipated to be \$33.9 million in one-time General Fund balances available for allocation in FY 2024-25. This balance will be recommended towards new capital projects, other planned capital projects in order to reduce ongoing debt service costs, disaster recovery work, homelessness services, Disability Rights California remedial plan implementation, and other anticipated costs.

There are also two non-General Fund one-time balances recommended for allocation. The Courthouse Construction Funds sets aside revenues received from certain fines collected by the Courts that can be used on rehabilitation, reconstruction, and improvement of courthouse facilities. There is about \$2.5 million in this fund balance recommended to be put towards Phase 3 of the courthouse roof replacement project. Proposition 172 restricted fund balance has grown over time and has been a valuable resource for addressing unanticipated capital and operational needs in Public Safety departments as they arise. After actual uses in the current year and planned uses in FY 2024-25, \$4.8 million of unallocated prior year carryover remains. \$2 million of this is recommended for the creation of design documents for additions to the Northern Branch Jail, while the remaining \$2.8 will be reserved for potential costs related to implementation of the Disability Rights California remedial plan.

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

**One-time Unallocated Fund Balance Available for FY 2024-25**

<b>GF Fund Balance Unallocated</b>	<b>\$33,855,100</b>
CIP Projects List	(5,235,000)
Hope Village and La Posada Set-aside	(5,500,000)
Capital Funding to Reduce Ongoing Cost of Debt Service	(9,628,000)
2024 Storms Roads Disaster Recovery	(3,000,000)
Disability Rights California Settlement/Jail Medical Set-aside	(6,424,400)
Future Year Deficits or Other Priorities Set-aside	(4,067,700)
<b>Remaining Balance</b>	<b>\$0</b>

Courthouse and Criminal Justice Facilities Funds	\$2,450,000
CIP Projects List - Courthouse Roof Replacement Phase 3A	(2,450,000)
<b>Remaining Balance</b>	<b>\$0</b>

Public Safety Proposition 172 Restricted Fund Balance	\$4,875,600
CIP Projects List – Northern Branch Jail Additional Pod Design	(2,000,000)
Disability Rights California Settlement/Jail Medical Set-aside	(2,875,600)
<b>Remaining Balance</b>	<b>\$0</b>

The Board has created other set asides for recreational purposes (\$4.8 million), sustainability initiatives (\$500,000), and Board district-specific allocations (\$461,000) in prior year budgets, that remain available for use when future projects arise.

**Public Safety Funding**

Annual Proposition 172 revenue is generated from a statewide half-cent sales tax for support of local public safety functions and is estimated to remain flat at \$48.8 million in the FY 2024-25 preliminary budget. While estimated revenue growth is not expected to occur, the preliminary budget anticipates releasing a portion of previously unallocated ongoing funds to offset eligible ongoing costs that were approved by the Board in the current fiscal year for two public safety departments. During the FY 2023-24 budget hearing, the Board approved a \$784,600 ongoing set-aside of Proposition 172 dollars to fund the implementation of a new case management system and five specific District Attorney and Public Defender positions in FY 2024-25 if higher priority uses were not identified before then. With assistance from the CEO’s Office, alternative Community Corrections Partnership funding was approved for the case management system and two of the five specified positions. The remaining three positions, a Parole Hearing Deputy for the District Attorney (\$161,000) and two Legal Office Professional Supervisors for the Public Defender (\$290,000), were approved from this set-aside during FY 2023-24, and are incorporated into the preliminary 2024-25 budget.

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

The FY 2024-25 preliminary budget includes \$22.4 million for ARPA SLFRF projects, of the total \$86.7 million previously allocated by the Board. Any funding adjustments brought separately to the Board will be incorporated into the recommended budget for adoption. The deadline to expend any ARPA SLFRF funds remains December 31, 2026.

## **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. Below are common challenges and issues that emerged during budget development.

**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.

- State legislative programs for homelessness are promoting one-time funding for facilities but minimal ongoing resources to pay for the services to this population.
- Legislative mandates are greatly contributing to the expansion of post-conviction relief options, which 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.
- **California Advancing and Innovating Medi-Cal (CalAIM)** is a multi-year restructuring of the Medi-Cal service delivery framework aimed at improving beneficiary health and wellness outcomes through a more standardized and coordinated approach to care. Changes were initiated in 2022 and will continue to be phased in through 2027. In FY 2024-25, the County anticipates specific challenges associated with the implementation of the CalAIM Justice-Involved Initiative, which includes pre-release Medi-Cal, behavioral health linkages, and other targeted services for incarcerated individuals. The initiative's go-live date is scheduled for October 1, 2024 for behavioral health linkages and within 18 months after that for pre-release, and will require coordinated planning and implementation from the County's public safety and health and human service departments.
- **Senate Bill 43 (2023)** expands eligibility for conservatorship to include individuals with mental health and substance use disorders and will translate into a greater conservatorship responsibility for the County. The bill, which does not come with dedicated state funding to support its implementation, places a new unfunded obligation on county resources related to staffing, programming (including the development of substance use disorder assessment criteria and tools), and treatment services, the full cost of which is currently unknown. In December 2023, the Board approved the deferral of program implementation until January 1, 2026 to allow the Public Guardian's Office and Behavioral Wellness Department time prepare for and quantify the financial impact of this expansion. An update regarding planning progress will be presented to the Board in July.
- **Proposition 1 (2024)** was narrowly approved by voters in March 2024. The package of two bills (Senate Bill 326 and Assembly Bill 531) amends the 2004 Mental Health Services Act to, among other things, redirect 30% of its funding towards housing for the chronically homeless; and issues

\$6.380 billion in bonds to fund housing for homeless individuals and veterans with mental health or substance use disorders. The proposed categorical funding requirements of Proposition 1, primarily the reallocation of funding for housing, will potentially reduce funding for mental health services by \$9 million, based on initial estimates. Major Behavioral Wellness programs currently funded through the Mental Health Service Act include Crisis Services, Adult and Children Outpatient Clinics, Crisis Stabilization Units, Wellness Centers and Crisis Residential Services. Proposition 1 includes an 18-month period during which counties will continue to receive current MHSA distributions as they develop transition plans.

**Recruitment, Retention, and Succession Planning:** Departments continue to face staffing challenges related to recruiting and retaining qualified staff. High turnover and staffing shortages affect the County's ability to maintain the continuity of operations, transfer and retain institutional knowledge; and develop and growth future leadership from within the organization.

**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 \$1.7 million in General Fund Contribution for FY 2024-25. The bulk of homelessness funding is managed within the Community Services Department, consisting of approximately \$25 million in state and federal sources for programs such as the Homeless Housing Assistance and Prevention Program (HHAP) (\$3.2 million), Housing and Disability Advocacy Program (HDAP) (\$473,000), and HOME – American Rescue Plan Act (HOME-ARP) (\$700,000). Additionally, the Board has allocated \$24.3 million to date in ARPA SLFRF funding for facilities, services and encampment strategies. Certain limited-term state grants and federal COVID-19 related funding have provided enhanced assistance to address homelessness, but these sources are set to expire by FY 2025-26. Future grant funding may become available to continue priority services and projects, but longer-term sustainability of projects and programs serving the homelessness population is difficult to achieve given the lack of permanent funding sources available for this population.

**Storm Recovery Cash Flow:** From January through March 2023, the County experienced severe storm events, which warranted two separate Presidential Disaster Declarations and qualified the events for federal recovery assistance. Initial damage estimates exceeded \$100 million and the County is currently pursuing approximately \$66 million in FEMA and CalOES reimbursement for disaster-related costs, which will likely take years to recover. In the interim, the Board provided \$23.4 million in General Fund cash flow assistance to the Public Works Transportation Division and the Community Services Parks Division to continue repair work.

In January of 2024, a new storm event caused an additional estimated \$14 million in damage to county roads and other infrastructure. To date, CalOES or FEMA public assistance programs for cost reimbursement have not been made available for the 2024 storm event. Public Works Transportation has requested \$3 million from the General Fund to assist with recovering from the January 2024 storm. Should disasters of this nature continue to occur with regularity, additional emergency reserves may be needed, and fewer planned projects may be funded as a result. In the meantime, the Public Works and Community Services Departments continue to work with CEO staff and the County's Disaster Cost Recovery Consultant, Ernst & Young, to maximize State and federal disaster recovery reimbursement; and prioritize repayment to the General Fund.

### Department Expansion Requests

The FY 2024-25 preliminary budget is balanced to ensure essentially status quo operations for General Fund departments with approximately no remaining General Fund dollars recommended to allocate towards expansions. Three departments have submitted requests for budget expansions totaling \$4.6 million in ongoing funding and \$1.2 million in one-time funds, with an increase in staffing of 23.2 FTE. These requests will be discussed in detail in department presentations during the workshops. While there is always need for more resources in departments, due to the current fiscal outlook described in this report, the CEO's Office is not recommending funding any expansions at this time.

### Summary of Expansion Requests

#	Description	FTE	Ongoing	One-Time
<b>District Attorney</b>				
1	<b>Deputy District Attorney III</b> – Focus on Racial Justice Act (RJA) motions. Funding for two-years to deal with initial wave of cases.	1.0		\$444,200
2	<b>District Attorney Investigator</b> – Support needed to continue assisting local law enforcement agencies and will be specially trained and assigned to human trafficking investigations. Funding for two-years.	1.0		\$476,100
<b>Sheriff</b>				
3	<b>Incremental Custody Deputy Staffing</b> – To help address lack of full shift relief in Custody Operations Branch, resulting in unbudgeted overtime.	3.0	\$504,900	\$30,000
4	<b>Incremental Patrol Deputy Staffing</b> – To help address lack of full shift relief in Law Enforcement Branch, resulting in unbudgeted overtime.	2.0	\$415,200	\$30,000
5	<b>Narcotics Fentanyl Enforcement Team Expansion</b> - Expansion of Special Investigations Bureau with second narcotics second team consisting of 1 sergeant and 4 detectives.	5.0	\$1,283,000	\$225,000
6	<b>Mental Health Clinician</b> – Overnight MHC to cover the hours of 11 p.m. - 7 a.m. at the jail.	2.8	\$349,440	
7	<b>Custody Crisis Intervention Training (CIT)</b> – Provide forty (40) hours of in-service CIT and eight (8) hours of in-service CIT refresher training annually thereafter.	-	\$270,700	
8	<b>Patrol Crisis Intervention Training (CIT)</b> – Provide forty (40) hours of in-service CIT and eight (8) hours of in-service CIT refresher training annually thereafter.	-	\$365,200	
9	<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.	-	\$80,200	
10	<b>Prisoner Intelligence Notification System (PINS)</b> - Purchase and implementation of tracking system for recently released inmates.	-	\$36,112	\$27,000
11	<b>Custody Booking Registered Nurse (RN)</b> - 4.4 additional RNs to medically screen newly arrested defendants.	4.4	\$549,200	



#	Description	FTE	Ongoing	One-Time
<b>Treasurer Tax Collector</b>				
12	SB 43 LPS Conservatorship & CARE Court Implementation	4.0	\$790,000	
<b>Total</b>		<b>23.2</b>	<b>\$4,643,952</b>	<b>\$1,232,300</b>

**Prudence and Progress**

The FY 2024-25 preliminary budget draws on the prudent long-term fiscal planning of prior years that will enable the uninterrupted delivery of services to the community and allow continued progress toward Board priorities and organizational goals. Several years of Board decisions to set aside ongoing funding in anticipation of economic uncertainty has prepared the County to address coming fiscal challenges related to increasing operational costs and General Fund revenue constraints and will allow for continued fiscal stability in the coming year.

The FY 2024-25 preliminary budget anticipates slowing revenue growth while still including funding for major County initiatives including the continued delivery of homelessness services; the expansion of the food aid and cash assistance social programs; the design and implementation of various CalAIM programs; new and expanding criminal justice diversion and alternative sentencing programs; diversity equity and inclusion planning; climate action plan implementation; the modernization of service delivery through technology; and planned capital projects.

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.

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Policy & Executive	100.63	107.88	107.88	110.08	2.20
Public Safety	1,417.61	1,670.50	1,670.50	1,688.50	18.00
Health & Human Services	1,587.47	1,912.51	1,912.51	1,985.58	73.07
Community Resources & Public Fac.	478.72	549.90	549.90	557.25	7.35
General Government & Support Services	288.73	403.10	403.10	420.90	17.80
<b>Total</b>	<b>3,873.16</b>	<b>4,643.88</b>	<b>4,643.88</b>	<b>4,762.30</b>	<b>118.42</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 72,712,274	\$ 82,330,400	\$ 81,248,902	\$ 86,529,100	\$ 4,198,700
Public Safety	404,828,118	458,613,300	450,818,872	478,832,800	20,219,500
Health & Human Services	470,769,953	515,978,400	524,356,200	566,820,800	50,842,400
Community Resources & Public Fac.	259,637,572	285,930,400	311,109,384	304,253,775	18,323,375
General Government & Support Services	115,261,333	131,972,600	81,277,373	142,764,800	10,792,200
General County Programs	42,074,042	11,090,700	13,852,480	5,933,100	(5,157,600)
<b>Total Operating Expenditures</b>	<b>\$1,365,283,291</b>	<b>\$1,485,915,800</b>	<b>\$ 1,462,663,211</b>	<b>\$ 1,585,134,375</b>	<b>\$ 99,218,575</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 693,194,605	\$ 783,275,200	\$ 743,287,291	\$ 824,360,600	\$ 41,085,400
Services and Supplies	467,851,755	513,757,400	534,134,446	556,471,175	42,713,775
Other Charges	204,236,931	188,883,200	185,241,474	204,302,600	15,419,400
<b>Total Operating Expenditures</b>	<b>1,365,283,291</b>	<b>1,485,915,800</b>	<b>1,462,663,211</b>	<b>1,585,134,375</b>	<b>99,218,575</b>
Capital Assets	70,814,343	113,631,700	81,768,333	125,942,977	12,311,277
Other Financing Uses	131,227,720	160,610,800	203,191,335	130,820,100	(29,790,700)
Intrafund Expenditure Transfers (+)	365,928,568	406,657,400	400,088,140	416,717,703	10,060,303
Increases to Fund Balances	230,498,223	204,178,957	224,736,600	117,977,847	(86,201,110)
Fund Balance Impact (+)	30,937,526	-	4,663,465	-	-
<b>Total Expenditures</b>	<b>\$2,194,689,671</b>	<b>\$2,370,994,657</b>	<b>\$ 2,377,111,084</b>	<b>\$ 2,376,593,002</b>	<b>\$ 5,598,345</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 418,238,323	\$ 437,677,300	\$ 435,810,300	\$ 448,287,200	\$ 10,609,900
Licenses, Permits and Franchises	26,718,368	30,146,400	28,228,300	30,686,600	540,200
Fines, Forfeitures, and Penalties	12,690,887	10,207,800	10,544,054	10,492,400	284,600
Use of Money and Property	15,910,118	9,369,900	16,350,935	17,470,600	8,100,700
Intergovernmental Revenue	543,622,817	583,508,800	582,442,021	609,140,980	25,632,180
Charges for Services	352,083,301	382,246,400	357,749,650	415,885,695	33,639,295
Miscellaneous Revenue	78,602,710	71,597,000	73,295,362	76,167,100	4,570,100
<b>Total Operating Revenues</b>	<b>1,447,866,525</b>	<b>1,524,753,600</b>	<b>1,504,420,622</b>	<b>1,608,130,575</b>	<b>83,376,975</b>
Other Financing Sources	85,562,310	108,909,600	133,288,723	117,541,996	8,632,396
Intrafund Expenditure Transfers (-)	72,033,312	72,267,600	64,087,150	74,570,303	2,302,703
Decreases to Fund Balances	245,232,009	293,004,757	315,404,896	196,693,428	(96,311,329)
General Fund Contribution	330,315,628	372,059,100	358,293,940	379,656,700	7,597,600
Fund Balance Impact (-)	13,679,886	-	1,615,753	-	-
<b>Total Revenues</b>	<b>\$2,194,689,671</b>	<b>\$2,370,994,657</b>	<b>\$ 2,377,111,084</b>	<b>\$ 2,376,593,002</b>	<b>\$ 5,598,345</b>
Beginning Fund Balance	\$ 879,474,271	\$ 912,828,727	\$ 912,828,727	\$ 825,208,143	\$ (87,620,584)
Net Change in Sources Over Uses	2,523,853	(88,825,800)	(87,620,584)	(78,715,581)	10,110,219
Ending Fund Balance	<b>\$ 881,998,124</b>	<b>\$ 824,002,927</b>	<b>\$ 825,208,143</b>	<b>\$ 746,492,562</b>	<b>\$ (77,510,365)</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.

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Policy & Executive	94.82	99.88	99.88	100.08	0.20
Public Safety	1,161.00	1,345.50	1,345.50	1,366.50	21.00
Health & Human Services	26.31	37.00	37.00	37.00	-
Community Resources & Public Fac.	156.06	178.13	178.13	178.25	0.13
General Government & Support Services	249.00	304.10	304.10	305.90	1.80
<b>Total</b>	<b>1,687.19</b>	<b>1,964.60</b>	<b>1,964.60</b>	<b>1,987.72</b>	<b>23.12</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 29,256,752	\$ 29,163,100	\$ 27,390,273	\$ 30,995,600	\$ 1,832,500
Public Safety	296,028,682	325,582,900	320,510,922	342,964,600	17,381,700
Health & Human Services	4,941,773	5,535,400	5,818,400	6,277,500	742,100
Community Resources & Public Fac.	46,281,102	59,287,700	57,401,484	58,035,675	(1,252,025)
General Government & Support Services	63,714,296	74,529,000	47,353,173	77,140,800	2,611,800
General County Programs	37,645,693	11,012,700	13,594,480	5,855,200	(5,157,500)
<b>Total Operating Expenditures</b>	<b>\$ 477,868,298</b>	<b>\$ 505,110,800</b>	<b>\$ 472,068,732</b>	<b>\$ 521,269,375</b>	<b>\$ 16,158,575</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 326,653,278	\$ 354,570,500	\$ 336,611,056	\$ 370,275,000	\$ 15,704,500
Services and Supplies	86,461,906	106,712,800	94,135,815	101,072,575	(5,640,225)
Other Charges	64,753,114	43,827,500	41,321,861	49,921,800	6,094,300
<b>Total Operating Expenditures</b>	<b>477,868,298</b>	<b>505,110,800</b>	<b>472,068,732</b>	<b>521,269,375</b>	<b>16,158,575</b>
Capital Assets	5,418,196	4,241,700	7,799,600	3,611,000	(630,700)
Other Financing Uses	84,891,078	98,148,200	139,939,495	79,253,000	(18,895,200)
Intrafund Expenditure Transfers (+)	361,258,186	401,562,700	395,114,540	411,606,300	10,043,600
Increases to Fund Balances	174,683,350	176,340,057	189,215,240	98,459,150	(77,880,907)
Fund Balance Impact (+)	27,477,354	-	4,288,915	-	-
<b>Total Expenditures</b>	<b>\$1,131,596,461</b>	<b>\$1,185,403,457</b>	<b>\$1,208,426,522</b>	<b>\$1,114,198,825</b>	<b>\$ (71,204,632)</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 314,661,743	\$ 334,223,000	\$ 328,603,600	\$ 338,985,200	\$ 4,762,200
Licenses, Permits and Franchises	6,017,089	6,504,100	6,329,600	7,471,100	967,000
Fines, Forfeitures, and Penalties	9,657,970	7,004,200	7,743,554	7,741,400	737,200
Use of Money and Property	7,424,217	5,290,100	8,325,900	9,600,400	4,310,300
Intergovernmental Revenue	148,937,904	149,449,600	147,161,051	142,442,100	(7,007,500)
Charges for Services	77,051,086	85,476,600	81,469,800	83,007,295	(2,469,305)
Miscellaneous Revenue	8,583,182	3,289,200	714,444	3,963,800	674,600
<b>Total Operating Revenues</b>	<b>572,333,191</b>	<b>591,236,800</b>	<b>580,347,949</b>	<b>593,211,295</b>	<b>1,974,495</b>
Other Financing Sources	17,897,264	15,310,300	20,775,310	14,954,200	(356,100)
Intrafund Expenditure Transfers (-)	67,362,930	67,172,900	59,197,050	69,323,400	2,150,500
Decreases to Fund Balances	179,856,022	177,293,657	225,589,920	95,959,130	(81,334,527)
General Fund Contribution	293,895,256	334,389,800	320,900,540	340,750,800	6,361,000
Fund Balance Impact (-)	251,797	-	1,615,753	-	-
<b>Total Revenues</b>	<b>\$1,131,596,461</b>	<b>\$1,185,403,457</b>	<b>\$1,208,426,522</b>	<b>\$1,114,198,825</b>	<b>\$ (71,204,632)</b>
Beginning Fund Balance	\$ 302,890,773	\$ 324,943,657	\$ 324,943,657	\$ 291,242,139	\$ (33,701,518)
Net Change in Sources Over Uses	22,052,884	(953,600)	(33,701,518)	2,500,020	3,453,620
<b>Ending Fund Balance</b>	<b>\$ 324,943,657</b>	<b>\$ 323,990,057</b>	<b>\$ 291,242,139</b>	<b>\$ 293,742,159</b>	<b>\$ (30,247,898)</b>

# SUMMARY SCHEDULES

## Flood Control Districts Major Fund Summary

	2022-23 Actual	2023-24 Adopted	2023-24 Estimated Actual	2024-25 Recommended	Change from FY23-24 Ado to FY24-25 Rec
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	36.35	43.00	43.00	43.00	-
<b>Total</b>	<b>36.35</b>	<b>43.00</b>	<b>43.00</b>	<b>43.00</b>	<b>-</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 28,694,511	\$ 19,985,000	\$ 28,564,800	\$ 26,872,100	\$ 6,887,100
<b>Total Operating Expenditures</b>	<b>\$ 28,694,511</b>	<b>\$ 19,985,000</b>	<b>\$ 28,564,800</b>	<b>\$ 26,872,100</b>	<b>\$ 6,887,100</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 5,995,055	\$ 6,710,700	\$ 6,724,700	\$ 7,016,300	\$ 305,600
Services and Supplies	21,690,384	12,174,900	20,740,700	18,527,700	6,352,800
Other Charges	1,009,072	1,099,400	1,099,400	1,328,100	228,700
<b>Total Operating Expenditures</b>	<b>28,694,511</b>	<b>19,985,000</b>	<b>28,564,800</b>	<b>26,872,100</b>	<b>6,887,100</b>
Capital Assets	7,950,370	20,917,000	11,884,400	24,249,000	3,332,000
Increases to Fund Balances	3,041,294	4,886,300	7,702,100	798,200	(4,088,100)
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 39,686,175</b>	<b>\$ 45,788,300</b>	<b>\$ 48,151,300</b>	<b>\$ 51,919,300</b>	<b>\$ 6,131,000</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 15,259,891	\$ 14,461,200	\$ 15,982,100	\$ 16,531,000	\$ 2,069,800
Licenses, Permits and Franchises	7,935	-	-	-	-
Fines, Forfeitures, and Penalties	691	-	-	-	-
Use of Money and Property	1,172,067	519,900	1,177,400	1,138,700	618,800
Intergovernmental Revenue	6,727,934	18,013,400	18,343,800	18,479,700	466,300
Charges for Services	4,148,809	4,624,000	4,966,700	4,827,800	203,800
Miscellaneous Revenue	12,348	-	-	-	-
<b>Total Operating Revenues</b>	<b>27,329,676</b>	<b>37,618,500</b>	<b>40,470,000</b>	<b>40,977,200</b>	<b>3,358,700</b>
Other Financing Sources	108,260	53,400	4,323,400	2,058,300	2,004,900
Decreases to Fund Balances	12,248,240	8,116,400	3,357,900	8,883,800	767,400
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 39,686,175</b>	<b>\$ 45,788,300</b>	<b>\$ 48,151,300</b>	<b>\$ 51,919,300</b>	<b>\$ 6,131,000</b>
Beginning Fund Balance	\$ 72,603,769	\$ 63,396,823	\$ 63,396,823	\$ 67,741,023	\$ 4,344,200
Net Change in Sources Over Uses	(9,206,946)	(3,230,100)	4,344,200	(8,085,600)	(4,855,500)
<b>Ending Fund Balance</b>	<b>\$ 63,396,823</b>	<b>\$ 60,166,723</b>	<b>\$ 67,741,023</b>	<b>\$ 59,655,423</b>	<b>\$ (511,300)</b>

# SUMMARY SCHEDULES

## Public Health Major Fund Summary

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Health & Human Services	417.86	496.58	496.58	493.00	(3.58)
<b>Total</b>	<b>417.86</b>	<b>496.58</b>	<b>496.58</b>	<b>493.00</b>	<b>(3.58)</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 93,671,240	\$ 97,047,800	\$ 97,996,600	\$ 102,512,500	\$ 5,464,700
<b>Total Operating Expenditures</b>	<b>\$ 93,671,240</b>	<b>\$ 97,047,800</b>	<b>\$ 97,996,600</b>	<b>\$ 102,512,500</b>	<b>\$ 5,464,700</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 66,931,610	\$ 71,476,100	\$ 69,516,100	\$ 74,403,600	\$ 2,927,500
Services and Supplies	21,474,306	19,997,500	22,749,300	21,684,400	1,686,900
Other Charges	5,265,324	5,574,200	5,731,200	6,424,500	850,300
<b>Total Operating Expenditures</b>	<b>93,671,240</b>	<b>97,047,800</b>	<b>97,996,600</b>	<b>102,512,500</b>	<b>5,464,700</b>
Capital Assets	238,504	360,100	482,100	394,000	33,900
Other Financing Uses	1,892,712	3,291,100	3,130,200	2,344,200	(946,900)
Intrafund Expenditure Transfers (+)	96,891	155,800	34,700	169,600	13,800
Increases to Fund Balances	1,506,112	1,167,700	1,108,800	1,290,600	122,900
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 97,405,458</b>	<b>\$ 102,022,500</b>	<b>\$ 102,752,400</b>	<b>\$ 106,710,900</b>	<b>\$ 4,688,400</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 511,944	\$ 828,200	\$ 620,300	\$ 887,600	\$ 59,400
Fines, Forfeitures, and Penalties	536,240	596,400	615,500	615,500	19,100
Use of Money and Property	344,535	130,700	376,000	374,700	244,000
Intergovernmental Revenue	30,150,931	31,878,400	32,407,200	32,171,300	292,900
Charges for Services	48,700,625	50,668,300	49,764,100	54,158,900	3,490,600
Miscellaneous Revenue	1,146,535	251,500	243,700	218,400	(33,100)
<b>Total Operating Revenues</b>	<b>81,390,809</b>	<b>84,353,500</b>	<b>84,026,800</b>	<b>88,426,400</b>	<b>4,072,900</b>
Other Financing Sources	3,546,659	3,203,300	3,389,900	3,390,100	186,800
Intrafund Expenditure Transfers (-)	96,891	155,800	34,700	169,600	13,800
Decreases to Fund Balances	4,425,200	6,175,700	7,166,800	6,341,200	165,500
General Fund Contribution	7,945,899	8,134,200	8,134,200	8,383,600	249,400
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 97,405,458</b>	<b>\$ 102,022,500</b>	<b>\$ 102,752,400</b>	<b>\$ 106,710,900</b>	<b>\$ 4,688,400</b>
Beginning Fund Balance	\$ 30,608,631	\$ 27,689,543	\$ 27,689,543	\$ 21,631,543	\$ (6,058,000)
Net Change in Sources Over Uses	(2,919,088)	(5,008,000)	(6,058,000)	(5,050,600)	(42,600)
<b>Ending Fund Balance</b>	<b>\$ 27,689,543</b>	<b>\$ 22,681,543</b>	<b>\$ 21,631,543</b>	<b>\$ 16,580,943</b>	<b>\$ (6,100,600)</b>

# SUMMARY SCHEDULES

## Roads Major Fund Summary

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Community Resources & Public Fac.	107.51	126.00	126.00	129.00	3.00
<b>Total</b>	<b>107.51</b>	<b>126.00</b>	<b>126.00</b>	<b>129.00</b>	<b>3.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 73,905,674	\$ 75,537,600	\$ 101,025,300	\$ 88,117,100	\$ 12,579,500
<b>Total Operating Expenditures</b>	<b>\$ 73,905,674</b>	<b>\$ 75,537,600</b>	<b>\$ 101,025,300</b>	<b>\$ 88,117,100</b>	<b>\$ 12,579,500</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 16,298,087	\$ 18,888,200	\$ 18,894,600	\$ 19,737,400	\$ 849,200
Services and Supplies	53,708,146	52,765,900	78,245,800	62,928,800	10,162,900
Other Charges	3,899,441	3,883,500	3,884,900	5,450,900	1,567,400
<b>Total Operating Expenditures</b>	<b>73,905,674</b>	<b>75,537,600</b>	<b>101,025,300</b>	<b>88,117,100</b>	<b>12,579,500</b>
Capital Assets	1,153,352	2,913,000	1,563,000	997,500	(1,915,500)
Other Financing Uses	4,847,742	2,615,000	1,330,900	1,244,000	(1,371,000)
Intrafund Expenditure Transfers (+)	142,620	130,500	130,500	70,000	(60,500)
Increases to Fund Balances	19,559,365	6,425,000	4,244,100	5,369,400	(1,055,600)
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 99,608,754</b>	<b>\$ 87,621,100</b>	<b>\$ 108,293,800</b>	<b>\$ 95,798,000</b>	<b>\$ 8,176,900</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 10,615,193	\$ 9,726,000	\$ 9,531,800	\$ 10,196,400	\$ 470,400
Licenses, Permits and Franchises	675,788	1,012,500	1,012,500	1,041,300	28,800
Use of Money and Property	569,642	392,000	1,045,100	1,128,400	736,400
Intergovernmental Revenue	43,648,635	39,999,300	32,609,400	55,061,300	15,062,000
Charges for Services	6,290,244	8,322,400	9,128,700	9,683,700	1,361,300
Miscellaneous Revenue	6,407,857	104,600	110,600	110,800	6,200
<b>Total Operating Revenues</b>	<b>68,207,359</b>	<b>59,556,800</b>	<b>53,438,100</b>	<b>77,221,900</b>	<b>17,665,100</b>
Other Financing Sources	12,880,355	15,223,100	35,777,200	11,422,200	(3,800,900)
Intrafund Expenditure Transfers (-)	142,620	130,500	130,500	70,000	(60,500)
Decreases to Fund Balances	16,471,219	9,776,600	16,013,900	3,518,100	(6,258,500)
General Fund Contribution	1,907,200	2,934,100	2,934,100	3,565,800	631,700
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 99,608,754</b>	<b>\$ 87,621,100</b>	<b>\$ 108,293,800</b>	<b>\$ 95,798,000</b>	<b>\$ 8,176,900</b>
Beginning Fund Balance	\$ 41,535,200	\$ 44,623,345	\$ 44,623,345	\$ 32,853,545	\$ (11,769,800)
Net Change in Sources Over Uses	3,088,146	(3,351,600)	(11,769,800)	1,851,300	5,202,900
<b>Ending Fund Balance</b>	<b>\$ 44,623,345</b>	<b>\$ 41,271,745</b>	<b>\$ 32,853,545</b>	<b>\$ 34,704,845</b>	<b>\$ (6,566,900)</b>

# SUMMARY SCHEDULES

## Capital Projects Major Fund Summary

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
<b>Total</b>	-	-	-	-	-
<b>Operating Budget By Budget Function</b>					
Public Safety	\$ 76,315	\$ 52,600	\$ 314,600	\$ 60,500	\$ 7,900
General Government & Support Services	296,346	275,000	-	375,000	100,000
<b>Total Operating Expenditures</b>	<b>\$ 372,661</b>	<b>\$ 327,600</b>	<b>\$ 314,600</b>	<b>\$ 435,500</b>	<b>\$ 107,900</b>
<b>Budget By Categories of Expenditures</b>					
Services and Supplies	\$ 372,661	\$ 327,600	\$ 314,600	\$ 435,500	\$ 107,900
<b>Total Operating Expenditures</b>	<b>372,661</b>	<b>327,600</b>	<b>314,600</b>	<b>435,500</b>	<b>107,900</b>
Capital Assets	20,925,640	33,112,800	5,316,263	11,593,677	(21,519,123)
Other Financing Uses	1,591,563	1,058,300	109,800	973,200	(85,100)
Intrafund Expenditure Transfers (+)	12,385	98,400	98,400	61,803	(36,597)
Increases to Fund Balances	4,155,670	1,075,000	972,800	1,084,397	9,397
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 27,057,919</b>	<b>\$ 35,672,100</b>	<b>\$ 6,811,863</b>	<b>\$ 14,148,577</b>	<b>\$ (21,523,523)</b>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 258,027	\$ 120,000	\$ 55,100	\$ 155,100	\$ 35,100
Intergovernmental Revenue	921,609	1,152,700	1,422,370	1,247,480	94,780
Charges for Services	581,456	500,000	500,000	550,000	50,000
Miscellaneous Revenue	772,040	198,000	628,250	208,500	10,500
<b>Total Operating Revenues</b>	<b>2,533,132</b>	<b>1,970,700</b>	<b>2,605,720</b>	<b>2,161,080</b>	<b>190,380</b>
Other Financing Sources	18,225,302	31,511,800	3,218,543	7,942,596	(23,569,204)
Intrafund Expenditure Transfers (-)	12,385	98,400	14,900	59,203	(39,197)
Decreases to Fund Balances	6,012,100	1,816,200	972,700	3,710,698	1,894,498
General Fund Contribution	275,000	275,000	-	275,000	-
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 27,057,919</b>	<b>\$ 35,672,100</b>	<b>\$ 6,811,863</b>	<b>\$ 14,148,577</b>	<b>\$ (21,523,523)</b>
Beginning Fund Balance	\$ 24,954,529	\$ 23,098,099	\$ 23,098,099	\$ 23,181,699	\$ 83,600
Net Change in Sources Over Uses	(1,856,430)	(741,200)	100	(2,626,301)	(1,885,101)
<b>Ending Fund Balance</b>	<b>\$ 23,098,099</b>	<b>\$ 22,356,899</b>	<b>\$ 23,098,199</b>	<b>\$ 20,555,398</b>	<b>\$ (1,801,501)</b>

# SUMMARY SCHEDULES

## Fire Protection District Major Fund Summary

	2022-23 Actual	2023-24 Adopted	2023-24 Estimated Actual	2024-25 Recommended	Change from FY23-24 Ado to FY24-25 Rec
<b>Staffing By Budget Function</b>					
Public Safety	252.38	317.00	317.00	314.00	(3.00)
<b>Total</b>	<b>252.38</b>	<b>317.00</b>	<b>317.00</b>	<b>314.00</b>	<b>(3.00)</b>
<b>Operating Budget By Budget Function</b>					
Public Safety	\$ 94,230,591	\$ 117,649,800	\$ 115,612,700	\$ 121,202,600	\$ 3,552,800
<b>Total Operating Expenditures</b>	<b>\$ 94,230,591</b>	<b>\$ 117,649,800</b>	<b>\$ 115,612,700</b>	<b>\$ 121,202,600</b>	<b>\$ 3,552,800</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 79,183,476	\$ 95,160,900	\$ 92,197,500	\$ 99,331,500	\$ 4,170,600
Services and Supplies	7,819,404	12,713,400	13,620,700	11,828,400	(885,000)
Other Charges	7,227,710	9,775,500	9,794,500	10,042,700	267,200
<b>Total Operating Expenditures</b>	<b>94,230,591</b>	<b>117,649,800</b>	<b>115,612,700</b>	<b>121,202,600</b>	<b>3,552,800</b>
Capital Assets	2,415,123	4,059,700	9,166,700	1,577,000	(2,482,700)
Other Financing Uses	5,461,789	17,107,400	23,776,600	9,480,100	(7,627,300)
Increases to Fund Balances	6,858,889	300,000	503,500	350,500	50,500
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 108,966,392</b>	<b>\$ 139,116,900</b>	<b>\$ 149,059,500</b>	<b>\$ 132,610,200</b>	<b>\$ (6,506,700)</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 70,139,114	\$ 71,443,000	\$ 73,801,000	\$ 76,034,000	\$ 4,591,000
Licenses, Permits and Franchises	54,764	47,000	37,000	37,000	(10,000)
Fines, Forfeitures, and Penalties	3,207	-	5,000	-	-
Use of Money and Property	223,029	-	150,500	50,500	50,500
Intergovernmental Revenue	3,899,981	3,158,400	2,291,500	7,006,900	3,848,500
Charges for Services	34,112,056	39,596,000	39,633,500	40,133,000	537,000
Miscellaneous Revenue	127,291	37,200	199,400	38,400	1,200
<b>Total Operating Revenues</b>	<b>108,559,442</b>	<b>114,281,600</b>	<b>116,117,900</b>	<b>123,299,800</b>	<b>9,018,200</b>
Other Financing Sources	406,950	1,207,700	18,834,500	1,274,800	67,100
Decreases to Fund Balances	-	23,627,600	14,107,100	8,035,600	(15,592,000)
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 108,966,392</b>	<b>\$ 139,116,900</b>	<b>\$ 149,059,500</b>	<b>\$ 132,610,200</b>	<b>\$ (6,506,700)</b>
Beginning Fund Balance	\$ 24,603,080	\$ 31,461,969	\$ 31,461,969	\$ 17,858,369	\$ (13,603,600)
Net Change in Sources Over Uses	6,858,889	(23,327,600)	(13,603,600)	(7,685,100)	15,642,500
<b>Ending Fund Balance</b>	<b>\$ 31,461,969</b>	<b>\$ 8,134,369</b>	<b>\$ 17,858,369</b>	<b>\$ 10,173,269</b>	<b>\$ 2,038,900</b>



# SUMMARY SCHEDULES

## Behavioral Wellness Major Fund Summary

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Health & Human Services	351.34	462.43	462.43	469.08	6.65
<b>Total</b>	<b>351.34</b>	<b>462.43</b>	<b>462.43</b>	<b>469.08</b>	<b>6.65</b>
<hr/>					
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 158,336,592	\$ 175,660,900	\$ 181,645,600	\$ 205,767,000	\$ 30,106,100
<b>Total Operating Expenditures</b>	<b>\$ 158,336,592</b>	<b>\$ 175,660,900</b>	<b>\$ 181,645,600</b>	<b>\$ 205,767,000</b>	<b>\$ 30,106,100</b>
<hr/>					
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 56,226,684	\$ 71,197,200	\$ 64,717,500	\$ 75,453,500	\$ 4,256,300
Services and Supplies	97,059,675	99,551,700	111,797,700	124,083,100	24,531,400
Other Charges	5,050,233	4,912,000	5,130,400	6,230,400	1,318,400
<b>Total Operating Expenditures</b>	<b>158,336,592</b>	<b>175,660,900</b>	<b>181,645,600</b>	<b>205,767,000</b>	<b>30,106,100</b>
Capital Assets	1,896,644	130,000	1,363,500	1,364,500	1,234,500
Other Financing Uses	5,250,342	6,922,400	5,904,000	6,336,500	(585,900)
Intrafund Expenditure Transfers (+)	4,409,998	4,700,000	4,700,000	4,800,000	100,000
Increases to Fund Balances	8,766,355	3,822,700	10,997,300	1,081,800	(2,740,900)
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 178,659,932</b>	<b>\$ 191,236,000</b>	<b>\$ 204,610,400</b>	<b>\$ 219,349,800</b>	<b>\$ 28,113,800</b>
<hr/>					
<b>Budget By Categories of Revenues</b>					
Fines, Forfeitures, and Penalties	\$ 48,262	\$ 156,700	\$ 113,300	\$ 120,000	\$ (36,700)
Use of Money and Property	1,110,612	698,200	1,337,200	1,217,200	519,000
Intergovernmental Revenue	81,267,796	96,837,100	102,431,600	93,808,800	(3,028,300)
Charges for Services	71,318,633	73,411,000	78,553,600	93,680,500	20,269,500
Miscellaneous Revenue	178,261	64,600	284,600	244,200	179,600
<b>Total Operating Revenues</b>	<b>153,923,565</b>	<b>171,167,600</b>	<b>182,720,300</b>	<b>189,070,700</b>	<b>17,903,100</b>
Other Financing Sources	6,514,043	8,086,300	8,325,900	6,525,400	(1,560,900)
Intrafund Expenditure Transfers (-)	4,409,998	4,700,000	4,700,000	4,800,000	100,000
Decreases to Fund Balances	7,938,227	1,278,900	2,861,000	12,831,300	11,552,400
General Fund Contribution	5,874,100	6,003,200	6,003,200	6,122,400	119,200
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 178,659,932</b>	<b>\$ 191,236,000</b>	<b>\$ 204,610,400</b>	<b>\$ 219,349,800</b>	<b>\$ 28,113,800</b>
<hr/>					
Beginning Fund Balance	\$ 46,737,426	\$ 47,565,554	\$ 47,565,554	\$ 55,701,854	\$ 8,136,300
Net Change in Sources Over Uses	828,129	2,543,800	8,136,300	(11,749,500)	(14,293,300)
<b>Ending Fund Balance</b>	<b>\$ 47,565,554</b>	<b>\$ 50,109,354</b>	<b>\$ 55,701,854</b>	<b>\$ 43,952,354</b>	<b>\$ (6,157,000)</b>

# SUMMARY SCHEDULES

## Affordable Housing Major Fund Summary

<u>Staffing By Budget Function</u>	2022-23 Actual	2023-24 Adopted	2023-24 Estimated Actual	2024-25 Recommended	Change from FY23-24 Ado to FY24-25 Rec
<b>Total</b>	-	-	-	-	-
<hr style="border-top: 1px dashed black;"/>					
<b><u>Operating Budget By Budget Function</u></b>					
Community Resources & Public Fac.	27,684,034	34,746,900	34,246,900	34,411,100	(335,800)
<b>Total Operating Expenditures</b>	<b>\$ 27,684,034</b>	<b>\$ 34,746,900</b>	<b>\$ 34,246,900</b>	<b>\$ 34,411,100</b>	<b>\$ (335,800)</b>
<b><u>Budget By Categories of Expenditures</u></b>					
Services and Supplies	\$ 27,684,034	\$ 34,746,900	\$ 34,246,900	\$ 34,411,100	\$ (335,800)
<b>Total Operating Expenditures</b>	<b>27,684,034</b>	<b>34,746,900</b>	<b>34,246,900</b>	<b>34,411,100</b>	<b>(335,800)</b>
Other Financing Uses	2,195,695	3,112,200	3,111,300	3,202,600	90,400
Increases to Fund Balances	653,590	2,095,600	2,095,600	2,126,300	30,700
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 30,533,319</b>	<b>\$ 39,954,700</b>	<b>\$ 39,453,800</b>	<b>\$ 39,740,000</b>	<b>\$ (214,700)</b>
<b><u>Budget By Categories of Revenues</u></b>					
Use of Money and Property	390,856	20,000	20,000	40,000	20,000
Intergovernmental Revenue	15,587,845	20,997,500	20,997,500	22,294,200	1,296,700
Charges for Services	-	50,000	50,000	50,000	-
Miscellaneous Revenue	567,992	1,881,500	1,881,500	1,881,500	-
<b>Total Operating Revenues</b>	<b>16,546,694</b>	<b>22,949,000</b>	<b>22,949,000</b>	<b>24,265,700</b>	<b>1,316,700</b>
Other Financing Sources	13,223,428	14,250,200	13,750,200	13,882,400	(367,800)
Decreases to Fund Balances	763,197	2,755,500	2,754,600	1,591,900	(1,163,600)
<b>Total Revenues</b>	<b>\$ 30,533,319</b>	<b>\$ 39,954,700</b>	<b>\$ 39,453,800</b>	<b>\$ 39,740,000</b>	<b>\$ (214,700)</b>
Beginning Fund Balance	\$ 11,688,654	\$ 11,579,047	\$ 11,579,047	\$ 10,920,047	\$ (659,000)
Net Change in Sources Over Uses	(109,608)	(659,900)	(659,000)	534,400	1,194,300
<b>Ending Fund Balance</b>	<b>\$ 11,579,047</b>	<b>\$ 10,919,147</b>	<b>\$ 10,920,047</b>	<b>\$ 11,454,447</b>	<b>\$ 535,300</b>

# SUMMARY SCHEDULES

## Social Services Major Fund Summary

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Health & Human Services	722.60	833.50	833.50	904.50	71.00
<b>Total</b>	<b>722.60</b>	<b>833.50</b>	<b>833.50</b>	<b>904.50</b>	<b>71.00</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 187,909,292	\$ 208,782,600	\$ 209,697,500	\$ 222,163,800	\$ 13,381,200
<b>Total Operating Expenditures</b>	<b>\$ 187,909,292</b>	<b>\$ 208,782,600</b>	<b>\$ 209,697,500</b>	<b>\$ 222,163,800</b>	<b>\$ 13,381,200</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 91,504,456	\$ 104,083,200	\$ 98,267,000	\$ 108,750,900	\$ 4,667,700
Services and Supplies	25,600,157	34,150,100	35,229,100	34,294,100	144,000
Other Charges	70,804,679	70,549,300	76,201,400	79,118,800	8,569,500
<b>Total Operating Expenditures</b>	<b>187,909,292</b>	<b>208,782,600</b>	<b>209,697,500</b>	<b>222,163,800</b>	<b>13,381,200</b>
Capital Assets	55,851	2,381,800	646,600	267,700	(2,114,100)
Other Financing Uses	345,077	271,500	472,100	1,437,900	1,166,400
Increases to Fund Balances	4,947,407	1,909,900	1,903,500	2,002,200	92,300
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 193,257,627</b>	<b>\$ 213,345,800</b>	<b>\$ 212,719,700</b>	<b>\$ 225,871,600</b>	<b>\$ 12,525,800</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 104,340	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Fines, Forfeitures, and Penalties	12,008	25,000	25,000	25,000	-
Use of Money and Property	394,202	240,500	241,400	421,900	181,400
Intergovernmental Revenue	180,378,973	190,739,500	193,290,400	204,975,300	14,235,800
Charges for Services	365,287	1,011,800	793,600	889,200	(122,600)
Miscellaneous Revenue	899,849	303,800	465,100	383,300	79,500
<b>Total Operating Revenues</b>	<b>182,154,660</b>	<b>192,400,600</b>	<b>194,895,500</b>	<b>206,774,700</b>	<b>14,374,100</b>
Other Financing Sources	83,692	357,200	273,000	73,500	(283,700)
Intrafund Expenditure Transfers (-)	-	-	-	-	-
Decreases to Fund Balances	1,916,960	10,509,300	7,473,400	8,748,800	(1,760,500)
General Fund Contribution	9,102,315	10,078,700	10,077,800	10,274,600	195,900
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 193,257,627</b>	<b>\$ 213,345,800</b>	<b>\$ 212,719,700</b>	<b>\$ 225,871,600</b>	<b>\$ 12,525,800</b>
Beginning Fund Balance	\$ 9,693,130	\$ 12,723,577	\$ 12,723,577	\$ 7,153,677	\$ (5,569,900)
Net Change in Sources Over Uses	3,030,447	(8,599,400)	(5,569,900)	(6,746,600)	1,852,800
<b>Ending Fund Balance</b>	<b>\$ 12,723,577</b>	<b>\$ 4,124,177</b>	<b>\$ 7,153,677</b>	<b>\$ 407,077</b>	<b>\$ (3,717,100)</b>

# SUMMARY SCHEDULES

## Resource Recovery Enterprise Major Fund Summary

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Community Resources & Public Fac.	72.73	79.28	79.28	82.75	3.47
<b>Total</b>	<b>72.73</b>	<b>79.28</b>	<b>79.28</b>	<b>82.75</b>	<b>3.47</b>
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<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 50,324,654	\$ 48,908,700	\$ 47,587,800	\$ 49,187,300	\$ 278,600
<b>Total Operating Expenditures</b>	<b>\$ 50,324,654</b>	<b>\$ 48,908,700</b>	<b>\$ 47,587,800</b>	<b>\$ 49,187,300</b>	<b>\$ 278,600</b>
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<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 9,383,375	\$ 12,060,900	\$ 12,708,400	\$ 14,174,100	\$ 2,113,200
Services and Supplies	22,004,822	19,530,000	20,733,200	21,722,800	2,192,800
Other Charges	18,936,456	17,317,800	14,146,200	13,290,400	(4,027,400)
<b>Total Operating Expenditures</b>	<b>50,324,654</b>	<b>48,908,700</b>	<b>47,587,800</b>	<b>49,187,300</b>	<b>278,600</b>
Capital Assets	3,343,367	15,012,000	18,199,500	18,590,000	3,578,000
Other Financing Uses	13,226,164	17,663,000	14,238,000	14,498,800	(3,164,200)
Increases to Fund Balances	-	80,000	214,000	55,000	(25,000)
Fund Balance Impact (+)	802,414	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 67,696,599</b>	<b>\$ 81,663,700</b>	<b>\$ 80,239,300</b>	<b>\$ 82,331,100</b>	<b>\$ 667,400</b>
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<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 5,084,846	\$ 5,439,400	\$ 5,208,700	\$ 5,114,200	\$ (325,200)
Use of Money and Property	1,085,301	765,000	1,693,100	1,420,000	655,000
Intergovernmental Revenue	2,042,980	483,800	512,200	518,400	34,600
Charges for Services	41,551,997	43,873,500	43,753,900	46,403,600	2,530,100
Miscellaneous Revenue	6,658,294	81,600	3,478,500	101,700	20,100
<b>Total Operating Revenues</b>	<b>56,423,418</b>	<b>50,643,300</b>	<b>54,646,400</b>	<b>53,557,900</b>	<b>2,914,600</b>
Other Financing Sources	8,235,620	6,557,900	10,510,300	10,688,800	4,130,900
Decreases to Fund Balances	2,573,612	24,462,500	15,082,600	18,084,400	(6,378,100)
Fund Balance Impact (-)	463,949	-	-	-	-
<b>Total Revenues</b>	<b>\$ 67,696,599</b>	<b>\$ 81,663,700</b>	<b>\$ 80,239,300</b>	<b>\$ 82,331,100</b>	<b>\$ 667,400</b>
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Beginning Fund Balance	\$ 83,989,412	\$ 85,449,344	\$ 85,449,344	\$ 70,580,744	\$ (14,868,600)
Net Change in Sources Over Uses	(2,235,148)	(24,382,500)	(14,868,600)	(18,029,400)	6,353,100
<b>Ending Fund Balance</b>	<b>\$ 81,754,265</b>	<b>\$ 61,066,844</b>	<b>\$ 70,580,744</b>	<b>\$ 52,551,344</b>	<b>\$ (8,515,500)</b>

# SUMMARY SCHEDULES

## Laguna Sanitation Enterprise Major Fund Summary

<b>Staffing By Budget Function</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Recommended</b>	<b>Change from FY23-24 Ado to FY24-25 Rec</b>
Community Resources & Public Fac.	17.15	18.00	18.00	19.00	1.00
<b>Total</b>	<b>17.15</b>	<b>18.00</b>	<b>18.00</b>	<b>19.00</b>	<b>1.00</b>
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<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 9,364,600	\$ 13,322,100	\$ 13,581,200	\$ 14,997,900	\$ 1,675,800
<b>Total Operating Expenditures</b>	<b>\$ 9,364,600</b>	<b>\$ 13,322,100</b>	<b>\$ 13,581,200</b>	<b>\$ 14,997,900</b>	<b>\$ 1,675,800</b>
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<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 2,552,146	\$ 2,984,500	\$ 3,024,800	\$ 3,192,200	\$ 207,700
Services and Supplies	4,342,137	6,101,700	6,635,300	7,212,400	1,110,700
Other Charges	2,470,317	4,235,900	3,921,100	4,593,300	357,400
<b>Total Operating Expenditures</b>	<b>9,364,600</b>	<b>13,322,100</b>	<b>13,581,200</b>	<b>14,997,900</b>	<b>1,675,800</b>
Capital Assets	16,939,803	11,499,600	10,341,800	8,645,000	(2,854,600)
Other Financing Uses	1,701,423	1,170,000	1,170,000	1,215,000	45,000
Increases to Fund Balances	-	1,000,000	1,000,000	1,000,000	-
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 28,005,826</b>	<b>\$ 26,991,700</b>	<b>\$ 26,093,000</b>	<b>\$ 25,857,900</b>	<b>\$ (1,133,800)</b>
<hr/>					
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 590,688	\$ 238,200	\$ 238,200	\$ 458,200	\$ 220,000
Intergovernmental Revenue	116,875	27,500	200,500	17,600	(9,900)
Charges for Services	15,728,831	15,774,900	16,146,500	16,838,700	1,063,800
Miscellaneous Revenue	67,554	10,000	74,000	74,000	64,000
<b>Total Operating Revenues</b>	<b>16,503,949</b>	<b>16,050,600</b>	<b>16,659,200</b>	<b>17,388,500</b>	<b>1,337,900</b>
Other Financing Sources	(1,825)	300,000	250,000	50,000	(250,000)
Decreases to Fund Balances	-	10,641,100	9,183,800	8,419,400	(2,221,700)
Fund Balance Impact (-)	11,503,703	-	-	-	-
<b>Total Revenues</b>	<b>\$ 28,005,826</b>	<b>\$ 26,991,700</b>	<b>\$ 26,093,000</b>	<b>\$ 25,857,900</b>	<b>\$ (1,133,800)</b>
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Beginning Fund Balance	\$ 94,731,546	\$ 101,869,070	\$ 101,869,070	\$ 93,685,270	\$ (8,183,800)
Net Change in Sources Over Uses	(11,503,703)	(9,641,100)	(8,183,800)	(7,419,400)	2,221,700
<b>Ending Fund Balance</b>	<b>\$ 83,227,844</b>	<b>\$ 92,227,970</b>	<b>\$ 93,685,270</b>	<b>\$ 86,265,870</b>	<b>\$ (5,962,100)</b>

# SUMMARY SCHEDULES

## Other Non-Major Funds Summary

<u>Staffing By Budget Function</u>	<u>2022-23 Actual</u>	<u>2023-24 Adopted</u>	<u>2023-24 Estimated Actual</u>	<u>2024-25 Recommended</u>	<u>Change from FY23-24 Ado to FY24-25 Rec</u>
Policy & Executive	5.81	8.00	8.00	10.00	2.00
Public Safety	4.23	8.00	8.00	8.00	-
Health & Human Services	69.36	83.00	83.00	82.00	(1.00)
Community Resources & Public Fac.	88.91	105.50	105.50	105.25	(0.25)
General Government & Support Services	39.73	99.00	99.00	115.00	16.00
<b>Total</b>	<b>208.05</b>	<b>303.50</b>	<b>303.50</b>	<b>320.25</b>	<b>16.75</b>
<hr/>					
<u>Operating Budget By Budget Function</u>					
Policy & Executive	\$ 43,455,521	\$ 53,167,300	\$ 53,858,629	\$ 55,533,500	\$ 2,366,200
Public Safety	14,492,530	15,328,000	14,380,650	14,605,100	(722,900)
Health & Human Services	25,911,056	28,951,700	29,198,100	30,100,000	1,148,300
Community Resources & Public Fac.	23,382,997	34,142,400	28,701,900	32,632,600	(1,509,800)
General Government & Support Services	51,250,691	57,168,600	33,924,200	65,249,000	8,080,400
General County Programs	4,428,348	78,000	258,000	77,900	(100)
<b>Total Operating Expenditures</b>	<b>\$ 162,921,145</b>	<b>\$ 188,836,000</b>	<b>\$ 160,321,479</b>	<b>\$ 198,198,100</b>	<b>\$ 9,362,100</b>
<u>Budget By Categories of Expenditures</u>					
Salaries and Employee Benefits	\$ 38,466,437	\$ 46,143,000	\$ 40,625,635	\$ 52,026,100	\$ 5,883,100
Services and Supplies	99,634,123	114,984,900	95,685,331	118,270,300	3,285,400
Other Charges	24,820,585	27,708,100	24,010,513	27,901,700	193,600
<b>Total Operating Expenditures</b>	<b>162,921,145</b>	<b>188,836,000</b>	<b>160,321,479</b>	<b>198,198,100</b>	<b>9,362,100</b>
Capital Assets	10,477,492	19,004,000	15,004,870	54,653,600	35,649,600
Other Financing Uses	9,824,133	9,251,700	10,008,940	10,834,800	1,583,100
Intrafund Expenditure Transfers (+)	8,489	10,000	10,000	10,000	-
Increases to Fund Balances	6,326,191	5,076,700	4,779,660	4,360,300	(716,400)
Fund Balance Impact (+)	2,657,758	-	374,550	-	-
<b>Total Expenditures</b>	<b>\$ 192,215,208</b>	<b>\$ 222,178,400</b>	<b>\$ 190,499,499</b>	<b>\$ 268,056,800</b>	<b>\$ 45,878,400</b>
<u>Budget By Categories of Revenues</u>					
Taxes	\$ 7,562,382	\$ 7,824,100	\$ 7,891,800	\$ 6,540,600	\$ (1,283,500)
Licenses, Permits and Franchises	14,261,663	16,235,200	14,940,200	16,055,400	(179,800)
Fines, Forfeitures, and Penalties	2,432,508	2,425,500	2,041,700	1,990,500	(435,000)
Use of Money and Property	2,346,941	955,300	1,691,035	1,465,500	510,200
Intergovernmental Revenue	29,941,353	30,771,600	30,774,500	31,117,900	346,300
Charges for Services	52,234,278	58,937,900	32,989,250	65,663,000	6,725,100
Miscellaneous Revenue	53,181,506	65,375,000	65,215,268	68,942,500	3,567,500
<b>Total Operating Revenues</b>	<b>161,960,631</b>	<b>182,524,600</b>	<b>155,543,753</b>	<b>191,775,400</b>	<b>9,250,800</b>
Other Financing Sources	4,442,561	12,848,400	13,860,470	45,279,700	32,431,300
Intrafund Expenditure Transfers (-)	8,489	10,000	10,000	148,100	138,100
Decreases to Fund Balances	13,027,232	16,551,300	10,841,176	20,569,100	4,017,800
General Fund Contribution	11,315,858	10,244,100	10,244,100	10,284,500	40,400
Fund Balance Impact (-)	1,460,437	-	-	-	-
<b>Total Revenues</b>	<b>\$ 192,215,208</b>	<b>\$ 222,178,400</b>	<b>\$ 190,499,499</b>	<b>\$ 268,056,800</b>	<b>\$ 45,878,400</b>
Beginning Fund Balance	\$ 135,438,121	\$ 138,428,698	\$ 138,428,698	\$ 132,741,732	\$ (5,686,966)
Net Change in Sources Over Uses	(5,503,720)	(11,474,600)	(5,686,966)	(16,208,800)	(4,734,200)
<b>Ending Fund Balance</b>	<b>\$ 129,934,401</b>	<b>\$ 126,954,098</b>	<b>\$ 132,741,732</b>	<b>\$ 116,532,932</b>	<b>\$ (10,421,166)</b>

# SUMMARY SCHEDULES

## Departmental Budget Summary

	2022-23 Actual	2023-24 Adopted	2023-24 Estimated Actual	2024-25 Recommended	Change from FY23-24 Ado to FY24-25 Rec
<b>POLICY &amp; EXECUTIVE</b>					
<b>Board of Supervisors</b>					
Staffing	19.4	18.9	18.9	19.1	0.20
Operating Expenditures	3,764,548	4,142,600	4,148,213	4,652,100	509,500
Operating Revenues	4	-	-	2,500	2,500
General Fund Contribution	3,917,200	4,142,600	4,142,600	4,644,600	502,000
<b>County Executive Office</b>					
Staffing	39.8	43.0	43.0	44.0	1.0
Operating Expenditures	57,596,634	65,573,600	64,668,929	68,431,900	2,858,300
Operating Revenues	71,448,324	86,527,700	83,235,189	80,135,400	(6,392,300)
General Fund Contribution	7,858,700	7,108,000	7,108,000	7,592,400	484,400
<b>County Counsel</b>					
Staffing	41.4	46.0	46.0	47.0	1.0
Operating Expenditures	11,351,091	12,614,200	12,431,760	13,445,100	830,900
Operating Revenues	308,815	366,600	361,100	406,200	39,600
General Fund Contribution	9,643,400	10,846,500	10,846,500	11,502,700	656,200
<b>PUBLIC SAFETY</b>					
<b>Court Special Services</b>					
Staffing	-	-	-	-	-
Operating Expenditures	12,643,546	12,916,000	12,068,150	12,067,200	(848,800)
Operating Revenues	4,345,811	5,289,300	4,441,450	4,285,700	(1,003,600)
General Fund Contribution	8,786,700	7,616,700	7,616,700	7,616,700	-
<b>District Attorney</b>					
Staffing	142.1	150.5	150.5	155.5	5.0
Operating Expenditures	31,688,329	34,344,300	34,841,300	36,682,900	2,338,600
Operating Revenues	12,908,174	13,224,100	13,573,700	14,389,700	1,165,600
General Fund Contribution	17,142,400	17,897,800	17,897,800	19,240,800	1,343,000
<b>Fire</b>					
Staffing	252.4	324.0	324.0	321.0	(3.0)
Operating Expenditures	94,230,591	120,928,100	117,739,356	124,282,600	3,354,500
Operating Revenues	108,571,480	115,546,500	117,106,862	124,237,900	8,691,400
General Fund Contribution	-	1,755,700	1,755,700	1,961,500	205,800
<b>Probation</b>					
Staffing	277.4	322.0	322.0	328.0	6.0
Operating Expenditures	60,091,658	70,195,300	65,078,700	74,869,700	4,674,400
Operating Revenues	49,645,344	44,969,700	47,512,900	46,775,600	1,805,900
General Fund Contribution	31,599,300	32,571,800	32,571,800	33,459,500	887,700
<b>Public Defender</b>					
Staffing	90.5	106.0	106.0	118.0	12.0
Operating Expenditures	18,272,314	20,289,300	21,254,900	23,828,200	3,538,900
Operating Revenues	5,147,010	5,557,200	6,482,700	6,138,500	581,300
General Fund Contribution	10,738,700	11,267,800	11,267,800	12,389,800	1,122,000
<b>Sheriff</b>					
Staffing	655.2	768.0	768.0	766.0	(2.0)
Operating Expenditures	187,901,680	199,940,300	199,836,466	207,102,200	7,161,900
Operating Revenues	65,001,590	72,136,600	72,090,357	74,137,000	2,000,400
General Fund Contribution	87,165,400	90,673,700	90,673,700	95,497,900	4,824,200

# SUMMARY SCHEDULES

## Departmental Budget Summary (cont'd)

	2022-23 Actual	2023-24 Adopted	2023-24 Estimated Actual	2024-25 Recommended	Change from FY23-24 Ado to FY24-25 Rec
<b>HEALTH &amp; HUMAN SERVICES</b>					
<b>Behavioral Wellness</b>					
Staffing	351.3	462.4	462.4	469.1	6.6
Operating Expenditures	158,336,592	175,660,900	181,645,600	205,767,000	30,106,100
Operating Revenues	153,923,565	171,167,600	182,720,300	189,070,700	17,903,100
General Fund Contribution	5,874,100	6,003,200	6,003,200	6,122,400	119,200
<b>Child Support Services</b>					
Staffing	63.0	75.0	75.0	74.0	(1.0)
Operating Expenditures	9,736,536	11,272,000	10,811,800	11,197,100	(74,900)
Operating Revenues	9,770,453	11,272,000	11,196,700	11,197,100	(74,900)
General Fund Contribution	-	-	-	-	-
<b>First 5, Children &amp; Families</b>					
Staffing	6.4	8.0	8.0	8.0	-
Operating Expenditures	3,593,214	3,723,900	4,437,300	4,178,300	454,400
Operating Revenues	3,419,979	2,873,600	3,612,600	3,550,100	676,500
General Fund Contribution	-	-	-	-	-
<b>Public Health</b>					
Staffing	444.2	533.6	533.6	530.0	(3.6)
Operating Expenditures	98,613,012	102,583,200	103,815,000	108,790,000	6,206,800
Operating Revenues	84,611,480	87,758,600	87,306,000	92,093,000	4,334,400
General Fund Contribution	9,569,699	9,781,000	9,781,000	10,068,400	287,400
<b>Social Services</b>					
Staffing	722.6	833.5	833.5	904.5	71.0
Operating Expenditures	200,490,598	222,738,400	223,646,500	236,888,400	14,150,000
Operating Revenues	194,879,747	205,562,700	208,047,000	219,767,000	14,204,300
General Fund Contribution	9,829,873	10,872,400	10,871,500	11,068,300	195,900
<b>COMMUNITY RESOURCES &amp; PUBLIC FACILITIES</b>					
<b>Agricultural Commissioner/W&amp;M</b>					
Staffing	35.1	37.0	37.0	37.0	-
Operating Expenditures	6,709,731	7,912,800	7,565,184	8,036,000	123,200
Operating Revenues	4,939,753	5,804,400	5,543,600	5,837,400	33,000
General Fund Contribution	1,763,500	2,098,400	2,098,400	2,148,600	50,200
<b>Community Services</b>					
Staffing	85.8	100.1	100.1	100.3	0.1
Operating Expenditures	57,840,969	74,837,200	74,528,000	73,072,575	(1,764,625)
Operating Revenues	35,870,637	43,141,300	43,863,720	42,191,675	(949,625)
General Fund Contribution	12,747,000	14,180,300	14,180,300	14,475,300	295,000
<b>Planning &amp; Development</b>					
Staffing	98.8	114.5	114.5	114.2	(0.3)
Operating Expenditures	22,529,619	29,853,200	25,273,300	26,957,400	(2,895,800)
Operating Revenues	17,272,785	22,524,600	18,649,700	19,083,700	(3,440,900)
General Fund Contribution	3,759,400	4,300,900	4,300,900	4,566,500	265,600
<b>Public Works</b>					
Staffing	259.0	298.3	298.3	305.8	7.5
Operating Expenditures	172,557,253	173,327,200	203,742,900	196,187,800	22,860,600
Operating Revenues	180,636,172	177,895,900	178,874,600	202,507,700	24,611,800
General Fund Contribution	3,596,900	4,640,300	4,640,300	5,287,700	647,400



# SUMMARY SCHEDULES

## Departmental Budget Summary (cont'd)

	2022-23 Actual	2023-24 Adopted	2023-24 Estimated Actual	2024-25 Recommended	Change from FY23-24 Ado to FY24-25 Rec
<b>GENERAL GOVERNMENT &amp; SUPPORT SERVICES</b>					
<b>Auditor-Controller</b>					
Staffing	43.4	51.6	51.6	55.6	4.0
Operating Expenditures	9,428,216	10,674,500	9,912,400	11,898,000	1,223,500
Operating Revenues	1,660,949	1,407,000	1,504,000	1,473,300	66,300
General Fund Contribution	8,418,400	8,664,400	8,664,400	8,911,800	247,400
<b>Clerk-Recorder-Assessor</b>					
Staffing	92.3	109.0	109.0	106.8	(2.2)
Operating Expenditures	19,176,211	21,695,100	20,286,500	21,511,500	(183,600)
Operating Revenues	7,767,991	7,042,600	5,898,800	7,314,100	271,500
General Fund Contribution	11,740,100	12,106,800	12,106,800	12,498,800	392,000
<b>Debt Service</b>					
Staffing	-	-	-	-	-
Operating Expenditures	1,323,209	1,246,900	1,246,900	1,125,100	(121,800)
Operating Revenues	1,360,806	1,384,900	1,384,900	1,385,900	1,000
General Fund Contribution	-	-	-	-	-
<b>General Services</b>					
Staffing	119.8	97.5	97.5	98.5	1.0
Operating Expenditures	67,012,346	49,964,100	-	54,198,000	4,233,900
Operating Revenues	54,773,140	29,303,300	-	33,234,600	3,931,300
General Fund Contribution	11,388,000	12,930,200	-	15,133,800	2,203,600
<b>Human Resources</b>					
Staffing	32.9	37.0	37.0	40.0	3.0
Operating Expenditures	9,900,424	10,572,600	10,749,573	11,286,300	713,700
Operating Revenues	2,137,467	2,598,300	2,383,200	2,656,000	57,700
General Fund Contribution	6,538,200	7,160,300	7,160,300	7,791,600	631,300
<b>Information Technology</b>					
Staffing	-	60.0	60.0	71.0	11.0
Operating Expenditures	-	28,240,200	29,750,000	32,444,500	4,204,300
Operating Revenues	-	27,232,100	27,232,100	33,065,800	5,833,700
General Fund Contribution	-	1,153,000	1,153,000	646,900	(506,100)
<b>Treasurer-Tax Collector-Public</b>					
Staffing	40.6	48.0	48.0	49.0	1.0
Operating Expenditures	8,420,926	9,579,200	9,332,000	10,301,400	722,200
Operating Revenues	4,320,952	3,737,800	4,571,800	4,088,200	350,400
General Fund Contribution	4,373,200	4,909,100	4,909,100	5,170,600	261,500
<b>GENERAL COUNTY PROGRAMS</b>					
<b>General County Programs</b>					
Staffing	-	-	-	-	-
Operating Expenditures	42,074,042	11,090,700	13,852,480	5,933,100	(5,157,600)
Operating Revenues	15,784,773	8,345,100	6,016,744	7,614,100	(731,000)
General Fund Contribution	63,865,456	89,378,200	88,544,140	81,648,500	(7,729,700)
<b>General Revenues</b>					
Operating Revenues	357,359,326	372,084,100	370,810,600	381,491,700	9,407,600
<b>REPORT TOTALS</b>					
Total Staffing	3,913.5	4,643.9	4,643.9	4,762.3	118.4
Total Operating Expenditures	1,365,283,291	1,485,915,800	1,462,663,211	1,585,134,375	99,218,575
Total Operating Revenues	1,447,866,525	1,524,753,600	1,504,420,622	1,608,130,575	83,376,975
Total General Fund Contribution	330,315,628	372,059,100	358,293,940	379,445,100	7,386,000

# 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.

	2022-23 Actual	2023-24 Adopted	2023-24 Estimated Actual	2024-25 Recommended	Change from FY23-24 Ado to FY24-25 Rec
<b>Taxes</b>					
Property Tax-Current Secured	\$ 177,220,694	\$ 194,387,000	\$ 188,749,600	\$ 195,828,000	\$ 1,441,000
Property Tax-Unitary	3,713,093	3,796,000	3,896,300	3,974,000	178,000
Property Tax In-Lieu of VLF	70,430,378	74,128,000	75,111,200	77,928,000	3,800,000
PT PY Corr/Escapes Secured	520,845	368,000	368,000	381,000	13,000
Property Tax-Current Unsecd	6,159,071	6,331,000	7,193,600	7,337,000	1,006,000
Prop Tax-Curr Unsec Aircraft	715,538	720,000	797,500	813,000	93,000
PT PY Corr/Escapes Unsecured	122,136	51,000	51,000	52,000	1,000
RDA Pass-through Payments	1,063,350	1,119,000	1,279,500	1,324,000	205,000
RDA RPTTF Resid Distributions	2,874,709	3,024,000	3,070,500	3,178,000	154,000
Property Tax-Prior Secured	36,324	20,000	20,000	21,000	1,000
Property Tax-Prior Unsecured	132,102	104,000	184,200	184,200	80,200
Supplemental Pty Tax-Current	7,522,837	5,040,000	5,040,000	4,536,000	(504,000)
Supplemental Pty Tax-Prior	69,352	54,000	54,000	49,000	(5,000)
Sales and Use Retail Tax State	15,172,376	15,081,700	15,151,300	15,108,200	26,500
Cannabis Tax - Cultivation	6,117,413	6,000,000	5,840,000	5,891,200	(108,800)
Cannabis Tax - Retail	-	1,500,000	160,000	252,000	(1,248,000)
Transient Occupancy Tax	17,202,198	17,561,800	17,244,800	17,675,900	114,100
Racehorse Taxation	1,828	2,500	2,000	2,000	(500)
Property Transfer Taxes	5,248,014	4,675,000	4,030,100	4,110,700	(564,300)
<b>Sub-Total</b>	<b>\$ 314,322,256</b>	<b>\$ 333,963,000</b>	<b>\$ 328,243,600</b>	<b>\$ 338,645,200</b>	<b>\$ 4,682,200</b>
<b>Licenses, Permits and Franchises</b>					
Franchises	4,021,842	3,597,600	4,303,400	4,604,600	1,007,000
<b>Sub-Total</b>	<b>\$ 4,021,842</b>	<b>\$ 3,597,600</b>	<b>\$ 4,303,400</b>	<b>\$ 4,604,600</b>	<b>\$ 1,007,000</b>
<b>Fines, Forfeitures, and Penalties</b>					
PT-506 Int, 480 CIOS/CIC Pen	\$ 8,943	\$ 5,000	\$ 13,600	\$ 13,600	\$ 8,600
PT-Delinquent Penalty-CY	3,992,975	2,652,000	3,107,500	3,170,000	518,000
PT-Redemption Penalty-PY	2,208,552	1,939,000	2,117,200	2,160,000	221,000
PT-Delinquent Penalty-PY	1,212,921	958,000	990,200	1,010,000	52,000
<b>Sub-Total</b>	<b>\$ 7,423,391</b>	<b>\$ 5,554,000</b>	<b>\$ 6,228,500</b>	<b>\$ 6,353,600</b>	<b>\$ 799,600</b>
<b>Use of Money and Property</b>					
Interest Income	\$ 4,686,218	\$ 3,283,000	\$ 6,130,400	\$ 6,436,900	\$ 3,153,900
Not Found	-	-	-	-	-
Other Rental of Bldgs and Land	367,006	473,500	425,000	445,000	(28,500)
<b>Sub-Total</b>	<b>\$ 5,053,224</b>	<b>\$ 3,756,500</b>	<b>\$ 6,555,400</b>	<b>\$ 6,881,900</b>	<b>\$ 3,125,400</b>
<b>Intergovernmental Revenue-State</b>					
Motor Vhcle In-Lieu In Excess	\$ 384,013	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Homeowners Property Tax Relief	684,489	685,000	669,500	670,000	(15,000)
State Off Hwy Mtr Veh Lic Fees	530	1,000	1,000	1,000	-
<b>Sub-Total</b>	<b>\$ 1,069,032</b>	<b>\$ 986,000</b>	<b>\$ 970,500</b>	<b>\$ 971,000</b>	<b>\$ (15,000)</b>
<b>Intergovernmental Revenue-Federal</b>					
Federal Grazing Fees	\$ 115	\$ 100	\$ 100	\$ 100	\$ -
Payments In Lieu of Taxes	2,216,544	2,068,200	2,273,900	2,332,600	264,400
RDA Dissolution Proceeds	452,073	91,000	90,800	91,000	-
<b>Sub-Total</b>	<b>\$ 2,668,731</b>	<b>\$ 2,159,300</b>	<b>\$ 2,364,800</b>	<b>\$ 2,423,700</b>	<b>\$ 264,400</b>
<b>Charges for Services</b>					
Auto Fees-Daily	-	25,000	-	-	(25,000)
Cost Allocation Services	18,700,810	20,941,500	20,941,500	20,256,000	(685,500)
Cost Allocation Use Allowance	\$ 1,177,810	\$ 1,006,200	\$ 1,006,200	\$ 1,247,700	\$ 241,500
<b>Sub-Total</b>	<b>\$ 19,878,620</b>	<b>\$ 21,972,700</b>	<b>\$ 21,947,700</b>	<b>\$ 21,503,700</b>	<b>\$ (469,000)</b>
<b>Miscellaneous Revenue</b>					
Other-Donations	\$ 578	\$ -	\$ 600	\$ -	\$ -
Not Found	-	-	-	-	-
Grant/Audit/Other Settlements	2,846,322	-	-	-	-
Other Miscellaneous Revenue	75,328	95,000	196,100	108,000	13,000
<b>Sub-Total</b>	<b>\$ 2,922,229</b>	<b>\$ 95,000</b>	<b>\$ 196,700</b>	<b>\$ 108,000</b>	<b>\$ 13,000</b>
<b>Intrafund Expenditure Transfers (-)</b>					
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Changes to Committed</b>					
Not Found	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Total</b>	<b>\$ 357,359,326</b>	<b>\$ 372,084,100</b>	<b>\$ 370,810,600</b>	<b>\$ 381,491,700</b>	<b>\$ 9,407,600</b>

# Attachment B

FY 2024-25 Budget Workshop Binder

<https://www.countyofsb.org/4165/FY-2024-2025>

# Attachment C

FY 2024-25 Recommended and Budgeted Capital Projects

# FY 2024-25 Proposed Infrastructure Projects

## Public Works

Project	FY 24/25 Budgeted Amount	Funding Source(s)	Supervisorial District
County Active Transportation Plan Implementation	\$ 1,000,000	LTF Sales Tax , Measure A, State Grant, Roads-Capital Inf, Unfunded	All
HSIP Projects, Cycles 9, 10, and 11	\$ 801,000	HSIP, RMRA, General Fund, Roads Fund, Unfunded	All
Preventive Main. - 5-Year CW Surface Treatment Program	\$ 14,500,000	RMRA, ARPA RdMap Restoration, GF Maint. Policy @ 18%, Unfunded	All
5-year Culvert Repair & Rehabilitation Program	\$ 600,000	RMRA, FEMA, Gas Tax, Unfunded	All
5-year Bridge Repair & Rehab Program	\$ 800,000	SB1 RMRA, Measure A, Unfunded	All
Equipment Replacement Program - Roads	\$ 1,000,000	RMRA, Unfunded	All
Preventive Main. -5-Year CW Concrete Program	\$ 800,000	SB1 RMRA, General Fund, Roads-Capital Inf, Unfunded	All
Preventive Main. -5-Yr Repair/Replace Traffic Devices Program	\$ 800,000	RMRA, Measure A, HUTA, Roads-Capital Inf, Unfunded	All
Barker Pass Shoulder Improvements - Phase 2	\$ 700,000	Measure A, Unfunded	1
Palomino Road Improvements	\$ 1,200,000	Roads Fund, Unfunded	1
Channel Drive Multi-Use Trail Restoration	\$ 230,000	Measure A, Measure A Grant, Unfunded	1
East Mountain Drive LWC Replacement	\$ 2,442,000	Highway Bridge Program, Toll Credits, Roads - Capital Inf, Unfunded	1
Mission Canyon Curve Reconstruction	\$ 100,000	Measure A, Unfunded	1
Santa Claus Ln Streetscape Improvement	\$ 8,000,000	Measure A, LPP-F (SB1), RSTP, State Grant - unallocated, State Grant, Unfunded	1
Wallace Improvements	\$ 2,057,000	Local Partnership-Formula Funds, Measure A, Solutions for Congested Corridors Program, Unfunded	1
Via Real Improvements	\$ 524,000	Local Partnership-Formula Funds, Measure A, Solutions for Congested Corridors Program, Unfunded	1
Ortega Hill Bike Connector	\$ 1,050,000	Measure A, SBCAG, Unfunded	1
Tunnel Road Pedestrian Improvements	\$ 250,000	SCE MOU, Measure A, Roads Fund, Unfunded	1
Hollister Ave/State St Improv -Phase I	\$ 1,285,000	GTIP, Measure A, SAFETEA-LU, Roads-Capital Inf, Unfunded	2
Modoc Rd Multimodal Path	\$ 4,866,000	Measure A, State Grant, CSA-3, RMRA, Measure AGrant, Roads Funds, General Fund, Unfunded	2
San Marcos Road Stabilization	\$ 1,339,000	BRIC (Federal), Roads Fund, Unfunded	2
North Refugio Road Trail - Phase 2	\$ 1,802,000	GF Mobility Project, Measure A, Unfunded	3
Refugio Road Bypass	\$ 400,000	Roads Funds, Unfunded	3
Refugio Road MP 3.1 LWC Replacement	\$ 214,000	HBP, Toll Credits, Unfunded	3
Isla Vista Sidewalk ATP improvements	\$ 766,000	State ATP Grant, Measure AGrant, CSA-31, Measure A, Unfunded	3
Clark Avenue Circulation Improvements	\$ 600,000	OTIP, Measure A, Roads Fund, Unfunded	4
Old Town Orcutt Improvements	\$ 800,000	Measure A, Unfunded	4
California Sidewalk Infill	\$ 250,000	Measure A, Unfunded	4
Santa Maria River Levee Trail	\$ 200,000	Measure A, General Fund(Shell Settlement), Measure AGrant, Roads Fund, Unfunded	5
Bonita School Road Bridge Replacement	\$ 3,000,000	HBP, Toll Credits, Unfunded	5
Plant Upgrades	\$ 950,000	LCSD Rates	5
Sewer System Improvements	\$ 2,000,000	LCSD Rates	4 & 5
Recycled Water Distribution	\$ 3,000,000	LCSD Rates, Grant	4
Reservoir Expansion	\$ 10,000	LCSD Rates	5
Stormwater Pond Improvements	\$ 750,000	LCSD Rates	5
Tertiary Process	\$ 1,485,000	LCSD Rates	5
Solar Array Expansion	\$ 50,000	LCSD Rates	5
Phase 4A Liner & Capacity Increase Project	\$ 10,490,000	Enterprise Fund	3
Tajiguas Landfill Gas Collection Expansion Projects	\$ 200,000	Enterprise Fund	3
SYVRTS Operations Reorganization Project	\$ 500,000	Enterprise Fund	3
Security Upgrade	\$ 100,000	Enterprise Fund	3
Tajiguas Landfill Access Road Extension Projects	\$ 1,000,000	Enterprise Fund	3
SYVRTS Stormwater Drainage System	\$ 250,000	Enterprise Fund	3
SCRTS Tipping Pad Upgrade	\$ 250,000	Enterprise Fund	2
ReSource Center Disposal Well	\$ 100,000	Enterprise Fund	3
RRWMD Solid Waste Heavy Equipment Replacement Program	\$ 4,200,000	Enterprise Fund	3
Lower Mission Creek Flood Control Project, Santa Barbara	\$ 4,630,000	City of Santa Barbara-2610, Proposition 50 - 2610, South Coast Flood Zone - 2610, Unfunded	1

\*Capital projects recommended for funding with available one-time FY 2024-25 funds

## FY 2024-25 Proposed Infrastructure Projects

Santa Monica Debris Basin Improvements Project	\$ 200,000	NRCS Grant, SC Flood Zone-2610, Unfunded	1
Cold Springs Debris Basin Improvement Project	\$ 4,000,000	CA Dep Fish and Wildlife Grant- 2610, Ocean Protection Council- 2610, South Coast Flood Zone - 2610, FEMA HMGP Grant, Unfunded	1
San Ysidro Debris Basin Improvement Project	\$ 3,000,000	CA Dep Fish and Wildlife Grant- 2610, Ocean Protection Council- 2610, South Coast Flood Zone - 2610, FEMA HMGP Grant, USRP Prop 84-2610, Unfunded	1
Bradley Channel Improvements	\$ 979,000	Santa Maria Flood Zone 2560, Unfunded	4 & 5
Centennial Storm Drain, Los Alamos	\$ 5,000	Los Alamos Flood Zone-2500, Unfunded	4
San Ysidro Creek Realignment	\$ 519,000	South Coast Flood Zone - 2610, Unfunded	1
Buena Vista Creek Debris Basin	\$ 2,000,000	South Coast Flood Zone - 2610, FEMA HMGP- 2610, Unfunded	1
Blosser Basin, Santa Maria	\$ 407,000	City of Santa Maria 2560, Unfunded	5
Cebada Canyon Channel Improvements, Lompoc Valley	\$ 104,000	Lompoc Valley Flood Zone - 2480, Unfunded	3
San Antonio Creek Debris Basin Improvements	\$ 10,000	South Coast Flood Zone - 2610, Unfunded	1
San Roque Debris Basin Improvements	\$ 10,000	South Coast Flood Zone - 2610, Unfunded	1
Rattlesnake Debris Basin Improvements	\$ 10,000	South Coast Flood Zone - 2610, Unfunded	1
Mission Creek Debris Basin Improvements	\$ 10,000	South Coast Flood Zone - 2610, Unfunded	1
Arroyo Paredon Creek Debris Basin Improvements	\$ 10,000	South Coast Flood Zone - 2610, Unfunded	1
Transportation 2024 Storm Repairs*	\$ 3,000,000	General Fund	All
<b>Total Public Works</b>	<b>\$ 96,605,000</b>		

## Community Services - Parks

Project	FY 24/25 Budgeted Amount	Funding Source(s)	Supervisory District
Park Equipment Program	\$ 300,000	Parks Equipment Fund	All
Park Infrastructure Maintenance Program, including 2023/2024 Storm Damage Repair (not including TBD FEMA/Insurance Funds)	\$ 1,800,000	DM/18% Allocation	All
Park Repaving/Restriping Maintenance Program	\$ 750,000	DM/18% Allocation	All
Lookout Park Erosion Mitigation	\$ 40,000	GF Allocation	1
Lookout Park Pedestrian Access Improvements	\$ 43,498	Coastal Resource Mitigation Fund (CMRF)	1
Manning Park Tennis Court Replacement	\$ 343,200	DM/18% Allocation	1
New Cuyama Greenway Project	\$ 32,280	CA Natural Resources Agency	1
Rincon - Park Restrooms ADA Upgrade Program	\$ 595,596	Cannibis Funds	1
Santa Claus Lane Beach Access	\$ 100,000	SBCAG	1
Goleta Beach Lawn Area Renovation	\$ 1,329,600	National Fish & Wildlife Foundation, DM/18% Allocation	2
Goleta Beach Project	\$ 190,000	GF Allocation	2
Walter Capps Park	\$ 128,000	CRMF	2
Tuckers Grove Park - San Antonio Creek Bridge	\$ 1,000,000	ARPA Discretionary	2
Baron Train Extension	\$ 36,400	GF Allocation	3
Cachuma Lake Amphitheater Renovation	\$ 709,500	State Parks Grant, DM/18% Allocation	3
Cachuma Lake Pool Loop Waterline	\$ 633,000	Bureau of Reclamation (BOR), DM/18% Allocation	3
Cachuma Lake RV Area Renovation	\$ 37,800	BOR, DM/18% Allocation	3
Cachuma Lake Water Treatment Plant Relocation	\$ 71,700	BOR, DM/18% Allocation	3
Cachuma Yurt Loop Waterline	\$ 700,000	BOR, DM/18% Allocation	3
Jalama Campground Master Plan	\$ 10,000	Coastal Conservancy	3
Jalama Coastal Access Trail	\$ 20,000	Coastal Commission	3
Jalama Restroom Replacements (three) - Parks ADA Upgrade Program	\$ 250,000	OGALS Per Capita, DM/18% Allocation	3
Trail Development - North and South County	\$ 338,600	Caltrans, GF Allocation	3 & 4
Orcutt Community Park Lighting	\$ 500,000	ARPA Discretionary, GF Allocation	4
Orcutt Community Park Playground Replacement	\$ 250,000	DM/18% Allocation	4
Point Sal Access Study - Rec Master Plan	\$ 50,000	GF Allocation	4
Vandenberg Village Park	\$ 2,103	Development Impact Fees	4
Waller Park Playfields	\$ 33,700	Development Impact Fees	4
Guadalupe Dunes Camping Study - Rec Master Plan	\$ 50,000	GF Allocation	5
Surf Beach Parking Lot Fence Replacement*	\$ 125,000	GF Allocation	3
Goleta Beach Parking Lot Repaving*	\$ 1,000,000	GF Allocation	2
<b>Total Community Services - Parks</b>	<b>\$ 11,469,977</b>		

\*Capital projects recommended for funding with available one-time FY 2024-25 funds

# FY 2024-25 Proposed Infrastructure Projects

## General Services

Project	FY 24/25 Budgeted Amount	Funding Source(s)	Supervisory District
Countywide Emergency Maintenance Repair Projects	\$ 1,784,000	General Fund (18% Funding)	All
Countywide Deferred Maintenance Projects	\$ 1,414,700	General Fund (18% Funding)	All
Countywide Structures & Ground Maintenance	\$ 1,185,100	General Fund (18% Funding)	All
Countywide Roofing Repair Projects	\$ 400,000	General Fund (18% Funding)	All
Countywide Parking Lot Repair Projects	\$ 400,000	General Fund (18% Funding)	All
Main Jail/Northern Branch Jail/SB Courthouse Maintenance Projects	\$ 250,000	General Fund (18% Funding)	1, 2, & 5
Countywide Interior/Exterior Painting Projects	\$ 300,000	General Fund (18% Funding)	All
Countywide Flooring Projects	\$ 200,000	General Fund (18% Funding)	All
Countywide Electrical System Upgrades	\$ 150,000	General Fund (18% Funding)	All
Countywide Accessibility Improvement Projects	\$ 500,000	General Fund	All
Countywide Energy Reduction Upgrade Projects	\$ 500,000	General Fund	All
Countywide Roofing Replacement Projects	\$ 400,000	General Fund	All
Countywide Security Upgrade Projects	\$ 400,000	General Fund	All
Santa Barbara Courthouse Roof Replacement, Phase 3A*	\$ 2,450,000	General Fund	1
Northern Branch Jail Additional Pod Design*	\$ 2,000,000	General Fund	5
BWell Calle Real Headquarters Facility Design*	\$ 1,140,000	General Fund	2
Santa Barbara Veteran's Hall Structural Improvements*	\$ 750,000	General Fund	2
Calle Real Water Loop Phase 2*	\$ 700,000	General Fund	2
Santa Barbara District Attorney Building Weatherization*	\$ 450,000	General Fund	1
Santa Barbara Administration Building Basement HVAC Phase 2*	\$ 360,000	General Fund	1
Public Health Building 3 Air Handler Replacements*	\$ 315,000	General Fund	2
SBb Courthouse Public Defender Office Space Design/Furniture*	\$ 150,000	General Fund	1
Santa Maria Public Defender Fire/Smoke Alarm System*	\$ 145,000	General Fund	5
Office of Emergency Management North County EOC Location*	\$ 100,000	General Fund	4
<b>Total General Services</b>	<b>\$ 16,443,800</b>		

\*Capital projects recommended for funding with available one-time FY 2024-25 funds