



COUNTY OF TULARE ADOPTED BUDGET



FISCAL YEAR 2024/25

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



COUNTY OF TULARE

Board of Supervisors



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

County Administrative Officer



Jason T. Britt

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COUNTY OF TULARE

MISSION STATEMENT

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

VISION STATEMENT

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

CORE VALUES

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

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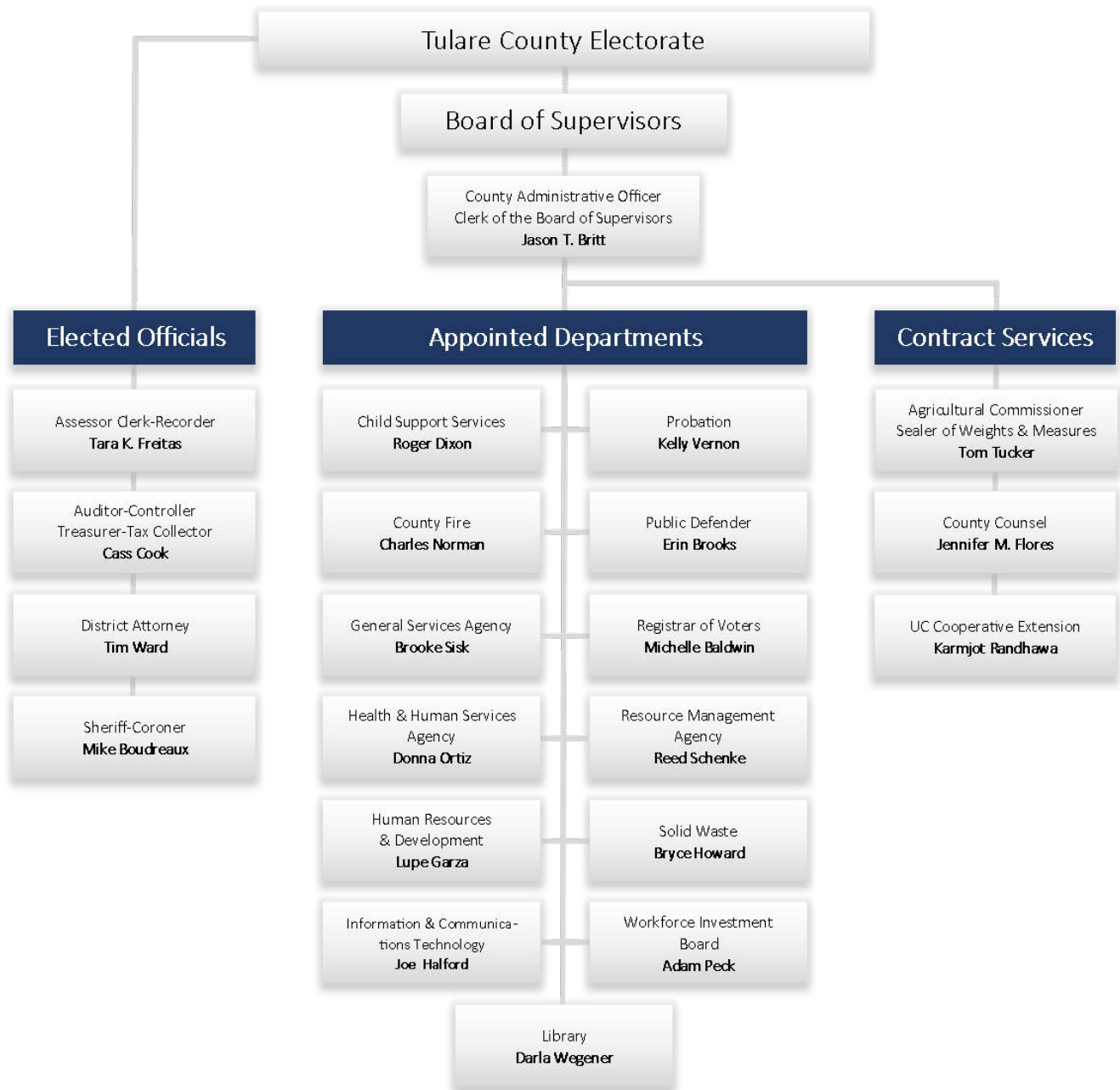
COUNTY OF TULARE

Agricultural Commissioner/Sealer of Weights and Measures	Tom Tucker	684-3350
Assessor/Clerk-Recorder	Tara K. Freitas	636-5100
Auditor-Controller/Treasurer-Tax Collector	Cass Cook	636-5200
Board of Supervisors	Chair, Larry Micari	636-5000
Child Support Services	Roger Dixon	713-5700
County Administrative Office	Jason T. Britt	636-5005
County Counsel	Jennifer M. Flores	636-4950
District Attorney	Tim Ward	636-5494
County Fire	Charles Norman	802-9800
General Services Agency	Brooke Sisk	205-1100
Health and Human Services Agency	Donna Ortiz	624-8000
Human Resources and Development	Lupe Garza	636-4900
Information and Communications Technology	Joe Halford	622-7100
Library	Darla Wegener	713-2700
Probation	Kelly Vernon	608-9035
Public Defender	Erin Brooks	636-4500
Registrar of Voters	Michelle Baldwin	839-2100
Resource Management Agency	Reed Schenke	624-7000
Sheriff-Coroner	Mike Boudreaux	802-9400
Solid Waste	Bryce Howard	624-7195
UC Cooperative Extension	Karmjot Randhawa	684-3300
Workforce Investment Board	Adam Peck	713-5200

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COUNTY OF TULARE



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

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County of Tulare Strategic Business Plan

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

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

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

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

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

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

THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN SUMMARY

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

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

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

County of Tulare Strategic Business Plan

STRATEGIC INITIATIVES			
Safety and Security <i>Provide for the safety and security of the public</i> - Promote personal responsibility for public safety - Protect business and individuals from white collar crime - Promote crime prevention by addressing contributors to crime including substance abuse, domestic violence, mental health issues, truancy, illiteracy, and gang activity - Effectively and fairly investigate, arrest, prosecute, and punish individuals who engage in criminal behaviors - Plan and provide coordinated emergency preparedness, response, recovery, and mitigation capabilities for both natural and man-made disasters - Improve and maintain adequate transportation infrastructure - Provide adequate facilities for protection of the public - Collaborate with school districts, cities, and community-based nonprofit organizations to promote early intervention for youth involved in gang activities - Promote County-wide loss prevention and workplace safety - Provide an adequate and safe water supply	Economic Well-Being <i>Promote economic development opportunities, effective growth management, and a quality standard of living</i> - Attract and retain a diverse business community in all regions of the County - Encourage growth consistent with the County General Plan - Collaborate in developing and sustaining a well-qualified labor pool - Promote and provide a business-friendly, can-do service ethic - Continue to protect the County's agriculture-based economy - Expand enterprise and redevelopment zones - Collaborate with the Economic Development Corporation for unincorporated County business development commensurate to the County's contribution to the organization - Promote tourist opportunities and services stressing Tulare County's historical heritage and proximity to the High Sierra and National Parks - Promote locating a four-year college or university in Tulare County - Promote vocational training	Quality of Life <i>Promote public health and welfare educational opportunities, natural resource management, and continued improvement of environmental quality</i> - Encourage innovative provision of quality supportive services for at-risk adults, youth, and children in the state and federally mandated dependency system that enables and supports success - Link eligible needy children to no-cost or low-cost healthcare coverage - Promote specific programs to raise literacy Countywide - Encourage quality education opportunities for all County residents - Promote youth-oriented activities in small communities - Eliminate minority inequities through cultural education - Provide greater recreational and cultural opportunities - Promote a litter-free Tulare County - Attract and retain a broad range of health and mental health service providers	Organizational Performance <i>Continuously improve organizational effectiveness and fiscal stability</i> - Provide the public with accessible high-quality information services that are timely and responsive - Provide for the stability of County operations through periods of economic fluctuations and changing priorities and service demands - Provide a qualified, productive, and competitively compensated County workforce - Provide for effective communication, collaboration, and decision-making at, and between, all levels of the organization - Provide state-of-the-art technology and infrastructure to support better service delivery - Provide for the objective evaluation and measurement of County program performance - Promote an organization that continuously demonstrates the value of its employees in fulfilling the County mission - Continually evaluate the organizational structure to improve service delivery

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

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

The key elements of Strategic Management are stated as follows:

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

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

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

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

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

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

County of Tulare Strategic Business Plan

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

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

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

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

Board of Supervisors



Larry Micari

Chair, District One

Population: 94,025

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

Term Ending: 1/6/29



Pete Vander Poel

Vice Chair, District Two

Population: 94,025

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

Term Ending: 1/6/29



Amy Shuklian

Supervisor, District Three

Population: 95,473

Community Served: Visalia (part)

Term Ending: 1/6/29



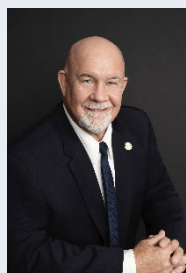
Eddie Valero

Supervisor, District Four

Population: 95,503

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

Term Ending: 1/4/27



Dennis Townsend

Supervisor, District Five

Population: 92,366

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

Term Ending: 1/4/27

Government Organization & Function

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

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

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

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

History

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

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

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

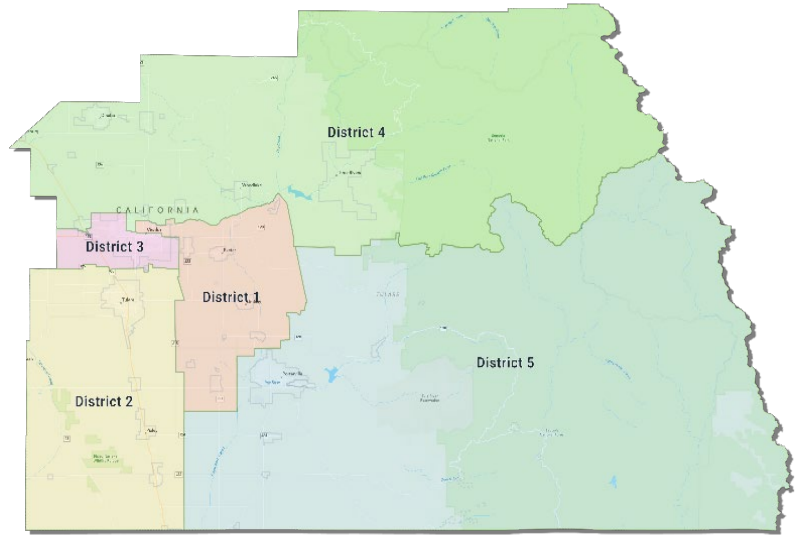
There were many marsh areas in Tulare County before land speculators drained Tulare Lake in the 20th century and settlers began cultivating the land. For the first time in many decades, Tulare Lake reappeared in 2023 due to historic March 2023 storms, but has since receded.

County Statistical Profile

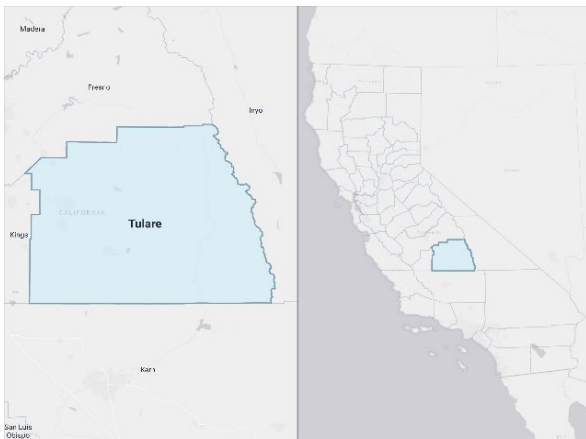
Geography

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

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



Tulare County Supervisorial District Map, courtesy of TCiCT GIS



County of Tulare Map, courtesy of TCiCT GIS

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

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

Visalia with a population of 144,532 compared to the total unincorporated population of 134,267.

Benchmark Counties

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

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

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

Table 1. Total Population Change in Benchmark Counties

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

Population

California is the most populous state in the country, with over 39.1 million persons as of January 1, 2024. California represents 11.6% of the nation's 335.9 million persons, or one out of every eight persons, and the population of Tulare County represents 1.2% of the State.

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

The County's population over a 10-year period indicates steady and constant growth. As shown in Table 2, the total county population has increased 5.08% since 2014. Growth has primarily occurred in the cities of Visalia, Tulare, Porterville, and Dinuba, with small declines in the cities of Exeter and Farmersville. Notably, over the past 10 years, the unincorporated area of the County has experienced a 5.98% decrease in population.

Table 2. Tulare County Population Change by City

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

County Statistical Profile

As shown in Figures 1 and 2, the County of Tulare maintains a low population density, with 99 persons per square mile of land. The majority (72%) of county residents are concentrated within the eight cities. When compared to the Benchmark Counties, Tulare County is the second least densely populated county, outranked only by San Luis Obispo County, with 84 persons per square mile. The other benchmark counties' population density ranges from 133 to 1,653, with an average of 405 persons per square mile.

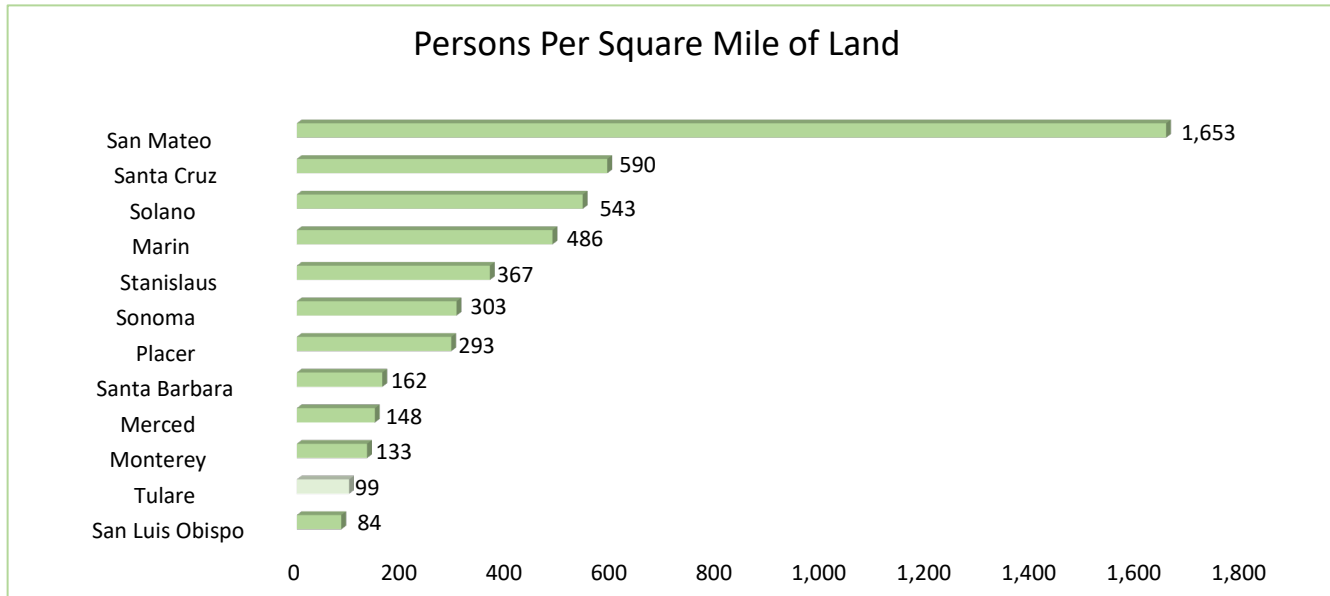


Figure 1— Persons per Square Mile

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

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

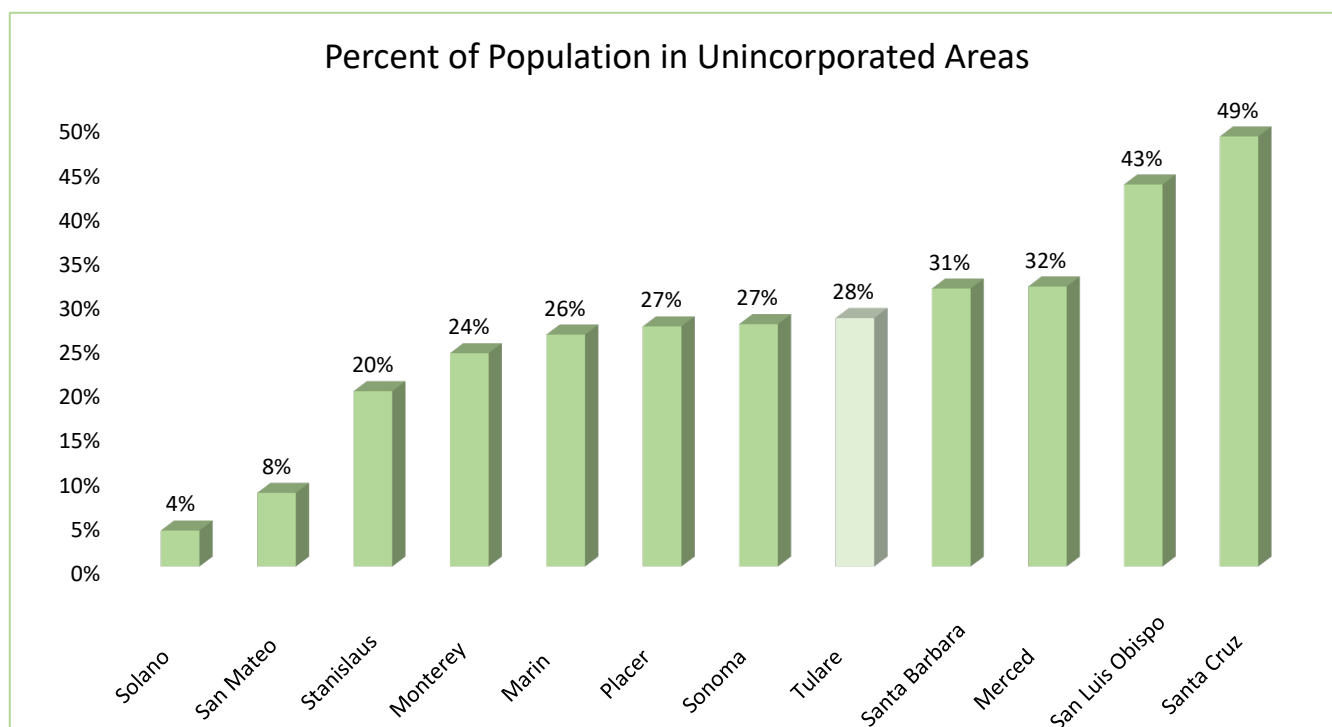


Figure 2 – Percent of Population in Unincorporated Areas

Population Living in Poverty

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

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

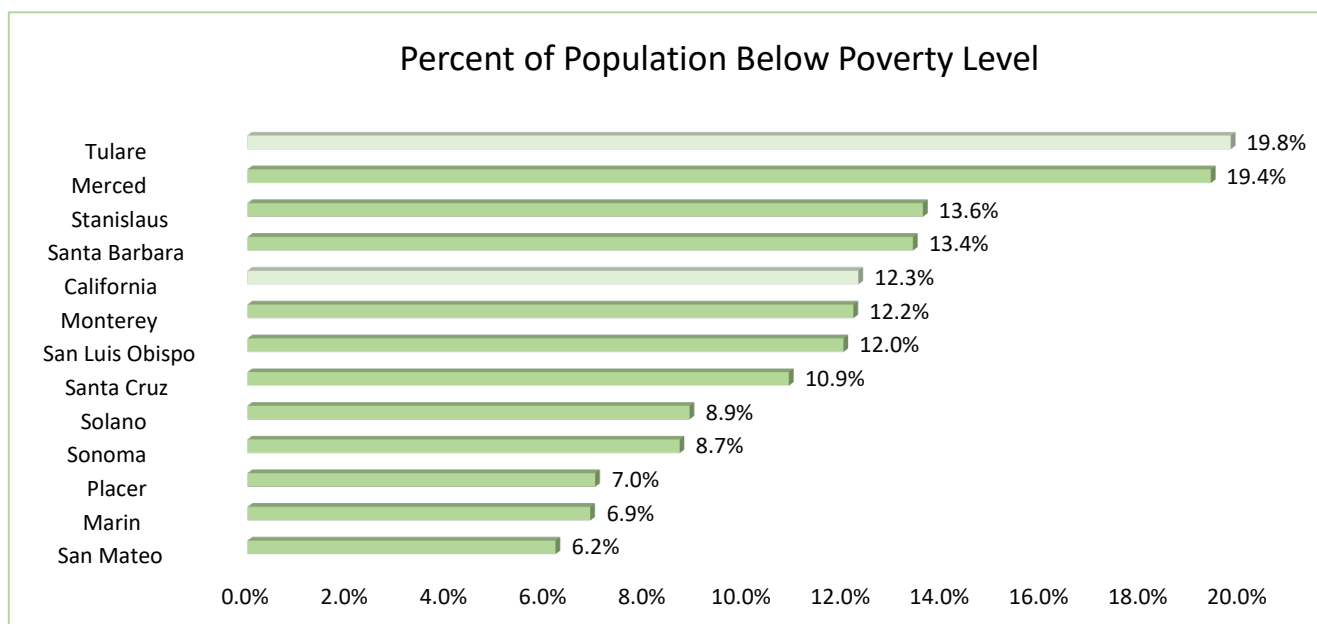


Figure 3 - Percent of Population Below Poverty Level

County Statistical Profile

Major Private Sector Employers

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

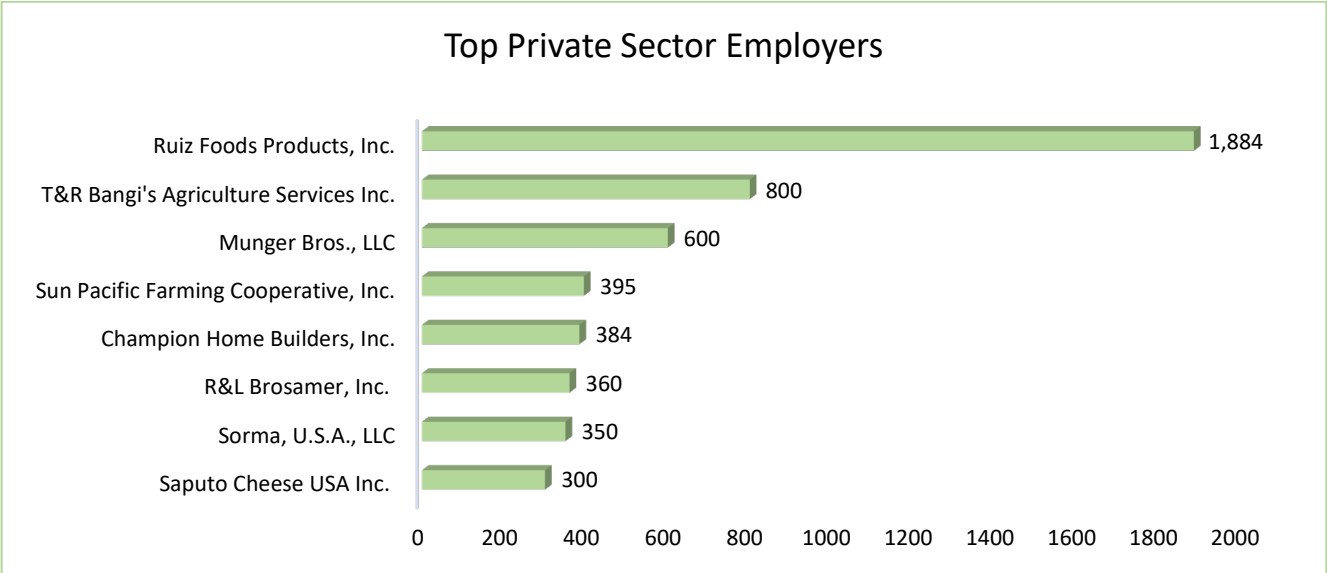


Figure 4 –Top Private Sector Employers

Employment and Economic Growth

The County unemployment rate experienced an unprecedented spike in 2020 because of the COVID-19 pandemic. However, since the initial spike in 2020, rates decreased for the next two years and unemployment in the County was at its lowest level in decades. The 2024 County unemployment rate is estimated to be 11.1%, demonstrating a slight uptick year over year, and the State average is estimated to be 5.3% (Figure 5).

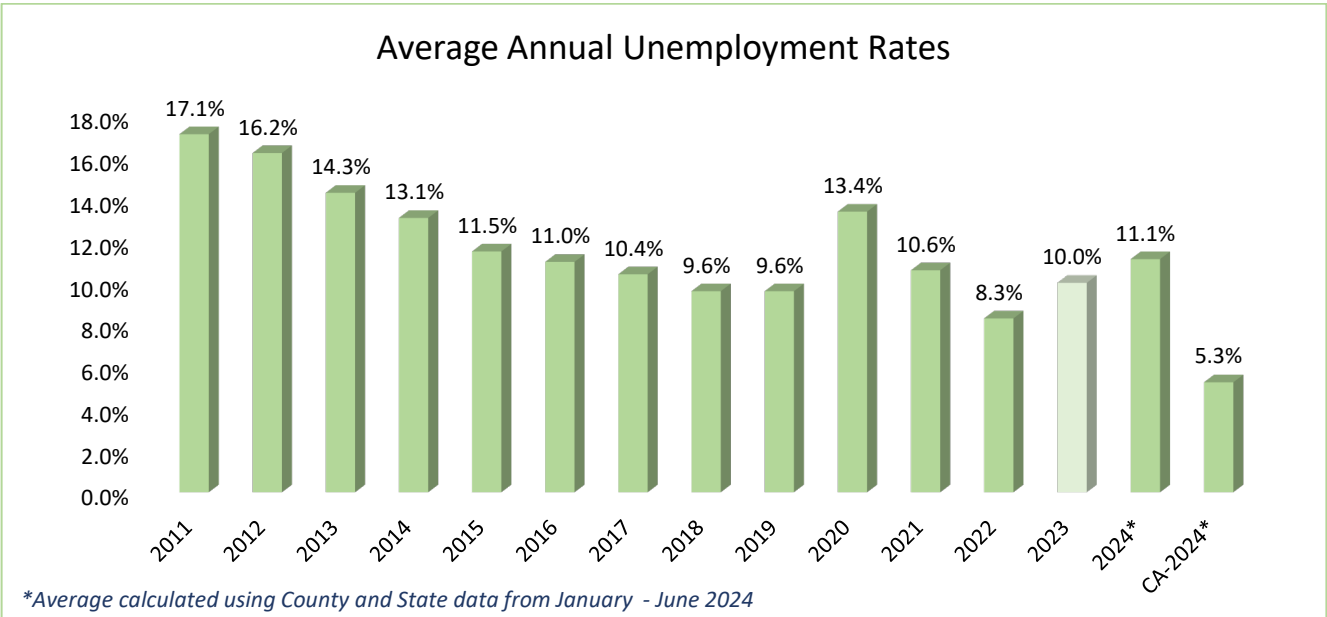


Figure 5 - Average Annual Unemployment Rates

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



Figure 6 – Annual Average Wage Per Job

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

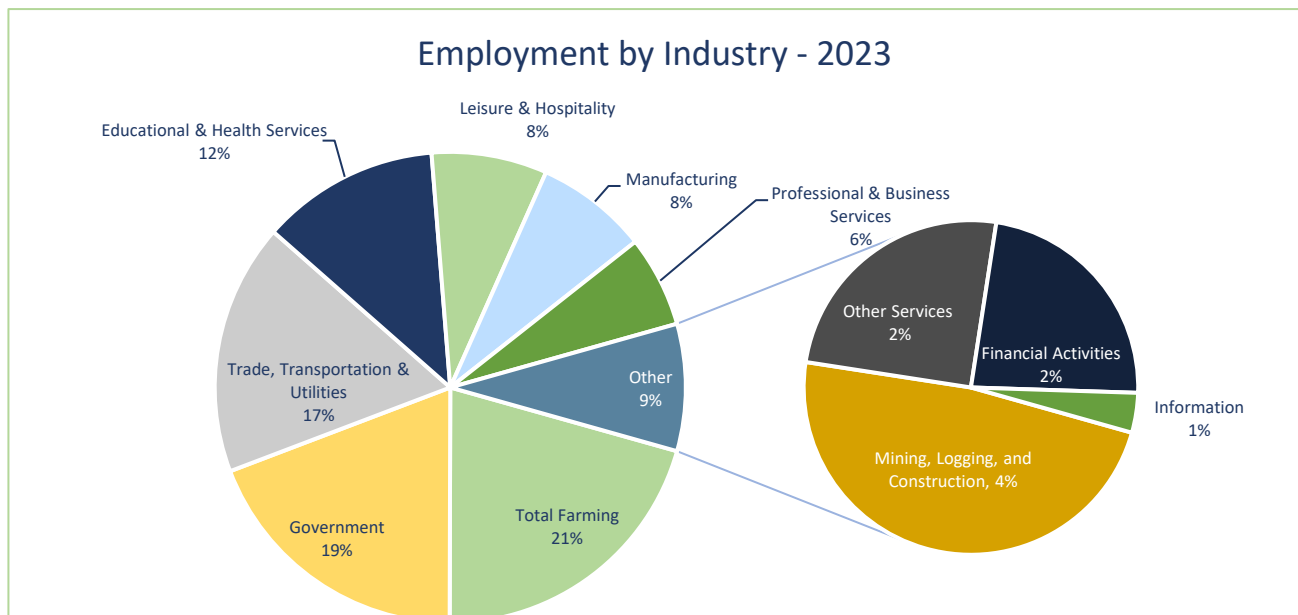


Figure 7 – Annual Average Employment by Industry

County Statistical Profile

Gross Agricultural Crop Value

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

The County's agricultural products are diversified and include more than 150 different commodities including livestock, milk, fruits, nuts, vegetables, grains, seed, and nursery stock. Milk continues to be the leading commodity in the County, with a gross value of \$2.67 billion, an increase of \$728 million or 37% compared to the prior year. It is the diversity of commodities that has helped to mitigate conditions related to pests and adequate water supplies, which negatively impact certain crops.

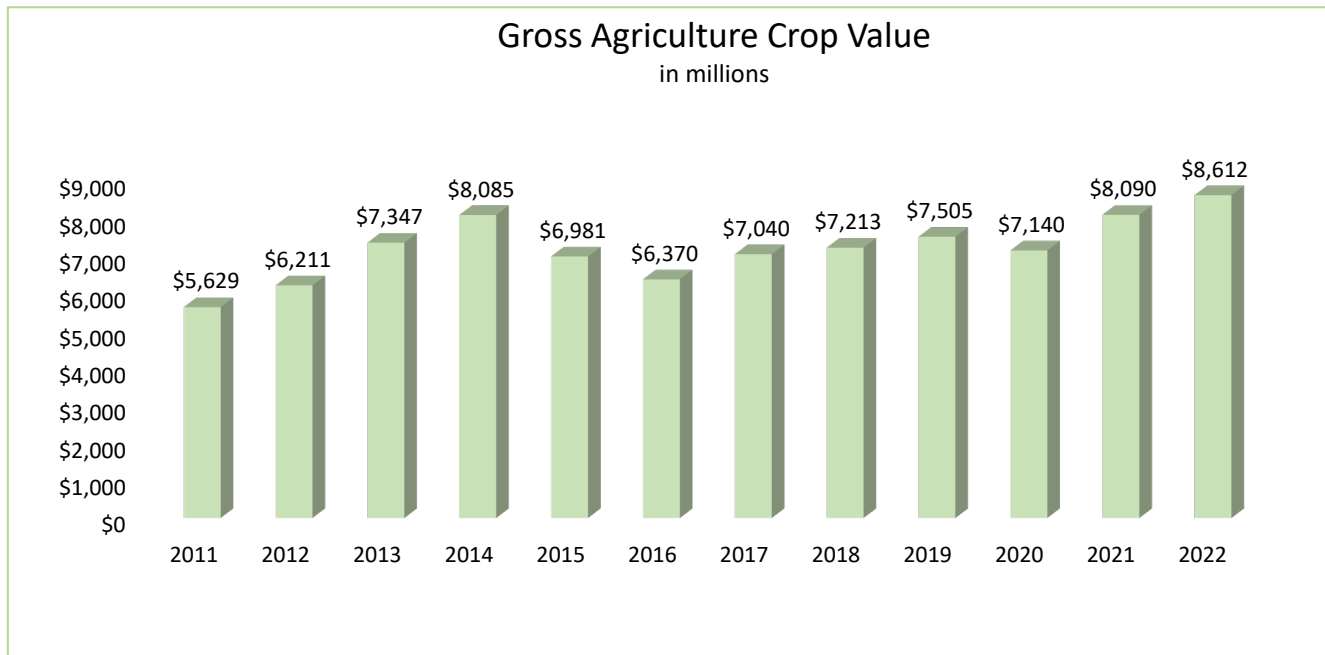


Figure 8 – Gross Annual Crop Value

County Assessed Values and Growth

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

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

The Preliminary Net Assessment Roll for Fiscal Year 2024/2025 calculates property values in Tulare County at \$51.6 billion as of June 2024. This figure represents the net value of property and does not account for homeowner exemptions. The net assessed value increased by \$3.9 billion or 8.33% over the prior year's value of \$47.6 billion. The increase is 2% higher than the average three prior fiscal year increases. The principal ten property taxpayers in the County are listed in Table 3.

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

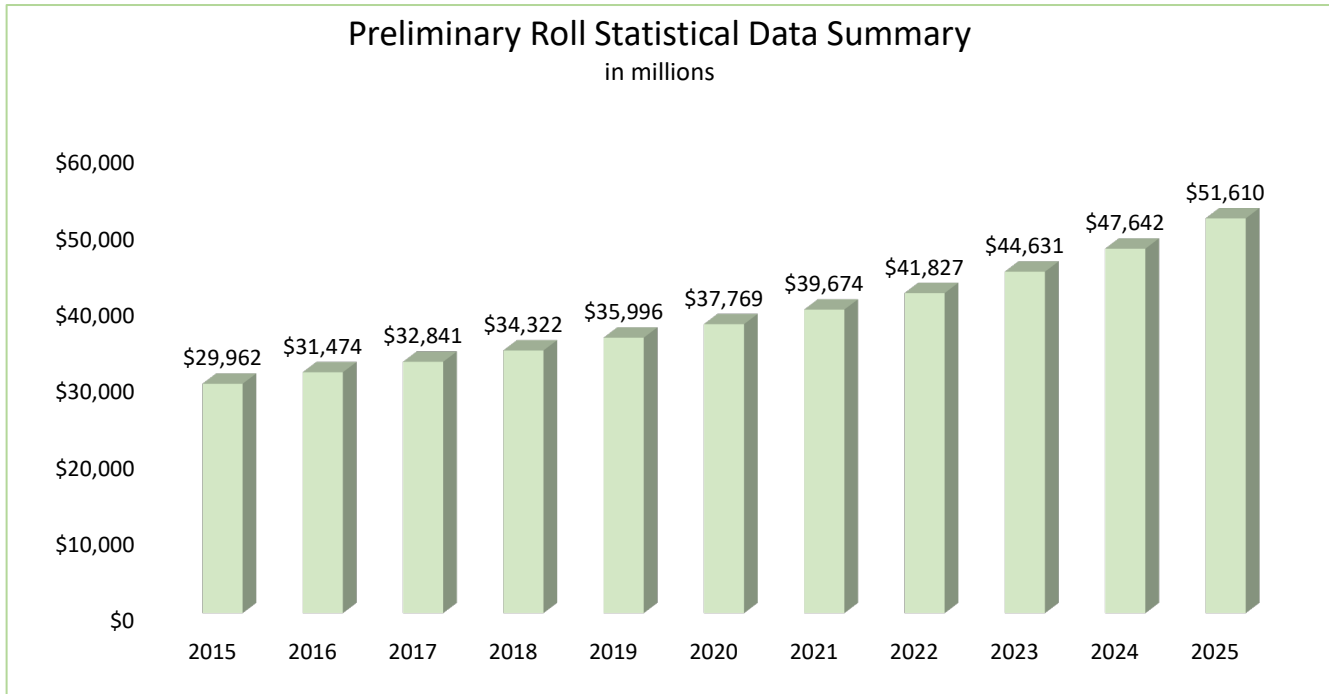


Figure 9 – Preliminary Roll Statistical Data Summary

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

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

County Statistical Profile

Figure References:

Figure 1 - Persons Per Square Mile

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

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

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

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

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

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

Figure 2 - Percent of Population in Unincorporated Areas

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

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

Figure 3 - Percent of Population Below Poverty Level

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

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

Figure 4 - Top Private Sector Employers

Workforce Investment Board of Tulare County (2024, July) *Business Table-Businesses for all Industries in Tulare County, CA.*

Figure 5 - Average Annual Unemployment Rates

State of California, Employment Development Department (2024, June). *Unemployment Rate and Labor Force Data for California Areas Detailed. Counties.* Data Not Seasonally Adjusted.

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

Figure 6 - Annual Average Wage Per Job

U.S. Bureau of Labor Statistics (2023, September). *Quarterly Census of Employment and Wages.*

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

Figure 7 - Annual Average Employment by Industry

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

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

Figure 8-Gross Agriculture Crop Value

Tulare County Agricultural Commissioner/Sealer (2023, September). *Tulare County Crop and Livestock Report 2022.*

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

Figure 9 – Preliminary Roll Statistical Data Summary

Tulare County Assessor Clerk/Recorder (2024, July). *Revision 2024/2025 Tulare County Local Assessment Roll*

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

Table References:

Table 1 - Total Population Change

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

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

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

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

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

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

Table 2 - Total Population by City

State of California Department of Finance, (2021, May). Report E-4 Population Estimates for Cities, Counties, and the State, 2010-2020, with 2010 Census Benchmark.
<https://dof.ca.gov/forecasting/demographics/estimates/>

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

Table 3 - Top Ten Principal Property Taxpayers

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

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

IN THE MATTER OF Fiscal Year 2024/25
Final Budget Hearings

)
) Resolution No. 2024-0851
)
)
)

UPON MOTION OF SUPERVISOR SHUKLIAN, SECONDED BY SUPERVISOR VALERO, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 17, 2024, BY THE FOLLOWING VOTE:

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



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

BY: _____

Deputy Clerk

* * * * *

1. Conducted a Public Hearing on the Fiscal Year 2024/25 Recommended Budget and adopt the Fiscal Year 2024/25 Final Budgets for all funds and activities as modified during the hearings for the Enterprise and Assessment District Funds, County Service Areas #1 and #2, Special Districts, Internal Service Funds, Operating Funds, and the General Fund;
2. Amended the Personnel Class Specifications, Class Designations, and Proposed Compensation Changes, subject to meet and confer;
3. Amended the Position Allocation List reflecting adds, deletes, amends, and reclassifications, subject to meet and advise;
4. Approved a 3% cost-of-living adjustment for the following county elected officials: Sheriff-Coroner, District Attorney, County Assessor/Clerk-Recorder, and Auditor-Controller/Treasurer-Tax Collector, effective at the adoption of the Final Budget for Fiscal Year 2024/25, per Ordinance Code section 1-07-1060(d);
5. Approved a 3% cost-of-living adjustment for the Board of Supervisors, pursuant to the Tulare County Ordinance No. 3558, effective sixty (60) days after the adoption

of the Final Budget for Fiscal Year 2024/25, per Ordinance Code section 1-07-1060(d);

6. Approved the Capital Asset Purchase List; and
7. Authorized the Auditor-Controller to make necessary minor adjustments to bring the Fiscal Year 2024/25 Budget into final balance.

ALL DEPTS
9.17.2024
KB

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

****CORRECTED COPY****

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

Resolution No. 2024-0852

Upon Motion of Supervisor Shuklian, seconded by Supervisor Valero, the following was adopted by the Board of Supervisors, at an official meeting held September 17, 2024 by the following vote:

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

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE



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

By: 
Deputy Clerk

* * * * *

Adopted the following new or amended class specifications and class designations effective November 03, 2024:

Accountant Auditor I, Item No.026210, Salary Grade: 401 (\$75,063 annual Step 5), Bargaining Unit 20, Competitive Service, Probation Period: 26 pay periods.

Accountant Auditor II, Item No.026220, Salary Grade: 402 (\$84,557 annual Step 5), Bargaining Unit 20, Competitive Service, Probation Period: 13 pay periods.

Accountant Auditor III, Item No.026230, Salary Grade: 403 (\$93,379 annual Step 5), Bargaining Unit 20, Competitive Service, Probation Period: 13 pay periods.

Accountant Auditor IV, Item No.026240, Salary Grade: 363 (\$107,328 annual Step 5), Bargaining Unit 20, Competitive Service, Probation Period: 13 pay periods.

Accounting Technician, Item No.041550, Salary Grade: 192 (\$63,148 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

Assessment Technician II, Item No.006920, Salary Grade: 717 (\$55,216 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.

Assist Building and Housing Mgr, Item No.076302, Salary Grade: 452 (\$97,147 annual Step 5), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Assist County Auditor-Contrler, Item No.003302, Salary Grade: B04 (\$176,782 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Assistant Treas/TaxColl, Item No.089402, Salary Grade: B04 (\$176,782 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Asst Chief Probation Officer, Item No.036002, Salary Grade: B02 (\$215,214 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Asst RMA Dir – Public Works, Item No.099900, Salary Grade: B02 (\$215,214 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Asst Traf Cntrl Super, Item No.039800, Salary Grade: 996 (\$77,127 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods

Auditor-Appraiser I, Item No.005210, Salary Grade: 614 (\$78,069 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 26 pay periods

Background Investigator, Item No.075000, Salary Grade: 378 (\$61,659 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods

Behavioral Health Assc Clin I – Un, Item No.001410, Salary Grade: 754 (\$100,177 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 pay periods

Behavioral Health Assc Clin II–Un, Item No.001420, Salary Grade: 773 (\$105,269 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 pay periods

Behavioral Health Case Mgr I, Item No.082510, Salary Grade: 834 (\$50,329 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 pay periods

Behavioral Health Case Mgr II, Item No.082520, Salary Grade: 290 (\$55,556 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods

Behavioral Health Case Mgr III, Item No.082530, Salary Grade: 294 (\$61,412 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods

Behavioral Health Clinical Supv, Item No.002207, Salary Grade: 297 (\$117,172 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods

Behavioral Health Clinical Svs Mgr, Item No.058700, Salary Grade: 251 (\$123,406 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Behavioral Health Clinician-Licens, Item No.002200, Salary Grade: 761 (\$112,850 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 pay periods

Behavioral Health Specialist, Item No.001900, Salary Grade: 101 (\$86,074 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Behavioral Health Technician I, Item No.031810, Salary Grade: 839 (\$51,834 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods

Behavioral Health Technician II, Item No.031820, Salary Grade: 851 (\$57,238 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods

Behavioral Hlth Svs Act Manager, Item No.097300, Salary Grade: 775 (\$112,636 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

BH Clinic Administrator, Item No.002407, Salary Grade: 520 (\$127,027 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Building/Code Comp Insp I, Item No.006210, Salary Grade: 194 (\$65,665 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods

Building/Code Comp Insp II, Item No.006320, Salary Grade: 204 (\$72,519 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods

Business Programs Manager – DA, Item No.015102, Salary Grade: 105 (\$129,697 annual Step 5), Bargaining Unit 19, Non-Competitive Service, Probation Period: None

Chief Forensic Psychologist, Item No.037400, Salary Grade: B03 (\$199,842 max annual), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Chief Probation Officer, Item No.007902, Salary Grade: B01 (\$290,093 max annual), Bargaining Unit 10, Non-Competitive Service, Probation Period: None

Chief of General Accounting, Item No.008000, Salary Grade: 400 (\$122,567 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Chief of Payroll, Item No.006400, Salary Grade: 400 (\$122,567 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Child Sup Train & Outreach Spc, Item No.022107, Salary Grade: 706 (\$86,074 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Client Advocate, Item No.071100, Salary Grade: 710 (\$74,385 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Community Educ Spec – Clinics, Item No. 010980, Salary Grade: 173 (\$52,295 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 Pay Periods

Community Hlth Tech – Clinics, Item No. 052400, Salary Grade: 138 (\$44,899 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 Pay Periods

Compliance Specialist, Item No.016200, Salary Grade: 921 (\$78,102 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Cook – Clinics, Item No. 008800, Salary Grade: 820 (\$46,160 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 Pay Periods

Cook Lead, Item No.012030, Salary Grade: 374 (\$52,351 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods

Crisis Service Worker, Item No.071200, Salary Grade: 206 (\$72,193 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 pay periods

Custodial Worker – Clinics, Item No. 013400, Salary Grade: 809 (\$44,899 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 Pay Periods

Dep HHS Dir Beha Hlth Clin Svs, Item No.077102, Salary Grade: B04 (\$176,782 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Dep HHS Dir Behavioral Health, Item No.072232, Salary Grade: B03 (\$199,842 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Deputy Ag Commissioner/Sealer, Item No.014500, Salary Grade: 422 (\$104,395 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

Deputy Chief Probation Officer, Item No.003102, Salary Grade: B05 (\$161,410 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Detention Services Officer-Prob, Item No.074700, Salary Grade: 719 (\$49,577 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 13 pay periods

Dir of Behavioral Health - HHSA, Item No.072102, Salary Grade: B02 (\$215,214 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Div Mgr HHS Behavioral Health, Item No.023200, Salary Grade: B04 (\$176,782 max annual), Bargaining Unit 19, Non-Competitive Service, Probation Period: None

Electronic Health Rec Spc,Supv, Item No.069600, Salary Grade: 414 (\$108,917 max annual), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Electronic Health Records Mgr, Item No.069400, Salary Grade: 105 (\$129,697 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Electronic Health Records Spec, Item No.069500, Salary Grade: 728 (\$95,643 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Engraving Supervisor, Item No.059800, Salary Grade: 379 (\$70,983 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 Pay Periods

Family Advocate Mgr, Item No.099320, Salary Grade: 251 (\$123,406 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

HHS Clinical Supv Behavioral Hlth, Item No.073000, Salary Grade: 766 (\$116,733 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 26 Pay Periods

HHS Medical Director – Behavioral Health, Item No.073222, Salary Grade: 788 (\$371,745 annual Step 5), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

HHS Medical Director – Primary Care, Item No.073212, Salary Grade: 788 (\$371,745 annual Step 5), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Holistic Defense Advocate - PD, Item No.001880, Salary Grade: 505 (\$72,924 annual Step 5), Bargaining Unit 20, Competitive Service, Probation Period: 13 Pay Periods

Human Resources & Deve Trainer, Item No.048100, Salary Grade: 921 (\$78,102 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 pay periods

IT Deputy Director, Info Security, Item No.098810, Salary Grade: B05 (\$161,410 max annual), Bargaining Unit 11, Non-Competitive Service, Probation Period: None

Inpatient Clinical Supervisor, Item No.078202, Salary Grade: 105 (\$129,697 annual Step 5), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Laboratory Assistant – Clinics, Item No. 027280, Salary Grade: 721 (\$48, 068 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 Pay Periods

Medical Section Chief–OB/GYN, Item No.094302, Salary Grade: 727 (\$371,727 annual Step 5), Bargaining Unit 16, Non - Competitive Service, Probation Period: None

Medical Section Chief–Pedtrc, Item No.094402, Salary Grade: 735 (\$256,818 annual Step 5), Bargaining Unit 16, Non - Competitive Service, Probation Period: None

Peer Support Specialist I, Item No.007620, Salary Grade: 354 (\$45,800 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 Pay Periods

Peer Support Specialist II, Item No.007630, Salary Grade: 358 (\$53,284 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 Pay Periods

Physical Therapist Asst, Item No.090100, Salary Grade: 741 (\$70,268 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 Pay Periods

Physician Assistant, Item No.032720, Salary Grade: 769 (\$143,093 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 Pay Periods

Planner I, Item No.035010, Salary Grade: 618 (\$72,892 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 26 Pay Periods

Planner II, Item No.035020, Salary Grade: 460 (\$81,380 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 Pay Periods

Prevention Svs Coordinator II, Item No.035420, Salary Grade: 683 (\$78,163 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Primary Care Practitioner, Item No.034822, Salary Grade: 319 (\$233,475 annual Step 5), Bargaining Unit 16, Non-Competitive Service, Probation Period: None

Prob Correctional Officer I, Item No.023410, Salary Grade: 848 (\$57,905 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 26 Pay Periods

Prob Correctional Officer II, Item No.023420, Salary Grade: 864 (\$63,943 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 13 Pay Periods

Prob Correctional Officer III, Item No.023530, Salary Grade: 187 (\$70,597 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 13 Pay Periods

Probation Division Manager, Item No.035800, Salary Grade: 762 (\$113,250 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 26 Pay Periods

Probation Institution Supv, Item No.035900, Salary Grade: 674 (\$85,723 annual Step 5), Bargaining Unit 09, Competitive Service, Probation Period: 26 Pay Periods

Probation Officer I, Item No.036010, Salary Grade: 866 (\$63,510 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 26 Pay Periods

Probation Officer II, Item No.036020, Salary Grade: 877 (\$73,710 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 26 Pay Periods

Probation Officer III, Item No.036030, Salary Grade: 885 (\$81,402 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 13 Pay Periods

Probation Officer IV, Item No.036040, Salary Grade: 443 (\$92,083 annual Step 5), Bargaining Unit 12, Competitive Service, Probation Period: 13 Pay Periods

Probation Officer-Supv, Item No.046700, Salary Grade: 360 (\$102,577 annual Step 5), Bargaining Unit 09, Competitive Service, Probation Period: 26 Pay Periods

Program Manager Behavioral Health, Item No.036800, Salary Grade: 728 (\$95,643 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Psychiatrist I, Item No.037312, Salary Grade: 332 (\$263,101 annual Step 5), Bargaining Unit 16, Non-Competitive Service, Probation Period: None

Psychiatrist II, Item No.037322, Salary Grade: 714 (\$275,622 annual Step 5), Bargaining Unit 16, Non-Competitive Service, Probation Period: None

Psychologist I, Item No.037412, Salary Grade: 257 (\$117,431 annual Step 5), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Psychologist II, Item No.037422, Salary Grade: 262 (\$123,414 annual Step 5), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Psychologist Lead, Item No.058202, Salary Grade: 272 (\$136,309 annual Step 5), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Resource Management Coord I, Item No.032110, Salary Grade: 610 (\$102,955 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Resource Management Coord II, Item No.032120, Salary Grade: 127 (\$114,121 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Resource Management Coord III, Item No.032130, Salary Grade: 432 (\$125,046 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Self Suffcncy Support Asst, Item No.086820, Salary Grade: 947 (\$45,879 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 Pay Periods

Self Suffcncy Support Asst Lea, Item No.086830, Salary Grade: 849 (\$51,520 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 Pay Periods

Self Sufficiency Counselor, Item No.095220, Salary Grade: 845 (\$50,502 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 Pay Periods

Self Sufficiency Counselr Lead, Item No.095230, Salary Grade: 857 (\$55,767 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 Pay Periods

Self Sufficiency Resrce Spec, Item No.041300, Salary Grade: 926 (\$61,579 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 Pay Periods

Self Sufficiency Supervisor, Item No.041420, Salary Grade: 197 (\$69,674 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 Pay Periods

Self Sufficiency Support Supv, Item No.095300, Salary Grade: 991 (\$60,093 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 26 Pay Periods

Sheriff's Background Invest, Item No.002000, Salary Grade: 378 (\$61,659 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 Pay Periods

Social Svs Worker III – CWS, Item No.044040, Salary Grade: 428 (\$79,412 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 26 Pay Periods

Substance Use Disord Coun-Reg, Item No.001510, Salary Grade: 182 (\$56,889 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 Pay Periods

Substance Use Disord Count-Cer, Item No.001520, Salary Grade: 380 (\$59,785 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 Pay Periods

Substance Use Disorder Supv, Item No.071600, Salary Grade: 221 (\$82,133 annual Step 5), Bargaining Unit 19, Competitive Service, Probation Period: 13 Pay Periods

Supervising Civil Designer, Item No.067100, Salary Grade: 897 (\$103,798 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 Pay Periods

Supervising Paralegal, Item No.033507, Salary Grade: 671 (\$68,095 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 Pay Periods

Veterans Services Officer, Item No.049000, Salary Grade: 212 (\$81,729 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 Pay Periods

Veterinarian, Item No.038202, Salary Grade: B04 (\$176,782 max annual), Bargaining Unit 20, Non-Competitive Service, Probation Period: None

Adopted the following new or amended class specifications and class designations effective December 29, 2024:

Maintenance Worker, Item No.029820, Salary Grade: 175 (\$54,658 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 Pay Periods

Maintenance Worker Lead, Item No.029930, Salary Grade: 865 (\$60,356 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 Pay Periods

ALL DEPTS
9.17.2024
KB
9.18.2024
KB

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

IN THE MATTER OF AMENDING THE
POSITION ALLOCATION LISTING

) Resolution No. 2024-0853
)

UPON MOTION OF SUPERVISOR SHUKLIAN, SECONDED BY SUPERVISOR VALERO, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 17, 2024, BY THE FOLLOWING VOTE:

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

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE



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

BY: _____

Deputy Clerk

* * * * *

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

Funded Pay Period	Effective Date	Pay Period No.
13	12/29/24	2
17	11/3/24	24
20	9/17/24	20
26	7/14/24	16

Fiscal Year 2024/25 Recommended Budget
Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title	New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost No.	Dist.
Agriculture Commissioner											
Amend	17	000650	Department Secretary	035120 Analyst-Dept Human Rscs II	1.00	1.00	921	09321	015000	015	- 2151
Delete	26	000300	Administrative Aide	-	1.00	1.00	180	09939	015000	015	- 2111
ReClassify	17	000650	Department Secretary	035110 Analyst-Dept Human Rscs I	1.00	1.00	705	09321	015000	015	- 2151
Auditor-Controller/Treasurer-Tax Collector											
Amend	17	000230	Accountant III	026230 Accountant Auditor III	1.00	1.00	403	03732	030100	030	- 2510
Amend	17	008000	Chief Revenue Officer	008000 Chief of General Accounting	1.00	1.00	400	00180	030100	030	- 2510
ReClassify	17	000220	Accountant II	026220 Accountant Auditor II	1.00	1.00	402	03732	030100	030	- 2510
ReClassify	17	080200	Chief Payroll Manager	006400 Chief of Payroll	1.00	1.00	400	06384	030100	030	- 2510
Grounds Services											
Delete	26	033800	Parks & Grounds Worker	-	1.00	1.00	828	10235	087270	066	- 1110
Delete	26	033800	Parks & Grounds Worker	-	1.00	1.00	828	10236	087270	066	- 1110
Facilities											
Amend	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	07509	067200	067	- 3010
Amend	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	04870	067200	067	- 3010
Amend	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	00228	067200	067	- 3010
Amend	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	08184	067200	067	- 3010
Amend	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	10482	067200	067	- 3010
Amend	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	10481	067000	067	- 3010
Amend	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	10857	067000	067	- 3010
Amend	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	08650	067000	067	- 3010
Amend	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	00218	067000	067	- 3010
Amend	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	00233	067000	067	- 3010
Amend	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	04859	067000	067	- 3010
Amend	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	09046	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	10479	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	04867	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	10480	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	03949	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	00229	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	00242	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	04866	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	00226	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	00245	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	10110	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	10234	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	00224	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	10478	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	09477	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	04862	067000	067	- 3010
ReClassify	13	029810	Maintenance Worker I	029820 Maintenance Worker	1.00	1.00	175	00240	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	00222	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	04861	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	04863	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	00223	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	04869	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	09478	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	03950	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	03951	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	09474	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	09476	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	10109	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	10233	067000	067	- 3010
ReClassify	13	029820	Maintenance Worker II	029820 Maintenance Worker	1.00	1.00	175	09475	067000	067	- 3010
Custodial Services											
Delete	13	013820	Custodial Worker	-	1.00	1.00	809	00261	087245	068	- 3020
Delete	13	013820	Custodial Worker	-	1.00	1.00	809	10929	087245	068	- 3020
Delete	13	013820	Custodial Worker	-	1.00	1.00	809	10722	087245	068	- 3020
Delete	13	013820	Custodial Worker	-	1.00	1.00	809	00260	087245	068	- 3020
County Counsel											
Add	17	084420	Risk Management Technician II	-	1.00	1.00	676		080000	080	- 2200
Delete	26	058400	Civil Office Assisntnt-Supv	-	1.00	1.00	485	07985	080000	080	- 2200
General Services											
Add	26	033800	Parks & Grounds Worker	-	1.00	1.00	828		087270	087	- 1140

Fiscal Year 2024/25 Recommended Budget Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title	New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost No.	Dist.
Add	26	033800	Parks & Grounds Worker	-	1.00	1.00	828		087270	087	- 1140
Add	17	033800	Parks & Grounds Worker	-	1.00	1.00	828		087270	087	- 1140
Add	17	033800	Parks & Grounds Worker	-	1.00	1.00	828		087270	087	- 1140
ReClassify	13	029930	Maintenance Worker III	029930 Maintenance Worker Lead	1.00	1.00	865	00219	087270	087	- 1140
Information Technology											
Add	17	098810	IT Dpty DirInformation Security	-	1.00	1.00	805		090000	090	- 2900
Delete	17	096402	IT Division Manager	-	1.00	1.00	805	03511	090000	090	- 2900
Delete	17	096402	IT Division Manager	-	1.00	1.00	805	08728	090000	090	- 2900
District Attorney											
Delete	26	004922	Attorney, DA/PD II-N	-	1.00	1.00	239	10543	100101	100	- 3183
ReClassify	17	015102	IT Project Manager - DA	094600 Business Programs Manager - DA	1.00	1.00	105	10455	100101	100	- 3200
Department of Child Support Services											
Add	17	022107	Child Supp Trng & Outreach Spec	-	1.00	1.00	706		101000	101	- 2200
Health and Human Services Agency											
Add	17	004100	Nurse-Quality Assurance	-	1.00	1.00	756		142302	142	- 6024
Add	13	013400	Custodial Worker - Clinics	-	1.00	1.00	809		142000	142	- 3426
Add	13	013400	Custodial Worker - Clinics	-	1.00	1.00	809		142000	142	- 3426
Add	13	013400	Custodial Worker - Clinics	-	1.00	1.00	809		142000	142	- 3426
Add	13	013400	Custodial Worker - Clinics	-	1.00	1.00	809		142000	142	- 3426
Add	17	013500	Medical Billing Manager	-	1.00	1.00	775		142207	142	- 3311
Add	17	032600	Nurse-Licensed Vocational	-	1.00	1.00	265		142506	142	- 3322
Add	17	069500	Electronic Health Records Spec	-	1.00	1.00	728		142000	142	- 3311
Add	17	071020	Administrative Specialist II	-	1.00	1.00	709		142500	142	- 3311
Add	17	071510	HHS Unit Manager	-	1.00	1.00	728		142310	142	- 6020
Amend	17	001900	Mental Health Specialist	001900 Behavioral Health Specialist	1.00	1.00	101	09220	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05454	142511	142	- 6079
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05456	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05467	142508	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05472	142508	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05474	142502	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05478	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05482	142511	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05486	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05487	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05497	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	06032	142508	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	06261	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	06484	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	08162	142500	142	- 6070
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	09087	142500	142	- 3332
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	09296	142103	142	- 1224
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10342	142407	142	- 1224
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10564	142502	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10608	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10609	142502	142	- 3335
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10619	142508	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10762	142502	142	- 3335
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05055	142445	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05064	142409	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05069	142409	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05455	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05457	142502	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05458	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05459	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05473	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05479	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05483	142502	142	- 3402
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05484	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05491	142508	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	05494	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	09086	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	09295	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10607	142502	142	- 3402
Amend	17	002200	Mental Health Clinician-Licens	002200 Behavioral Health Clinician-Licens	1.00	1.00	761	10613	142502	142	- 3335

Fiscal Year 2024/25 Recommended Budget
 Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title		New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost No.	Dist.
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10614	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10618	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10620	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10759	142502	142	- 3422
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10761	142502	142	- 3422
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	05470	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	05648	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10560	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10561	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10562	142502	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10563	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10610	142502	142	- 6078
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10611	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10615	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10616	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	05465	142502	142	- 3335
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	05068	14445	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	05070	14445	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	05975	142400	142	- 3332
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	09272	142445	142	- 4020
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	09273	142445	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	09274	142445	142	- 3331
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	05488	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10559	142506	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10612	142502	142	- 3322
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10617	142508	142	- 3324
Amend	17	002200	Mental Health Clinician-Licens	002200	Behavioral Health Clinician-Licens	1.00	1.00	761	10760	142502	142	- 3322
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	09271	142445	142	- 3331
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10755	142443	142	- 2010
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10119	142513	142	- 3331
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10554	142502	142	- 3322
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10555	142502	142	- 3331
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10557	142506	142	- 3324
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10558	142508	142	- 3324
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10756	142500	142	- 1224
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10757	142502	142	- 3322
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10822	142502	142	- 3331
Amend	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	10556	142500	142	- 1224
Amend	17	002407	MH Clinic Administrator	002407	BH Clinic Administrator	1.00	1.00	520	10539	142502	142	- 3383
Amend	17	002407	MH Clinic Administrator	002407	BH Clinic Administrator	1.00	1.00	520	10540	142506	142	- 3322
Amend	17	011000	Community Health Technician	052400	Community Health Tech - Clinics	1.00	1.00	138	01088	142301	142	- 3014
Amend	17	023200	Div Mgr HHS Mental Health	023200	Div Mgr HHS Behavioral Health	1.00	1.00	804	09347	142500	142	- 6070
Amend	17	023200	Div Mgr HHS Mental Health	023200	Div Mgr HHS Behavioral Health	1.00	1.00	804	09909	142500	142	- 3383
Amend	17	031820	Mental Health Technician II	031820	Behavioral Health Technician II	1.00	1.00	851	05589	142502	142	- 3322
Amend	17	031820	Mental Health Technician II	031820	Behavioral Health Technician II	1.00	1.00	851	03651	142506	142	- 3322
Amend	17	031820	Mental Health Technician II	031820	Behavioral Health Technician II	1.00	1.00	851	04313	142502	142	- 3322
Amend	17	031820	Mental Health Technician II	031820	Behavioral Health Technician II	1.00	1.00	851	10627	142506	142	- 3322
Amend	17	031820	Mental Health Technician II	031820	Behavioral Health Technician II	1.00	1.00	851	10646	142502	142	- 3322
Amend	17	031820	Mental Health Technician II	031820	Behavioral Health Technician II	1.00	1.00	851	06033	142506	142	- 3322
Amend	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01504	142000	142	- 3322
Amend	17	036800	Program Manager Mental Health	036800	Program Manager Behavioral Health	1.00	1.00	728	09258	142509	142	- 3426
Amend	17	042420	Medical Office Assistant	042430	Medical Office Assistant Lead	1.00	1.00	815	10622	142000	142	- 3014
Amend	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	08904	142443	142	- 3383
Amend	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	04201	142502	142	- 3331
Amend	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	08892	142308	142	- 3331
Amend	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	08906	142502	142	- 3335
Amend	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	10515	142506	142	- 3324
Amend	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	10565	142502	142	- 3322
Amend	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	10566	142511	142	- 6078
Amend	17	071002	Administrative Specialist I	071020	Administrative Specialist II	1.00	1.00	709	10733	142000	142	- 4030
Amend	17	072102	Dir of Mental Health-HHSA	072102	Dir of Behavioral Health-HHSA	1.00	1.00	802	05396	142500	142	- 3311
Amend	17	072232	Dep HHS Dir Mental Health	072232	Dep HHS Dir Behavioral Health	1.00	1.00	803	09260	142500	142	- 3311
Amend	17	073222	HHS Medical Director-MH	073222	HHS Medical Director-Behavioral Health	1.00	1.00	788	06453	142502	142	- 3311
Amend	17	077102	Dep HHS Dir Ment Hlth Clin Svs	077102	Dep HHS Dir Beha Hlth Clin Svs	1.00	1.00	804	09259	142500	142	- 3311

Fiscal Year 2024/25 Recommended Budget

Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title	New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost No.	Dist.
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	06868	142502	142	- 1222
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07252	142502	142	- 3335
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07262	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07525	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07769	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07763	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	06866	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07251	142502	142	- 3322
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	06867	142502	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07528	142502	142	- 3322
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07757	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07257	142508	142	- 3331
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	06863	142502	142	- 3322
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07762	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	06872	142511	142	- 3331
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07250	142509	142	- 6067
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	06865	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07253	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07249	142502	142	- 6041
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07526	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07768	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07255	142509	142	- 3426
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07263	142502	142	- 6067
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07771	142502	142	- 3322
Amend	17	082520	Mental Health Case Mgr II	082520 Behavioral Health Case Mgr II	1.00	1.00	290	07254	142509	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06888	142502	142	- 1222
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06891	142508	142	- 3324
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06875	142502	142	- 3331
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06876	142502	142	- 1222
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06877	142509	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06883	142502	142	- 3402
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06884	142502	142	- 1222
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06885	142502	142	- 3322
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06887	142502	142	- 3322
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06889	142506	142	- 4030
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06894	142502	142	- 3322
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06898	142510	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06899	142502	142	- 3335
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06900	142502	142	- 3322
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06901	142502	142	- 1222
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06902	142502	142	- 3322
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06903	142502	142	- 3322
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	08937	142506	142	- 3324
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	09089	142509	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	10285	142500	142	- 6070
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	10538	142502	142	- 1222
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06882	142502	142	- 1222
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	08160	142502	142	- 3332
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06881	142509	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06878	142509	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06880	142509	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	06890	142509	142	- 3426
Amend	17	082530	Mental Health Case Mgr III	082530 Behavioral Health Case Mgr III	1.00	1.00	294	09088	142502	142	- 3426
Amend	17	097300	Mental Hlth Svs Act Manager	097300 Behavioral Hlth Svs Act Manager	1.00	1.00	775	08823	142500	142	- 3330
Delete	17	000720	Administrative Svs Officer II	-	1.00	1.00	777	03527	142207	142	- 6068
Delete	17	010100	Communicable Disease Investgr	-	1.00	1.00	189	07152	142506	142	- 3323
Delete	26	011000	Community Health Technician	-	1.00	1.00	138	05240	142323	142	- 6047
Delete	26	011000	Community Health Technician	-	1.00	1.00	138	01113	142302	142	- 6040
Delete	26	011010	Community Health Worker	-	1.00	1.00	354	10749	142101	142	- 1150
Delete	26	015710	Dietitian I	-	1.00	1.00	285	06429	142000	142	- 6028
Delete	26	027220	Laboratory Assistant	-	1.00	1.00	721	01080	142315	142	- 3022
Delete	26	029300	Mail Processor	-	1.00	1.00	137	02378	142447	142	- 4010
Delete	26	032715	Nurse Practitioner - OB	-	1.00	1.00	769	08900	142000	142	- 3014
Delete	26	033330	Office Assistant	-	1.00	1.00	822	03726	142310	142	- 6028

Fiscal Year 2024/25 Recommended Budget
 Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title		New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost	Dist. No.
Delete	26	034822	Primary Care Practitioner	-		1.00	1.00	319	00702	142000	142	- 3014
Delete	26	034822	Primary Care Practitioner	-		1.00	1.00	319	08167	142301	142	- 3014
Delete	26	035120	Analyst-Dept Human Rscs II	-		1.00	1.00	921	10826	142105	142	- 1142
Delete	26	042420	Medical Office Assistant	-		1.00	1.00	796	01146	142301	142	- 3014
Delete	26	044620	Stock Clerk	-		1.00	1.00	154	00994	142000	142	- 6023
Delete	26	044620	Stock Clerk	-		1.00	1.00	154	02076	142422	142	- 4010
Delete	17	046800	Nutritionist, Supv Pub Hlth	-		1.00	1.00	897	00772	142310	142	- 6028
Delete	26	047720	Occupational Therapist	-		1.00	1.00	689	07236	142323	142	- 6024
Delete	26	047730	Physical Therapist	-		1.00	1.00	689	00768	142323	142	- 6024
Delete	17	047730	Physical Therapist	-		1.00	1.00	689	06437	142506	142	- 6024
Delete	26	075610	Contact Tracer	-		1.00	1.00	376	10667	142302	142	- 6100
Delete	26	075610	Contact Tracer	-		1.00	1.00	376	10668	142000	142	- 6100
Delete	26	086820	Self Suffcncy Support Asst	-		1.00	1.00	947	08262	142404	142	- 4030
Delete	26	086820	Self Suffcncy Support Asst	-		1.00	1.00	947	02346	142404	142	- 4030
Delete	26	086820	Self Suffcncy Support Asst	-		1.00	1.00	947	09028	142447	142	- 4030
Delete	26	091020	Public Guardian-Deputy II	-		1.00	1.00	876	10868	142406	142	- 4062
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	08280	142401	142	- 4030
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	00998	142000	142	- 4030
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	07133	142442	142	- 4030
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	08417	142402	142	- 4030
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	08831	142442	142	- 4030
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	04471	142402	142	- 4030
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	07010	142401	142	- 4030
Delete	26	095230	Self Sufficiency Counselr Lead	-		1.00	1.00	857	07535	142403	142	- 4032
ReClassify	17	002207	Mental Health Clinical Supv	002207	Behavioral Health Clinical Supv	1.00	1.00	297	05412	142502	142	- 3322
ReClassify	17	010900	Community Educ Specialist	010980	Community Educ Spec- Clinics	1.00	1.00	193	00928	142301	142	- 3014
ReClassify	17	011000	Community Health Technician	052400	Community Health Tech - Clinics	1.00	1.00	138	01099	142700	142	- 3014
ReClassify	17	011000	Community Health Technician	052400	Community Health Tech - Clinics	1.00	1.00	138	01101	142301	142	- 3014
ReClassify	17	011000	Community Health Technician	052400	Community Health Tech - Clinics	1.00	1.00	138	01105	142301	142	- 3014
ReClassify	17	011000	Community Health Technician	052400	Community Health Tech - Clinics	1.00	1.00	138	01098	142301	142	- 3014
ReClassify	17	012020	Cook	008800	Cook - Clinics	1.00	1.00	820	07210	142509	142	- 3426
ReClassify	17	013820	Custodial Worker	013400	Custodial Worker - Clinics	1.00	1.00	809	07211	142301	142	- 3426
ReClassify	17	013820	Custodial Worker	013400	Custodial Worker - Clinics	1.00	1.00	809	04992	142301	142	- 3014
ReClassify	17	027220	Laboratory Assistant	027280	Laboratory Assistant - Clinics	1.00	1.00	721	10394	142301	142	- 3014
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	07245	142000	142	- 6078
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01010	142000	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01524	142000	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	08122	142301	142	- 3014
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01131	142306	142	- 3019
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01016	142502	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	07246	142511	142	- 6078
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	04299	142000	142	- 6041
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01508	142502	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	04029	142502	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01149	142000	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	01128	142301	142	- 3014
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	05012	142000	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	04124	142000	142	- 3324
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	04298	142000	142	- 3324
ReClassify	17	033330	Office Assistant	042430	Medical Office Assistant Lead	1.00	1.00	815	06694	142508	142	- 3322
ReClassify	17	033330	Office Assistant	042420	Medical Office Assistant	1.00	1.00	796	04300	142000	142	- 3324
ReClassify	17	033340	Office Assistant Lead	033343	Office Assistant Lead-K	1.00	1.00	280	07167	142000	142	- 1142
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	07165	142502	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06717	142502	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06741	142502	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	08939	142502	142	- 3332
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06738	142502	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	08938	142502	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06736	142502	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06716	142502	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06968	142508	142	- 3322
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06728	142508	142	- 3331
ReClassify	17	033340	Office Assistant Lead	042430	Medical Office Assistant Lead	1.00	1.00	815	06727	142508	142	- 3324
ReClassify	17	058700	Mental Health Clinical Svs Mgr	058700	Behavioral Health Clinical Svs Mgr	1.00	1.00	251	01414	142502	142	- 3383

Fiscal Year 2024/25 Recommended Budget
Personnel Resolution, Amendments to the Position Allocation List

Add, Delete, Reclassify, or Amend	Effective Pay Period	Job Code	Class Title	New Class Title	No. of Pos	Pos FTE	Grade	Position Number	Dept ID	Job Cost Dist. No.
ReClassify	17	082300	Office Assistant,Supv	042400 Medical Office Assitant, Supv	1.00	1.00	878	06758	142502	142 - 3322
ReClassify	17	082300	Office Assistant,Supv	042400 Medical Office Assitant, Supv	1.00	1.00	878	06759	142502	142 - 3322
ReClassify	17	082300	Office Assistant,Supv	042400 Medical Office Assitant, Supv	1.00	1.00	878	06742	142508	142 - 3324
Library										
Add	17	000300	Administrative Aide	-	1.00	1.00	180		145214	145 - 2100
ReClassify	17	028740	Librarian IV	028750 Librarian V	1.00	1.00	236	01268	145214	145 - 2100
Human Resources and Development										
ReClassify	17	048020	Training Officer II	048100 Human Resources & Dev Trainer	1.00	1.00	921	10226	200000	200 - 2150
Probation										
Amend	17	036200	Probation Technician	000300 Administrative Aide	1.00	1.00	180	08017	205000	205 - 2500
Delete	26	028300	Legal Secretary III	-	1.00	1.00	423	10766	205000	205 - 1100
ReClassify	17	000720	Administrative Svs Officer II	000730 Administrative Svs Officer III	1.00	1.00	248	04406	205000	205 - 1200
ReClassify	17	036200	Probation Technician	000300 Administrative Aide	1.00	1.00	180	07633	205000	205 - 2400
Public Defender										
Add	17	000650	Department Secretary	-	1.00	1.00	423		210000	210 - 1210
Add	17	005052	Attorney-Senior, DA/ PD	-	1.00	1.00	355		210000	210 - 1210
Amend	17	004950	Supervising Law Clerk	033507 Supervising Paralegal	1.00	1.00	671	07904	210000	210 - 1210
Amend	17	037610	Public Defender Intervwr I	037660 PD Case Manager	1.00	1.00	294	08710	210000	210 - 1210
Amend	17	037610	Public Defender Intervwr I	037720 Public Defender Intervwr II	1.00	1.00	372	07899	210000	210 - 1210
Amend	17	037610	Public Defender Intervwr I	037720 Public Defender Intervwr II	1.00	1.00	372	01817	210000	210 - 1210
Amend	17	037610	Public Defender Intervwr I	037720 Public Defender Intervwr II	1.00	1.00	372	01819	210000	210 - 1210
Amend	17	037610	Public Defender Intervwr I	037720 Public Defender Intervwr II	1.00	1.00	372	01816	210000	210 - 1210
ReClassify	17	001880	Social Worker-Public Defender	001880 Holistic Defense Advocate	1.00	1.00	505	10949	210000	210 - 1210
ReClassify	17	001880	Social Worker-Public Defender	001880 Holistic Defense Advocate	1.00	1.00	505	10036	210000	210 - 1210
Road Fund										
Add	17	032130	RMA Coordinatior III	-	1.00	1.00	432		230523	225 - 2380
Add	17	032130	RMA Coordinatior III	-	1.00	1.00	432		230523	225 - 2380
Add	17	067100	Supervising Civil Designer	-	1.00	1.00	897		230523	225 - 2380
Add	17	099900	Assistant RMA Dir-Public Works	-	1.00	1.00	802		230110	225 - 2380
Resource Management Agency										
Add	17	035020	Planner II	-	1.00	1.00	460		230431	230 - 6110
Add	17	047220	Systems & Procedures Ana II	-	1.00	1.00	227		230130	230 - 8100
Add	17	087530	Grants Specialist III	-	1.00	1.00	786		230135	230 - 4000
Add	17	097220	Administrative Specialst IIRMA	-	1.00	1.00	709		230000	230 - 8100
Amend	17	000610	Secretary I	000630 Secretary III	1.00	1.00	668	09103	230120	230 - 8100
Amend	17	000611	Secretary I-B	000610 Secretary I	1.00	1.00	666	06206	230130	230 - 8100
Amend	17	006440	Building/Code Comp Insp IV	076302 Asst Building & Housing Mgr	1.00	1.00	452	10158	230000	230 - 5120
Amend	17	035020	Planner II	035130 Planner III	1.00	1.00	620	06207	230431	230 - 6110
Amend	17	035320	Planning Technician II	006320 Building/Code Comp Insp II	1.00	1.00	204	10424	230420	230 - 5120
Amend	17	035330	Planning Technician III	006320 Building/Code Comp Insp II	1.00	1.00	204	08514	230420	230 - 5120
Amend	17	035330	Planning Technician III	006320 Building/Code Comp Insp II	1.00	1.00	204	00326	230420	230 - 5120
Amend	17	035330	Planning Technician III	006320 Building/Code Comp Insp II	1.00	1.00	204	10835	230420	230 - 5120
Amend	17	035330	Planning Technician III	035010 Planner I	1.00	1.00	618	10422	230431	230 - 6110
Amend	17	035330	Planning Technician III	035010 Planner I	1.00	1.00	618	10529	230431	230 - 6110
Delete	26	033330	Office Assistant	-	1.00	1.00	822	00329	230000	230 - 8100
Solid Waste										
Amend	17	035120	Analyst-Dept Human Rscs II	035030 Analyst-Dept Human Rscs III	1.00	1.00	706	10016	235610	235 - 2000
Sheriff-Coroner										
Add	17	096030	Field Evidence Technician III	-	1.00	1.00	798		240142	240 - 2178
County Fire										
Add	17	093400	Fire Lieutenant	-	1.45	1.45	702		245	245 - 2300
Add	17	093400	Fire Lieutenant	-	1.45	1.45	702		245	245 - 2300

Fiscal Year 2024/25 Recommended Budget

Personnel Resolution, Amendments to the Position Allocation List

Compensation Changes

Action	Funded Pay Periods	Job Code	Class Title	Percentage Amount	No. of Pos	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Salary Increase	17	014500	Deputy Ag Commissioner/Sealer	5%	4	4.00	422	00010, 00011, 00012, 10636	015000	015 - 2101
Salary Increase	17	003302	Assist County Auditor-Contrler	5%	1	1.00	B04	00177	030000	030 - 2510
Salary Increase	17	089402	Assistant Treas/TaxColl	5%	1	1.00	B04	08106	030000	030 - 2800
Salary Increase	17	007432	Chief Deputy Co Cnsl-Land/Jus	3%	1	1.00	B02	10830	080000	080 - 2150
Salary Increase	17	007462	Chief Deputy Co Cnsl-Litigate	3%	1	1.00	B02	04141	080000	080 - 2150
Salary Increase	17	007472	Chief Deputy Co Cnsl-Hearing	3%	1	1.00	B02	08807	080000	080 - 2150
Salary Increase	17	007442	Chief Deputy Co Cnsl-Pers	3%	1	1.00	B02	04144	080000	080 - 2150
Salary Increase	17	070602	Deputy County Librarian	5%	1	1.00	B06	05370	145000	145 - 2100
Salary Increase	17	075000	Background Investigator	10%	3	1.00	830	10873, 10874, 10875	205000	205 - 1100
Salary Increase	17	012030	Cook Lead	3%	7	7.00	450	04611, 01743, 04609, 01742, 01741, 04610, 04608	205000	205 - 1372
Salary Increase	17	039800	Asst Traffic Control Super	12.47%	1	1.00	330	02490	230000	225 - 2360
Salary Increase	17	025202	Asst RMA Dir - Fiscal Services	5%	1	1.00	B02	04265	230000	230 - 8100
Salary Increase	17	039502	Assoc RMA Director	5%	1	1.00	B04	02436	230000	230 - 8100
Salary Increase	17	097500	Asst RMA Dir-Econ Devl & Plan	5%	1	1.00	B02	05899	230000	230 - 6110
Salary Increase	17	059800	Engraving Supervisor	6%	2	2.00	211	05893, 05894	240000	240 - 2759
Salary Increase	17	002000	Sheriff's Background Invest	10%	4	4.00	450	08366, 04531, 04676, 03738	240000	240 - 2117

County Elected Officers are to receive a 3% cost of living increase, effective at the adoption of the annual budget consistent with the Tulare County Ordinance Code No. 3558.

Action	Funded Pay Periods	Job Code	Class Title	Percentage Amount	No. of Pos	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Salary Increase	-	012302	County Assessor/Clerk-Recorder	3%	1	1.00	B02	00104	000025	025 - 1025
Salary Increase	-	012402	Auditor-Control/Treas-Tax Coll	3%	1	1.00	B02	00176	000030	030 - 2510
Salary Increase	-	016402	District Attorney	3%	1	1.00	B01	00416	000100	100 - 3200
Salary Increase	-	043402	Sheriff-Coroner	3%	1	1.00	B01	03099	000240	240 - 2125

The Board of Supervisors are to receive a 3% cost of living increase, effective 60 days after the adoption of the annual budget, consistent with the Tulare County Ordinance Code No. 3558.

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

**BEFORE THE BOARD OF SUPERVISORS
SITTING AS THE
TERRA BELLA SEWER MAINTENANCE DISTRICT**

**IN THE MATTER OF FY 2024/25
FINAL BUDGET HEARINGS**

)

) **Resolution No. TBS 2024-02**

UPON MOTION OF SUPERVISOR TOWNSEND, SECONDED BY
SUPERVISOR VALERO, THE FOLLOWING WAS ADOPTED BY THE BOARD OF
SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 17, 2024, BY THE
FOLLOWING VOTE:

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



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

BY: 
Deputy Clerk

* * * * *

1. Conducted a Public Hearing on the Fiscal Year 2024/25 Recommended Budget and adopt the Fiscal Year 2024/25 Final Budget for the Terra Bella Sewer Maintenance District as modified during the hearings; and
2. Authorized the Auditor-Controller to make necessary minor adjustments to bring the Fiscal Year 2024/25 Budget into final balance.

ALL DEPTS
9.17.2024
KB

**BEFORE THE BOARD OF SUPERVISORS
SITTING AS THE
TULARE COUNTY FLOOD CONTROL DISTRICT**

**IN THE MATTER OF FY 2024/25
FINAL BUDGET HEARINGS**

)
) **Resolution No. FC 2024-05**

UPON MOTION OF SUPERVISOR SHUKLIAN, SECONDED BY SUPERVISOR VALERO, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 17, 2024, BY THE FOLLOWING VOTE:

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



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

BY: _____



Deputy Clerk

* * * * *

1. Conducted a Public Hearing on the Fiscal Year 2024/25 Recommended Budget and adopt the Fiscal Year 2024/25 Final Budget for the Tulare County Flood Control District as modified during the hearings; and
2. Authorized the Auditor-Controller to make necessary minor adjustments to bring the Fiscal Year 2024/25 Budget into final balance.



Source: Tulare County Human Resources and Development – Wall Mural

Employee Total Compensation

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

Tulare County Benefits for FY 2024/25

Tulare County provides employees with a wide range of benefits described in the section entitled: Tulare County Benefits Defined. The benefits available to the County's employees vary based on bargaining unit. The Total Employee Compensation for Fiscal Year 2024/25 is budgeted at \$489 million. Additional County Contributions are estimated at \$40.4 million. Provided below are tables representing Total Employee Compensation and Additional County Contributions for County Employees.

Table 1 shows the appropriations for Total Employee Compensation for three fiscal years, namely, FY 2022/23 through 2024/25.

TABLE 1

Total Employee Compensation

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

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

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

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

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

Employee Total Compensation

TABLE 2
Additional County Contributions

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

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

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

Tulare County Bargaining Units

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

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

Table 3 reflects Tulare County's Bargaining Units (as of July 1, 2024) and the total number of employees represented in these units:

TABLE 3
Bargaining Units

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

Tulare County Benefits

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

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

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

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

Employee Assistance Program – The County of Tulare has contracted with Anthem Blue Cross to provide the Employee Assistance Program (EAP). The EAP is a confidential service designed to help employees and their families identify, assess, and resolve issues that may be affecting their personal life and/or job performance. The EAP is available to the employee and/or anyone in the employee’s immediate family who is living in the employee’s home. The cost of the services is covered by the County of Tulare. The EAP also offers wellness education seminars and financial counseling, which are designed to target specific problems or issues.

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

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

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

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

Holiday Leave – Tulare County observes 12 paid holidays per year.

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

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

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

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

Tuition Reimbursement – The Tuition Reimbursement Program is intended for employees who, in their off-duty hours, attend educational or training courses, which benefit both themselves and the County of Tulare. The program reimburses for the first \$500 of covered expenses in a fiscal year.

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

TABLE 4

Employee Total Compensation

Vacation Accrual

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

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

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

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

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

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

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

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

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

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

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

Retirement Contributions

To address the current unfunded liability issue, the Board of Supervisors established the Strategic Financing Plan Ad Hoc Committee in 2017. During the course of several months of discussion, the Board established a Section 115 Trust for pension stabilization and funded the trust in the amount of \$3 million, as of June 30, 2024, the 115 Trust has a balance of \$8,754,609. Debt issuance in the amount of \$251 million for Pension Obligation Bonds was approved by the Board of Supervisors in April 2018, as of June 30, 2024, POB debt balance is \$189.6 million.

Table 5 below reflects actual and estimated Retirement Contributions provided by the Employer and Employee through the period 2023 through 2043. It should be noted that Table 5 represents the estimated contributions based on assumptions as of the actuary's valuation date and are subject to change by the Tulare County Retirement Board.

TABLE 5
Retirement Contributions

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

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

Employee Total Compensation

Pension Obligation Bond

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

As a note, FY 2024/25 POB Debt Service charges are \$19.8 million. Of this amount, the General Fund will pay \$7.7 million and \$10.6 million will be addressed by subvented agencies and departments. Outside funds account for about \$1.6 million.

TABLE 6
POB Debt Service Schedule

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

Sub Fund and Fund Balance Summary

Governmental Funds, Fiduciary Funds, and Strategic Reserve Summary

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

I. Governmental Fund Balance Classifications

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

Table 1 below provides a summary of the County's General Fund balance for Fiscal Years 2019/20 through 2023/24.

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

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

(1) Amounts as of 7/31/24

Sub Fund and Fund Balance Summary

II. Fiduciary Funds

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

Table 2 below provides a summary of the County's governmental and fiduciary cash balances as of June 30, 2024.

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

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

III. Strategic Reserve

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

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

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

Annual commitment of funds to the Strategic Reserve shall be approved by the Board during the Annual Budget Hearings. In the event funds are to be appropriated to cover essential core functions of the County, the access of funds shall be determined by the Board by a four-fifths vote during the annual Budget Hearings or during action on the Mid-Year Budget Report. If there is a declared local, state, or federal government disaster or emergency, then the Board, by four-fifths vote, may access the strategic reserve at a regularly scheduled Board meeting.

Sub Fund and Fund Balance Summary

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

At the present time, the County has \$41 million in the Strategic Reserve.

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

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

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

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

Level of Unrestricted Fund Balance in the General Fund

The GFOA Best Practice recommends maintaining unrestricted fund balance in the General Fund of no less than two months (or no less than 16%) of operating revenues or operating expenditures, which for the County would be \$145,380 (16% of \$908,628 estimated operating revenues) for Fiscal Year 2024. However, the County's estimated level of fund balance in the General Fund for Fiscal Year 2024 is as follows:

Estimated operating revenues	\$ 908,628
Committed fund balance	\$ 69,488
Assigned fund balance	112,831
Unassigned fund balance	69,244
Total unrestricted fund balance	\$ 251,563
% of operating revenues	27.69%

Therefore, the County has a fund balance of \$106,183 in excess of the GFOA Best Practice minimum.

The following pages provide details as of June 30, 2024, regarding the classifications and cash balance amounts attributed to the County's agencies, departments, and offices by fund number and by department.

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2024

By fund number

Fund	Fund Group	Fund Name	Cash Balance as of 06/30/2024	Classification	Responsible Department
401	Governmental	Sequoia Gateway Impact Fees	\$ 122,347.10	Committed	Resource Management Agency
402	Governmental	Abandoned Vehicle Abatement	\$ 2,975.48	Restricted	Tulare County Association of Governments
403	Governmental	Building Department	\$ 9,630.00	Unassigned	Resource Management Agency
404	Fiduciary	Auditor's Trust Fund	\$ 20,370.40	Held for Others	Auditor-Controller/Treasurer-Tax Collector
405	Fiduciary	Home Owners Tax Exemption Tr	\$ 1,494.38	Held for Others	Auditor-Controller/Treasurer-Tax Collector
406	Fiduciary	Building Seismic	\$ 23,304.91	Held for Others	Resource Management Agency
407	Governmental	Property Tax System Replacement	\$ 7,749,822.99	Committed	County Administrative Office
408	Fiduciary	Automobile Insurance Fraud	\$ 1,162.96	Held for Others	District Attorney
409	Fiduciary	Workers Comp Fraud	\$ 2,913.03	Held for Others	District Attorney
410	Governmental	Public Health Emergency Preparedness Advance Fund	\$ -	Restricted	Health and Human Services Agency
411	Governmental	Micrographics, Recorder's Trust and Records Modernization	\$ 11,346,590.96	Restricted	Assessor/Clerk-Recorder
412	Governmental	County Children	\$ 163,512.08	Restricted	Health and Human Services Agency
413	Governmental	Conditional Release Prog-MH	\$ 29,408.89	Restricted	Health and Human Services Agency
414	Fiduciary	Deceased Trust Probate	\$ 36,691.57	Held for Others	Auditor-Controller/Treasurer-Tax Collector
415	Governmental	Domestic Violence Program	\$ 27,258.95	Restricted	Health and Human Services Agency
416	Fiduciary	DNA Identification Fund	\$ 49,288.41	Held for Others	Auditor-Controller/Treasurer-Tax Collector
417	Governmental	AB 818	\$ 456,263.72	Restricted	Assessor/Clerk-Recorder
419	Governmental	Compliance Inspection	\$ 153,902.14	Committed	Resource Management Agency
420	Fiduciary	H&S 12706 Fireworks	\$ 72.53	Held for Others	Auditor-Controller/Treasurer-Tax Collector
421	Fiduciary	Employees Retirement	\$ 13,037,053.55	Held for Others	Tulare County Employee Retirement Association
422	Fiduciary	TCERA Property	\$ 402,972.96	Held for Others	Tulare County Employee Retirement Association
423	Fiduciary	Consumer Fraud	\$ 2,709,394.41	Held for Others	District Attorney
424	Governmental	MHSA Local Prudent Reserve	\$ 4,542,653.98	Restricted	Health and Human Services Agency
425	Governmental	Alcohol & Drug Prior Year Unexpended	\$ 3,330,500.95	Restricted	Health and Human Services Agency
426	Governmental	Public Safety Power Shutoff Resiliency Program	\$ 446.14	Restricted	Health and Human Services Agency
427	Fiduciary	Public Safety Augmentation Fd	\$ -	Held for Others	Temporary Holding Account
428	Fiduciary	Juv Inmate Welfare Benefit Fd	\$ 148,603.35	Held for Others	Probation
429	Fiduciary	Incorp Cities & States Fines	\$ 71,817.49	Held for Others	Auditor-Controller/Treasurer-Tax Collector
430	Governmental	Inmate Welfare Trust	\$ 1,894,208.14	Restricted	Sheriff-Coroner
431	Fiduciary	Railroad Education	\$ 18,513.40	Held for Others	Resource Management Agency
432	Governmental	Harmon Field Clean-Up	\$ 213.25	Restricted	General Services Agency
433	Governmental	Micrographics e-Recording Trust Fund	\$ 149,703.58	Committed	Assessor/Clerk-Recorder
434	Governmental	Aids Education	\$ 113,751.28	Restricted	Health and Human Services Agency
435	Governmental	Drug Prevention	\$ 151,706.08	Restricted	Health and Human Services Agency
436	Governmental	Alcohol Prevention	\$ 572,971.86	Restricted	Health and Human Services Agency
437	Fiduciary	Victim Witness Assistance	\$ 810,638.46	Held for Others	District Attorney
438	Governmental	Mental Health Services Act	\$ 78,027,548.45	Restricted	Health and Human Services Agency
439	Fiduciary	Law Library Trust	\$ 863,576.15	Held for Others	Law Library
440	Governmental	Alcohol Trust Statham	\$ 1,203,439.86	Restricted	Health and Human Services Agency
441	Governmental	First Offender Program Fees	\$ 210.50	Restricted	Health and Human Services Agency
442	Governmental	Local Assistance and Tribal Consistency Fund	\$ 12,244,349.57	Assigned	County Administrative Office
443	Fiduciary	Industrial Hemp Abatement Deposit	\$ 28,200.00	Held for Others	Agricultural Commissioner
444	Governmental	DUI Laboratory	\$ 62,116.72	Restricted	Auditor-Controller/Treasurer-Tax Collector
445	Governmental	Program Income (CDBG)	\$ 221,702.86	Restricted	Resource Management Agency
446	Governmental	Probation Sustaining Fund	\$ 6,515.59	Restricted	Probation
448	Governmental	George Stewart Historical Collection	\$ 13,096.17	Restricted	Library
449	Governmental	Off Highway Vehicle (014)	\$ 95,996.70	Restricted	Sheriff-Coroner
450	Fiduciary	Probation Officers Restitution	\$ 819,667.55	Held for Others	Probation
451	Governmental	TC HIDTA Forfeitures State	\$ -	Restricted	Sheriff-Coroner
452	Governmental	TC HIDTA Forfeitures Federal	\$ -	Restricted	Sheriff-Coroner
453	Fiduciary	Probation Officer Miscellaneous	\$ 12,638.60	Held for Others	Probation
454	Fiduciary	Public Defenders Agency Trust Account	\$ 34,915.27	Held for Others	Public Defender
455	Governmental	Substandard Abatement Revolving Fund	\$ 524,137.10	Assigned	Resource Management Agency
456	Governmental	State Asset Forfeitures 15% Trust	\$ 161,431.61	Restricted	Sheriff-Coroner
457	Governmental	Social Security Truncation	\$ 392,781.95	Restricted	Assessor/Clerk-Recorder
458	Governmental	Range Improvement Grazing D#1	\$ 37,838.38	Restricted	Agricultural Commissioner
459	Governmental	Real Property Transfer Tax	\$ 67,519.37	Unassigned	Assessor/Clerk-Recorder
460	Fiduciary	Public Works	\$ 431,484.66	Held for Others	Resource Management Agency
461	Governmental	Sheriff Civil Trust Fund	\$ 331,803.78	Restricted	Sheriff-Coroner
462	Governmental	County Prop 69 DNA Finger Printing	\$ 298.46	Restricted	Sheriff-Coroner
463	Governmental	Criminal Justice Facility	\$ 5,792.01	Debt Service	Auditor-Controller/Treasurer-Tax Collector (Sub-fund of Debt Service 024)
464	Fiduciary	Courthouse Temp. Construction	\$ 816.28	Held for Others	Auditor-Controller/Treasurer-Tax Collector*
465	Fiduciary	State Fund	\$ 2,950.00	Held for Others	Auditor-Controller/Treasurer-Tax Collector
466	Governmental	Jail Based Competency Treatment Program	\$ 9,886.07	Restricted	Health and Human Services Agency
467	Fiduciary	State Trust surcharge of Vital Stats & Environmental Health	\$ 119,223.96	Held for Others	Health and Human Services Agency
468	Governmental	Federal Ntf [narcotics asset forfeitures]	\$ 690,784.94	Restricted	Sheriff-Coroner
469	Fiduciary	State Sales Tax	\$ 9,819.63	Held for Others	Auditor-Controller/Treasurer-Tax Collector
470	Fiduciary	Dinuba Courthouse Construction	\$ 64,720.23	Held for Others	Auditor-Controller/Treasurer-Tax Collector*
471	Fiduciary	State Transit Assistance	\$ 5,510,953.55	Held for Others	Tulare County Association of Governments
472	Governmental	Title IV-E	\$ 466,089.79	Restricted	Probation
473	Governmental	Survey Monument Preservation	\$ 133,558.07	Committed	Resource Management Agency
474	Governmental	Memo Trust - Deferred Comp	\$ -	Restricted	Auditor-Controller/Treasurer-Tax Collector
475	Fiduciary	Life & Annuity Program	\$ 0.01	Held for Others	District Attorney
476	Governmental	Public Defense Pilot Program	\$ 352,863.27	Restricted	Public Defender

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2024

By fund number

Fund	Fund Group	Fund Name	Cash Balance as of 06/30/2024	Classification	Responsible Department
477	Governmental	Officers Cash Overage	\$ 63,431.25	Unassigned	Auditor-Controller/Treasurer-Tax Collector
478	Governmental	Standards In Training Ben-Prob	\$ 32,642.36	Restricted	Probation
479	Governmental	Supplemental Law Enforcement Services COPS	\$ 4,547,596.80	Restricted	District Attorney
480	Governmental	Local Enforcement Agency (LEA)	\$ 457,352.32	Restricted	Health and Human Services Agency
481	Governmental	Used Oil Recycling Block Grant	\$ 558,476.31	Restricted	Health and Human Services Agency
482	Governmental	Treasurer's Trust Fund	\$ 29,522.62	Restricted	Auditor-Controller/Treasurer-Tax Collector
483	Fiduciary	Dinuba Transportation Tax	\$ 803,706.79	Held for Others	Tulare County Association of Governments
484	Fiduciary	Exeter Transportation Tax	\$ 404,426.24	Held for Others	Tulare County Association of Governments
485	Fiduciary	Farmersville Transportation Tax	\$ 327,329.06	Held for Others	Tulare County Association of Governments
486	Fiduciary	Lindsay Transportation Tax	\$ 423,723.63	Held for Others	Tulare County Association of Governments
487	Fiduciary	Porterville Transportation Tax	\$ 3,499,116.20	Held for Others	Tulare County Association of Governments
488	Fiduciary	Tulare Transportation Tax	\$ 934,573.28	Held for Others	Tulare County Association of Governments
489	Fiduciary	Visalia Transportation Tax	\$ 3,743,428.08	Held for Others	Tulare County Association of Governments
490	Fiduciary	Woodlake Transportation Tax	\$ 562,328.16	Held for Others	Tulare County Association of Governments
491	Fiduciary	Tulare County Transport Tax	\$ 4,817,603.93	Held for Others	Tulare County Association of Governments
492	Governmental	PVAE - Private Vehicular Access Easement Trust	\$ 16,430.33	Committed	Resource Management Agency
493	Fiduciary	TC HIDA Seizures	\$ 40,989.14	Held for Others	Sheriff-Coroner
494	Governmental	Behavioral Health and Homelessness Multi Year Initiatives	\$ 253,631.58	Restricted	Health and Human Services Agency
495	Governmental	Home Program Investment	\$ 1,473,440.09	Restricted	Resource Management Agency
496	Governmental	Grants (All receipts)	\$ 429,576.95	Restricted	Resource Management Agency
497	Governmental	Standards & Training For Corrections	\$ -	Committed	Sheriff-Coroner
498	Fiduciary	IHSS Trust	\$ 80,439.35	Held for Others	Health and Human Services Agency
499	Fiduciary	Treasury - Minor Beneficiary	\$ 12,532.43	Held for Others	Auditor-Controller/Treasurer-Tax Collector
500	Governmental	Asset Forfeiture	\$ 214,664.05	Unassigned	District Attorney
501	Fiduciary	Tax Collectors Deposits in Transit	\$ (1,403,500.76)	Held for Others	Auditor-Controller/Treasurer-Tax Collector
502	Governmental	Sheriff's Automation Fund	\$ 450,932.07	Restricted	Sheriff-Coroner
503	Governmental	Vital and Health Statistic	\$ 153,468.75	Restricted	Assessor/Clerk-Recorder
504	Governmental	Jail Medical Fund	\$ 11,225,101.32	Assigned	County Administrative Office
505	Governmental	Suppl Law Enforce Serv - Jails	\$ 123,113.79	Restricted	Sheriff-Coroner
506	Fiduciary	K/T Area Agency on Aging Assets	\$ 333,974.21	Held for Others	Health and Human Services Agency
507	Fiduciary	SB1473 Surcharge	\$ 10,110.40	Held for Others	Resource Management Agency
508	Governmental	Dairy Inspection Program	\$ 9,133.29	Committed	Health and Human Services Agency
509	Governmental	Youthful Offender Block Grant Fund (SB81)	\$ 44,767,580.25	Restricted	Probation
510	Governmental	Sheriff's Fleet Veh Replacement Trust Fund	\$ 1,074,681.67	Restricted	Sheriff-Coroner
511	Governmental	Environmental Litigation	\$ 283,021.22	Restricted	Health and Human Services Agency
512	Fiduciary	Agricultural Commissioner - CDA Bait Surcharge	\$ 19,530.00	Held for Others	Agricultural Commissioner
513	Governmental	Child Restraint System Loaner	\$ 77,572.15	Restricted	Health and Human Services Agency
514	Governmental	Vital and Health Statistics Trust Fund	\$ 292,258.88	Restricted	Health and Human Services Agency
515	Governmental	Public Health Emergency Preparedness	\$ 1,173.06	Restricted	Health and Human Services Agency
516	Governmental	Federal Forest Reserve	\$ 178,939.48	Restricted	Resource Management Agency
517	Governmental	Equipment and Vehicle Replacement Fund	\$ 9,454,896.10	Assigned	County Administrative Office
518	Governmental	Hospital Preparedness Program	\$ 52,272.21	Restricted	Health and Human Services Agency
519	Fiduciary	Education Rev Augmentation Fd	\$ 68,425.39	Held for Others	Auditor-Controller/Treasurer-Tax Collector
522	Governmental	Future Construction	\$ 20,483,925.26	Assigned	General Services Agency
523	Governmental	Local Community Corrections Fund	\$ 27,874,520.64	Restricted	Probation
524	Governmental	Proposition 99	\$ 140,545.33	Restricted	Health and Human Services Agency
525	Governmental	Juvenile Justice Realignment Block Grant	\$ 15,742,735.44	Restricted	Probation
526	Governmental	Sheriff's Farm Expansion Fund	\$ 526,527.59	Committed	Sheriff-Coroner
527	Governmental	Vehicle Internal Borrowing	\$ 3,091,705.74	Assigned	Auditor-Controller/Treasurer-Tax Collector
528	Governmental	DMV Auto Theft	\$ 826,139.15	Restricted	District Attorney
529	Governmental	Natural Resources Fund	\$ 11,310,000.00	Assigned	County Administrative Office
530	Governmental	Ivanhoe Community Drainage	\$ 30,920.00	Restricted	Resource Management Agency
531	Governmental	Public Guardian Interest	\$ 2,531,210.12	Restricted	Health and Human Services Agency
532	Governmental	Financial System Project Fund	\$ 24,527,518.12	Assigned	County Administrative Office
533	Governmental	Elections Trust Fund	\$ 8,774,565.25	Assigned	County Administrative Office
534	Governmental	Local Law Enforcement Service Acct. (LESA)	\$ 12,389,850.23	Restricted	Sheriff-Coroner
535	Fiduciary	Seized Narcotic Funds [State dist to 466 or 568]	\$ 1,552,176.99	Held for Others	Sheriff-Coroner
536	Governmental	Conflict Defender Fund	\$ 4,000,000.00	Assigned	County Administrative Office
537	Governmental	Fish and Game Fees	\$ 300,053.92	Unassigned	Resource Management Agency
538	Fiduciary	Civil Assessment AB199 and PC 1214.1	\$ 1,758.32	Held for Others	Auditor-Controller/Treasurer-Tax Collector
539	Governmental	Permanent Local Housing Association	\$ -	Restricted	Resource Management Agency
540	Governmental	Opioid Settlement Fund	\$ 3,551,070.26	Assigned	County Administrative Office
541	Governmental	AG Mitigation	\$ 28,272.62	Committed	Resource Management Agency
542	Governmental	Children's Wraparound Plan	\$ 5,186,443.56	Restricted	Health and Human Services Agency
543	Governmental	LSPF-Local Safety and Protection Fund	\$ 7,683,108.52	Restricted	Probation
544	Governmental	Sheriff's Local Law Enforcement Grant (K9)	\$ 197.54	Restricted	Sheriff-Coroner
545	Governmental	Special Projects	\$ 6,448.58	Unassigned	District Attorney
546	Governmental	Community Corrections Performance Incentive Fund	\$ 1,366,182.41	Restricted	Probation
547	Fiduciary	CAA JPA Custodial Fund	\$ 18,612,700.89	Held for Others	Assessor/Clerk-Recorder
548	Fiduciary	DNA Penalty Assessment Ab1806	\$ 166,611.09	Held for Others	Auditor-Controller/Treasurer-Tax Collector
549	Governmental	State Criminal Alien Assistance Program	\$ 1,433,100.38	Committed	Sheriff-Coroner
550	Governmental	Federal Equitable Sharing	\$ 46.98	Assigned	Probation
551	Governmental	Suppl Law Enf Serv Front Line	\$ 1,335,818.46	Restricted	Sheriff-Coroner
552	Governmental	SLESF Juvenile Justice	\$ 12,432,445.42	Restricted	Probation
553	Governmental	CalHome	\$ 310,845.54	Restricted	Resource Management Agency

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balances as of Fiscal Year Ended June 30, 2024

By fund number

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

Grand Total **496,645,027.65**

NOTES:

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

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

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

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

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

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

Fund	Fund Group	Fund Name	Cash balance as of 06/30/2024	Classification
Agricultural Commissioner/Sealer of Weights & Measures				
443	Fiduciary	Industrial Hemp Abatement Deposit	\$ 28,200.00	Held for Others
512	Fiduciary	Agricultural Commissioner - CDFA Bait Surcharge	\$ 19,530.00	Held for Others
458	Governmental	Range Improvement Grazing D#1	\$ 37,838.38	Restricted
Agricultural Commissioner/Sealer of Weights & Measures Total			85,568.38	
Assessor/Clerk-Recorder				
547	Fiduciary	CAA JPA Custodial Fund	\$ 18,612,700.89	Held for Others
598	Fiduciary	SB2 Affordable Housing Fee	\$ 464,022.50	Held for Others
411	Governmental	Micrographics, Recorder's Trust and Recorders Modernization	\$ 11,346,590.96	Restricted
417	Governmental	AB 818	\$ 456,263.72	Restricted
457	Governmental	Social Security Truncation	\$ 392,781.95	Restricted
503	Governmental	Vital and Health Statistic	\$ 153,468.75	Restricted
433	Governmental	Micrographics e-Recording Trust Fund	\$ 149,703.58	Committed
459	Governmental	Real Property Transfer Tax	\$ 67,519.37	Unassigned
Assessor/Clerk-Recorder Total			31,643,051.72	
Auditor-Controller/Treasurer-Tax Collector				
404	Fiduciary	Auditor's Trust Fund	\$ 20,370.40	Held for Others
405	Fiduciary	Home Owners Tax Exemption Tr	\$ 1,494.38	Held for Others
414	Fiduciary	Deceased Trust Probate	\$ 36,691.57	Held for Others
416	Fiduciary	DNA Identification Fund	\$ 49,288.41	Held for Others
420	Fiduciary	H&S 12706 Fireworks	\$ 72.53	Held for Others
429	Fiduciary	Incorp Cities & States Fines	\$ 71,817.49	Held for Others
464	Fiduciary	Courthouse Temp. Construction	\$ 816.28	Held for Others
465	Fiduciary	State Fund	\$ 2,950.00	Held for Others
469	Fiduciary	State Sales Tax	\$ 9,819.63	Held for Others
470	Fiduciary	Dinuba Courthouse Construction	\$ 64,720.23	Held for Others
499	Fiduciary	Treasury - Minor Beneficiary	\$ 12,532.43	Held for Others
501	Fiduciary	Tax Collectors Deposits in Transit	\$ (1,403,500.76)	Held for Others
519	Fiduciary	Education Rev Augmentation Fd	\$ 68,425.39	Held for Others
538	Fiduciary	Civil Assessment AB199 amd PC 1214.1	\$ 1,758.32	Held for Others
548	Fiduciary	DNA Penalty Assessment Ab1806	\$ 166,611.09	Held for Others
564	Fiduciary	Emergency Medical Air Transportation Act	\$ 14.16	Held for Others
573	Fiduciary	Redemption Reserve Trust Tc/Tr	\$ 1,186,010.49	Held for Others
574	Fiduciary	PIMS Trust Tc/Tr	\$ 551,180.55	Held for Others
575	Fiduciary	Tax Collector - Map Clearances	\$ 514,049.00	Held for Others
578	Fiduciary	Tax Collector Mobile Home Clearances	\$ 19,626.49	Held for Others
579	Fiduciary	Tax Collector - Bulk Transfers & Bankruptcies	\$ 59,137.63	Held for Others
582	Fiduciary	Tax Collector - Misc.	\$ 1,810,352.60	Held for Others
583	Fiduciary	SJVA Investment Fund	\$ 0.83	Held for Others
463	Governmental	Criminal Justice Facility	\$ 5,792.01	Debt Service
444	Governmental	DUI Laboratory	\$ 62,116.72	Restricted
474	Governmental	Memo Trust - Deferred Comp	\$ -	Restricted
482	Governmental	Treasurer's Trust Fund	\$ 29,522.62	Restricted
590	Governmental	Local Revenue Fund 2011 (AB118)	\$ 7,176,391.54	Restricted
527	Governmental	Vehicle Internal Borrowing	\$ 3,091,705.74	Assigned
477	Governmental	Officers Cash Overage	\$ 63,431.25	Unassigned
Auditor-Controller/Treasurer-Tax Collector Total			13,673,199.02	
Child Support Services				
581	Governmental	Child Support ADM/INCENTIVE	\$ 3,286,469.72	Restricted
Child Support Services Total			3,286,469.72	
County Administrative Office				
407	Governmental	Property Tax System Replacement	\$ 7,749,822.99	Committed
442	Governmental	Local Assistance and Tribal Consistency Fund	\$ 12,244,349.57	Assigned
504	Governmental	Jail Medical Fund	\$ 11,225,101.32	Assigned
517	Governmental	Equipment and Vehicle Replacement Fund	\$ 9,454,896.10	Assigned
529	Governmental	Natural Resources Fund	\$ 11,310,000.00	Assigned
532	Governmental	Financial System Project Fund	\$ 24,527,518.12	Assigned

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2024

By department

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

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2024

By department

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

Sub Fund and Fund Balance Summary

Governmental and Fiduciary Funds

Cash Balance as of Fiscal Year Ended June 30, 2024

By department

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

Grand Total \$ 496,645,027.65

NOTES:

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

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

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

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

Capital Assets

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

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

Mooney Grove Bridge Renovation



Capital Lease Purchase Policy

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

Capital Projects Funds

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

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

1. Capital Projects Fund

The Capital Projects Fund budget for Fiscal Year (FY) 2024/25 is \$99.9 million, and includes projects not accounted for in other department budgets as well as \$653,031 for undesignated major maintenance, which is used to address improvements and maintenance when no other funding is available. Capital improvement projects administered by other departments are not included in the Capital Projects Fund budget. For example, the \$6.8 million Woodville Landfill Cell Expansion Project is currently included in the FY 2024/25 Solid Waste budget.

Capital Expenditures

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

Table 1. Significant Capital Expenditures Over \$3 Million

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

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

The **Behavioral Health Urgent Care Facility Hillman Campus** will be approximately 7,000 sq ft and include a lobby and receptionist area, a warming room, a conference room, eight private patient rooms, one large room to serve several consumers at the same time, two therapy rooms, restroom, workstations, garden rooms, and a parking lot. It will also include an access control entrance to and from the staff area, a breakroom and storage area, one conference room, three private offices as well as a workspace for staff and an emergency exit at the back of the office. The project is currently in the design phase, and construction is estimated to commence in March 2026.

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

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

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

The **Morgue Facility** will be built behind the existing morgue and will contain an autopsy suite, histology room with controlled storage, a radiology suite for cat-scan and portable x-ray, staff support facilities, administrative areas including three private offices, and a public lobby with a separate counseling room. The project is currently in construction with an estimated completion date of November 2025.

2. ICT Special Projects Fund

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

Capital Assets Summary

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

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

Capital Assets Summary

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

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

Capital Assets Summary

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

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Appropriations and Revenues Summary

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

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
		Health Realignment Fund Total	13,656,804	13,656,804	13,656,804	13,656,804
019	019	Social Services Realignment	167,152,203	167,152,203	136,503,185	136,503,185
		Decrease to Fund Balance		-	13,348,193	13,348,193
019	FBL	Fund Balance		-	17,300,825	17,300,825
		Social Services Realignment Fund Total	167,152,203	167,152,203	167,152,203	167,152,203
020	020	Tobacco Settlement	5,800,328	5,800,328	5,800,328	5,800,328
020	FBL	Fund Balance		-	-	-
		Tobacco Settlement Fund Total	5,800,328	5,800,328	5,800,328	5,800,328
022	022	Pension Obligation Bond	19,832,744	19,832,744	19,832,744	19,832,744
022	FBL	Fund Balance		-	-	-
		Pension Obligation Bond Fund Total	19,832,744	19,832,744	19,832,744	19,832,744
024	024	Building Debt Service	2,408,135	2,408,135	7,409,806	7,409,806
		Increase to Fund Balance	5,001,671	5,001,671		
024	FBL	Fund Balance		-	-	-
		Building Debt Fund Total	7,409,806	7,409,806	7,409,806	7,409,806
030	086	Capital Projects	99,919,609	99,919,609	64,475,869	64,475,869
030	FBL	Fund Balance		-	35,443,740	35,443,740
		Capital Projects Fund Total	99,919,609	99,919,609	99,919,609	99,919,609
035	090	ICT Special Projects	3,762,915	3,762,915	2,602,396	2,602,396
		Decrease to Fund Balance		-	-	-
035	FBL	Fund Balance		-	1,160,519	1,160,519
		ICT Special Projects Fund Total	3,762,915	3,762,915	3,762,915	3,762,915
050	230	Community Development Block Grants	675,907	675,907	674,443	674,443
050	FBL	Fund Balance		-	1,464	1,464
		Community Development Block Grants Fund Total	675,907	675,907	675,907	675,907
051	230	HOME Program Fund	1,017,726	1,017,726	1,017,723	1,017,723
051	FBL	Fund Balance		-	3	3
		HOME Program Fund Total	1,017,726	1,017,726	1,017,726	1,017,726
RA6	RA6	Housing Successor Agency	468,901	468,901	31,500	31,500
RA6	FBL	Fund Balance		-	437,401	437,401
		Housing Successor Fund Total	468,901	468,901	468,901	468,901
		Operating Funds Total	550,923,777	550,923,777	550,923,777	550,923,777
		Governmental Funds (includes General Fund) Total	1,787,440,454	1,787,440,454	1,787,440,454	1,787,440,454
County Service Areas						
C15	C15	Lemon Cove Water	57,033	57,033	1,300	1,300
C15	NP	Net Position		-	55,733	55,733
		Lemon Cove Fund Total	57,033	57,033	57,033	57,033
Z01	Z01	TC CSA#1 ZOB El Rancho	193,402	193,402	165,924	165,924
Z01	NP	Net Position		-	(79,785)	(79,785)
		TC CSA#1 ZOB El Rancho Fund Total	193,402	193,402	86,139	86,139
Z10	Z10	TC CSA#1 ZOB Delft Colony	483,425	483,425	342,763	342,763
Z10	NP	Net Position		-	(23,074)	(23,074)
		TC CSA#1 ZOB Delft Colony Fund Total	483,425	483,425	319,689	319,689
Z11	Z11	TC CSA#1 ZOB Delft Colony Water	347,186	347,186	284,186	284,186
Z11	NP	Net Position		-	(27,317)	(27,317)
		TC CSA#1 ZOB Delft Colony Water Fund Total	347,186	347,186	256,869	256,869
Z50	Z50	TC CSA#1 ZOB Seville	344,649	344,649	233,499	233,499
Z50	NP	Net Position		-	(158,236)	(158,236)
		TC CSA#1 ZOB Seville Fund Total	344,649	344,649	75,263	75,263
Z60	Z60	TC CSA#1 ZOB Tonyville	291,747	291,747	222,490	222,490
Z60	NP	Net Position		-	(120,756)	(120,756)
		TC CSA#1 ZOB Tonyville Fund Total	291,747	291,747	101,734	101,734
Z70	Z70	TC CSA#1 ZOB Tooleville	487,518	487,518	333,571	333,571
Z70	NP	Net Position		-	(310,260)	(310,260)
		TC CSA#1 ZOB Tooleville Fund Total	487,518	487,518	23,311	23,311
Z80	Z80	TC CSA#1 ZOB Traver	523,111	523,111	425,090	425,090
Z80	NP	Net Position		-	(44,680)	(44,680)

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
		TC CSA#1 ZOB Traver Fund Total	523,111	523,111	380,410	380,410
Z90	Z90	TC CSA#1 ZOB Yettem	363,390	363,390	291,536	291,536
Z90	NP	Net Position		-	(48,396)	(48,396)
		TC CSA#1 ZOB Yettem Fund Total	363,390	363,390	243,140	243,140
Z91	Z91	TC CSA#1 ZOB Yettem Water	16,281	16,281	-	-
Z91	NP	Net Position		-	16,281	16,281
		TC CSA#1 ZOB Yettem Water Fund Total	16,281	16,281	16,281	16,281
Z95	Z95	TC CSA#2 Wells Tract Water	86,886	86,886	22,925	22,925
Z95	NP	Net Position		-	(144,288)	(144,288)
		TC CSA#2 Wells Tract Water Fund Total	86,886	86,886	(121,363)	(121,363)
Z96	Z96	TC CSA#2 Wells Tract Sewer	358,823	358,823	325,259	325,259
Z96	NP	Net Position		-	(488,232)	(488,232)
		TC CSA#2 Wells Tract Sewer Fund Total	358,823	358,823	(162,973)	(162,973)
County Service Area Total			3,553,451	3,553,451	1,275,533	1,275,533
Enterprise and Assessment Districts Funds						
040	220	Transit	7,390,697	7,390,697	2,033,928	2,033,928
040	NP	Net Position		-	5,356,769	5,356,769
		Transit Fund Total	7,390,697	7,390,697	7,390,697	7,390,697
045	235	Solid Waste	37,810,236	37,810,236	22,259,845	22,259,845
045	NP	Net Position		-	32,744,102	32,744,102
		Solid Waste Fund Total	37,810,236	37,810,236	55,003,947	55,003,947
761	761	Terra Bella Sewer Maintenance District	950,573	950,573	603,799	603,799
761	NP	Net Position		-	428,774	428,774
		Terra Bella Fund Total	950,573	950,573	1,032,573	1,032,573
L01	L01	92-01 Orosi Landscape	64,587	64,587	9,405	9,405
L01	NP	Net Position		-	55,182	55,182
		92-01 Orosi Landscape Fund Total	64,587	64,587	64,587	64,587
L05	L05	95-720 Orosi Storm	22,934	22,934	2,210	2,210
L05	NP	Net Position		-	20,724	20,724
		95-720 Orosi Storm Fund Total	22,934	22,934	22,934	22,934
L10	L10	95-722 Orosi Storm	43,118	43,118	3,095	3,095
L10	NP	Net Position		-	40,023	40,023
		95-722 Orosi Storm Fund Total	43,118	43,118	43,118	43,118
L16	L16	02-01 Earlimart Landscape	114,159	114,159	12,431	12,431
L16	NP	Net Position		-	101,728	101,728
		02-01 Earlimart Fund Total	114,159	114,159	114,159	114,159
L17	L17	23-19-003-Goshen (2A) Storm Drain	1,876	1,876	1,876	1,876
L17	NP	Net Position		-	-	-
		23-19-003 Goshen (2A) Storm Drain	1,876	1,876	1,876	1,876
L18	L18	23-19-003-Goshen (4) Storm Drain	1,934	1,934	1,934	1,934
L18	NP	Net Position		-	-	-
		23-019-003-Goshen (4) Storm Drain	1,934	1,934	1,934	1,934
L60	L60	02-748 Tipton Storm	46,958	46,958	3,857	3,857
L60	NP	Net Position		-	43,101	43,101
		02-748 Tipton Storm Fund Total	46,958	46,958	46,958	46,958
L65	L65	02-746 Earlmrt Storm	68,287	68,287	5,331	5,331
L65	NP	Net Position		-	62,956	62,956
		02-746 Earlimart Storm Fund Total	68,287	68,287	68,287	68,287
L70	L70	05-764 Cutler Drainage Distr	53,699	53,699	4,756	4,756
L70	NP	Net Position		-	48,943	48,943
		05-764 Cutler Drainage Distr Fund Total	53,699	53,699	53,699	53,699
L75	L75	04-752 Teviston Storm	12,059	12,059	1,315	1,315
L75	NP	Net Position		-	10,744	10,744
		04-752 Teviston Storm Fund Total	12,059	12,059	12,059	12,059
L80	L80	04-744 Earlmrt Storm	62,969	62,969	5,022	5,022
L80	NP	Net Position		-	57,947	57,947

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
		04-744 Earlimart Storm Fund Total	62,969	62,969	62,969	62,969
L85	L85	04-754 Orosi Storm	82,888	82,888	6,196	6,196
L85	NP	Net Position		-	76,692	76,692
		04-754 Orosi Storm Fund Total	82,888	82,888	82,888	82,888
L86	L86	07-79 Visalia Storm Drain	179,119	179,119	15,712	15,712
L86	NP	Net Position		-	163,407	163,407
		07-79 Visalia Storm Fund Total	179,119	179,119	179,119	179,119
L87	L87	07-767 Visalia Storm Drain	70,494	70,494	6,886	6,886
L87	NP	Net Position		-	63,608	63,608
		07-767 Visalia Storm Fund Total	70,494	70,494	70,494	70,494
L88	L88	13-792 Visalia	99,194	99,194	11,694	11,694
L88	NP	Net Position		-	87,500	87,500
		13-792 Visalia Fund Total	99,194	99,194	99,194	99,194
L89	L89	14-830-TRAVER Storm Drain	30,246	30,246	4,330	4,330
L89	NP	Net Position		-	25,916	25,916
		14-830 Traver Fund Total	30,246	30,246	30,246	30,246
L90	L90	14-792 Visalia	95,851	95,851	13,628	13,628
L90	NP	Net Position		-	82,223	82,223
		14-792 Visalia Fund Total	95,851	95,851	95,851	95,851
L91	L91	16-767-VISALIA	41,430	41,430	5,729	5,729
L91	NP	Net Position		-	35,701	35,701
		16-767 Visalia Fund Total	41,430	41,430	41,430	41,430
L92	L92	18-789 Goshen	7,457	7,457	1,892	1,892
L92	NP	Net Position		-	5,565	5,565
		18-789 Goshen Fund Total	7,457	7,457	7,457	7,457
L93	L93	19-17-003-Orosi	7,508	7,508	1,903	1,903
L93	NP	Net Position		-	5,605	5,605
		19-17-003 Orosi Fund Total	7,508	7,508	7,508	7,508
L94	L94	20-770 Pixley	7,503	7,503	2,332	2,332
L94	NP	Net Position		-	5,171	5,171
		20-770 Pixley Fund Total	7,503	7,503	7,503	7,503
L95	L95	19-789 Goshen Storm Drain	7,654	7,654	2,243	2,243
L95	NP	Net Position		-	5,411	5,411
		19-789 Goshen Storm Drain Fund Total	7,654	7,654	7,654	7,654
L96	L96	20-19-003 Goshen Storm Drain	7,407	7,407	3,098	3,098
L96	NP	Net Position		-	4,309	4,309
		20-19-003 Goshen Storm Drain Fund Total	7,407	7,407	7,407	7,407
L97	L97	21-789 Goshen Storm Drain	2,175	2,175	2,175	2,175
L97	NP	Net Position		-	-	-
		21-789 Goshen Storm Drain Fund Total	2,175	2,175	2,175	2,175
M03	M03	05-773 Strathmore Road Distr	2,309	2,309	50	50
M03	NP	Net Position		-	2,259	2,259
		05-773 Strathmore Road Dist Fund Total	2,309	2,309	2,309	2,309
M04	M04	06-781 Porterville Road Distr	43,677	43,677	1,250	1,250
M04	NP	Net Position		-	42,427	42,427
		06-781 Porterville Road Distr Fund Total	43,677	43,677	43,677	43,677
M06	M06	06-772R Visalia	113,575	113,575	10,070	10,070
M06	NP	Net Position		-	103,505	103,505
		06-772R Visalia Fund Total	113,575	113,575	113,575	113,575
M17	M17	23-19-003R-Goshen(2A) Road Maint	6,946	6,946	6,946	6,946
M17	NP	Net Position		-	-	-
		23-19-003R Goshen (2A) Road Maint Fund Total	6,946	6,946	6,946	6,946
M18	M18	23-19-003R-Goshen(4) Street Maintenance	14,986	14,986	14,986	14,986
M18	NP	Net Position		-	-	-
		23-19-003R Goshen(4) Street Maint Fund Total	14,986	14,986	14,986	14,986
M19	M19	23-20-003R-Goshen Street Maintenance	14,008	14,008	14,008	14,008

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
M19	NP	Net Position		-	-	-
		23-20-003R-Goshen Street Maint Fund Total	14,008	14,008	14,008	14,008
M86	M86	07-792R Visalia Road Maint	237,273	237,273	21,290	21,290
M86	NP	Net Position		-	215,983	215,983
		07-792R Visalia Road Maint Fund Total	237,273	237,273	237,273	237,273
M87	M87	07-767R Visalia Road Maint	39,881	39,881	3,865	3,865
M87	NP	Net Position		-	36,016	36,016
		07-767R Visalia Road Maint Fund Total	39,881	39,881	39,881	39,881
M88	M88	09-804R Goshen Road Maint	45,188	45,188	5,117	5,117
M88	NP	Net Position		-	40,071	40,071
		09-804R Goshen Road Maint Fund Total	45,188	45,188	45,188	45,188
M89	M89	12-804R Goshen	21,936	21,936	2,661	2,661
M89	NP	Net Position		-	19,275	19,275
		12-804R Goshen Fund Total	21,936	21,936	21,936	21,936
M90	M90	13-792R Visalia	232,636	232,636	27,206	27,206
M90	NP	Net Position		-	205,430	205,430
		13-792R Visalia Fund Total	232,636	232,636	232,636	232,636
M91	M91	14-792R Visalia	171,817	171,817	26,961	26,961
M91	NP	Net Position		-	144,856	144,856
		14-792R Visalia Fund Total	171,817	171,817	171,817	171,817
M92	M92	16-767R VISALIA	42,154	42,154	8,639	8,639
M92	NP	Net Position		-	33,515	33,515
		16-767R Visalia Fund Total	42,154	42,154	42,154	42,154
M93	M93	18-789R VISALIA	20,292	20,292	4,752	4,752
M93	NP	Net Position		-	15,540	15,540
		18-789R Visalia Fund Total	20,292	20,292	20,292	20,292
M94	M94	19-17-003R Orosi	17,898	17,898	4,226	4,226
M94	NP	Net Position		-	13,672	13,672
		19-17-003R Orosi Fund Total	17,898	17,898	17,898	17,898
M95	M95	20-770R Pixley	11,361	11,361	3,347	3,347
M95	NP	Net Position		-	8,014	8,014
		20-770R Pixley Fund Total	11,361	11,361	11,361	11,361
M96	M96	19-789R-Goshen Road	9,951	9,951	2,797	2,797
M96	NP	Net Position		-	7,154	7,154
		19-789R Goshen Road Fund Total	9,951	9,951	9,951	9,951
M97	M97	20-20-002R-Porterville Street	8,453	8,453	2,491	2,491
M97	NP	Net Position		-	5,962	5,962
		20-20-002R Porterville Street Fund Total	8,453	8,453	8,453	8,453
M98	M98	20-19-003R Goshen Street Maintenance	21,381	21,381	8,520	8,520
M98	NP	Net Position		-	12,861	12,861
		20-19-003R Goshen Street Maintenance Fund Total	21,381	21,381	21,381	21,381
M99	M99	21-789R Goshen Street Maintenance	5,945	5,945	5,945	5,945
M99	NP	Net Position		-	-	-
		21-789R Goshen Street Maintenance Fund Total	5,945	5,945	5,945	5,945
Enterprise Funds and Assessment Districts Total			48,364,679	48,364,679	65,640,390	65,640,390
Internal Service Funds						
061	035	Risk Management	25,777,524	25,777,524	18,156,955	18,156,955
061	NP	Net Position		-	24,767,809	24,767,809
		Workers' Compensation Fund Total	25,777,524	25,777,524	42,924,764	42,924,764
062	035	Risk Management	53,406,826	53,406,826	53,726,634	53,726,634
062	NP	Net Position		-	12,649,913	12,649,913
		General Liability Insurance Fund Total	53,406,826	53,406,826	66,376,547	66,376,547
063	035	Risk Management	2,050,515	2,050,515	2,816,000	2,816,000
063	NP	Net Position		-	1,806,125	1,806,125
		Property Insurance Fund Total	2,050,515	2,050,515	4,622,125	4,622,125
064	035	Risk Management	1,240,626	1,240,626	1,266,000	1,266,000

Appropriations and Revenues Summary

Fund	Dept	Department Name	Expenditures		Revenues	
			Recommended	Adopted	Recommended	Adopted
064	NP	Net Position		-	1,347,480	1,347,480
		Malpractice Insurance Fund Total	1,240,626	1,240,626	2,613,480	2,613,480
066	066	Grounds Services	1,481,877	1,481,877	1,125,116	1,125,116
066	NP	Net Position		-	-	-
		Grounds Services Fund Total	1,481,877	1,481,877	1,125,116	1,125,116
067	067	Facilities	13,108,779	13,108,779	12,378,153	12,378,153
067	NP	Net Position		-	-	-
		Facilities Fund Total	13,108,779	13,108,779	12,378,153	12,378,153
068	068	Custodial Services	5,680,867	5,680,867	5,791,499	5,791,499
068	NP	Net Position		-	-	-
		Custodial Services Fund Total	5,680,867	5,680,867	5,791,499	5,791,499
070	070	Fleet Services	8,924,712	8,924,712	8,577,813	8,577,813
070	NP	Net Position		-	-	-
		Fleet Services Fund Total	8,924,712	8,924,712	8,577,813	8,577,813
071	090	Information & Communications Technology	34,685,682	34,685,682	34,685,682	34,685,682
071	NP	Net Position		-	967,100	967,100
		Information & Communications Technology Fund Total	34,685,682	34,685,682	35,652,782	35,652,782
073	073	Property Management	592,309	592,309	773,873	773,873
073	NP	Net Position		-	-	-
		Property Management Fund Total	592,309	592,309	773,873	773,873
074	074	Communications	2,525,480	2,525,480	2,525,480	2,525,480
074	NP	Net Position		-	-	-
		Communications Fund Total	2,525,480	2,525,480	2,525,480	2,525,480
076	076	Mail Services	1,725,951	1,725,951	1,794,374	1,794,374
076	NP	Net Position		-	-	-
		Mail Services Fund Total	1,725,951	1,725,951	1,794,374	1,794,374
077	077	Copier Services	506,912	506,912	439,507	439,507
077	NP	Net Position		-	-	-
		Copier Services Fund Total	506,912	506,912	439,507	439,507
079	079	Print Services	1,527,321	1,527,321	1,520,871	1,520,871
079	NP	Net Position		-	-	-
		Print Services Fund Total	1,527,321	1,527,321	1,520,871	1,520,871
081	081	Utilities	13,242,374	13,242,374	12,923,864	12,923,864
081	NP	Net Position		-	-	-
		Utilities Fund Total	13,242,374	13,242,374	12,923,864	12,923,864
		Internal Service Funds Total	166,477,755	166,477,755	200,040,248	200,040,248
Special Districts						
771	771	Flood Control District	8,754,383	8,754,383	1,862,109	1,862,109
771	FBL	Fund Balance		-	6,892,274	6,892,274
		Tulare Co. Flood Control Dist Fund Total	8,754,383	8,754,383	8,754,383	8,754,383
		Special Districts Funds Total	8,754,383	8,754,383	8,754,383	8,754,383
Ending Totals						
		Total of All Funds	2,014,590,722	2,014,590,722	2,063,151,008	2,063,151,008
		Less Internal Service Funds	166,477,755	166,477,755	200,040,248	200,040,248
		Net Total of All Funds	1,848,112,967	1,848,112,967	1,863,110,760	1,863,110,760

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE ALL FUNDS SUMMARY FISCAL YEAR 2024-25				SCHEDULE 1	
FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2024	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
GOVERNMENTAL FUNDS							
GENERAL FUND	\$73,283,901	\$-	\$1,163,232,776	\$1,236,516,677	\$1,227,516,677	\$9,000,000	\$1,236,516,677
SPECIAL REVENUE FUNDS	\$44,389,324	\$19,516,875	\$356,092,504	\$419,998,703	\$419,998,703	\$-	\$419,998,703
CAPITAL PROJECTS FUNDS	\$36,604,259	\$-	\$67,078,265	\$103,682,524	\$103,682,524	\$-	\$103,682,524
DEBT SERVICE FUNDS	\$-	\$-	\$27,242,550	\$27,242,550	\$22,240,879	\$5,001,671	\$27,242,550
TOTAL GOVERNMENTAL FUNDS	\$154,277,484	\$19,516,875	\$1,613,646,095	\$1,787,440,454	\$1,773,438,783	\$14,001,671	\$1,787,440,454
OTHER FUNDS							
INTERNAL SERVICE FUNDS	\$-	\$9,236,220	\$158,501,821	\$167,738,041	\$166,106,755	\$1,631,286	\$167,738,041
ENTERPRISE FUNDS	\$-	\$12,447,898	\$27,850,292	\$40,298,190	\$40,298,190	\$-	\$40,298,190
SPECIAL DISTRICT FUNDS	\$6,892,274	\$-	\$1,862,109	\$8,754,383	\$8,754,383	\$-	\$8,754,383
TOTAL OTHER FUNDS	\$6,892,274	\$21,684,118	\$188,214,222	\$216,790,614	\$215,159,328	\$1,631,286	\$216,790,614
TOTAL ALL FUNDS	\$161,169,758	\$41,200,993	\$1,801,860,317	\$2,004,231,068	\$1,988,598,111	\$15,632,957	\$2,004,231,068

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE GOVERNMENTAL FUNDS SUMMARY FISCAL YEAR 2024-25				SCHEDULE 2	
	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
FUND NAME	FUND BALANCE AVAILABLE JUNE 30, 2024	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
GENERAL FUND							
GENERAL FUND	\$73,283,901	\$-	\$1,163,232,776	\$1,236,516,677	\$1,227,516,677	\$9,000,000	\$1,236,516,677
TOTAL GENERAL FUND	\$73,283,901	\$-	\$1,163,232,776	\$1,236,516,677	\$1,227,516,677	\$9,000,000	\$1,236,516,677
SPECIAL REVENUE FUNDS							
AVIATION	\$203	\$-	\$363,633	\$363,836	\$363,836	\$-	\$363,836
CHILD SUPPORT SERVICES	\$-	\$-	\$16,305,464	\$16,305,464	\$16,305,464	\$-	\$16,305,464
COMMUNITY DEVELOPMENT BLOCK G	\$1,464	\$-	\$674,443	\$675,907	\$675,907	\$-	\$675,907
FISH AND WILDLIFE	\$2,569	\$-	\$-	\$2,569	\$2,569	\$-	\$2,569
HOME PROGRAM FUND	\$3	\$-	\$1,017,723	\$1,017,726	\$1,017,726	\$-	\$1,017,726
HOUSING SUCCESSOR	\$437,401	\$-	\$31,500	\$468,901	\$468,901	\$-	\$468,901
INDIGENT HEALTHCARE AB75	\$-	\$-	\$1,050,000	\$1,050,000	\$1,050,000	\$-	\$1,050,000
LIBRARY FUND	\$646,293	\$1,546,712	\$8,295,545	\$10,488,550	\$10,488,550	\$-	\$10,488,550
REALIGNMENT - HEALTH	\$-	\$2,337,215	\$11,319,589	\$13,656,804	\$13,656,804	\$-	\$13,656,804
REALIGNMENT - MENTAL HEALTH	\$-	\$2,284,755	\$21,530,557	\$23,815,312	\$23,815,312	\$-	\$23,815,312
REALIGNMENT - SOCIAL SERVICES	\$17,300,825	\$13,348,193	\$136,503,185	\$167,152,203	\$167,152,203	\$-	\$167,152,203
ROAD FUND	\$26,000,566	\$-	\$100,144,903	\$126,145,469	\$126,145,469	\$-	\$126,145,469
STRUCTURAL FIRE FUND	\$-	\$-	\$35,776,685	\$35,776,685	\$35,776,685	\$-	\$35,776,685
TC WORKFORCE INVESTMENT BOARD	\$-	\$-	\$17,278,949	\$17,278,949	\$17,278,949	\$-	\$17,278,949
TOBACCO SETTLEMENT REVENUE FN	\$-	\$-	\$5,800,328	\$5,800,328	\$5,800,328	\$-	\$5,800,328
TOTAL SPECIAL REVENUE FUNDS	\$44,389,324	\$19,516,875	\$356,092,504	\$419,998,703	\$419,998,703	\$-	\$419,998,703
CAPITAL PROJECTS FUNDS							
CAPITAL PROJECTS/MAJOR MAINT.	\$35,443,740	\$-	\$64,475,869	\$99,919,609	\$99,919,609	\$-	\$99,919,609
TCICT PROJECTS	\$1,160,519	\$-	\$2,602,396	\$3,762,915	\$3,762,915	\$-	\$3,762,915
TOTAL CAPITAL PROJECTS FUNDS	\$36,604,259	\$-	\$67,078,265	\$103,682,524	\$103,682,524	\$-	\$103,682,524
DEBT SERVICE FUNDS							
BUILDING LOANS	\$-	\$-	\$7,409,806	\$7,409,806	\$2,408,135	\$5,001,671	\$7,409,806

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE GOVERNMENTAL FUNDS SUMMARY FISCAL YEAR 2024-25				SCHEDULE 2	
	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
FUND NAME	FUND BALANCE AVAILABLE JUNE 30, 2024	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
PENSION OBLIGATION BOND	\$-	\$-	\$19,832,744	\$19,832,744	\$19,832,744	\$-	\$19,832,744
TOTAL DEBT SERVICE FUNDS	\$-	\$-	\$27,242,550	\$27,242,550	\$22,240,879	\$5,001,671	\$27,242,550
TOTAL GOVERNMENTAL FUNDS	\$154,277,484	\$19,516,875	\$1,613,646,095	\$1,787,440,454	\$1,773,438,783	\$14,001,671	\$1,787,440,454

Appropriations Limit	\$6,249,125,123
Appropriations Subject To Limit	\$437,438,759

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE FUND BALANCE - GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 3 ACTUAL ☐ ESTIMATED ☒	
FUND NAME	TOTAL FUND BALANCE JUNE 30, 2024	LESS: OBLIGATED FUND BALANCES			FUND BALANCE AVAILABLE JUNE 30, 2024	
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED		
1	2	3	4	5	6	
GENERAL FUND						
GENERAL FUND	\$114,283,901	\$-	\$41,000,000	\$-	\$73,283,901	
TOTAL GENERAL FUND	\$114,283,901	\$-	\$41,000,000	\$-	\$73,283,901	
SPECIAL REVENUE FUNDS						
AVIATION	\$203	\$-	\$-	\$-	\$203	
COMMUNITY DEVELOPMENT	\$1,464	\$-	\$-	\$-	\$1,464	
BLOCK G						
FISH AND WILDLIFE	\$2,569	\$-	\$-	\$-	\$2,569	
HOME PROGRAM FUND	\$3	\$-	\$-	\$-	\$3	
HOUSING SUCCESSOR	\$437,401	\$-	\$-	\$-	\$437,401	
LIBRARY FUND	\$5,651,706	\$-	\$5,005,413	\$-	\$646,293	
REALIGNMENT-HEALTH	\$14,623,200	\$-	\$14,623,200	\$-	\$-	
REALIGNMENT-MENTAL	\$39,029,239	\$-	\$39,029,239	\$-	\$-	
HEALTH						
REALIGNMENT-SOCIAL	\$80,794,325	\$-	\$63,493,500	\$-	\$17,300,825	
SERVICES						
ROAD FUND	\$26,000,566	\$-	\$-	\$-	\$26,000,566	
STRUCTURAL FIRE FUND	\$6,499,109	\$-	\$-	\$6,499,109	\$-	
TOTAL SPECIAL REVENUE FUNDS	\$173,039,785	\$-	\$122,151,352	\$6,499,109	\$44,389,324	
CAPITAL PROJECTS FUNDS						
CAPITAL PROJECTS/MAJOR	\$35,443,740	\$-	\$-	\$-	\$35,443,740	
MAINT.						
TCICT PROJECTS	\$1,160,519	\$-	\$-	\$-	\$1,160,519	
TOTAL CAPITAL PROJECTS FUNDS	\$36,604,259	\$-	\$-	\$-	\$36,604,259	
DEBT SERVICE FUNDS						
BUILDING LOANS	\$28,436,242	\$-	\$-	\$28,436,242	\$-	
PENSION OBLIGATION BOND	\$1,500	\$-	\$-	\$1,500	\$-	
TOTAL DEBT SERVICE FUNDS	\$28,437,742	\$-	\$-	\$28,437,742	\$-	
TOTAL GOVERNMENTAL FUNDS	\$352,365,687	\$-	\$163,151,352	\$34,936,851	\$154,277,484	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 4
FUND NAME AND FUND BALANCE DESCRIPTIONS	OBLIGATED FUND BALANCES JUNE 30, 2024	DECREASES OR CANCELLATIONS		INCREASES OR NEW OBLIGATED FUND BALANCES		TOTAL OBLIGATED FUND BALANCES FOR THE BUDGET YEAR
		RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	6	7
GENERAL FUND						
General Fund						
Committed						
Strategic Reserve	\$41,000,000	\$-	\$-	\$9,000,000	\$9,000,000	\$50,000,000
TOTAL GENERAL FUND	\$41,000,000	\$-	\$-	\$9,000,000	\$9,000,000	\$50,000,000
SPECIAL REVENUE FUNDS						
Aviation						
--	\$-	\$-	\$-	\$-	\$-	\$-
Child Support Services						
--	\$-	\$-	\$-	\$-	\$-	\$-
Community Development Block Grant Fund						
--	\$-	\$-	\$-	\$-	\$-	\$-
Fish and Wildlife						
--	\$-	\$-	\$-	\$-	\$-	\$-
Home Program Fund						
--	\$-	\$-	\$-	\$-	\$-	\$-
Housing Successor Agency						
--	\$-	\$-	\$-	\$-	\$-	\$-
Indigent Healthcare Ab75						
--	\$-	\$-	\$-	\$-	\$-	\$-
Library Fund						
Restrcted						
Education Programs	\$5,005,413	\$1,546,712	\$1,546,712	\$-	\$-	\$3,458,701
Realignment-Health						
Restrcted						
Health Care Programs	\$14,623,200	\$2,337,215	\$2,337,215	\$-	\$-	\$12,285,985
Realignment-Mental Health						
Restrcted						
Mental Health Care Programs	\$39,029,239	\$2,284,755	\$2,284,755	\$-	\$-	\$36,744,484
Realignment-Social Services						
Restrcted						
Social Services Programs	\$63,493,500	\$13,348,193	\$13,348,193	\$-	\$-	\$50,145,307
Road Fund						
--	\$-	\$-	\$-	\$-	\$-	\$-
Structural Fire Fund						
Assigned						
County Fire	\$6,499,109	\$-	\$-	\$-	\$-	\$6,499,109
TC Workforce Investment Board						
--	\$-	\$-	\$-	\$-	\$-	\$-
Tobacco Settlement Revenue Fnd						
--	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL SPECIAL REVENUE FUNDS	\$128,650,461	\$19,516,875	\$19,516,875	\$-	\$-	\$109,133,586
CAPITAL PROJECTS FUNDS						
Capital Projects/Major Maint.						
--	\$-	\$-	\$-	\$-	\$-	\$-

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

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

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5

SUMMARIZATION BY SOURCE

TAXES	\$223,229,438	\$238,788,306	\$216,754,872	\$216,754,872
LIC.,PERMITS & FRANCHISE	\$16,428,882	\$14,078,107	\$13,504,572	\$13,504,572
FINES,FORFEIT.,PENALTIES	\$5,976,250	\$6,140,703	\$5,554,017	\$5,554,017
REV. FROM USE OF MONEY & PROP	\$12,529,764	\$19,702,740	\$8,276,285	\$8,276,285
INTERGOVERNMENTAL REVENUE	\$678,843,587	\$673,037,024	\$733,010,441	\$733,010,441
CHARGES FOR CURRENT SERV	\$86,205,734	\$103,659,233	\$130,371,829	\$130,371,829
MISCELLANEOUS REVENUE	\$10,773,548	\$16,901,557	\$30,079,505	\$30,079,505
OTHER FINANCING SOURCES	\$294,570,311	\$316,230,677	\$471,880,274	\$471,880,274
COWCAP	\$2,374,959	\$2,995,452	\$4,214,300	\$4,214,300
TOTAL SUMMARIZATION BY SOURCE	\$1,330,932,473	\$1,391,533,799	\$1,613,646,095	\$1,613,646,095

SUMMARIZATION BY FUND

GENERAL FUND	\$966,165,803	\$1,034,387,796	\$1,163,232,776	\$1,163,232,776
AVIATION	\$52,980	\$95,404	\$363,633	\$363,633
CHILD SUPPORT SERVICES	\$13,952,503	\$13,430,564	\$16,305,464	\$16,305,464
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$2,353,255	\$118,108	\$674,443	\$674,443
FISH AND WILDLIFE	\$1,535	\$2,130	\$-	\$-
HOME PROGRAM FUND	\$-	\$-	\$1,017,723	\$1,017,723
HOUSING SUCCESSOR	\$58,827	\$113,314	\$31,500	\$31,500
INDIGENT HEALTHCARE AB75	\$636,069	\$591,635	\$1,050,000	\$1,050,000
LIBRARY FUND	\$7,911,192	\$7,677,341	\$8,295,545	\$8,295,545
REALIGNMENT-HEALTH	\$11,718,118	\$11,055,157	\$11,319,589	\$11,319,589
REALIGNMENT-MENTAL HEALTH	\$21,276,379	\$21,714,696	\$21,530,557	\$21,530,557
REALIGNMENT-SOCIAL SERVICES	\$120,572,122	\$113,322,914	\$136,503,185	\$136,503,185
ROAD FUND	\$60,182,830	\$64,926,515	\$100,144,903	\$100,144,903
STRUCTURAL FIRE FUND	\$36,620,978	\$33,936,824	\$35,776,685	\$35,776,685
TC WORKFORCE INVESTMENT BOARD	\$14,591,202	\$16,612,191	\$17,278,949	\$17,278,949
TOBACCO SETTLEMENT REVENUE FND	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
CAPITAL PROJECTS/MAJOR MAINT.	\$36,644,954	\$40,090,929	\$64,475,869	\$64,475,869
TCICT PROJECTS	\$6,694,206	\$2,598,870	\$2,602,396	\$2,602,396
BUILDING LOANS	\$7,061,011	\$6,920,779	\$7,409,806	\$7,409,806
PENSION OBLIGATION BOND	\$19,823,018	\$19,822,481	\$19,832,744	\$19,832,744
TOTAL SUMMARIZATION BY FUND	\$1,330,932,473	\$1,391,533,799	\$1,613,646,095	\$1,613,646,095

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

GENERAL FUND

GENERAL FUND

PROPERTY TAXES

TAXES

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

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

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

OTHER TAXES

TAXES

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

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

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

LICENSES, PERMITS & FRANCHISES

LIC., PERMITS & FRANCHISE

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

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

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

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

VEHICLE CODE FINES

FINES,FORFEIT.,PENALTIES

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

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

OTHER COURT FINES

FINES,FORFEIT.,PENALTIES

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

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

FORFEITURES & PENALTIES

FINES,FORFEIT.,PENALTIES

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

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

TOTAL FINES, FORFEIT., PENALTIES	\$3,259,187	\$3,658,730	\$2,720,409	\$2,720,409
TOTAL FORFEITURES & PENALTIES	\$3,259,187	\$3,658,730	\$2,720,409	\$2,720,409

FROM USE OF MONEY & PROPERTY

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

STATE AID

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

FEDERAL AID

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

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

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

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

OTHER GOVERNMENTAL AID

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

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

CHARGES FOR CURRENT SERVICES

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		PLANNING & ENGINEERING SERV	\$1,381,334	\$1,246,546	\$2,005,800	\$2,005,800
		AGRICULTURAL SERVICES	\$1,710,092	\$1,812,748	\$1,960,344	\$1,960,344
		CIVIL PROCESS SERVICES	\$157,110	\$158,679	\$135,000	\$135,000
		CITATION PROCESSING FEES	\$(191)	\$-	\$-	\$-
		ADMINISTRATIVE SCREENING	\$(21)	\$-	\$-	\$-
		DOMESTIC VIOLENCE-RESTRAINING	\$-	\$18,509	\$1	\$1
		TRAFFIC SCHOOL FEES	\$260,049	\$234,572	\$240,000	\$240,000
		TRAFFIC SCHOOL REALIGNMENT FEE	\$900,140	\$812,947	\$800,000	\$800,000
		VEHICLE REPOSSESSION FEES	\$5,935	\$4,619	\$5,000	\$5,000
		TOWING FEE CHARGE	\$70,460	\$63,007	\$60,000	\$60,000
		ESTATE FEES	\$106,350	\$128,737	\$35,635	\$35,635
		HUMANE SERVICES	\$89,131	\$90,179	\$85,000	\$85,000
		BOOKING FEES	\$(83)	\$-	\$-	\$-
		OUTSIDE CONTRACTS	\$20,026	\$-	\$-	\$-
		WEEKENDER ADMINISTRATION FEES	\$1,220	\$220	\$-	\$-
		RETURN TO CUSTODY	\$92,190	\$69,265	\$62,000	\$62,000
		PROOF OF CORRECTION	\$25,797	\$25,895	\$25,000	\$25,000
		FINGERPRINT FEES	\$175,723	\$190,140	\$170,000	\$170,000
		DISPATCH SERVICE	\$424,738	\$427,742	\$476,584	\$476,584
		RESEARCH FEES	\$9,149	\$2,018	\$1,700	\$1,700
		TAX ESTIMATES FEE	\$10,268	\$8,736	\$8,600	\$8,600
		DMV-AUTO THEFT ASSESSMENT FEES	\$100,257	\$186,080	\$235,422	\$235,422
		RECORDING FEES	\$2,050,593	\$1,887,033	\$1,851,151	\$1,851,151
		BIRTHS, DEATHS & MARRIAGE CERT	\$237,915	\$237,415	\$228,747	\$228,747
		HEALTH FEES	\$16,209	\$25,463	\$27,705	\$27,705
		HEALTH FEES - MEDI-CAL	\$43,691,626	\$59,193,256	\$78,408,942	\$78,408,942
		MEDI-CAL-BLUE CROSS/MNGD CARE	\$4,512,022	\$5,434,533	\$6,468,594	\$6,468,594
		MEDI-CAL-HEALTHNET/MNGD CARE	\$94,746	\$106,794	\$200,000	\$200,000
		CAPITATION - KEY MEDICAL	\$80,271	\$44,567	\$100,000	\$100,000
		HEALTH FEES - MEDICARE	\$793,096	\$521,500	\$751,000	\$751,000
		HEALTH FEES - PRIVATE PAY	\$71,981	\$114,038	\$195,000	\$195,000
		HEALTH FEES - PATIENT INSUR	\$449,170	\$385,499	\$600,000	\$600,000
		CALIF CHILDREN SERVICES	\$1,281,260	\$1,263,132	\$1,192,541	\$1,192,541
		LIBRARY SERVICES	\$201,040	\$206,939	\$230,368	\$230,368
		CHGS FOR SERV-WATER & SEWER	\$-	\$146,963	\$1,364,617	\$1,364,617
		MUSEUM ENTRANCE FEES	\$10,979	\$15,484	\$10,000	\$10,000
		CAMPING FEES	\$29,605	\$3,820	\$50,000	\$50,000
		PARK ENTRANCE FEES	\$95,361	\$122,536	\$95,000	\$95,000
		RESERVATION FEES	\$48,823	\$45,051	\$50,000	\$50,000
		OTHER SERVICES	\$1,014,565	\$1,382,224	\$966,528	\$966,528
		KTAAA ADMIN	\$1,301,453	\$1,508,997	\$1,811,454	\$1,811,454
		SERVICES OF THE TREASURER	\$1,474,051	\$1,264,390	\$1,628,742	\$1,628,742
		BILLED SVCS TO COURT	\$1,313,435	\$932,585	\$1,192,113	\$1,192,113
		BURIAL SERVICE FEE	\$-	\$-	\$3,000	\$3,000
		LOCAL GOV PERSONNEL SERVICES	\$26,909	\$31,860	\$33,000	\$33,000
		SOLAR REVENUE	\$250,000	\$248,580	\$400,000	\$400,000

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

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

TOTAL CHARGES FOR CURRENT SERV	\$77,495,958	\$92,729,248	\$116,968,754	\$116,968,754

TOTAL CHARGES FOR CURRENT SERVICES	\$77,495,958	\$92,729,248	\$116,968,754	\$116,968,754

INTERFUND REVENUE

CHARGES FOR CURRENT SERV

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

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

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

MISCELLANEOUS REVENUE

MISCELLANEOUS REVENUE

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		PROGRAM REPAYMENTS	\$1,301,708	\$1,592,398	\$889,918	\$889,918
		INSURANCE PROCEEDS/RECOVERIES	\$79,922	\$155,769	\$35,006	\$35,006
		WORKER'S COMP REIMBURSEMENT	\$-	\$-	\$2	\$2
		OTH REV 10% REBATE VICTIM REST	\$62,544	\$68,353	\$100,000	\$100,000
		OUTLAWED WARRANTS	\$38,243	\$70,064	\$1,719	\$1,719
		OTHER REVENUE-CASH OVERAGE	\$15	\$3	\$1	\$1
		PRIVATE GRANTS/DONATIONS	\$95,296	\$42,254	\$193,309	\$193,309
		NSF CHECKS	\$110	\$232	\$2	\$2
		PRIOR A/P ACCRUALS ADJUSTMENT	\$2,868,825	\$3,181,657	\$5	\$5
		TOTAL MISCELLANEOUS REVENUE	\$9,240,978	\$12,715,670	\$4,993,355	\$4,993,355
		TOTAL MISCELLANEOUS REVENUE	\$9,240,978	\$12,715,670	\$4,993,355	\$4,993,355
		MISCELLANEOUS REVENUE OTHER				
		OTHER FINANCING SOURCES				
		LITIGATION PROCEEDS	\$-	\$3,066	\$1	\$1
		TOTAL OTHER FINANCING SOURCES	\$-	\$3,066	\$1	\$1
		TOTAL MISCELLANEOUS REVENUE OTHER	\$-	\$3,066	\$1	\$1
		OTHER FINANCING SOURCES				
		OTHER FINANCING SOURCES				
		SALE OF FIXED ASSETS-NON TAX	\$223,910	\$287,991	\$400,000	\$400,000
		OPERATING TRANSFERS-IN	\$11,771,849	\$11,301,344	\$39,391,776	\$39,391,776
		TRANSFER IN 1991 REALIGNMENT	\$143,694,547	\$151,875,735	\$203,050,023	\$203,050,023
		O/T-IN:VEH ACQUISITION 08/09	\$448,872	\$1,510,661	\$4,554,000	\$4,554,000
		OPERATING TRANSFERS-IN HHSA TRUST FUNDS	\$2,080	\$5,361	\$120,000	\$120,000
		O/T-IN: LICENSES & PERMITS	\$1,342,434	\$1,317,003	\$1,631,067	\$1,631,067
		O/T IN: FINES & PENALTIES	\$697,235	\$575,863	\$1,235,238	\$1,235,238
		O/T IN: INTERGOVT. - STATE	\$42,110,930	\$51,878,601	\$84,112,068	\$84,112,068
		O/T IN: INTERGOVT. - FEDERAL	\$45,002	\$14,051	\$209,141	\$209,141
		O/T IN: CHARGES FOR SERVICES	\$295,585	\$853,931	\$1,483,773	\$1,483,773
		O/T IN: MISCELLANEOUS REV.	\$1,209,552	\$1,171,815	\$5,361,383	\$5,361,383
		TOTAL OTHER FINANCING SOURCES	\$201,841,996	\$220,792,356	\$341,548,469	\$341,548,469
		TOTAL OTHER FINANCING SOURCES	\$201,841,996	\$220,792,356	\$341,548,469	\$341,548,469
		OPERATING REVENUES				
		CHARGES FOR CURRENT SERV				
		RECYCLING REVENUE	\$-	\$2,417	\$1	\$1
		WELLNESS INCENTIVE FUNDING	\$-	\$-	\$3	\$3
		TOTAL CHARGES FOR CURRENT SERV	\$-	\$2,417	\$4	\$4
		TOTAL OPERATING REVENUES	\$-	\$2,417	\$4	\$4
		COWCAP				

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

COWCAP

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

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

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

TOTAL GENERAL FUND FINANCING SOURCES	\$966,165,803	\$1,034,387,796	\$1,163,232,776	\$1,163,232,776

TOTAL GENERAL FUND FINANCING SOURCES	\$966,165,803	\$1,034,387,796	\$1,163,232,776	\$1,163,232,776

SPECIAL REVENUE FUNDS

INDIGENT HEALTHCARE AB75

VEHICLE CODE FINES

FINES, FORFEIT., PENALTIES

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

TOTAL FINES, FORFEIT., PENALTIES	\$176,040	\$164,473	\$268,364	\$268,364

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

FORFEITURES & PENALTIES

FINES, FORFEIT., PENALTIES

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

TOTAL FINES, FORFEIT., PENALTIES	\$439,267	\$402,798	\$659,631	\$659,631

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

FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP

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

TOTAL REV. FROM USE OF MONEY & PROP	\$8,207	\$11,320	\$42,000	\$42,000

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

CHARGES FOR CURRENT SERVICES

CHARGES FOR CURRENT SERV

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

TOTAL CHARGES FOR CURRENT SERV	\$-	\$-	\$51,125	\$51,125

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

MISCELLANEOUS REVENUE

MISCELLANEOUS REVENUE

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

PROGRAM REPAYMENTS	\$12,555	\$13,044	\$28,880	\$28,880

TOTAL MISCELLANEOUS REVENUE	\$12,555	\$13,044	\$28,880	\$28,880

TOTAL MISCELLANEOUS REVENUE	\$12,555	\$13,044	\$28,880	\$28,880

TOTAL INDIGENT HEALTHCARE AB75 FINANCING SOURCES	\$636,069	\$591,635	\$1,050,000	\$1,050,000

LIBRARY FUND

PROPERTY TAXES

TAXES

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

TOTAL TAXES	\$6,073,201	\$6,617,450	\$6,850,429	\$6,850,429

TOTAL PROPERTY TAXES	\$6,073,201	\$6,617,450	\$6,850,429	\$6,850,429

OTHER TAXES

TAXES

TIMBER YIELD	\$258	\$92	\$100	\$100

TOTAL TAXES	\$258	\$92	\$100	\$100

TOTAL OTHER TAXES	\$258	\$92	\$100	\$100

FROM USE OF MONEY & PROPERTY

REV. FROM USE OF MONEY & PROP

INTEREST	\$132,215	\$203,565	\$150,000	\$150,000

TOTAL REV. FROM USE OF MONEY & PROP	\$132,215	\$203,565	\$150,000	\$150,000

TOTAL FROM USE OF MONEY & PROPERTY	\$132,215	\$203,565	\$150,000	\$150,000

STATE AID

INTERGOVERNMENTAL REVENUE

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

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

TOTAL INTERGOVERNMENTAL REVENUE	\$1,407,835	\$474,276	\$973,511	\$973,511

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

FEDERAL AID

INTERGOVERNMENTAL REVENUE

FEDERAL CARES FUNDING	\$-	\$-	\$1	\$1
ARPA	\$149,917	\$210,495	\$150,001	\$150,001

TOTAL INTERGOVERNMENTAL REVENUE	\$149,917	\$210,495	\$150,002	\$150,002

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

OTHER GOVERNMENTAL AID

INTERGOVERNMENTAL REVENUE

OTHER GOV. AGENCIES	\$-	\$-	\$1	\$1

TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$-	\$1	\$1

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

CHARGES FOR CURRENT SERVICES

CHARGES FOR CURRENT SERV

LIBRARY SERVICES	\$13,196	\$12,600	\$15,000	\$15,000

TOTAL CHARGES FOR CURRENT SERV	\$13,196	\$12,600	\$15,000	\$15,000

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

INTERFUND REVENUE

CHARGES FOR CURRENT SERV

INTERFUND REV-SERV TO OTH DEPT	\$73,174	\$76,826	\$75,000	\$75,000

TOTAL CHARGES FOR CURRENT SERV	\$73,174	\$76,826	\$75,000	\$75,000

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

MISCELLANEOUS REVENUE

MISCELLANEOUS REVENUE

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL MISCELLANEOUS REVENUE			\$60,022	\$80,611	\$80,000	\$80,000
TOTAL MISCELLANEOUS REVENUE			\$60,022	\$80,611	\$80,000	\$80,000
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
SALE OF FIXED ASSETS-NON TAX			\$-	\$-	\$1	\$1
TOTAL OTHER FINANCING SOURCES			\$-	\$-	\$1	\$1
TOTAL OTHER FINANCING SOURCES			\$-	\$-	\$1	\$1
OPERATING REVENUES						
CHARGES FOR CURRENT SERV						
WELLNESS INCENTIVE FUNDING			\$-	\$-	\$1	\$1
OTHER SALES-TAXABLE (8.75)			\$1,374	\$1,426	\$1,500	\$1,500
TOTAL CHARGES FOR CURRENT SERV			\$1,374	\$1,426	\$1,501	\$1,501
TOTAL OPERATING REVENUES			\$1,374	\$1,426	\$1,501	\$1,501
TOTAL LIBRARY FUND FINANCING SOURCES			\$7,911,192	\$7,677,341	\$8,295,545	\$8,295,545
FISH AND WILDLIFE						
FORFEITURES & PENALTIES						
FINES,FORFEIT.,PENALTIES						
FISH & GAME PENALTY ASSESSMENT			\$603	\$840	\$-	\$-
FISH & GAME PRESERVATION FINES			\$932	\$1,290	\$-	\$-
TOTAL FINES,FORFEIT.,PENALTIES			\$1,535	\$2,130	\$-	\$-
TOTAL FORFEITURES & PENALTIES			\$1,535	\$2,130	\$-	\$-
TOTAL FISH AND WILDLIFE FINANCING SOURCES			\$1,535	\$2,130	\$-	\$-
AVIATION						
FROM USE OF MONEY & PROPERTY						
REV. FROM USE OF MONEY & PROP						
FACILITY RENT			\$19,296	\$19,240	\$20,880	\$20,880
TOTAL REV. FROM USE OF MONEY & PROP			\$19,296	\$19,240	\$20,880	\$20,880
TOTAL FROM USE OF MONEY & PROPERTY			\$19,296	\$19,240	\$20,880	\$20,880
STATE AID						
INTERGOVERNMENTAL REVENUE						
STATE-AVIATION			\$10,000	\$20,000	\$10,000	\$10,000

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		OTHER STATE GRANTS	\$-	\$-	\$9,000	\$9,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$10,000	\$20,000	\$19,000	\$19,000
		TOTAL STATE AID	\$10,000	\$20,000	\$19,000	\$19,000
		FEDERAL AID				
		INTERGOVERNMENTAL REVENUE				
		OTHER FEDERAL GRANTS	\$-	\$-	\$180,000	\$180,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$-	\$180,000	\$180,000
		TOTAL FEDERAL AID	\$-	\$-	\$180,000	\$180,000
		OTHER FINANCING SOURCES				
		OTHER FINANCING SOURCES				
		OPERATING TRANSFERS-IN	\$23,684	\$56,164	\$143,753	\$143,753
		TOTAL OTHER FINANCING SOURCES	\$23,684	\$56,164	\$143,753	\$143,753
		TOTAL OTHER FINANCING SOURCES	\$23,684	\$56,164	\$143,753	\$143,753
		TOTAL AVIATION FINANCING SOURCES	\$52,980	\$95,404	\$363,633	\$363,633
		STRUCTURAL FIRE FUND				
		PROPERTY TAXES				
		TAXES				
		PROPERTY TAXES-CURRENT SECURED	\$9,690,432	\$10,187,413	\$10,279,828	\$10,279,828
		PROPERTY TAX-CURRENT UNSECURED	\$684,042	\$768,167	\$779,970	\$779,970
		PROPERTY TAXES-PRIOR SECURED	\$162,947	\$238,408	\$178,791	\$178,791
		PROPERTY TAXES-PRIOR UNSECURED	\$5,735	\$15,635	\$13,977	\$13,977
		SUPPL PROP TAX-CURRENT SECURED	\$182,584	\$301,853	\$225,693	\$225,693
		SUPPL PROPERTY TAXES-PRIOR	\$39,042	\$40,631	\$36,008	\$36,008
		RESIDUAL DIST	\$420,605	\$454,126	\$463,209	\$463,209
		PASS THROUGH - FACILITIES PORTION	\$218,785	\$223,973	\$228,452	\$228,452
		TOTAL TAXES	\$11,404,172	\$12,230,206	\$12,205,928	\$12,205,928
		TOTAL PROPERTY TAXES	\$11,404,172	\$12,230,206	\$12,205,928	\$12,205,928
		OTHER TAXES				
		TAXES				
		TIMBER YIELD	\$178	\$64	\$64	\$64
		TOTAL TAXES	\$178	\$64	\$64	\$64
		TOTAL OTHER TAXES	\$178	\$64	\$64	\$64
		LICENSES, PERMITS & FRANCHISES				

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
LIC.,PERMITS & FRANCHISE						
		OTHER LICENSES & PERMITS	\$15,435	\$18,285	\$17,000	\$17,000
		TOTAL LIC.,PERMITS & FRANCHISE	\$15,435	\$18,285	\$17,000	\$17,000
		TOTAL LICENSES,PERMITS & FRANCHISES	\$15,435	\$18,285	\$17,000	\$17,000
FROM USE OF MONEY & PROPERTY						
		REV. FROM USE OF MONEY & PROP				
		INTEREST	\$169,863	\$241,937	\$170,000	\$170,000
		TOTAL REV. FROM USE OF MONEY & PROP	\$169,863	\$241,937	\$170,000	\$170,000
		TOTAL FROM USE OF MONEY & PROPERTY	\$169,863	\$241,937	\$170,000	\$170,000
STATE AID						
		INTERGOVERNMENTAL REVENUE				
		STATE-OES REIMBURSEMENT	\$2,524,984	\$3,217,735	\$1	\$1
		ST-HOMEOWNERS PROP TAX RELIEF	\$61,844	\$61,838	\$61,200	\$61,200
		OTHER STATE GRANTS	\$168,108	\$121,392	\$534,002	\$534,002
		OTHER STATE CONTRACTS	\$-	\$-	\$130,000	\$130,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$2,754,936	\$3,400,965	\$725,203	\$725,203
		TOTAL STATE AID	\$2,754,936	\$3,400,965	\$725,203	\$725,203
FEDERAL AID						
		INTERGOVERNMENTAL REVENUE				
		FED-DISASTER RELIEF	\$3,705,689	\$-	\$1	\$1
		ARPA	\$6,713,394	\$-	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$10,419,083	\$-	\$1	\$1
		TOTAL FEDERAL AID	\$10,419,083	\$-	\$1	\$1
OTHER GOVERNMENTAL AID						
		INTERGOVERNMENTAL REVENUE				
		OTH-GOV AGY INDIAN GAMING GRNT	\$73,500	\$24,500	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$73,500	\$24,500	\$-	\$-
		TOTAL OTHER GOVERNMENTAL AID	\$73,500	\$24,500	\$-	\$-
CHARGES FOR CURRENT SERVICES						
		CHARGES FOR CURRENT SERV				
		PLANNING & ENGINEERING SERV	\$476,435	\$476,096	\$460,000	\$460,000
		DISPATCH SERVICE	\$29,364	\$79,639	\$100,000	\$100,000

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

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

TOTAL CHARGES FOR CURRENT SERVICES	\$935,171	\$1,922,976	\$1,238,100	\$1,238,100

INTERFUND REVENUE

CHARGES FOR CURRENT SERV				
INTERFUND REV-SERV TO OTH DEPT	\$12,113	\$13,731	\$12,000	\$12,000
TOTAL CHARGES FOR CURRENT SERV	\$12,113	\$13,731	\$12,000	\$12,000

TOTAL INTERFUND REVENUE	\$12,113	\$13,731	\$12,000	\$12,000

MISCELLANEOUS REVENUE

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

TOTAL MISCELLANEOUS REVENUE	\$10,177	\$1,008,573	\$2	\$2

OTHER FINANCING SOURCES

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

TOTAL OTHER FINANCING SOURCES	\$10,826,350	\$15,075,587	\$21,408,387	\$21,408,387

TOTAL STRUCTURAL FIRE FUND FINANCING SOURCES	\$36,620,978	\$33,936,824	\$35,776,685	\$35,776,685

ROAD FUND

PROPERTY TAXES

TAXES				
PROCEEDS FROM MEASURE R LOCAL	\$7,524,946	\$7,515,242	\$7,500,000	\$7,500,000
TOTAL TAXES	\$7,524,946	\$7,515,242	\$7,500,000	\$7,500,000

TOTAL PROPERTY TAXES	\$7,524,946	\$7,515,242	\$7,500,000	\$7,500,000

OTHER TAXES

TAXES

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		MEASURE R SALES TAX PROCEEDS	\$2,061,315	\$2,661,144	\$9,259,000	\$9,259,000
		LTF-ART 8 STREETS & ROADS	\$6,857,745	\$4,817,604	\$5,500,000	\$5,500,000
		TOTAL TAXES	\$8,919,060	\$7,478,748	\$14,759,000	\$14,759,000
		TOTAL OTHER TAXES	\$8,919,060	\$7,478,748	\$14,759,000	\$14,759,000
LICENSES,PERMITS & FRANCHISES						
		LIC.,PERMITS & FRANCHISE				
		ROAD PRIVILEGES & PERMITS	\$1,002,800	\$11,900	\$1	\$1
		TOTAL LIC.,PERMITS & FRANCHISE	\$1,002,800	\$11,900	\$1	\$1
		TOTAL LICENSES,PERMITS & FRANCHISES	\$1,002,800	\$11,900	\$1	\$1
FROM USE OF MONEY & PROPERTY						
		REV. FROM USE OF MONEY & PROP				
		INTEREST	\$985,221	\$1,212,499	\$400,000	\$400,000
		FACILITY RENT	\$900	\$1,800	\$1,200	\$1,200
		TOTAL REV. FROM USE OF MONEY & PROP	\$986,121	\$1,214,299	\$401,200	\$401,200
		TOTAL FROM USE OF MONEY & PROPERTY	\$986,121	\$1,214,299	\$401,200	\$401,200
STATE AID						
		INTERGOVERNMENTAL REVENUE				
		STATE-HIGHWAY USER TAX-2104A	\$4,447,344	\$5,394,622	\$5,012,618	\$5,012,618
		STATE-HIGHWAY USER TAX-2103A	\$5,422,803	\$6,402,132	\$6,482,258	\$6,482,258
		STATE-HIGHWAY USER TAX-2105	\$3,576,390	\$4,161,916	\$3,997,240	\$3,997,240
		STATE-HIGHWAY USER TAX-2106A	\$657,384	\$759,045	\$782,310	\$782,310
		STATE OTHER-IN LIEU TAX	\$2,131	\$1,646	\$1,500	\$1,500
		STATE-DISASTER RELIEF	\$-	\$-	\$2	\$2
		STATE- OTHER	\$-	\$6,151	\$-	\$-
		RD EXCHANGE FUNDS	\$987,784	\$987,784	\$987,784	\$987,784
		OTHER STATE GRANTS	\$798	\$-	\$-	\$-
		STATE-HIGHWAY PROJECTS	\$461,007	\$325,579	\$1,140,000	\$1,140,000
		HUTA SB1 RMRA	\$14,978,890	\$20,402,569	\$17,796,065	\$17,796,065
		RTPA/RSTP	\$1,467,573	\$831,524	\$830,000	\$830,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$32,002,104	\$39,272,968	\$37,029,777	\$37,029,777
		TOTAL STATE AID	\$32,002,104	\$39,272,968	\$37,029,777	\$37,029,777
FEDERAL AID						
		INTERGOVERNMENTAL REVENUE				
		FED-DISASTER RELIEF	\$-	\$-	\$1	\$1
		FED-FOREST RESERVE REVENUE	\$214,707	\$220,907	\$-	\$-
		FED-OTHER	\$15,605	\$10,689	\$4,000	\$4,000

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		FED-HIGHWAY PROJECTS	\$5,438,071	\$4,316,015	\$15,259,500	\$15,259,500
		TOTAL INTERGOVERNMENTAL REVENUE	\$5,668,383	\$4,547,611	\$15,263,501	\$15,263,501
		TOTAL FEDERAL AID	\$5,668,383	\$4,547,611	\$15,263,501	\$15,263,501
		OTHER GOVERNMENTAL AID				
		INTERGOVERNMENTAL REVENUE				
		OTHER GOV. AGENCIES	\$-	\$4,501	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$4,501	\$-	\$-
		TOTAL OTHER GOVERNMENTAL AID	\$-	\$4,501	\$-	\$-
		CHARGES FOR CURRENT SERVICES				
		CHARGES FOR CURRENT SERV				
		PLANNING & ENGINEERING SERV	\$237,747	\$250,014	\$260,000	\$260,000
		ROAD & STREET SERVICES	\$532,185	\$120,014	\$90,000	\$90,000
		OTHER SERVICES	\$-	\$45,227	\$6,800	\$6,800
		SERVICES TO OTHER DEPTS	\$74,396	\$203,358	\$238,600	\$238,600
		ROAD YARD BILLING (INCL FUEL)	\$879,446	\$1,007,401	\$991,681	\$991,681
		I/F-RD YD BILLING (INCL FUEL)	\$1,671,299	\$1,725,066	\$2,289,015	\$2,289,015
		TOTAL CHARGES FOR CURRENT SERV	\$3,395,073	\$3,351,080	\$3,876,096	\$3,876,096
		TOTAL CHARGES FOR CURRENT SERVICES	\$3,395,073	\$3,351,080	\$3,876,096	\$3,876,096
		INTERFUND REVENUE				
		CHARGES FOR CURRENT SERV				
		I/F REV-ADMIN CHARGED	\$-	\$325	\$-	\$-
		TOTAL CHARGES FOR CURRENT SERV	\$-	\$325	\$-	\$-
		TOTAL INTERFUND REVENUE	\$-	\$325	\$-	\$-
		MISCELLANEOUS REVENUE				
		MISCELLANEOUS REVENUE				
		OTHER SALES-NON TAXABLE	\$-	\$601	\$-	\$-
		OTHER REVENUE	\$458,332	\$41,434	\$20,511,906	\$20,511,906
		INSURANCE PROCEEDS/RECOVERIES	\$10,251	\$45,432	\$705,005	\$705,005
		OUTLAWED WARRANTS	\$(3,546)	\$6,537	\$7	\$7
		PRIOR A/P ACCRUALS ADJUSTMENT	\$177,688	\$1,248,037	\$9	\$9
		TOTAL MISCELLANEOUS REVENUE	\$642,725	\$1,342,041	\$21,216,927	\$21,216,927
		TOTAL MISCELLANEOUS REVENUE	\$642,725	\$1,342,041	\$21,216,927	\$21,216,927
		OTHER FINANCING SOURCES				
		OTHER FINANCING SOURCES				

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

FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7

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

TOTAL OTHER FINANCING SOURCES	\$41,618	\$187,800	\$98,395	\$98,395

OPERATING REVENUES

CHARGES FOR CURRENT SERV				
RECYCLING REVENUE	\$-	\$-	\$6	\$6
TOTAL CHARGES FOR CURRENT SERV	\$-	\$-	\$6	\$6

TOTAL OPERATING REVENUES	\$-	\$-	\$6	\$6

TOTAL ROAD FUND FINANCING SOURCES	\$60,182,830	\$64,926,515	\$100,144,903	\$100,144,903

TC WORKFORCE INVESTMENT BOARD

FROM USE OF MONEY & PROPERTY

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

TOTAL FROM USE OF MONEY & PROPERTY	\$374,324	\$450,413	\$256,184	\$256,184

STATE AID

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

TOTAL STATE AID	\$14,520	\$-	\$-	\$-

FEDERAL AID

INTERGOVERNMENTAL REVENUE				
WIOA REVENUE	\$12,035,511	\$12,976,712	\$13,072,715	\$13,072,715
TOTAL INTERGOVERNMENTAL REVENUE	\$12,035,511	\$12,976,712	\$13,072,715	\$13,072,715

TOTAL FEDERAL AID	\$12,035,511	\$12,976,712	\$13,072,715	\$13,072,715

CHARGES FOR CURRENT SERVICES

CHARGES FOR CURRENT SERV				
CHARGES FOR CURRENT SERVICES	\$370,576	\$1,330,375	\$3,426,444	\$3,426,444

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL CHARGES FOR CURRENT SERV			\$370,576	\$1,330,375	\$3,426,444	\$3,426,444
TOTAL CHARGES FOR CURRENT SERVICES			\$370,576	\$1,330,375	\$3,426,444	\$3,426,444
MISCELLANEOUS REVENUE						
MISCELLANEOUS REVENUE						
		OTHER REVENUE	\$-	\$-	\$1	\$1
		OUTLAWED WARRANTS	\$322	\$276	\$4	\$4
		CONFERENCE REGISTRATIONS	\$41,663	\$38,108	\$38,001	\$38,001
		WIB 3RD PARTY REIMBURSEMENT	\$120	\$3,678	\$1,500	\$1,500
		TOTAL MISCELLANEOUS REVENUE	\$42,105	\$42,062	\$39,506	\$39,506
		TOTAL MISCELLANEOUS REVENUE	\$42,105	\$42,062	\$39,506	\$39,506
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		OPERATING TRANSFERS-IN	\$1,754,166	\$1,812,629	\$484,100	\$484,100
		TOTAL OTHER FINANCING SOURCES	\$1,754,166	\$1,812,629	\$484,100	\$484,100
		TOTAL OTHER FINANCING SOURCES	\$1,754,166	\$1,812,629	\$484,100	\$484,100
TOTAL TC WORKFORCE INVESTMENT BOARD FINANCING SOURCES			\$14,591,202	\$16,612,191	\$17,278,949	\$17,278,949
CHILD SUPPORT SERVICES						
FROM USE OF MONEY & PROPERTY						
REV. FROM USE OF MONEY & PROP						
		INTEREST	\$64,015	\$106,840	\$90,000	\$90,000
		TOTAL REV. FROM USE OF MONEY & PROP	\$64,015	\$106,840	\$90,000	\$90,000
		TOTAL FROM USE OF MONEY & PROPERTY	\$64,015	\$106,840	\$90,000	\$90,000
STATE AID						
INTERGOVERNMENTAL REVENUE						
		STATE- CHILD SUPPORT ADMIN	\$4,923,330	\$4,723,098	\$4,998,130	\$4,998,130
		TOTAL INTERGOVERNMENTAL REVENUE	\$4,923,330	\$4,723,098	\$4,998,130	\$4,998,130
		TOTAL STATE AID	\$4,923,330	\$4,723,098	\$4,998,130	\$4,998,130
FEDERAL AID						
INTERGOVERNMENTAL REVENUE						
		FED-CHILD SUPP ENFRMNT INCENT	\$8,963,116	\$8,598,286	\$10,697,250	\$10,697,250
		TOTAL INTERGOVERNMENTAL REVENUE	\$8,963,116	\$8,598,286	\$10,697,250	\$10,697,250

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL FEDERAL AID			\$8,963,116	\$8,598,286	\$10,697,250	\$10,697,250
OTHER GOVERNMENTAL AID						
INTERGOVERNMENTAL REVENUE						
		ADMIN FEE	\$-	\$-	\$1	\$1
		TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$-	\$1	\$1
TOTAL OTHER GOVERNMENTAL AID			\$-	\$-	\$1	\$1
MISCELLANEOUS REVENUE						
MISCELLANEOUS REVENUE						
		WELFARE REPAYMENTS & REFUNDS	\$-	\$-	\$512,574	\$512,574
		OTHER REVENUE	\$33	\$398	\$1,000	\$1,000
		OUTLAWED WARRANTS	\$237	\$17	\$500	\$500
		PRIOR A/P ACCRUALS ADJUSTMENT	\$-	\$-	\$1	\$1
		TOTAL MISCELLANEOUS REVENUE	\$270	\$415	\$514,075	\$514,075
TOTAL MISCELLANEOUS REVENUE			\$270	\$415	\$514,075	\$514,075
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		SB1085 LEAVE REIMBURSEMENT	\$-	\$-	\$1	\$1
		SALE OF TAXABLE FIXED ASSETS	\$-	\$-	\$1	\$1
		SALE OF FIXED ASSETS-NON TAX	\$-	\$-	\$1	\$1
		OPERATING TRANSFERS-IN	\$1,772	\$1,925	\$6,001	\$6,001
		O/T IN: MISCELLANEOUS REV.	\$-	\$-	\$4	\$4
		TOTAL OTHER FINANCING SOURCES	\$1,772	\$1,925	\$6,008	\$6,008
TOTAL OTHER FINANCING SOURCES			\$1,772	\$1,925	\$6,008	\$6,008
TOTAL CHILD SUPPORT SERVICES FINANCING SOURCES			\$13,952,503	\$13,430,564	\$16,305,464	\$16,305,464
REALIGNMENT-MENTAL HEALTH						
STATE AID						
INTERGOVERNMENTAL REVENUE						
		STATE AID VLF REALIGNMENT	\$494,608	\$1,485,527	\$-	\$-
		ST AID MNTL HLTH REALIGNMENT	\$20,087,919	\$19,895,047	\$19,758,480	\$19,758,480
		TOTAL INTERGOVERNMENTAL REVENUE	\$20,582,527	\$21,380,574	\$19,758,480	\$19,758,480
TOTAL STATE AID			\$20,582,527	\$21,380,574	\$19,758,480	\$19,758,480
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		TRANSFER IN 1991 REALIGNMENT	\$693,852	\$334,122	\$1,772,077	\$1,772,077
		TOTAL OTHER FINANCING SOURCES	\$693,852	\$334,122	\$1,772,077	\$1,772,077
		TOTAL OTHER FINANCING SOURCES	\$693,852	\$334,122	\$1,772,077	\$1,772,077
TOTAL REALIGNMENT-MENTAL HEALTH FINANCING SOURCES			\$21,276,379	\$21,714,696	\$21,530,557	\$21,530,557
REALIGNMENT-HEALTH						
STATE AID						
		INTERGOVERNMENTAL REVENUE				
		STATE AID HEALTH REALIGNMENT	\$914,102	\$127,203	\$-	\$-
		TOTAL INTERGOVERNMENTAL REVENUE	\$914,102	\$127,203	\$-	\$-
		TOTAL STATE AID	\$914,102	\$127,203	\$-	\$-
OTHER FINANCING SOURCES						
		OTHER FINANCING SOURCES				
		TRANSFER IN 1991 REALIGNMENT	\$10,804,016	\$10,927,954	\$11,319,589	\$11,319,589
		TOTAL OTHER FINANCING SOURCES	\$10,804,016	\$10,927,954	\$11,319,589	\$11,319,589
		TOTAL OTHER FINANCING SOURCES	\$10,804,016	\$10,927,954	\$11,319,589	\$11,319,589
TOTAL REALIGNMENT-HEALTH FINANCING SOURCES			\$11,718,118	\$11,055,157	\$11,319,589	\$11,319,589
REALIGNMENT-SOCIAL SERVICES						
STATE AID						
		INTERGOVERNMENTAL REVENUE				
		ST PUB ASST PROG REALIGNMENT	\$118,839,139	\$111,054,273	\$134,795,183	\$134,795,183
		TOTAL INTERGOVERNMENTAL REVENUE	\$118,839,139	\$111,054,273	\$134,795,183	\$134,795,183
		TOTAL STATE AID	\$118,839,139	\$111,054,273	\$134,795,183	\$134,795,183
OTHER FINANCING SOURCES						
		OTHER FINANCING SOURCES				
		O/T-IN:SS REALIGNMENT	\$-	\$560,639	\$-	\$-
		TRANSFER IN 1991 REALIGNMENT	\$1,732,983	\$1,708,002	\$1,708,002	\$1,708,002
		TOTAL OTHER FINANCING SOURCES	\$1,732,983	\$2,268,641	\$1,708,002	\$1,708,002
		TOTAL OTHER FINANCING SOURCES	\$1,732,983	\$2,268,641	\$1,708,002	\$1,708,002
TOTAL REALIGNMENT-SOCIAL SERVICES FINANCING SOURCES			\$120,572,122	\$113,322,914	\$136,503,185	\$136,503,185

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOBACCO SETTLEMENT REVENUE FND						
MISCELLANEOUS REVENUE OTHER						
OTHER FINANCING SOURCES						
		TOBACCO SETTLEMENT PROCEEDS	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
		TOTAL OTHER FINANCING SOURCES	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
		TOTAL MISCELLANEOUS REVENUE OTHER	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
TOTAL TOBACCO SETTLEMENT REVENUE FND FINANCING SOURCES			\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
COMMUNITY DEVELOPMENT BLOCK GR						
FEDERAL AID						
INTERGOVERNMENTAL REVENUE						
		COMMUNITY DEVELOP BLOCK GRANT	\$1,356,939	\$111,981	\$495,626	\$495,626
		CDBG-REHAB PROGRAM INCOME	\$406,042	\$4,657	\$178,817	\$178,817
		TOTAL INTERGOVERNMENTAL REVENUE	\$1,762,981	\$116,638	\$674,443	\$674,443
		TOTAL FEDERAL AID	\$1,762,981	\$116,638	\$674,443	\$674,443
MISCELLANEOUS REVENUE						
MISCELLANEOUS REVENUE						
		PRIOR A/P ACCRUALS ADJUSTMENT	\$590,274	\$1,470	\$-	\$-
		TOTAL MISCELLANEOUS REVENUE	\$590,274	\$1,470	\$-	\$-
		TOTAL MISCELLANEOUS REVENUE	\$590,274	\$1,470	\$-	\$-
TOTAL COMMUNITY DEVELOPMENT BLOCK GR FINANCING SOURCES			\$2,353,255	\$118,108	\$674,443	\$674,443
HOME PROGRAM FUND						
FEDERAL AID						
INTERGOVERNMENTAL REVENUE						
		HOME GRANT	\$-	\$-	\$288,834	\$288,834
		CAL HOME	\$-	\$-	\$228,889	\$228,889
		HOME REHAB PROGRAM INCOME	\$-	\$-	\$500,000	\$500,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$-	\$-	\$1,017,723	\$1,017,723
		TOTAL FEDERAL AID	\$-	\$-	\$1,017,723	\$1,017,723
TOTAL HOME PROGRAM FUND FINANCING SOURCES			\$-	\$-	\$1,017,723	\$1,017,723

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
HOUSING SUCCESSOR						
FROM USE OF MONEY & PROPERTY						
REV. FROM USE OF MONEY & PROP						
		INTEREST	\$6,034	\$11,748	\$2,500	\$2,500
		TOTAL REV. FROM USE OF MONEY & PROP	\$6,034	\$11,748	\$2,500	\$2,500
		TOTAL FROM USE OF MONEY & PROPERTY	\$6,034	\$11,748	\$2,500	\$2,500
MISCELLANEOUS REVENUE						
MISCELLANEOUS REVENUE						
		PROGRAM REPAYMENTS	\$32,223	\$101,566	\$29,000	\$29,000
		TOTAL MISCELLANEOUS REVENUE	\$32,223	\$101,566	\$29,000	\$29,000
		TOTAL MISCELLANEOUS REVENUE	\$32,223	\$101,566	\$29,000	\$29,000
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		SALE OF FIXED ASSETS-NON TAX	\$20,570	\$-	\$-	\$-
		TOTAL OTHER FINANCING SOURCES	\$20,570	\$-	\$-	\$-
		TOTAL OTHER FINANCING SOURCES	\$20,570	\$-	\$-	\$-
TOTAL HOUSING SUCCESSOR FINANCING SOURCES			\$58,827	\$113,314	\$31,500	\$31,500
TOTAL SPECIAL REVENUE FUNDS FINANCING SOURCES			\$294,543,481	\$287,712,944	\$356,092,504	\$356,092,504
CAPITAL PROJECTS FUNDS						
CAPITAL PROJECTS/MAJOR MAINT.						
FEDERAL AID						
INTERGOVERNMENTAL REVENUE						
		ARPA	\$2,731,894	\$7,066,348	\$2,911,890	\$2,911,890
		TOTAL INTERGOVERNMENTAL REVENUE	\$2,731,894	\$7,066,348	\$2,911,890	\$2,911,890
		TOTAL FEDERAL AID	\$2,731,894	\$7,066,348	\$2,911,890	\$2,911,890
MISCELLANEOUS REVENUE						
MISCELLANEOUS REVENUE						
		OTHER SALES-TAXABLE (VIS 8.50)	\$137	\$-	\$-	\$-
		OTHER REVENUE	\$12,849	\$328,825	\$-	\$-
		INSURANCE PROCEEDS/RECOVERIES	\$-	\$914,221	\$2,435,000	\$2,435,000
		OUTLAWED WARRANTS	\$-	\$1,259	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
		PRIVATE GRANTS/DONATIONS	\$135,000	\$351,800	\$742,760	\$742,760
		PRIOR A/P ACCRUALS ADJUSTMENT	\$(5,767)	\$-	\$-	\$-
		TOTAL MISCELLANEOUS REVENUE	\$142,219	\$1,596,105	\$3,177,760	\$3,177,760
		TOTAL MISCELLANEOUS REVENUE	\$142,219	\$1,596,105	\$3,177,760	\$3,177,760
OTHER FINANCING SOURCES						
		OTHER FINANCING SOURCES				
		OPERATING TRANSFERS-IN	\$21,712,083	\$24,333,328	\$14,616,547	\$14,616,547
		O/T-IN:OTH CAP PROJECTS	\$8,658,758	\$4,095,148	\$40,769,672	\$40,769,672
		O/T-IN:CAP/PROJ	\$400,000	\$-	\$-	\$-
		O/T-IN:PFA	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
		TOTAL OTHER FINANCING SOURCES	\$33,770,841	\$31,428,476	\$58,386,219	\$58,386,219
		TOTAL OTHER FINANCING SOURCES	\$33,770,841	\$31,428,476	\$58,386,219	\$58,386,219
TOTAL CAPITAL PROJECTS/MAJOR MAINT. FINANCING SOURCES			\$36,644,954	\$40,090,929	\$64,475,869	\$64,475,869
TCICT PROJECTS						
		FROM USE OF MONEY & PROPERTY				
		REV. FROM USE OF MONEY & PROP				
		INTEREST	\$-	\$-	\$1	\$1
		TOTAL REV. FROM USE OF MONEY & PROP	\$-	\$-	\$1	\$1
		TOTAL FROM USE OF MONEY & PROPERTY	\$-	\$-	\$1	\$1
FEDERAL AID						
		INTERGOVERNMENTAL REVENUE				
		ARPA	\$5,135,263	\$116,324	\$640,000	\$640,000
		TOTAL INTERGOVERNMENTAL REVENUE	\$5,135,263	\$116,324	\$640,000	\$640,000
		TOTAL FEDERAL AID	\$5,135,263	\$116,324	\$640,000	\$640,000
OTHER FINANCING SOURCES						
		OTHER FINANCING SOURCES				
		OPERATING TRANSFERS-IN	\$1,558,943	\$2,482,546	\$1,962,395	\$1,962,395
		TOTAL OTHER FINANCING SOURCES	\$1,558,943	\$2,482,546	\$1,962,395	\$1,962,395
		TOTAL OTHER FINANCING SOURCES	\$1,558,943	\$2,482,546	\$1,962,395	\$1,962,395
TOTAL TCICT PROJECTS FINANCING SOURCES			\$6,694,206	\$2,598,870	\$2,602,396	\$2,602,396

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25				SCHEDULE 6
FUND NAME	FINANCING SOURCE CATEGORY	FINANCING SOURCE ACCOUNT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	6	7
TOTAL CAPITAL PROJECTS FUNDS FINANCING SOURCES			\$43,339,160	\$42,689,799	\$67,078,265	\$67,078,265
DEBT SERVICE FUNDS						
PENSION OBLIGATION BOND						
MISCELLANEOUS REVENUE OTHER						
OTHER FINANCING SOURCES						
		D.S. RETIREMENT- POB	\$19,823,018	\$19,822,481	\$19,832,744	\$19,832,744
		TOTAL OTHER FINANCING SOURCES	\$19,823,018	\$19,822,481	\$19,832,744	\$19,832,744
		TOTAL MISCELLANEOUS REVENUE OTHER	\$19,823,018	\$19,822,481	\$19,832,744	\$19,832,744
TOTAL PENSION OBLIGATION BOND FINANCING SOURCES			\$19,823,018	\$19,822,481	\$19,832,744	\$19,832,744
BUILDING LOANS						
OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES						
		DEBT SRVC - EQUIPMENT	\$1,806,726	\$1,806,726	\$1,806,727	\$1,806,727
		DEBT SRVC - BUILDING	\$3,803,934	\$3,722,229	\$4,001,671	\$4,001,671
		O/T IN ENERGY LEASE 2022	\$601,381	\$601,380	\$601,408	\$601,408
		O/T IN: FINES & PENALTIES	\$-	\$790,444	\$1,000,000	\$1,000,000
		O/T IN: INTERGOVT. - STATE	\$848,970	\$-	\$-	\$-
		TOTAL OTHER FINANCING SOURCES	\$7,061,011	\$6,920,779	\$7,409,806	\$7,409,806
		TOTAL OTHER FINANCING SOURCES	\$7,061,011	\$6,920,779	\$7,409,806	\$7,409,806
TOTAL BUILDING LOANS FINANCING SOURCES			\$7,061,011	\$6,920,779	\$7,409,806	\$7,409,806
TOTAL DEBT SERVICE FUNDS FINANCING SOURCES			\$26,884,029	\$26,743,260	\$27,242,550	\$27,242,550
TOTAL ALL FUNDS			\$1,330,932,473	\$1,391,533,799	\$1,613,646,095	\$1,613,646,095

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 7
DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
SUMMARIZATION BY FUNCTION					
GENERAL	\$134,218,833	\$148,143,759	\$229,786,451	\$229,786,451	
PUBLIC PROTECTION	\$321,698,306	\$355,561,043	\$406,174,902	\$406,174,902	
PUBLIC WAYS AND FACILITIES	\$70,184,597	\$79,430,145	\$126,509,305	\$126,509,305	
HEALTH AND SANITATION	\$277,428,813	\$312,903,629	\$353,220,415	\$353,220,415	
PUBLIC ASSISTANCE	\$469,962,431	\$483,920,593	\$612,923,052	\$612,923,052	
EDUCATION	\$8,525,272	\$10,472,977	\$12,065,310	\$12,065,310	
RECREATION AND CULTURAL SERVICES	\$3,837,201	\$4,043,596	\$4,724,015	\$4,724,015	
RETIREMENT OF LONG TERM DEBT	\$22,906,475	\$22,926,119	\$23,035,333	\$23,035,333	
TOTAL FINANCING USES BY FUNCTION	\$1,308,761,928	\$1,417,401,861	\$1,768,438,783	\$1,768,438,783	
APPROPRIATIONS FOR CONTINGENCIES					
GENERAL FUND	\$-	\$-	\$5,000,000	\$5,000,000	
TOTAL APPROPRIATIONS FOR CONTINGENCIES	\$-	\$-	\$5,000,000	\$5,000,000	
SUBTOTAL FINANCING USES	\$1,308,761,928	\$1,417,401,861	\$1,773,438,783	\$1,773,438,783	
PROVISIONS FOR OBLIGATED FUND BALANCES					
GENERAL FUND	\$-	\$-	\$9,000,000	\$9,000,000	
BUILDING LOANS	\$-	\$-	\$5,001,671	\$5,001,671	
TOTAL OBLIGATED FUND BALANCES	\$-	\$-	\$14,001,671	\$14,001,671	
TOTAL FINANCING USES	\$1,308,761,928	\$1,417,401,861	\$1,787,440,454	\$1,787,440,454	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 7
DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL ☐ ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
SUMMARIZATION BY FUND					
GENERAL FUND	\$961,179,910	\$1,025,174,628	\$1,236,516,677	\$1,236,516,677	
INDIGENT HEALTHCARE AB75	\$636,070	\$591,634	\$1,050,000	\$1,050,000	
LIBRARY FUND	\$7,347,154	\$8,992,743	\$10,488,550	\$10,488,550	
FISH AND WILDLIFE	\$2,950	\$2,040	\$2,569	\$2,569	
AVIATION	\$52,980	\$95,404	\$363,836	\$363,836	
STRUCTURAL FIRE FUND	\$37,856,513	\$34,705,505	\$35,776,685	\$35,776,685	
ROAD FUND	\$70,131,617	\$79,334,741	\$126,145,469	\$126,145,469	
TC WORKFORCE INVESTMENT BOAR	\$14,591,207	\$16,612,192	\$17,278,949	\$17,278,949	
CHILD SUPPORT SERVICES	\$13,952,504	\$13,430,565	\$16,305,464	\$16,305,464	
REALIGNMENT-MENTAL HEALTH	\$10,239,315	\$26,669,330	\$23,815,312	\$23,815,312	
REALIGNMENT-HEALTH	\$15,060,702	\$17,872,485	\$13,656,804	\$13,656,804	
REALIGNMENT-SOCIAL SERVICES	\$118,394,530	\$107,894,559	\$167,152,203	\$167,152,203	
TOBACCO SETTLEMENT REVENUE FI	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328	
PENSION OBLIGATION BOND	\$19,824,123	\$19,823,754	\$19,832,744	\$19,832,744	
BUILDING LOANS	\$2,408,107	\$2,408,106	\$7,409,806	\$7,409,806	
CAPITAL PROJECTS/MAJOR MAINT.	\$26,195,302	\$54,241,675	\$99,919,609	\$99,919,609	
TCICT PROJECTS	\$3,913,431	\$5,316,846	\$3,762,915	\$3,762,915	
COMMUNITY DEVELOPMENT BLOCK	\$2,353,256	\$116,646	\$675,907	\$675,907	
GRANT FUND					
HOME PROGRAM FUND	\$79	\$-	\$1,017,726	\$1,017,726	
HOUSING SUCCESSOR	\$6,687	\$2,857	\$468,901	\$468,901	
TOTAL FINANCING USES	\$1,308,761,928	\$1,417,401,861	\$1,787,440,454	\$1,787,440,454	

STATE CONTROLLER		COUNTY OF TULARE			SCHEDULE 8
SCHEDULES		DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT			
COUNTY BUDGET ACT		GOVERNMENTAL FUNDS			
		FISCAL YEAR 2024-25			
FUNCTION, ACTIVITY AND BUDGET UNIT	2022-23 ACTUAL	2023-24 ACTUAL ☐ ☒ ESTIMATED	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
GENERAL					
LEGISLATIVE AND ADMINISTRATIVE					
BOARD OF SUPERVISORS	\$2,752,966	\$3,515,748	\$6,862,218	\$6,862,218	
ADMINISTRATIVE OFFICER	\$60,126,011	\$45,089,530	\$76,860,022	\$76,860,022	
TOTAL LEGISLATIVE AND ADMINISTRATIVE	\$62,878,977	\$48,605,278	\$83,722,240	\$83,722,240	
FINANCE					
AUDITOR-CONTROLLER	\$7,585,824	\$4,345,052	\$3,185,479	\$3,185,479	
TREASURER	\$1,617,380	\$1,507,635	\$1,789,743	\$1,789,743	
ASSESSOR	\$9,455,581	\$9,583,549	\$10,373,156	\$10,373,156	
TAX COLLECTOR	\$3,279,374	\$2,908,439	\$3,576,754	\$3,576,754	
PURCHASING AGENT	\$1,063,165	\$981,513	\$1,017,754	\$1,017,754	
TOTAL FINANCE	\$23,001,324	\$19,326,188	\$19,942,886	\$19,942,886	
COUNSEL					
COUNTY COUNSEL	\$6,072,659	\$6,647,176	\$6,602,926	\$6,602,926	
TOTAL COUNSEL	\$6,072,659	\$6,647,176	\$6,602,926	\$6,602,926	
PERSONNEL					
PERSONNEL	\$1,548,969	\$1,712,256	\$1,755,580	\$1,755,580	
TOTAL PERSONNEL	\$1,548,969	\$1,712,256	\$1,755,580	\$1,755,580	
ELECTIONS					
REGISTRAR OF VOTERS	\$3,425,260	\$4,530,821	\$5,887,910	\$5,887,910	
TOTAL ELECTIONS	\$3,425,260	\$4,530,821	\$5,887,910	\$5,887,910	
COMMUNICATIONS					
TELEPHONE AND RADIO SYSTEMS	\$350,209	\$508,555	\$626,597	\$626,597	
MESSANGER AND DELIVERY DEPARTM	\$101,380	\$109,758	\$116,624	\$116,624	
TOTAL COMMUNICATIONS	\$451,589	\$618,313	\$743,221	\$743,221	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
PROPERTY MANAGEMENT					
MAINTENANCE DEPARTMENTS	\$1,964,839	\$1,757,543		\$1,952,676	\$1,952,676
DEPARTMENTS	\$2,682,802	\$3,085,298		\$2,752,739	\$2,752,739
TOTAL PROPERTY MANAGEMENT	\$4,647,641	\$4,842,841		\$4,705,415	\$4,705,415
PLANT ACQUISITION					
PLANT ACQUSTION	\$29,083,962	\$58,444,973		\$102,540,026	\$102,540,026
TOTAL PLANT ACQUISITION	\$29,083,962	\$58,444,973		\$102,540,026	\$102,540,026
OTHER GENERAL					
SURVEYOR AND ENGINEER	\$60,629	\$71,967		\$104,318	\$104,318
DATA PROCESSING	\$142,176	\$164,254		\$-	\$-
CENTRAL SERVICES, STORES	\$2,788,531	\$3,062,306		\$3,645,696	\$3,645,696
DEFERRED COMP	\$117,116	\$117,386		\$136,233	\$136,233
TOTAL OTHER GENERAL	\$3,108,452	\$3,415,913		\$3,886,247	\$3,886,247
TOTAL GENERAL	\$134,218,833	\$148,143,759		\$229,786,451	\$229,786,451

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
PUBLIC PROTECTION					
JUDICIAL					
COURTS	\$8,251,767	\$7,798,781	\$9,083,333	\$9,083,333	
SHERIFF - COURTS	\$8,258,993	\$8,432,442	\$10,383,765	\$10,383,765	
GRAND JURY	\$146,287	\$142,932	\$208,226	\$208,226	
FAMILY SUPPORT - CHILD SUPPORT	\$13,952,504	\$13,430,565	\$16,305,464	\$16,305,464	
LAW LIBRARY	\$273,037	\$242,672	\$277,591	\$277,591	
DISTRICT ATTORNEY - PROSECUTIO	\$26,644,262	\$31,432,166	\$34,364,021	\$34,364,021	
PUBLIC DEFENDER	\$15,436,261	\$16,510,554	\$18,099,408	\$18,099,408	
TOTAL JUDICIAL	\$72,963,111	\$77,990,112	\$88,721,808	\$88,721,808	
POLICE PROTECTION					
SHERIFF	\$72,872,569	\$86,921,744	\$81,838,084	\$81,838,084	
DRUG & ALC ABUSE TESTS	\$253,950	\$151,982	\$215,000	\$215,000	
TOTAL POLICE PROTECTION	\$73,126,519	\$87,073,726	\$82,053,084	\$82,053,084	
DETENTION AND CORRECTION					
ADULT DETENTION	\$64,870,247	\$76,371,041	\$98,616,544	\$98,616,544	
PROBATION	\$35,557,301	\$40,302,224	\$54,371,325	\$54,371,325	
TOTAL DETENTION AND CORRECTION	\$100,427,548	\$116,673,265	\$152,987,869	\$152,987,869	
FIRE PROTECTION					
FIRE DEPARTMENT	\$37,856,513	\$34,705,505	\$35,776,685	\$35,776,685	
TOTAL FIRE PROTECTION	\$37,856,513	\$34,705,505	\$35,776,685	\$35,776,685	
FLOOD CONTROL AND SOIL AND WAT					
CHANNEL CONSTR AND MAINT	\$1,379,032	\$1,146,963	\$1,364,617	\$1,364,617	
TOTAL FLOOD CONTROL AND SOIL AND WAT	\$1,379,032	\$1,146,963	\$1,364,617	\$1,364,617	
PROTECTION INSPECTION					
AGRICULTURAL COMMISSIONER	\$9,922,507	\$10,355,049	\$11,488,614	\$11,488,614	
BUILDING INSPECTOR	\$4,970,135	\$5,082,179	\$7,628,107	\$7,628,107	
TOTAL PROTECTION INSPECTION	\$14,892,642	\$15,437,228	\$19,116,721	\$19,116,721	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OTHER PROTECTION					
COUNTY CLERK	\$583,031	\$644,640		\$825,880	\$825,880
RECORDER	\$1,224,245	\$1,669,752		\$1,647,270	\$1,647,270
PUBLIC ADMINISTRATOR	\$275,277	\$315,990		\$334,165	\$334,165
EMERGENCY SERVICES, DISASTER R	\$249,023	\$260,498		\$227,305	\$227,305
PUBLIC GUARDIAN	\$11,795,799	\$12,832,329		\$13,580,932	\$13,580,932
ENVIRONMENTAL PROTECTION PROGI	\$64,999	\$192,710		\$229,357	\$229,357
FISH AND GAME PROPAGATION	\$2,950	\$2,040		\$2,569	\$2,569
PLANNING AND ZONING	\$4,248,568	\$3,708,239		\$5,368,974	\$5,368,974
PREDATORY ANIMAL CONTROL	\$2,609,049	\$2,908,046		\$3,937,666	\$3,937,666
TOTAL OTHER PROTECTION	\$21,052,941	\$22,534,244		\$26,154,118	\$26,154,118
TOTAL PUBLIC PROTECTION	\$321,698,306	\$355,561,043		\$406,174,902	\$406,174,902
PUBLIC WAYS AND FACILITIES					
PUBLIC WAYS					
ROADS - PUBLIC WAYS	\$70,131,617	\$79,334,741		\$126,145,469	\$126,145,469
AIRPORTS	\$52,980	\$95,404		\$363,836	\$363,836
TOTAL PUBLIC WAYS	\$70,184,597	\$79,430,145		\$126,509,305	\$126,509,305
TOTAL PUBLIC WAYS AND FACILITIES	\$70,184,597	\$79,430,145		\$126,509,305	\$126,509,305

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
HEALTH AND SANITATION					
HEALTH					
PUBLIC HEALTH OFFICER	\$601,551	\$537,571	\$2,259,032	\$2,259,032	
HEALTH DEPARTMENT	\$52,849,615	\$52,303,486	\$55,258,087	\$55,258,087	
COMMUNITY MENTAL HEALTH	\$92,032,118	\$115,936,879	\$126,753,438	\$126,753,438	
FAMILY PLANNING, FAMILY HEALTH	\$1,651,721	\$2,528,017	\$3,292,651	\$3,292,651	
ALCOHOL AND DRUG ABUSE SERVICE	\$16,579,787	\$21,036,789	\$24,151,890	\$24,151,890	
ENVIRONMENTAL HEALTH	\$21,818,860	\$7,705,939	\$4,537,706	\$4,537,706	
TOTAL HEALTH	\$185,533,652	\$200,048,681	\$216,252,804	\$216,252,804	
HOSPITAL CARE					
MEDICAL CARE SERVICES	\$91,719,746	\$112,695,696	\$136,372,633	\$136,372,633	
MEDICALLY INDIGENT ADULTS	\$175,415	\$159,252	\$594,978	\$594,978	
TOTAL HOSPITAL CARE	\$91,895,161	\$112,854,948	\$136,967,611	\$136,967,611	
TOTAL HEALTH AND SANITATION	\$277,428,813	\$312,903,629	\$353,220,415	\$353,220,415	

STATE CONTROLLER SCHEDULES		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
PUBLIC ASSISTANCE					
ADMINISTRATION					
ADMINISTRATION - SOCIAL SERVIC	\$229,877,782	\$228,261,726	\$308,400,848	\$308,400,848	
TOTAL ADMINISTRATION	\$229,877,782	\$228,261,726	\$308,400,848	\$308,400,848	
AID PROGRAMS					
AID PROGRAMS	\$173,693,687	\$191,387,714	\$200,399,879	\$200,399,879	
TOTAL AID PROGRAMS	\$173,693,687	\$191,387,714	\$200,399,879	\$200,399,879	
GENERAL RELIEF					
AID TO INDIGENTS - GENERAL REL	\$636,070	\$591,634	\$1,050,000	\$1,050,000	
TOTAL GENERAL RELIEF	\$636,070	\$591,634	\$1,050,000	\$1,050,000	
CARE OF COURT WARDS					
FOSTER CARE	\$41,004,441	\$41,338,946	\$47,425,494	\$47,425,494	
TOTAL CARE OF COURT WARDS	\$41,004,441	\$41,338,946	\$47,425,494	\$47,425,494	
VETERANS' SERVICES					
VETERANS SERVICES OFFICER	\$430,361	\$406,486	\$500,619	\$500,619	
TOTAL VETERANS' SERVICES	\$430,361	\$406,486	\$500,619	\$500,619	
OTHER ASSISTANCE					
WIA - VOCATIONAL TRAINING	\$14,342,184	\$16,351,694	\$17,051,644	\$17,051,644	
COMMUNITY DEVELOPMENT	\$9,977,906	\$5,582,393	\$38,094,568	\$38,094,568	
TOTAL OTHER ASSISTANCE	\$24,320,090	\$21,934,087	\$55,146,212	\$55,146,212	
TOTAL PUBLIC ASSISTANCE	\$469,962,431	\$483,920,593	\$612,923,052	\$612,923,052	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25			SCHEDULE 8
FUNCTION, ACTIVITY AND BUDGET UNIT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
EDUCATION					
LIBRARY SERVICES					
COUNTY LIBRARY	\$7,562,176	\$9,221,261	\$10,730,309	\$10,730,309	
TOTAL LIBRARY SERVICES	\$7,562,176	\$9,221,261	\$10,730,309	\$10,730,309	
AGRICULTURAL EDUCATION					
AGRICULTURAL EXTENSION SERVIC	\$963,096	\$1,251,716	\$1,335,001	\$1,335,001	
TOTAL AGRICULTURAL EDUCATION	\$963,096	\$1,251,716	\$1,335,001	\$1,335,001	
TOTAL EDUCATION					
	\$8,525,272	\$10,472,977	\$12,065,310	\$12,065,310	
RECREATION AND CULTURAL SERVICES					
RECREATION FACILITIES					
PARKS	\$3,335,784	\$3,479,842	\$4,041,692	\$4,041,692	
TOTAL RECREATION FACILITIES	\$3,335,784	\$3,479,842	\$4,041,692	\$4,041,692	
CULTURAL SERVICES					
MUSEUM	\$501,417	\$563,754	\$682,323	\$682,323	
TOTAL CULTURAL SERVICES	\$501,417	\$563,754	\$682,323	\$682,323	
TOTAL RECREATION AND CULTURAL SERVICES					
	\$3,837,201	\$4,043,596	\$4,724,015	\$4,724,015	
RETIREMENT OF LONG TERM DEBT					
DEBT SERVICES					
RETIREMENT OF LONG TERM DEBT	\$22,906,475	\$22,926,119	\$23,035,333	\$23,035,333	
TOTAL DEBT SERVICES	\$22,906,475	\$22,926,119	\$23,035,333	\$23,035,333	
TOTAL RETIREMENT OF LONG TERM DEBT					
	\$22,906,475	\$22,926,119	\$23,035,333	\$23,035,333	
GRAND TOTAL FINANCING USES BY FUNCTION					
	\$1,308,761,928	\$1,417,401,861	\$1,768,438,783	\$1,768,438,783	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NON ENTERPRISE FISCAL YEAR 2024-25					SCHEDULE 12
DISTRICT/AGENCY NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	FUND BALANCE AVAILABLE JUNE 30, 2024	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES
1	2	3	4	5	6	7	8
SPECIAL DISTRICT FUNDS							
TULARE CO FLOOD CONTROL	\$6,892,274	\$-	\$1,862,109	\$8,754,383	\$8,754,383	\$-	\$8,754,383
TOTAL SPECIAL DISTRICT FUNDS	\$6,892,274	\$-	\$1,862,109	\$8,754,383	\$8,754,383	\$-	\$8,754,383
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES	\$6,892,274	\$-	\$1,862,109	\$8,754,383	\$8,754,383	\$-	\$8,754,383

STATE CONTROLLER		COUNTY OF TULARE			SCHEDULE 13
SCHEDULES		FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE			ACTUAL ☐
COUNTY BUDGET ACT		FISCAL YEAR 2024-25			ESTIMATED ☒
DISTRICT/AGENCY NAME	TOTAL FUND BALANCE JUNE 30, 2024	LESS: OBLIGATED FUND BALANCES			FUND BALANCE AVAILABLE JUNE 30, 2024
		ENCUMBRANCES	NONSPENDABLE, RESTRICTED AND COMMITTED	ASSIGNED	
1	2	3	4	5	6
SPECIAL DISTRICT FUNDS					
TULARE CO FLOOD CONTROL	\$6,892,274	\$-	\$-	\$-	\$6,892,274
TOTAL SPECIAL DISTRICT FUNDS	\$6,892,274	\$-	\$-	\$-	\$6,892,274
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES	\$6,892,274	\$-	\$-	\$-	\$6,892,274

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

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Purpose

Under the California Constitution and state law, the Board of Supervisors is the legislative and executive branches of county government.

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

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

Core Functions

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

Key Goals and Objectives Results in FY 2023/24

Safety and Security

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

- **Objective 1:** Continue to support the County's obligations to the master stewardship agreement with the United States Department of Agriculture and the U.S Forest Service. **Results:** This objective was completed. The County continues to document the cooperative efforts between the parties to care for the Sequoia National Park.
- **Objective 2:** Continue to provide exemplary public services. **Results:** This objective was completed. The County approved unprecedented investments in the Tulare County Fire Department, with the approval of the purchase of 2 apparatus and replacement of defunct extrication equipment.

Economic Well-Being

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

- **Objective 1:** Advocate for funding to repurpose land fallowed in accordance with the Sustainable Groundwater Management Act. **Results:** This objective was completed. The County continues collaborating with its State and Federal partners to pursue funding to broaden resources for repurposing fallowed land.
- **Objective 2:** Advocate for solutions to address anticipated increases in healthcare staffing costs and sustainable Medi-Cal reimbursement rates for local hospitals. **Results:** This objective was completed. The County supported proposed bills and legislation from its State partners to address the needs of the local healthcare districts.

Quality of Life

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

- **Objective 1:** Advocate for action at the state and federal level to appropriate funds and create programs that will incrementally increase Tulare County's Pavement Condition Index. **Results:** This objective was completed. The County advocated at both the state and federal levels, seeking a change in the formula used to determine the allocations Tulare County receives.
- **Objective 2:** Review the County's long-term plan for landfills. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

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

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

Key Goals and Objectives for FY 2024/25

Safety and Security

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

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

Economic Well-Being

Goal 1: Ensure economic development opportunities in Tulare County.

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

Quality of Life

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

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Recommendations:

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT BOARD OF SUPERVISORS FUND: 001 AGENCY: 010

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FEDERAL AID	\$-	\$-	\$1	\$1
OTHER GOVERNMENTAL AID	\$5,220	\$8,730	\$6,000	\$6,000
MISCELLANEOUS REVENUE	\$625	\$-	\$2	\$2
OTHER FINANCING SOURCES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$5,845	\$8,730	\$6,003	\$6,003
SALARIES AND EMPLOYEE BENEFITS	\$1,303,919	\$1,398,752	\$1,453,705	\$1,453,705
SERVICE AND SUPPLIES	\$163,384	\$157,762	\$208,539	\$208,539
OTHER CHARGES	\$257,917	\$268,570	\$318,005	\$318,005
OTHER FINANCING USES	\$12,798	\$12,798	\$12,799	\$12,799
COWCAP	\$566,076	\$167,205	\$315,170	\$315,170
TOTAL EXPENDITURES/APPROPRIATIONS	\$2,304,094	\$2,005,087	\$2,308,218	\$2,308,218
NET COST	\$2,298,249	\$1,996,357	\$2,302,215	\$2,302,215

Purpose

The Miscellaneous Administration budget accounts for various expenditures and revenues outside any specific department's jurisdiction yet affect overall county activities and statutory mandates.

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

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

Budget Request

The Requested Budget represents an overall increase of \$30,165,601, or 75%, in expenditures and an overall increase of \$21,730,852, or 788%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$8,434,749, or 23%, compared with the FY 2023/24 Final Budget.

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

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

Recommendations:

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT MISCELLANEOUS ADMINISTRATION FUND: 001 AGENCY: 012

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$-	\$-	\$1	\$1
FEDERAL AID	\$-	\$2,593,347	\$900,001	\$900,001
OTHER GOVERNMENTAL AID	\$158,747	\$158,747	\$158,747	\$158,747
CHARGES FOR CURRENT SERVICES	\$731,716	\$(395,182)	\$(437,521)	\$(437,521)
MISCELLANEOUS REVENUE	\$42,387	\$3,982	\$6	\$6
OTHER FINANCING SOURCES	\$1,500,000	\$-	\$22,000,001	\$22,000,001
COWCAP	\$569,609	\$993,987	\$1,867,177	\$1,867,177
TOTAL REVENUE	\$3,002,459	\$3,354,881	\$24,488,412	\$24,488,412
SALARIES AND EMPLOYEE BENEFITS	\$207,816	\$221,392	\$233,813	\$233,813
SERVICE AND SUPPLIES	\$7,452,140	\$7,374,654	\$8,013,684	\$8,013,684
OTHER CHARGES	\$375,160	\$400,741	\$22,463,010	\$22,463,010
OTHER FINANCING USES	\$53,190,318	\$34,798,535	\$41,819,888	\$41,819,888
COWCAP	\$(2,777,608)	\$(2,213,703)	\$(2,331,802)	\$(2,331,802)
TOTAL EXPENDITURES/APPROPRIATIONS	\$58,447,826	\$40,581,619	\$70,198,593	\$70,198,593
NET COST	\$55,445,367	\$37,226,738	\$45,710,181	\$45,710,181

Purpose

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

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

Core Functions

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

Key Goals and Objectives Results in FY 2023/24

Safety and Security

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

- **Objective 1:** Meet with Tulare County General Services Agency and discuss the feasibility of installing security gates and fences at the facility. **Results:** This objective was completed.
- **Objective 2:** Finalize the design, cost development, and time frame of completion. **Results:** This objective was partially completed. The department worked with the General Services Agency to establish a preliminary design and can now develop a timeline for construction and establish project costs.

Quality of Life

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

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

Organizational Performance

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

- **Objective 1:** Evaluate the Porterville District Office site to determine its business access and business layout for growers and staff. **Results:** This objective was completed. A new location was selected that would give Department staff a modern facility to do their job working with industry.
- **Objective 2:** Realign the protocols surrounding staff office hours and locations. **Results:** This objective was completed. All full-time employees were given the option of choosing between three alternate work schedules. The goal was to give employees options that would better fit into their lives while maintaining or improving productivity.

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

Key Goals and Objectives for FY 2024/25

Safety and Security

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

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

Quality of Life

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

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

Organizational Performance

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

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

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

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

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

Recommendations:

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT AGRICULTURE COMMISSIONER FUND: 001 AGENCY: 015

FUNCTION PUBLIC PROTECTION

ACTIVITY PROTECTION INSPECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES,PERMITS & FRANCHISES	\$449,337	\$457,082	\$470,543	\$470,543
FORFEITURES & PENALTIES	\$73,600	\$59,015	\$56,751	\$56,751
STATE AID	\$6,190,115	\$6,379,769	\$6,587,812	\$6,587,812
OTHER GOVERNMENTAL AID	\$3,226	\$3,482	\$3,226	\$3,226
CHARGES FOR CURRENT SERVICES	\$1,710,092	\$1,812,748	\$1,960,344	\$1,960,344
INTERFUND REVENUE	\$19,259	\$34,830	\$-	\$-
MISCELLANEOUS REVENUE	\$159,618	\$197,637	\$205,045	\$205,045
TOTAL REVENUE	\$8,605,247	\$8,944,563	\$9,283,721	\$9,283,721
SALARIES AND EMPLOYEE BENEFITS	\$6,501,802	\$6,497,743	\$7,114,352	\$7,114,352
SERVICE AND SUPPLIES	\$1,058,053	\$701,410	\$1,277,273	\$1,277,273
OTHER CHARGES	\$1,922,366	\$2,022,838	\$2,198,693	\$2,198,693
CAPITAL ASSETS	\$66,490	\$454,012	\$425,000	\$425,000
OTHER FINANCING USES	\$230,000	\$490,000	\$135,001	\$135,001
COWCAP	\$143,796	\$189,046	\$338,295	\$338,295
TOTAL EXPENDITURES/APPROPRIATIONS	\$9,922,507	\$10,355,049	\$11,488,614	\$11,488,614
NET COST	\$1,317,260	\$1,410,486	\$2,204,893	\$2,204,893

Purpose

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

Core Functions

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

Assessor Division

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

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

Clerk-Recorder Division

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

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

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

- **Objective 1:** Value approximately 175,000 property accounts. Of the 175,000 property accounts, review approximately 14,000 Williamson Act assessments and approximately 5,000 Proposition 8 decline-in-value assessments by July 2023. **Results:** This objective was completed. The Department valued 177,326 property accounts, reviewed 3,557 properties under Proposition 8 decline-in-value, and 14,151 Williamson Act properties.
- **Objective 2:** Deliver a complete and accurate assessment roll to the County Auditor by July 2023. **Results:** This objective was completed. A complete and accurate assessment roll was delivered to the County Auditor.

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

- **Objective 1:** Fully implement Just Appraised software to streamline workflows between the Recorder's Office and Assessor's Office prior to December 2023. **Results:** This objective was completed. The system is now live in the Assessor's Office.
- **Objective 2:** Transition to Tyler Technologies Eagler Recorder software in the Clerk-Recorder's Office to provide more modern and efficient service to the public prior to April 2024. **Results:** This objective was completed. The system is now live in the Clerk-Recorder's Office.
- **Objective 3:** Explore vendors and associated efficiencies of scanning and indexing vital records, including birth, death, and marriage certificates, in the Clerk-Recorder's Office before May 2024. **Results:** This objective was completed. Several vendors were interviewed, and project considerations were developed.

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Organizational Performance

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

- **Objective 1:** Value approximately 177,000 property accounts. Of the 177,000 property accounts, review approximately 14,000 Williamson Act assessments and approximately 3,500 Proposition 8 decline-in-value assessments by July 2024.
- **Objective 2:** Deliver a complete and accurate assessment roll to the County Auditor by July 2024.

Goal 2: Continue modernization efforts within the Department to provide Tulare County citizens with the best possible service.

- **Objective 1:** Using the information gathered in FY 2023/24, select and contract with a vendor to digitize and index vital records.
- **Objective 2:** Continue progress on the building relocation project with the General Services Agency and architect by optimizing space planning to serve the public best.
- **Objective 3:** Enhance transparency by informing the public about the benefits of the Online Business Property Filing (OBPF) module in the Megabyte Property Tax System and amplify outreach efforts through the website, mailings, and industry communications to increase the number of filings received via the module.

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Recommendations:

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT ASSESSOR FUND: 001 AGENCY: 025

FUNCTION GENERAL

ACTIVITY FINANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER TAXES	\$2,229,073	\$1,826,029	\$1,779,140	\$1,779,140
LICENSES, PERMITS & FRANCHISES	\$66,436	\$65,926	\$60,000	\$60,000
STATE AID	\$5,581	\$5,589	\$5,600	\$5,600
CHARGES FOR CURRENT SERVICES	\$1,942,864	\$1,833,839	\$1,753,551	\$1,753,551
MISCELLANEOUS REVENUE	\$51,063	\$64,874	\$64,802	\$64,802
OTHER FINANCING SOURCES	\$581,100	\$906,337	\$697,881	\$697,881
TOTAL REVENUE	\$4,876,117	\$4,702,594	\$4,360,974	\$4,360,974
SALARIES AND EMPLOYEE BENEFITS	\$8,038,364	\$8,812,175	\$9,850,100	\$9,850,100
SERVICE AND SUPPLIES	\$1,294,294	\$1,210,312	\$949,843	\$949,843
OTHER CHARGES	\$1,557,048	\$1,587,511	\$1,718,173	\$1,718,173
CAPITAL ASSETS	\$162,431	\$-	\$-	\$-
COWCAP	\$210,720	\$287,943	\$328,190	\$328,190
TOTAL EXPENDITURES/APPROPRIATIONS	\$11,262,857	\$11,897,941	\$12,846,306	\$12,846,306
NET COST	\$6,386,740	\$7,195,347	\$8,485,332	\$8,485,332

Purpose

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

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

Core Functions

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

Auditor-Controller

Accounting Systems/Welfare

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

Financial Reporting and Audits

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

Payroll

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

Revenue/Claims

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

Treasurer-Tax Collector

Treasurer

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

Tax Collector

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

Property Tax Accounting

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

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

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

- **Objective 1:** Work with the implementation consultant Graviton to review the County's business processes and use of the current system to plan and design business process optimizations for use in Oracle Cloud by August 2023. **Results:** This objective was completed.
- **Objective 2:** Analyze and configure the Oracle Cloud system to align with the County's optimized user business processes by April 2024. **Results:** This objective was partially completed. This objective will continue into FY 2024/25 as additional testing identifies configuration changes needed in the Oracle Cloud system.
- **Objective 3:** Test and deploy the Oracle Cloud human capital management and payroll system. **Results:** This objective was partially completed. This objective will continue into FY 2024/25 as additional testing identifies configuration changes needed in the Oracle Cloud system before deployment.

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

- **Objective 1:** With the assistance of Systems Innovator and Megabyte to establish a connection between the data fields in the cashiering system and the property tax system by September 2023. **Results:** This objective was completed.

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

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

- **Objective 1:** Register five employees for the National Association of Counties leadership academy. **Results:** This objective was partially completed. Four employees registered and completed the National Association of Counties leadership academy.
- **Objective 2:** Register five employees for the County of Tulare Supervisor Academy. **Results:** This objective was partially completed. Four employees registered for the County of Tulare Supervisor Academy.

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Organizational Performance

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

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

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

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

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

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

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

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

- Bill Pay Kiosk - \$50,000

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT GOVERNMENTAL FUNDS FISCAL YEAR 2024-25	SCHEDULE 9

BUDGET UNIT AUDITOR-CONTROLLER FUND: 001 AGENCY: 030

FUNCTION GENERAL

ACTIVITY FINANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES, PERMITS & FRANCHISES	\$9,473	\$6,924	\$6,001	\$6,001
FORFEITURES & PENALTIES	\$148,810	\$152,420	\$130,000	\$130,000
FROM USE OF MONEY & PROPERTY	\$101,919	\$171,913	\$132,000	\$132,000
STATE AID	\$9,215	\$16,776	\$9,000	\$9,000
FEDERAL AID	\$14,247	\$18,761	\$20,000	\$20,000
OTHER GOVERNMENTAL AID	\$9,319	\$13,133	\$12,000	\$12,000
CHARGES FOR CURRENT SERVICES	\$2,533,737	\$2,468,982	\$2,842,571	\$2,842,571
INTERFUND REVENUE	\$-	\$-	\$1,000	\$1,000
MISCELLANEOUS REVENUE	\$292,916	\$467,063	\$408,526	\$408,526
MISCELLANEOUS REVENUE OTHER	\$-	\$3,066	\$-	\$-
OTHER FINANCING SOURCES	\$579,112	\$272,223	\$385,903	\$385,903
COWCAP	\$436,411	\$487,436	\$572,299	\$572,299
TOTAL REVENUE	\$4,135,159	\$4,078,697	\$4,519,300	\$4,519,300
SALARIES AND EMPLOYEE BENEFITS	\$5,109,341	\$5,308,130	\$6,091,170	\$6,091,170
SERVICE AND SUPPLIES	\$2,119,747	\$1,826,360	\$2,438,967	\$2,438,967
OTHER CHARGES	\$864,363	\$671,655	\$835,405	\$835,405
CAPITAL ASSETS	\$-	\$30,826	\$50,000	\$50,000
OTHER FINANCING USES	\$650,000	\$900,000	\$-	\$-
COWCAP	\$(1,045,482)	\$(1,772,950)	\$(2,227,333)	\$(2,227,333)
TOTAL EXPENDITURES/APPROPRIATIONS	\$7,697,969	\$6,964,021	\$7,188,209	\$7,188,209
NET COST	\$3,562,810	\$2,885,324	\$2,668,909	\$2,668,909

Purpose

The General Revenues budget receives revenues not attributable to a specific county service or department. These discretionary revenues provide the Board of Supervisors with the means to finance programs in accordance with the adopted Board priorities. The revenues included are property taxes, motor vehicle fees, sales taxes, interest earnings, state and federal funds, in lieu funds, and redevelopment pass-through revenues.

Budget Request

The Requested Budget represents an overall revenue increase of \$12,292,256, or 6%, compared to the FY 2023/24 Final Budget.

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

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

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT GENERAL COUNTY REVENUES FUND: 001 AGENCY: 031

FUNCTION GENERAL

ACTIVITY FINANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$159,395,734	\$171,768,758	\$149,085,846	\$149,085,846
OTHER TAXES	\$24,181,109	\$26,091,688	\$21,306,769	\$21,306,769
LICENSES, PERMITS & FRANCHISES	\$6,134,977	\$6,283,321	\$5,126,627	\$5,126,627
FORFEITURES & PENALTIES	\$2,868,105	\$3,299,154	\$2,180,656	\$2,180,656
FROM USE OF MONEY & PROPERTY	\$9,656,753	\$15,775,318	\$5,613,282	\$5,613,282
STATE AID	\$59,984,931	\$56,755,866	\$44,005,984	\$44,005,984
FEDERAL AID	\$4,011,610	\$4,256,111	\$3,781,855	\$3,781,855
OTHER GOVERNMENTAL AID	\$21,693	\$22,193	\$21,806	\$21,806
CHARGES FOR CURRENT SERVICES	\$3,406,105	\$3,583,022	\$2,930,500	\$2,930,500
MISCELLANEOUS REVENUE	\$5,708	\$89,424	\$2	\$2
MISCELLANEOUS REVENUE OTHER	\$-	\$-	\$1	\$1
TOTAL REVENUE	\$269,666,725	\$287,924,855	\$234,053,328	\$234,053,328
NET COST	\$(269,666,725)	\$(287,924,855)	\$(234,053,328)	\$(234,053,328)

Purpose

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

Budget Request

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

Recommendations:

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

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

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER CHARGES	\$-	\$-	\$5,000,000	\$5,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	\$-	\$-	\$5,000,000	\$5,000,000
NET COST	\$-	\$-	\$5,000,000	\$5,000,000

Purpose

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

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

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

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

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

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

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

Core Functions

- Enhance and ensure safe, secure, competitive, and sustainable agricultural food systems through research and education.
- Increase science literacy in natural resources, agriculture, and nutrition.
- Enhance the health of Californians through nutrition research and education.
- Develop youth leadership through 4-H.
- Promoting Central Valley-style gardening and landscaping in the County through an all-volunteer "Master Gardener Program."

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

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

- **Objective 1:** Conduct research on cultural and pest management practices to enhance the productivity of nut crops in Tulare County. **Results:** This objective was completed. Research results were presented to the clientele community at two UCCE Extension meetings, which targeted over 600 attendees, and extended to additional clientele through 15 articles published in trade magazines and newsletters and 11 blog posts.

- **Objective 2:** Conduct plant nutrition and pest management research efforts to determine best practices for improving crop health and production. **Results:** This objective was completed. Research trials were conducted to evaluate the use of insect growth regulators for walnut and frosted scale management and to evaluate walnut rootstock genotypes for horticultural characteristics, disease resistance, and yield. Additional studies were done for the epidemiology and management of new decay fungus in almonds.
- **Objective 3:** Examine the effects of different products and management practices on berry quality in table grapes. **Results:** This objective was completed. A research trial was conducted to examine the effects of different spray treatments on the incidence and severity of summer bunch rot in table grapes. This information will be presented at the American Society for Enology and Viticulture National Conference in Portland at the end of June.

Quality of Life

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

- **Objective 1:** CalFresh will reach at least 2,600 low-resourced and CalFresh eligible participants using direct education changes to support nutrition and physical education and food resource management skills in vulnerable and high-risk communities. **Results:** This objective was completed. Direct Education across program sites in Tulare County directly reached 8,715 children/youth and 558 adults.
- **Objective 2:** EFNEP will reach at least 100 program eligible adults to promote healthier choices and behaviors and use of effective food resource management among low-income families in the county. **Results:** This objective was completed. The program enrolled 117 adults and was completed with an 85% graduation rate (100 low-income adults).
- **Objective 3:** The CNH Advisor will reach at least 100 low-resourced individuals and partner with three local organizations through county-based direct and indirect education activities focused on enhancing practices toward healthier families in the communities including parents' health habits and feeding practices at home. **Results:** This objective was completed. CNH advisor collaborated with Tulare County Sheriff's Office, Tulare County Sheriff's Deputies (TCSO) Nutrition Department, Tulare Public Library-Alpaugh, Visalia Charter Home School Academy, and Altura Centers for Health. Direct and indirect education, in combination, reached 231 low-resourced families.

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

- **Objective 1:** Develop and support new and existing 4-H In-school and Afterschool programming. **Results:** This objective was completed. One new In-school 4-H Club was established at the Eleanor Roosevelt Community Learning Center, and existing 4-H In-school and after-school programs at Oak Valley School and St. Paul's School continued to receive support and offered thriving programs to their students.
- **Objective 2:** Establish a new demonstration garden by UCCE Office at the Tulare County Agricultural Building through the Master Gardener Program. **Results:** This objective was not completed. Master Gardeners are still working in the planning stages of this project and hope to launch it in the upcoming year.
- **Objective 3:** Conduct workshops at schools and public events to demonstrate how to safely preserve food through the Master Food Preservers Program. **Results:** This objective was completed. Master Food Preservers hosted nine workshops at the FoodLink, Tulare Public Library, and Porterville Wellness Center.

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Economic Well-Being

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

- **Objective 1:** Conduct research on cultural and pest management practices to enhance the productivity of orchard crops in Tulare County.
- **Objective 2:** Conduct weed management research to determine the best practices for improving crop production and minimizing environmental impact.
- **Objective 3:** Research pest management practices to improve table grape quality and yield.

Quality of Life

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

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

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

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

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

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

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT COOPERATIVE EXTENSION FUND: 001 AGENCY: 055

FUNCTION EDUCATION

ACTIVITY AGRICULTURAL EDUCATION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$-	\$-	\$-	\$-
FEDERAL AID	\$-	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$26,909	\$31,860	\$33,000	\$33,000
MISCELLANEOUS REVENUE	\$250	\$1,009	\$1,230	\$1,230
OTHER FINANCING SOURCES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$27,159	\$32,869	\$34,230	\$34,230
SALARIES AND EMPLOYEE BENEFITS	\$615,520	\$678,365	\$719,934	\$719,934
SERVICE AND SUPPLIES	\$31,426	\$32,735	\$67,105	\$67,105
OTHER CHARGES	\$237,949	\$290,314	\$301,524	\$301,524
CAPITAL ASSETS	\$-	\$148,984	\$152,000	\$152,000
OTHER FINANCING USES	\$21,241	\$21,559	\$13,745	\$13,745
COWCAP	\$56,960	\$79,759	\$80,693	\$80,693
TOTAL EXPENDITURES/APPROPRIATIONS	\$963,096	\$1,251,716	\$1,335,001	\$1,335,001
NET COST	\$935,937	\$1,218,847	\$1,300,771	\$1,300,771

Purpose

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

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

Core Functions

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

Key Goals and Objectives Results in FY 2023/24

Safety and Security

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

- **Objective 1:** Conduct one training on compliance with Indian Child Welfare Act for Child Welfare Services staff. **Results:** This objective was completed.
- **Objective 2:** Conduct two trainings on court report writing for Child Welfare Services staff. **Results:** This objective was partially completed. The first training was held in October 2023, and the second training was canceled at the client's request, as it was no longer needed.
- **Objective 3:** Conduct two trainings on testifying in court for Child Welfare Services staff. **Results:** This objective was not completed. Due to staffing shortages, this training has been postponed to FY 2024/25.

Organizational Performance

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

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

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

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

Other Accomplishments in FY 2023/24

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

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

Key Goals and Objectives for FY 2024/25

Safety and Security

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

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

Organizational Performance

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

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

Goal 2: Expand legal services to the Special Districts.

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

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

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT COUNTY COUNSEL FUND: 001 AGENCY: 080

FUNCTION GENERAL

ACTIVITY COUNSEL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES, PERMITS & FRANCHISES	\$116,073	\$103,463	\$96,000	\$96,000
CHARGES FOR CURRENT SERVICES	\$3,909,255	\$4,257,602	\$4,574,475	\$4,574,475
INTERFUND REVENUE	\$136,714	\$22,765	\$9,000	\$9,000
MISCELLANEOUS REVENUE	\$989	\$39	\$1	\$1
COWCAP	\$59,439	\$67,407	\$163,295	\$163,295
TOTAL REVENUE	\$4,222,470	\$4,451,276	\$4,842,771	\$4,842,771
SALARIES AND EMPLOYEE BENEFITS	\$8,137,110	\$8,350,283	\$9,220,142	\$9,220,142
SERVICE AND SUPPLIES	\$238,635	\$232,421	\$445,493	\$445,493
OTHER CHARGES	\$(36,314)	\$184,823	\$198,684	\$198,684
OTHER FINANCING USES	\$458,845	\$726,762	\$26,764	\$26,764
COWCAP	\$(2,725,617)	\$(2,847,113)	\$(3,288,157)	\$(3,288,157)
TOTAL EXPENDITURES/APPROPRIATIONS	\$6,072,659	\$6,647,176	\$6,602,926	\$6,602,926
NET COST	\$1,850,189	\$2,195,900	\$1,760,155	\$1,760,155

Purpose

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

Core Functions

County Administrative Office

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

Clerk of the Board

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

Key Goals and Objectives Results in FY 2023/24

Safety and Security

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

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

Economic Well-Being

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

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

Organizational Performance

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

- **Objective 1:** Review County of Tulare Financial Policies with the Auditor-Controller/Treasure-Tax Collector's Office for appropriateness, best practices, and comparability with other jurisdictions. **Results:** This objective was partially completed. A joint review with the Auditor's Office on updates was discussed in FY 2023/24. Formal language changes to the County's Financial Policies will be sent to the Board of Supervisors for approval next fiscal year regarding a major update to the investment policy section, along with other changes to the document. This goal will continue to FY 2024/25.

Other Accomplishments in FY 2023/24

- Supported Tulare County's Economic Development program and activities.
- Funded the countywide Capital Improvement Plan and projects.
- Transferred one-time funding towards IT infrastructure and special projects, the Equipment and Replacement Fund, the Election Trust Fund, the Homeless and Community Fund, and the Public Agency Retirement Services 115 Trust.
- Allocated funds for Fire support, debt service payment, equipment, and vehicles.
- Allocated \$2 million towards the Disaster Assistance Fund to support local county businesses that sustained damages and unanticipated expenses related to the March 2023 Winter Storms.

Key Goals and Objectives for FY 2024/25

Safety and Security

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

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

Economic Well-Being

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

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

Economic Well-Being

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

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

Budget Request

The Requested Budget represents an overall decrease of \$144,192, or 9%, in expenditures and an overall increase of \$246,749, or 53%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$390,941, or 34%, compared to the FY 2023/24 Final Budget.

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

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

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested

Recommendations:

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT COUNTY ADMINISTRATIVE FUND: 001 AGENCY: 085

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
CHARGES FOR CURRENT SERVICES	\$264,423	\$192,928	\$352,450	\$352,450
MISCELLANEOUS REVENUE	\$186	\$4	\$2	\$2
OPERATING REVENUES	\$-	\$-	\$1	\$1
COWCAP	\$305,304	\$270,339	\$357,566	\$357,566
TOTAL REVENUE	\$569,913	\$463,271	\$710,019	\$710,019
SALARIES AND EMPLOYEE BENEFITS	\$1,988,308	\$1,916,617	\$2,406,103	\$2,406,103
SERVICE AND SUPPLIES	\$120,675	\$114,462	\$431,092	\$431,092
OTHER CHARGES	\$235,152	\$301,945	\$316,018	\$316,018
OTHER FINANCING USES	\$311,254	\$611,254	\$11,255	\$11,255
COWCAP	\$(1,358,543)	\$(1,358,803)	\$(1,704,106)	\$(1,704,106)
TOTAL EXPENDITURES/APPROPRIATIONS	\$1,296,846	\$1,585,475	\$1,460,362	\$1,460,362
NET COST	\$726,933	\$1,122,204	\$750,343	\$750,343

Purpose

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

Core Functions

- The Administration Division pays vendors for services provided, provides financial reports to management, provides personnel support to each division, and performs various analytical functions.
- The Courier Division oversees the delivery of interoffice mail to departments, contracts for services, and manages the courier program to ensure effective receipt of mail packages.
- The Museum Division protects, preserves, and promotes a shared understanding of Tulare County's past and its place in the future by providing the community with innovative, diverse, and engaging exhibits and events.
- The Parks and Recreation Division provides recreational opportunities for visitors to Tulare County Parks by ensuring access to playgrounds and outdoor sports activities in various park settings.
- Procure goods and professional or public works services in compliance with the authority delegated by the Board of Supervisors through Tulare County Ordinance, Part I, Chapter 3, Article 7.
- Dispose of and/or recycle surplus county property in a manner that reduces the contribution of county waste to landfills and generates residual General Fund revenue.

Key Goals and Objectives for FY 2023/24

Quality of Life

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

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

Organizational Performance

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

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

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

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

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Quality of Life

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

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

Organizational Performance

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

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

Organizational Performance

Goal 1: Ensure efficient and compliant Purchasing processes.

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

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

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

- 2 Tractors - \$160,000

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

- 2 Tractors - \$167,641

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT GENERAL SERVICES FUND: 001 AGENCY: 087

FUNCTION GENERAL

ACTIVITY PROPERTY MANAGEMENT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$1,011,017	\$1,496,147	\$1,398,238	\$1,398,238
STATE AID	\$134	\$-	\$-	\$-
FEDERAL AID	\$4,322	\$2,475	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$2,372,250	\$2,879,589	\$3,127,351	\$3,127,351
INTERFUND REVENUE	\$101,140	\$74,527	\$79,304	\$79,304
MISCELLANEOUS REVENUE	\$29,406	\$228,539	\$221,200	\$221,200
OTHER FINANCING SOURCES	\$1,343,060	\$400,330	\$400,000	\$400,000
COWCAP	\$-	\$64,242	\$180,408	\$180,408
TOTAL REVENUE	\$4,861,329	\$5,145,849	\$5,406,501	\$5,406,501
SALARIES AND EMPLOYEE BENEFITS	\$3,933,122	\$4,512,614	\$5,044,459	\$5,044,459
SERVICE AND SUPPLIES	\$2,021,935	\$1,544,809	\$1,505,508	\$1,505,508
OTHER CHARGES	\$1,220,901	\$2,016,254	\$2,488,328	\$2,488,328
CAPITAL ASSETS	\$205,494	\$231,271	\$327,641	\$327,641
OTHER FINANCING USES	\$738,361	\$1,146,829	\$738,814	\$738,814
COWCAP	\$446,075	\$477,902	\$336,755	\$336,755
TOTAL EXPENDITURES/APPROPRIATIONS	\$8,565,888	\$9,929,679	\$10,441,505	\$10,441,505
NET COST	\$3,704,559	\$4,783,830	\$5,035,004	\$5,035,004

Purpose

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

Core Functions

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

Key Goals and Objectives Results in FY 2023/24

Quality of Life

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

- **Objective 1:** Prepare a Candidate Seminar Flyer that will be posted on the department website, and social media, and mailed out to current incumbents by April 2024. **Results:** This objective was completed.
- **Objective 2:** Collaborate with County Counsel and the Clerk of the Board to create a PowerPoint presentation by May 2024. **Results:** This objective was partially completed. The Department decided to do the training without County Counsel or Clerk of the Board.
- **Objective 3:** Conduct ten (10) separate Candidate Seminars by June 2024. **Results:** This objective was partially completed. The Department only conducted one training due to a lack of interest from the community.

Organizational Performance

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

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

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

- **Objective 1:** Research and identify available vendors by July 2023. **Results:** This objective was completed.
- **Objective 2:** Contract with a vendor to provide translation services by August 2023. **Results:** This objective was partially completed. Although the Department wasn't able to secure a contract with a vendor, the Department's only viable option available was Google Translate.

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

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Organizational Performance

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

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

Safety and Security

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

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

- **No staffing changes requested.**

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT REGISTRAR OF VOTERS FUND: 001 AGENCY: 088

FUNCTION GENERAL

ACTIVITY ELECTIONS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$96,269	\$30,956	\$50,000	\$50,000
CHARGES FOR CURRENT SERVICES	\$613,830	\$56,431	\$25,000	\$25,000
MISCELLANEOUS REVENUE	\$12,511	\$240	\$11,000	\$11,000
OTHER FINANCING SOURCES	\$1,626,800	\$2,315,078	\$2,805,738	\$2,805,738
TOTAL REVENUE	\$2,349,410	\$2,402,705	\$2,891,738	\$2,891,738
SALARIES AND EMPLOYEE BENEFITS	\$1,018,027	\$1,027,528	\$1,165,073	\$1,165,073
SERVICE AND SUPPLIES	\$1,965,383	\$2,915,241	\$3,859,620	\$3,859,620
OTHER CHARGES	\$361,264	\$474,596	\$684,714	\$684,714
OTHER FINANCING USES	\$3,132	\$1,044	\$-	\$-
COWCAP	\$77,454	\$112,412	\$178,503	\$178,503
TOTAL EXPENDITURES/APPROPRIATIONS	\$3,425,260	\$4,530,821	\$5,887,910	\$5,887,910
NET COST	\$1,075,850	\$2,128,116	\$2,996,172	\$2,996,172

Purpose

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

Core Functions

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

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

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

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

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Economic Well-Being

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

- **Objective 1:** Perform an internal telephony service audit to identify cost savings countywide.
- **Objective 2:** Contract with a new telephony expense management firm to assist with modernizing telephony billing.

Organizational Performance

Goal 1: Modernize department communications tools.

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

Budget Request

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

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT CENTRAL TELEPHONE FUND: 001 AGENCY: 091

FUNCTION GENERAL

ACTIVITY COMMUNICATIONS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
CHARGES FOR CURRENT SERVICES	\$143,749	\$212,468	\$279,844	\$279,844
INTERFUND REVENUE	\$206,461	\$296,086	\$346,753	\$346,753
TOTAL REVENUE	\$350,210	\$508,554	\$626,597	\$626,597
SERVICE AND SUPPLIES	\$1,589,093	\$1,875,758	\$2,363,092	\$2,363,092
OTHER CHARGES	\$(1,238,884)	\$(1,445,438)	\$(1,736,495)	\$(1,736,495)
CAPITAL ASSETS	\$-	\$78,235	\$-	\$-
TOTAL EXPENDITURES/APPROPRIATIONS	\$350,209	\$508,555	\$626,597	\$626,597
NET COST	\$(1)	\$1	\$-	\$-

Purpose

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

Budget Request

The Requested Budget represents an overall increase of \$631,200, or 13%, in expenditures and revenues compared with the FY 2023/24 Final Budget.

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

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

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT CAPITAL ACQUISITIONS FUND: 001 AGENCY: 095

FUNCTION RETIREMENT OF LONG TERM DEBT

ACTIVITY DEBT SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
CHARGES FOR CURRENT SERVICES	\$154,083	\$149,689	\$149,593	\$149,593
MISCELLANEOUS REVENUE	\$-	\$-	\$100,000	\$100,000
OTHER FINANCING SOURCES	\$448,872	\$1,510,661	\$4,554,000	\$4,554,000
COWCAP	\$520,162	\$544,570	\$544,861	\$544,861
TOTAL REVENUE	\$1,123,117	\$2,204,920	\$5,348,454	\$5,348,454
CAPITAL ASSETS	\$448,872	\$1,510,661	\$4,654,000	\$4,654,000
OTHER FINANCING USES	\$3,803,934	\$3,722,229	\$4,001,671	\$4,001,671
COWCAP	\$(3,129,689)	\$(3,027,970)	\$(3,307,217)	\$(3,307,217)
TOTAL EXPENDITURES/APPROPRIATIONS	\$1,123,117	\$2,204,920	\$5,348,454	\$5,348,454
NET COST	\$-	\$-	\$-	\$-

Purpose

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

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

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

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

Core Functions

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

Bureau of Criminal Prosecutions – Special

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

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

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

Bureau of Criminal Prosecutions – General

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

The Visalia Prosecutions Division consists of two teams. These teams file all misdemeanor and felony complaints, handle all misdemeanor and preliminary hearing calendars, and prosecute all felony trials not handled by a special prosecutor, all in the Visalia courthouse. The Porterville Prosecutions Division handles all felony and misdemeanor prosecutions in the southern part of the County at the Porterville courthouse. The Juvenile Division handles all juvenile prosecutions. The Special Projects Division consists of the Training and Staff Development Unit, the Human Resources Unit, the Forensic Mental Health Unit, and the Public Administration Unit. The Budget and Fiscal Unit handles an approximately \$34 million budget and payroll services for over 200 employees. The Grant Administration Unit is responsible for the administration of all grant funds. The unit manages over \$3,000,000 in grant funds annually to help offset the cost of investigating and prosecuting criminal cases.

Bureau of Investigations

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

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

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

Key Goals and Objectives Results in FY 2023/24

Safety and Security

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

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

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

- **Objective 1:** Identify two investigators to complete advanced firearm training to establish credentials and certifications to be recognized as expert witnesses for firearm-related issues in court. **Results:** This objective was completed.
- **Objective 2:** Identify two investigators to complete training courses through the National White Collar Crime Center to become recognized as Certified Economic Crime Forensic Examiners. **Results:** This objective was partially completed. One Investigator assigned to the unit is certified as a Certified Economic Crime Forensic Examiner. The other Investigators assigned to the unit have completed classes through National White Collar Crime Center towards future certification in FY 2024/25.
- **Objective 3:** Establish one area where investigative staff can expand their expertise to serve as resources for investigations, court purposes, and other law enforcement agencies. **Results:** This objective was completed.

Organizational Performance

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

- **Objective 1:** Develop, certify, and implement an Arrest and Control course that will satisfy the Perishable Skills requirement. **Results:** This objective was completed.
- **Objective 2:** Develop, certify, and implement a Firearms course that will satisfy the Perishable Skills requirement. **Results:** This objective was partially completed. The Department has developed a POST rifle course but continued to utilize the Tulare County Sheriff's Department Firearms Course to satisfy the additional Perishable Skills requirements.
- **Objective 3:** Develop, certify, and implement a Precision Driving course that will satisfy the Perishable Skills requirements. **Results:** This objective was not completed. The Department will continue to utilize the Tulare County Sheriff's Department Precision Driving Course to satisfy the Perishable Skills requirement, and the Department will no longer pursue this objective.

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Safety and Security

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

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

Organizational Performance

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

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

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

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

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

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

- 10 replacement vehicles - \$425,444

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

- 3 intangibles software - \$725,351

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT DISTRICT ATTORNEY FUND: 001 AGENCY: 100

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER COURT FINES	\$45	\$-	\$501	\$501
STATE AID	\$1,439,452	\$1,320,348	\$1,527,109	\$1,527,109
FEDERAL AID	\$1,938,301	\$1,594,989	\$1,771,150	\$1,771,150
OTHER GOVERNMENTAL AID	\$-	\$-	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$200,341	\$310,682	\$271,056	\$271,056
INTERFUND REVENUE	\$135,771	\$145,876	\$156,857	\$156,857
MISCELLANEOUS REVENUE	\$91,322	\$40,017	\$182,608	\$182,608
OTHER FINANCING SOURCES	\$684,327	\$1,151,734	\$2,185,923	\$2,185,923
OPERATING REVENUES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$4,489,559	\$4,563,646	\$6,095,204	\$6,095,204
SALARIES AND EMPLOYEE BENEFITS	\$21,723,385	\$23,357,561	\$27,821,920	\$27,821,920
SERVICE AND SUPPLIES	\$2,901,608	\$4,209,575	\$3,804,660	\$3,804,660
OTHER CHARGES	\$1,168,078	\$1,364,862	\$1,044,163	\$1,044,163
CAPITAL ASSETS	\$183,137	\$351,245	\$1,150,795	\$1,150,795
OTHER FINANCING USES	\$195,443	\$1,653,804	\$3,742	\$3,742
COWCAP	\$564,904	\$628,951	\$583,870	\$583,870
TOTAL EXPENDITURES/APPROPRIATIONS	\$26,736,555	\$31,565,998	\$34,409,150	\$34,409,150
NET COST	\$22,246,996	\$27,002,352	\$28,313,946	\$28,313,946

Purpose

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

Core Functions

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

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

In FY 2021/22, the Integrated Services Division was added under Administration to support the Agency's collaborative efforts across branches and among community partners. Integrated Services houses the Enhanced Care Management team, an integral part of the County's effort to align with the California Advancing and Innovating Medi-Cal (CalAIM) initiative. The goal is to improve care coordination, integrate services, facilitate community resource sharing, address social determinants of health, improve health outcomes, and decrease the inappropriate utilization and duplication of services.

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

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

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

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

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

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

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

The Alcohol and Other Drug Program delivers treatment, recovery, prevention, and placement services aimed at improving the overall health and well-being of individuals who suffer from substance use and/or abuse. With the implementation of the

Drug Medi-Cal Organized Delivery System in July 2019, the program and service delivery now focus on a comprehensive assessment and individualized treatment plan to address the whole person based on the needed level of care. Through a multi-disciplinary approach, these programs and services create a system of care that will help individuals of all ages access needed services.

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

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

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

Collaboration with other agencies and departments, as well as community-based organizations, is a priority for HHSA based on its potential to increase both the quantity and quality of services. Some of these collaborations are: the Community Care Coalition, formed with community partners from health care, behavioral health, and community-based organizations focusing on coordinated efforts to meet the needs of Tulare County residents; the Health Advisory Committee, whose membership includes individuals and organizations from the community, HHSA, and the Board of Supervisors; the Mental Health Court, a collaborative effort that includes the Superior Court, District Attorney, Public Defender, and Probation; the Suicide Prevention Task Force, a collaboration between HHSA and numerous other government entities, community-based organizations, faith groups, and concerned community members throughout Tulare County that focuses on addressing suicide rates in the community and provides tools to suicidal or potentially suicidal persons, as well as to survivors of suicide; the Veterans Advisory Committee; the Animal Services Advisory Committee; and the Task Force on Homelessness, which includes municipal partners, other county departments, and community partners. Working with community organizations and aligning available resources, HHSA can provide integrated, seamless client service delivery on multiple levels.

Key Goals and Objectives Results in FY 2023/24

Quality of Life

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

- **Objective 1:** Increase the total number of Integrated Services access points to homeless services by partnering with community stakeholders to add two additional providers, and through such means as navigation centers, emergency shelters, or consistent events which serve to engage potential clients and bring them into contact with homeless services, within the county. **Results:** This objective was completed.
- **Objective 2:** Expand the Tulare County Behavioral Health housing spectrum with a new augmented board and care facility that will serve individuals with mental health conditions that are experiencing homelessness or at-risk of homelessness. Stable and safe supportive housing is a foundational element for successful engagement in needed health and behavioral health treatment, which promotes both individual and community wellness and safety. Additionally, longitudinal studies have shown that criminal recidivism dramatically decreases when individuals released from incarceration have access to stable and safe housing, especially when coupled with linkage to supportive employment services and other needed resources. **Results:** This objective was partially completed. Behavioral Health has acquired the Casa Grande Assisted Living center, but it was not operational by June 2024. The project is in the design phase with a contracted architect to remodel the facility into a rehabilitation site that will provide enhanced board and care services to at-risk behavioral health clients who are often unhoused or ready to step down from higher, more acute levels of care. The facility will provide a broad range of professional

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

- **Objective 3:** Serve at least 24 individuals at Tulare County Health Care Centers by implementing a program to provide outreach, education, referral, and telehealth services focused toward homeless individuals to make the Tulare County Health Care Centers their health home for ongoing medical care. **Results:** This objective was completed.

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

- **Objective 1:** In alignment with the CalAIM initiative, the Human Services branch will work internally and directly with our various community partners to enhance opportunities to coordinate services across a complex system of care, including case management and wrap-around services. This will be achieved by cross-training at least 25% of Human Services staff on CalAIM and Integrated Services efforts to support coordinated care, increasing referrals by a minimum of 5%, and increasing attendance at community outreach events by at least 10%. **Results:** This objective was partially completed. Human Services has increased referrals, and increased attendance at outreach events by 38%. Cross-training is in development and will be available by next fiscal year.
- **Objective 2:** Integrated Services will design and implement a SharePoint site to provide information to all HHSA branches regarding the current landscape of CalAIM Enhanced Care Management, and Community Supports information to include but not be limited to CalAIM background, Enhanced Care Management & Community Support Providers with contact information, and how to connect individuals to these services. **Results:** This objective was completed.
- **Objective 3:** As part of the Semi-Statewide Electronic Health Record project, Behavioral Health will onboard a Health Information Exchange system to assist with meeting State and Federal interoperability requirements and to facilitate data exchange with participating entities, including Managed Care Plans, to promote coordinated care and improved beneficiary outcomes. Through improved data exchange mechanisms, Behavioral Health seeks to safely access and share beneficiary data for effective treatment, connection to health and social services agencies, and better assess the needs of the community. **Results:** This objective was partially completed. The California Mental Health Services Authority (CalMHSA) continues to work through certification requirements with the anticipated Health Information Exchange (HIE) provider, and this is causing a delay in Behavioral Health's ability to implement HIE functions with a Managed Care Plan. The Behavioral Health Branch is anticipating onboarding the HIE provider by December 2024. Despite this challenge, the Branch has been able to successfully implement interim data exchange capabilities with Managed Care Plans through CalMHSA's data hub. This has allowed the Branch to exchange data related to newly required Healthcare Effectiveness Data and Information Set (HEDIS) measures meant to improve client care coordination. Follow-up care requirements have been identified for mental health and substance use disorder services after clients receive crisis services in the emergency room and have improved outcomes for adherence to narcotic treatment program services.

Organizational Performance

Goal 1: Ensure financial sustainability for essential services.

- **Objective 1:** Integrated Services will lead an agency-wide committee to track and monitor existing and new funding opportunities to sustain current homeless programs supported by the Agency and find opportunities to expand current homeless services throughout Tulare County. **Results:** This objective was partially completed. Due to the nature of changing legislation on how programs addressing homelessness can be leveraged, potential funding streams are continuously reviewed to maintain ongoing progress.
- **Objective 2:** Behavioral Health continues to implement CalAIM components, including Behavioral Health Payment Reform, which seeks to move counties away from cost-based reimbursement to value-based reimbursement structures that reward better care and quality of life for Medi-Cal beneficiaries. Behavioral Health intends to structure contracts with community providers to promote more efficiency and expand the ability to recruit and retain staff in preparation for future incentivized quality of services based on improved beneficiary outcomes. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

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

Key Goals and Objectives for FY 2024/25

Quality of Life

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

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

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

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

Organizational Performance

Goal 1: Ensure fiscal sustainability for essential services.

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

Budget Request

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

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

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

Staffing changes reflected in the Requested Budget include the following:

- Add 10.0 FTE positions to address workload associated with changes to the State's mental health electronic health records and billing system and to ensure smooth recovery of costs within the new system, as well as implement other new physical and behavioral health initiatives coming from the State, including SB-525, the health care worker minimum wage law. The requested additional positions include:
 - 1 Electronic Health Records Specialist
 - 1 Administrative Specialist II
 - 4 Custodial Worker-Clinics
 - 1 HHS Unit Manager
 - 1 Nurse-Quality Assurance
 - 1 Medical Billing Manager
 - 1 Nurse-Licensed Vocational
- Delete 34.0 FTE vacant positions. The requested deleted positions include:
 - 8 Self Sufficiency Counselor Leads
 - 3 Self Sufficiency Support Assistants
 - 1 Public Guardian-Deputy II
 - 1 Dietitian I
 - 1 Office Assistant
 - 1 Medical Office Assistant
 - 2 Primary Care Practitioners
 - 1 Nurse Practitioner - OB
 - 2 Stock Clerks
 - 2 Community Health Technicians
 - 1 Occupational Therapist
 - 2 Physical Therapists
 - 1 Community Health Worker
 - 1 Laboratory Assistant
 - 2 Contact Tracers
 - 1 Analyst-Department Human Resources II
 - 1 Mail Processor
 - 1 Communicable Disease Investigator
 - 1 Administrative Services Officer II
 - 1 Nutritionist, Supervisor Public Health
- Amend 158 FTE positions to align with program needs and to adjust titles for the renaming of the Mental Health Branch as the Behavioral Health Branch. The requested amended positions include:
 - 1 Administrative Specialist I to Administrative Specialist II
 - 1 Community Health Tech to Community Health Tech-Clinics
 - 1 Medical Office Assistant to Medical Office Assistant Lead
 - 1 Office Assistant to Medical Office Assistant
 - 1 Director of Mental Health-HHSA to Director of Behavioral Health-HHSA
 - 1 HHS Medical Director-MH to HHS Medical Director-BH
 - 1 Deputy HHS Director Mental Health Clinical Services to Deputy HHS Dir-Behavioral Health Clinical Services
 - 1 Deputy HHS Director Mental Health to Deputy HHS Director -Behavioral Health
 - 2 Division Manager HHS Mental Health to Division Manager HHS Behavioral Health
 - 25 Mental Health Case Manager II to Behavioral Health Case Manager II
 - 28 Mental Health Case Manager III to Behavioral Health Case Manager III
 - 7 Mental Health Clinical Services Manager to Behavioral Health Clinical Services Manager
 - 11 Mental Health Clinical Supervisor to Behavioral Health Clinical Supervisor

- 66 Mental Health Clinician-Licensed to Behavioral Health Clinician-Licensed
- 1 Mental Health Specialist to Behavioral Health Specialist
- 6 Mental Health Technician II to Behavioral Health Technician II
- 1 Mental Health Services Act Manager to Behavioral Health Services Act Manager
- 2 Mental Health Clinic Administrator to Behavioral Health Clinic Administrator
- 1 Program Manager Mental Health to Program Manager Behavioral Health
- Reclass 46.0 FTE positions to more accurately reflect actual job duties performed and the needs of the program. The requested reclassified positions include:
 - 1 Mental Health Clinical Services Manager to Behavioral Health Clinical Services Manager
 - 1 Mental Health Clinical Supervisor to Behavioral Health Clinical Supervisor
 - 1 Office Assistant Lead to Office Assistant Lead – K
 - 2 HHSA Facility & Property Spec to HHSA Facilities Specialist
 - 1 HHSA Logistics Manager to Facilities Manager
 - 16 Office Assistant to Medical Office Assistant
 - 11 Office Assistant Leads to Medical Office Assistant Leads
 - 1 Office Assistant to Medical Office Assistant Lead
 - 3 Office Assistant, Supervisor to Medical Office Assistant, Supervisor
 - 4 Community Health Techs to Community Health Tech-Clinics
 - 1 Community Educ Specials to Community Educ Special-Clinics
 - 2 Custodial Workers to Custodial Worker-Clinics
 - 1 Cook to Cook-Clinics
 - 1 Laboratory Assistant to Laboratory Assistant-Clinics

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

- 15 Vehicles - \$779,518
- 2 Emergency Medical System (EMS) repeaters - \$50,000
- 4 Switch Stacks - \$56,000
- 8 Kiosks - \$140,736
- 1 Uninterrupted Power Supply (UPS) - \$31,424
- 1 Security Camera Server - \$16,572

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

- 3 Vehicles - \$369,846
- 1 Videoconferencing System - \$190,209
- 1 Backup Generator - \$200,000
- 1 Security Camera Surveillance System - \$83,500
- 1 BD Max Plus Analyzer - \$135,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT HEALTH & HUMAN SERVICES FUND: 001 AGENCY: 142

FUNCTION HEALTH AND SANITATION

ACTIVITY HEALTH

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$3,501,707	\$5,260,029	\$3,267,596	\$3,267,596
LICENSES, PERMITS & FRANCHISES	\$3,346,793	\$3,260,999	\$4,023,500	\$4,023,500
OTHER COURT FINES	\$76	\$85	\$80	\$80
STATE AID	\$225,467,050	\$256,020,994	\$226,122,536	\$226,122,536
FEDERAL AID	\$132,047,766	\$117,308,693	\$162,885,051	\$162,885,051
OTHER GOVERNMENTAL AID	\$3,381	\$3,337	\$3,700	\$3,700
CHARGES FOR CURRENT SERVICES	\$53,296,853	\$69,686,303	\$90,841,493	\$90,841,493
INTERFUND REVENUE	\$289,497	\$371,569	\$72,872	\$72,872
MISCELLANEOUS REVENUE	\$7,351,851	\$10,895,506	\$3,240,457	\$3,240,457
OTHER FINANCING SOURCES	\$150,715,794	\$157,692,531	\$215,238,336	\$215,238,336
OPERATING REVENUES	\$-	\$-	\$1	\$1
TOTAL REVENUE	\$576,020,768	\$620,500,046	\$705,695,622	\$705,695,622
SALARIES AND EMPLOYEE BENEFITS	\$159,012,442	\$171,613,388	\$193,724,469	\$193,724,469
SERVICE AND SUPPLIES	\$186,826,686	\$206,191,782	\$237,106,091	\$237,106,091
OTHER CHARGES	\$218,618,399	\$235,905,328	\$251,355,643	\$251,355,643
CAPITAL ASSETS	\$1,509,656	\$901,891	\$2,052,806	\$2,052,806
OTHER FINANCING USES	\$22,157,031	\$17,058,736	\$31,401,577	\$31,401,577
COWCAP	\$4,911,420	\$5,843,767	\$7,069,866	\$7,069,866
TOTAL EXPENDITURES/APPROPRIATIONS	\$593,035,634	\$637,514,892	\$722,710,452	\$722,710,452
NET COST	\$17,014,866	\$17,014,846	\$17,014,830	\$17,014,830

Purpose

The Human Resources and Development Department (HR&D) is responsible for administering the Personnel Rules and Policies adopted by the Board of Supervisors. Additionally, the department provides support to all other departments and employees throughout the organization with a variety of human resources related services.

Core Functions

- **Administration:** Plans, organizes, and directs the department's operations. Ensures that goals and programs are consistent with the County's Strategic Management Plan. Ensures that the department is responsive to the public, the Board of Supervisors, departments, employees, employee organizations, and applicants. Provides oversight of fiscal processes, budget, and financial transactions/accounting.
- **Talent Acquisition, Compensation, and Classification:** Provides quality candidates for employment consideration through recruitment, testing, and employee onboarding. Maintains and amends Tulare County's Classification and Compensation Plan to reflect changing organizational structures and updates to job functions. Provides policy guidance to department managers and advises employees and applicants on human resource issues.
- **Employee/Employer Benefits and Wellness:** Administers a comprehensive employee benefits program that meets the diverse and changing needs of employees, their families, retirees, and Special District employees. Communicates benefit programs to participants and provides education on how to be informed consumers with the long-term goal of reducing medical claims and health care premiums.
- **Employee/Employer Training and Development Services:** Provides Supervisory, Leadership, and Management training to employees. Arranges and facilitates specialized training and learning resources for departments and employees. Coordinates Sexual Harassment Prevention Training (AB 1825) with County Counsel.
- **Employee/Employer Relations:** Provides policy support to departments in labor relations, disciplinary actions, performance management, application of Personnel Rules, and Administrative Regulations. Facilitates meet and confer sessions and contract negotiations in relation to specific Memoranda of Understanding with bargaining units. The unit conducts investigations of alleged discrimination/harassment for departments and employees or coordinates with outside investigators for this service.
- **Employee/Employer Data Services:** Provides oversight and training to departments in maintaining and reporting employment data through the Enterprise Human Resources and Information System (HRIS). Performs, coordinates, maintains data and modifications to the HRIS system. Provides information in response to public information requests. Assists with the onboarding process. Provides policy guidance and advice on human resource related issues.
- **Support Systems:** Supports and assists the operations of the HR&D staff, oversees records management, serves as the main customer service contact via phone or in-person, and provides general clerical support. Coordinates the Employee Service Award Program and responds to subpoena and record requests.

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

Goal 1: Assist with the implementation of the new Human Capital Management (HCM) and Payroll System.

- **Objective 1:** Provide training or guidance to departments for the Human Resources function of the new system.
Results: This objective was partially completed. The new HCM and Payroll System is not fully implemented, and HR&D continues to assist with this project. The HCM and Payroll System is slated to go live in October 2024.

Organizational Performance

Goal 1: Develop and Implement County Internship Resource Program.

- **Objective 1:** Identify existing Department Internship programs. Contact all departments to determine any additional internship opportunities. **Results:** This objective was not completed. During FY 2023/24, HR&D underwent a significant organizational restructure. As a result, the Department was not able to dedicate adequate time and attention to this objective.

- **Objective 2:** Develop resources, best practices, and procedures to assist departments who are interested in having an internship program. **Results:** This objective was not completed. During FY 2023/24, HR&D underwent a significant organizational restructure. As a result, the Department was not able to dedicate adequate time and attention to this objective.
- **Objective 3:** Assist departments with internship opportunity outreach, such as job fairs and schools, and incorporate internship programs into recruitment strategies. **Results:** This objective was not completed. During FY 2023/24, HR&D underwent a significant organizational restructure. As a result, the Department was not able to dedicate adequate time and attention to this objective.

Key Goals and Objectives for FY 2024/25

Economic Well-Being

Goal 1: Update and enhance the recruitment process by using NeoGov's virtual recruiter tool.

- **Objective 1:** Upgrade the County's current database to notify applicants who have previously applied for a position but were not selected when they are qualified for a different position with the County.
- **Objective 2:** Enhance NeoGov's applicant database to notify qualified applicants when a position with the County is available.
- **Objective 3:** Implement NeoGov's return on investment feature to focus recruitment efforts in the areas that have shown the most significant ROI and potential.

Organizational Performance

Goal 1: Continue to assist with the implementation of the HCM and Payroll System through the completion of the project.

- **Objective 1:** Provide training or guidance to departments for the Human Resources function of the new system.

Goal 2: Develop and Implement County Internship Resource Program.

- **Objective 1:** Identify existing Department Internship programs. Contact all departments to determine any additional internship opportunities.
- **Objective 2:** Develop resources, best practices, and procedures to assist departments interested in an internship program.
- **Objective 3:** Assist departments with internship opportunity outreach, such as job fairs and schools, and incorporate internship programs into recruitment strategies.

Budget Request

The Requested Budget represents an overall decrease of \$28,239, or 2%, in expenditures and an overall decrease of \$23,309, or 2%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$4,930, or 1%, compared with the FY 2024/25 Final Budget.

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

- Other Charges will increase by \$53,958 primarily based on increased maintenance and utilities charges from an increase in square footage to the HR&D.
- Other Financing Uses will increase by \$4,759 primarily based on increased square footage to the HR&D.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$128,764 primarily based on changes in the plan.

Staffing changes reflected in the Requested Budget include the following:

- Reclass 1 FTE positions to create a standalone trainer position for the administration of countywide training programs:
 - 1 Staff Services Analyst II-K to Human Resources and Development Trainer

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT HUMAN RESOURCES & DEVELOPMENT FUND: 001 AGENCY: 200

FUNCTION GENERAL

ACTIVITY PERSONNEL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
CHARGES FOR CURRENT SERVICES	\$317,137	\$376,384	\$436,632	\$436,632
MISCELLANEOUS REVENUE	\$421	\$14,381	\$2,000	\$2,000
OPERATING REVENUES	\$-	\$-	\$-	\$-
COWCAP	\$471,062	\$567,471	\$528,694	\$528,694
TOTAL REVENUE	\$788,620	\$958,236	\$967,326	\$967,326
SALARIES AND EMPLOYEE BENEFITS	\$2,638,380	\$2,710,278	\$3,579,353	\$3,579,353
SERVICE AND SUPPLIES	\$687,804	\$773,898	\$873,335	\$873,335
OTHER CHARGES	\$406,719	\$468,417	\$617,233	\$617,233
OTHER FINANCING USES	\$422,758	\$972,758	\$27,518	\$27,518
COWCAP	\$(2,606,692)	\$(3,213,095)	\$(3,341,859)	\$(3,341,859)
TOTAL EXPENDITURES/APPROPRIATIONS	\$1,548,969	\$1,712,256	\$1,755,580	\$1,755,580
NET COST	\$760,349	\$754,020	\$788,254	\$788,254

Purpose

Sections 1203.5 and 1203.6 of the California Penal Code and Section 270 of the California Welfare and Institutions Code mandate the Office of the Chief Probation Officer. These statutes also authorize the appointment of assistant and deputy probation officers to perform such duties and tasks as directed by the Court and the Juvenile Justice Commission. Section 850 of the California Welfare and Institutions Code establishes the requirement for a Juvenile Hall and Section 854 of the California Welfare and Institutions Code places the appointment of the staff assigned to the Juvenile Hall under the direction of the Chief Probation Officer.

Core Functions

Probation Department

- Complete investigative reports on juvenile and adult offenders upon referral by the Juvenile and Criminal Courts and report findings and recommendations to the Court.
- Supervise persons placed under the supervision of the Probation Officer by the Juvenile and Criminal Courts and determine both the level and type of supervision consistent with Court-ordered conditions of probation.
- Supervise offenders released from the California Department of Corrections and Rehabilitation (CDCR) subject to a period of Post Release Community Supervision.
- Provide for the safe and secure detention of juveniles alleged to come within the jurisdiction of the Juvenile Court or who have been deemed wards of the Court and in need of in-custody programming.

The vision of the Tulare County Probation Department is changing lives and building safer communities. The mission of the Tulare County Probation Department is protecting the community, enhancing quality of life, and serving the courts. In an effort to meet this mission and associated legal mandates, the Probation Department provides a wide range of administrative, investigative, supervisory, rehabilitative, and detention services for juvenile and adult offenders.

Administrative Services Division

The Administrative Services Division provides a full spectrum of administrative services to the operational divisions, including fiscal management, human resources, grants and contractual agreements, implementation of policies and procedures, external audits, internal operational studies, and information technology.

Adult Supervision Services Division

The Adult Supervision Services Division consists of California Assembly Bill 109 (The Public Safety Realignment Act of 2011) assessment, supervision, and Pretrial services; California Senate Bill 678 (The Community Corrections Performance Incentive Act of 2009) assessment and supervision services; High-Risk Supervision; Limited Supervision; Adult Records; Adult Interstate Compact; Electronic Monitoring Unit; and the grant-funded Office of Traffic Safety, Sexual Assault Felony Enforcement, and Spousal Abuse Felony Enforcement programs.

State law requires the Probation Department to keep on any person released to the care of the Probation Officer, a complete and accurate record in suitable books or other form, in writing, of the conduct, employment, occupation, and condition of such person committed to his/her care during the term of such probation, and the result of such probation. Results are provided to the Department of Justice monthly.

California Assembly Bill 109

In an effort to address prison overcrowding and assist in alleviating California's financial crisis, California Assembly Bill 109 transferred responsibility for the supervision and housing of specified low-level offenders and parolees from CDCR to the county level. This bill went into effect on October 1, 2011.

California Penal Code Section 1230.1(a) was added through this legislation and required each County to establish a Community Corrections Partnership (CCP) to maximize the effective investment of criminal justice resources in evidence-based correctional sanctions and programs. The CCP is chaired by the Chief Probation Officer.

Juvenile Services Division

The Juvenile Services Division consists of Juvenile Investigations/Court Services, Juvenile Interstate Compact, Team Supervision, Campus Probation Officer, Placement, Non-Custody Intake, and Central Records.

California Welfare and Institutions Code Section 281 mandates that the Probation Officer shall, upon order of any court in any matter involving the custody, status, or welfare of a minor or minors, make an investigation of appropriate facts and circumstances and prepare and file with the Court written reports and written recommendations in reference to such matters. California Welfare and Institutions Code Section 706.5 mandates each placement recommendation include a case plan. California Welfare and Institutions Code Section 791 mandates when directed by the Court, the Probation Department shall make an investigation and take into consideration the age, maturity, educational background, family relationships, demonstrable motivation, treatment history, if any, and other mitigating and aggravating factors in determining whether the minor is a person who would be benefited by education, treatment, or rehabilitation.

If a minor is found to be a person described in Section 602 of the California Welfare and Institutions Code and the Court does not remove the minor from the physical custody of the parent or guardian, the Court must impose specific conditions of probation following adjudication on specified offenses, which shall be enforced by the probation officer. The Court shall order the care, custody, and control of the minor to be under the supervision of the probation officer, who may place the minor in any of the following: the home of a relative, a non-related extended family member, a Short-Term Residential Therapeutic Program (STRTP) or a licensed Resource Family. By statute, all foster children placed in STRTP's must be visited at least monthly, regardless of location.

Adult Court Services Division

The Adult Court Services Division consists of Adult Investigations, Adult Pretrial Court Officers, Drug Court, Recovery Court (California Proposition 36), Veteran's Court, Mental Health Court, Pretrial Supervision, and Pretrial Assessment Units.

California Penal Code Section 1203 mandates that any defendant who may be eligible for probation, following a finding or plea of guilty to a felony charge, be referred to the Probation Department for a report and recommendation. This mandated report may be comprehensive or abbreviated in format, based upon the needs of the Court.

California Penal Code Section 1191.3 mandates the Probation Officer provide, at the time of sentencing in all felony convictions, a general estimate of the conduct and work time credits to which the defendant may be entitled for previous time served; and the conduct or work time credits authorized under California Penal Code Sections 2931, 2933, or 4019.

Juvenile Detention Division

California Welfare and Institutions Code Section 850 mandates the Board of Supervisors in every County shall provide and maintain, at the expense of the County, in a location approved by the Judge of the Juvenile Court or by the Presiding Judge of the Juvenile Court, a suitable house or place for the detention of wards of the Juvenile Court and of persons alleged to come within the jurisdiction of the Juvenile Court. Such house or place shall be known as the "Juvenile Hall" of the County.

The Juvenile Hall shall not be in, or connected with, any jail or prison, and shall not be deemed to be, nor be treated as a penal institution. Minimum standards are mandated and include but are not limited to education; recreation and exercise; counseling and casework services; behavior control; discipline; medical and dental services; food and nutrition; clothing, bedding, and linen services; and access to legal services.

The Juvenile Detention Facility maintains four distinct populations of juvenile offenders: juveniles who have been arrested by law enforcement and are awaiting a detention hearing and/or other order of the Court; juveniles who have been adjudicated and are awaiting placement in out-of-home; juveniles as a result of a Transfer Hearing that are being tried in Adult Criminal Court and are pending sentence; and juveniles who have been committed by the Court to secure long-term programs. This includes youth who were formerly committed to the Division of Juvenile Justice (DJJ) that are now realigned back to local jurisdiction pursuant to California Senate Bill 823 (SB823).

The Juvenile Detention Facility also operates a Home Supervision Program, as mandated by California Welfare and Institutions Code Section 636; and an Aftercare Program for youth following completion of a commitment program, including electronic monitoring or global positioning.

The Probation Department provides commitment programs for male and female offenders ages 12 through 25. The programs provide a wide variety of services to address their identified needs and transitional planning for the youth and their families.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Enhance staff safety and promote non-lethal alternatives in applicable circumstances.

- **Objective 1:** Provide training to all armed officers on Taser usage and identification of applicable situations by October 2023. **Results:** This objective was partially completed. There was a delay in getting Taser instructors certified due to availability of instructor courses; thus, only 50 armed officers were trained during FY 2023/24. This objective is expected to be completed by December 2024.
- **Objective 2:** Provide de-escalation training to all officers by December 2023. **Results:** This objective was partially completed. There was a lack of available instructors to provide the training; thus, only 105 officers were trained during the fiscal year. This objective is expected to be completed by October 2024.

Quality of Life

Goal 1: Develop the land adjacent to the Juvenile Detention Facility to provide outdoor space, which will serve a variety of purposes to include expanded therapeutic, recreational, and career technical education spaces.

- **Objective 1:** Install perimeter fences and security cameras adjacent to the Juvenile Detention Facility. **Results:** This objective was not completed. Due to a delay in the finalization of plans by the architect, the contract for the installation of the Juvenile Detention Facility fence was awarded on March 12, 2024. This objective is anticipated to be completed in December 2024.
- **Objective 2:** Develop and prepare the land to provide the activities listed above. **Results:** This objective was not completed. The Landscape Project Phase II is still in the planning phase, as the plans are still being completed by the architect. It is anticipated that the land will be developed in FY 2024/25.
- **Objective 3:** Purchase items and equipment necessary to create space for the activities listed above. **Results:** This objective was not completed. Due to the delay in both the installation of the perimeter fence and the completion of phase II of the landscape project, completion of this objective will be delayed. It is expected that this objective will be completed in FY 2024/25.

Organizational Performance

Goal 1: Establish a Mobile Probation Service Center to mitigate constraints on indigent supervised clients and reduce the undue financial burden that is otherwise contributory to recidivism.

- **Objective 1:** Purchase and obtain a customized vehicle for the Mobile Probation Service Center. **Results:** This objective was partially completed. The vehicle was already purchased. However, it is still being customized and equipped to suit the needs of the mobile center. This objective will be carried into FY 2024/25.
- **Objective 2:** Establish new and extend existing partnerships with public agencies and community-based organizations to provide services to the community which include both probation and non-probation clients outside of traditional office spaces. **Results:** This objective was not completed. This objective is contingent on the successful implementation of the Mobile Probation Service Center Unit and will not be carried into FY 2024/25; since the Mobile Probation Service Center Unit is still at its early stage of development.

Other Accomplishments in FY 2023/24

- Entered an agreement with the Chief Probation Officers of California Foundation to develop and deliver probation-specific training to probation staff. Due to this partnership, a centralized hub for training facilitation for probation employees throughout the central region was created.
- Entered into an agreement with Porterville College to provide the Rising Scholars Program for youth committed to the Secure Youth Treatment Facility (SYTF).
- Implemented Lexipol Policy management for both field services and the Juvenile Detention Facility.
- Received the Multiple Interactive Learning Objective (MILO) simulator for training and developed certified training for officers.

- Established an agreement with partner counties to provide mutual aid to one another in the event of an emergency that will likely cause severe disruption, interruption, or breakdown in juvenile probation institution services and/or juvenile and adult field supervision services provided by the party affected by such an emergency.

Key Goals and Objectives for FY 2024/25

Quality of Life

Goal 1: Develop the land adjacent to the Juvenile Detention Facility to provide outdoor space, which will serve a variety of purposes, including expanded therapeutic, recreational, and career technical education spaces.

- **Objective 1:** Install perimeter fences and security cameras adjacent to the Juvenile Detention Facility.
- **Objective 2:** Develop and prepare the land to provide the activities listed in the goal.
- **Objective 3:** Purchase equipment items necessary to create space for the activities listed in the goal.

Quality of Life

Goal 1: Enhance the current educational program for youth in the SYTF to create more learning opportunities to achieve higher education.

- **Objective 1:** Enter into an agreement with Tulare County Office of Education for an additional teacher to be assigned to SYTF.
- **Objective 2:** Create a curriculum for the youth who have completed high school education.
- **Objective 3:** Create a library for youth in SYTF.

Organizational Performance

Goal 1: Establish a Mobile Probation Service Center Unit to mitigate constraints on indigent supervised clients and reduce the undue financial burden that is otherwise contributory to recidivism.

- **Objective 1:** Customize and equip a vehicle for the Mobile Probation Service Center.
- **Objective 2:** Develop policies and procedures for the Mobile Probation Service Center.
- **Objective 3:** Assign appropriate staff to the Unit to operate and maintain the Mobile Probation Service Center.

Budget Request

The Requested Budget represents an overall increase of \$1,994,455, or 3%, in expenditures and an overall increase of \$1,527,068, or 3%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$467,387, or 2%, compared with the FY 2024/25 Final Budget.

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

- Salaries and Benefits will increase by \$1,433,453 primarily based on negotiated salary increases and cost of living adjustments.
- Services and Supplies will decrease by \$842,540 primarily based on reduction in cost of contracted services due to elimination of the overlapping services.
- Other Charges will increase \$1,092,598 primarily based on the increase in cost of services from other departments for contracted healthcare in the Juvenile Detention Facility and an increase to Risk Management costs.
- Capital Assets will increase by \$303,192 primarily based on the repair and upgrade of the walk-in refrigerators in the Juvenile Detention Facility kitchen.
- Other Financing Uses will decrease by \$39,334 primarily based on the full payment of internal borrowing in FY 2023/24.
- Revenue Projections will increase by \$1,527,068 primarily based on the increase in state allocation for programs.

Staffing changes reflected in the Requested Budget include the following:

- Reclass 2 FTE positions to better address the needs of the department.
 - 1 Administrative Services Officer II to Administrative Services Officer III
 - 1 Probation Technician to Administrative Aide
- Amend 1 FTE position to more accurately reflect actual job duties performed and the needs of the department.
 - 1 Probation Technician to Administrative Aide

- Delete 1 FTE position.
 - 1 Legal Secretary
- Adjust Salary for two classifications to account for parity with the same classification.
 - 7 Cook Lead (3%)
 - 3 Background Investigator (10%)

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

- 1 Dishwashing Machine - \$25,000
- 4 Walk-in Refrigerator Compressor Box - \$250,000
- 1 Ford Explorer - \$50,000
- 1 Property Vacuum Seal Machine - \$12,000
- 1 APX 6500 Radio - \$7,500
- 1 Portable Walk-In Cooler - \$76,500

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

- 1 12-Passenger Van - \$65,000
- 19 Ford Interceptors - \$1,097,250
- 1 Probation Mobile Service Center - \$710,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT PROBATION FUND: 001 AGENCY: 205

FUNCTION PUBLIC PROTECTION

ACTIVITY DETENTION AND CORRECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER COURT FINES	\$8,581	\$10,865	\$15,001	\$15,001
STATE AID	\$652,206	\$657,914	\$123,589	\$123,589
FEDERAL AID	\$408,325	\$410,753	\$354,117	\$354,117
CHARGES FOR CURRENT SERVICES	\$121,576	\$64,801	\$78,954	\$78,954
MISCELLANEOUS REVENUE	\$139,994	\$78,918	\$100,010	\$100,010
OTHER FINANCING SOURCES	\$19,494,946	\$25,311,327	\$46,623,665	\$46,623,665
OPERATING REVENUES	\$-	\$552	\$2	\$2
TOTAL REVENUE	\$20,825,628	\$26,535,130	\$47,295,338	\$47,295,338
SALARIES AND EMPLOYEE BENEFITS	\$24,076,046	\$28,069,354	\$40,545,156	\$40,545,156
SERVICE AND SUPPLIES	\$7,165,009	\$9,960,136	\$14,436,665	\$14,436,665
OTHER CHARGES	\$9,085,897	\$9,364,450	\$13,641,156	\$13,641,156
CAPITAL ASSETS	\$360,970	\$386,615	\$2,293,250	\$2,293,250
OTHER FINANCING USES	\$2,455,873	\$1,993,637	\$56,161	\$56,161
COWCAP	\$1,340,932	\$840,836	\$887,922	\$887,922
TOTAL EXPENDITURES/APPROPRIATIONS	\$44,484,727	\$50,615,028	\$71,860,310	\$71,860,310
NET COST	\$23,659,099	\$24,079,898	\$24,564,972	\$24,564,972

Purpose

The Tulare County Public Defender provides constitutionally and statutorily mandated legal services to certain indigent citizens in cases where life or liberty interests are at stake.

Core Functions

The Tulare County Public Defender undertakes to provide competent, effective, ethical, and economical legal representation to individuals unable to afford private counsel in constitutionally and statutorily mandated cases where life or liberty interests are at stake. Such representation is mandated by the United States Constitution and California State law, primarily the Constitution, Government Code, Health and Safety Code, Penal Code, and Welfare and Institutions Code. The Public Defender participates as an active partner with other justice departments to ensure proper administration of justice for the citizens of Tulare County. Attorneys from the Public Defender's Office are typically appointed by the Tulare County Superior Court (Court) to represent:

- Adults accused of crimes in misdemeanor and felony cases,
- Juveniles in delinquency cases,
- Individuals facing involuntary mental health commitments,
- Individuals facing incarceration in contempt of court cases arising from a failure to obey civil court orders.

While enabling statutes mandate the work that the Public Defender must do, and the primary responsibility is to clients, the role of a Tulare County Department is broader. The Public Defender's Office is an integral part of the administration of justice for the citizens of Tulare County and takes the role as a criminal justice partner seriously, along with law enforcement agencies and Probation, to ensure, to the extent possible, that just outcomes occur for its clients.

Organization

Deputy Public Defenders are the backbone of the department. They handle case management and client contact from the inception of a case until final sentencing. They direct all the actions, from client and witness interviews to initiating investigation requests, evaluating evidence, conducting legal research, and writing motions. Attorneys negotiate cases with their counterparts in the District Attorney's Office and judges. When necessary, they try cases to juries or judges.

Investigators follow up on leads, interview witnesses, serve subpoenas, gather and analyze evidence, help create trial exhibits, advise attorneys, and assist with strategizing trial tactics. They often act as witness coordinators for attorneys who are in trial, sit at counsel table as the defense investigating officer, and sometimes testify in court.

Legal and Office Assistants open and close files, answer telephones and maintain a case management database program. Legal support staff includes paralegals and law clerks who assist attorneys with legal research and writing and provide trial support on complex matters, including death penalty cases. Interviewers make initial client intake contact. Social workers and a case manager provide various services, both before and after convictions, for all clients. Both while working with Investigators diligently to obtain detailed information and records on the department's most serious caseloads where clients are facing the death penalty. The department's accountant and payroll clerk process payroll and all departmental financial transactions. Administrative, personnel, and budget tasks are handled by the Administrative Services Officer and Staff Services Analyst.

The Public Defender has offices in the Visalia Courthouse, Porterville, and the Juvenile Justice Complex. While there is some overlap in duties, most attorneys have specifically defined assignments.

Felony attorneys handle the most severe cases. Felony charges, upon conviction, can lead to state or local prison sentences. Felony crimes include drug offenses, sex crimes, robbery and burglary, serious assaults, and murder.

Misdemeanor attorneys range in experience, from recent law school graduates who have just passed the Bar Exam to lawyers with a few years of criminal law experience. Upon conviction for a misdemeanor, a client may serve a maximum of one year in the county jail. These clients face a variety of less severe charges for crimes like driving under the influence of alcohol, petty theft, simple assaults, domestic violence, and some drug offenses.

Juvenile and Pretrial Unit attorneys include:

- Four deputy attorneys and a supervising attorney are assigned to the Juvenile and Pretrial Unit. Department attorneys rotate into the Unit for at least a year. Juvenile work is highly specialized and requires specific training and additional mandatory education. These attorneys handle all phases of representing juveniles charged with criminal offenses. Consequences for these young clients can range from informal supervision in their homes to formal probation supervision or removal from their parents' control and custody with a commitment to a group home or a local youth detention facility.
- Last-day arraignments are held virtually. Attorneys assigned to this court inform clients of the charges against them, provide advice on entering pleas, and settle various, mostly older, cases that are in the client's best interest to resolve quickly.

One deputy attorney is assigned to handle civil matters, but because of the amount of cases, other lawyers within the office assist with civil caseloads. The weekly civil calendars include the following:

- Conservatorship proceedings for individuals alleged to be unable to feed, clothe, or care for themselves because of a mental disorder or their advanced age.
- Welfare and Institutions Code Section 6500 proceedings wherein developmentally disabled individuals are facing involuntary commitment to a state hospital, other facility, or community placement.
- Civil Contempt proceedings for people alleged to have willfully violated lawful court orders, primarily for failure to pay child support.
- Certain guardianship and adoption cases.
- Hearings for people involuntarily detained in mental health facilities or those involuntarily compelled to take psychotropic medications in those facilities or local jails.
- Hearings for people facing recommitments as sexually violent predators; those found not guilty by reason of insanity but still deemed insane; and mentally disordered offenders.

Specialty Court attorneys do not work exclusively in specialty courts. Instead, various lawyers are assigned to represent clients:

- Drug Court is a "voluntary" specialty court for individuals with drug problems charged with a variety of non-violent offenses and who would otherwise likely be facing State prison or local incarceration. Instead, these individuals agree to a rigorous program of court-monitored and enforced drug treatment. Participants pay for the costs associated with their individual treatment in this program.
- Proposition 36, "Recovery Court," is a statutorily mandated drug treatment program for all non-violent drug possession offenders. Upon successful completion of this court-ordered community-based treatment, the client must petition the court for a dismissal of their charges.
- Mental Health Court was developed as the result of the Department working closely with the Tulare County Superior Court, Probation Department, Mental Health Branch of the Health and Human Services Agency, and the District Attorney's Office to create a court dedicated to addressing the special needs of offenders with severe, persistent mental illnesses. The goal, modeled after the Drug Court, is to help these individuals maintain their treatment programs and stay crime-free through the provision of very intensive mental health services and interventions. The program has been operational since 2008.
- Veterans Court provides veterans in the criminal justice system who suffer from Post-Traumatic Stress Disorder or other service-related mental health disorders with intensive, comprehensive treatment as an alternative to more traditional incarceration and punishment for certain kinds of offenses related to their diagnosed disorder. The Veteran's Court has been operational since 2010.

The Public Defender's office in Porterville houses staff assigned primarily to the South County Justice Center.

Attorneys assigned to the Porterville office handle misdemeanor and felony criminal matters through trial and sentencing, all Welfare and Institutions Code section 6500 matters, and all the other appointed civil cases that are set in the South County Justice Center. Juvenile delinquency proceedings held in the South County Justice Center are handled by the Juvenile Attorney Team. The office at the Juvenile Justice Center houses the majority of the department's Investigations Unit, Interviewers, and a clerical support staff member.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Collaborate with community partners to expand opportunities for successful reentry of Public Defender clients involved in the criminal justice system and whom the office is mandated to represent.

- **Objective 1:** Develop a comprehensive list of all community partners who would be viable resources for our clients.
Results: This objective was completed.
- **Objective 2:** Initiate contact and develop relationships with those identified community partners.
Results: This objective was completed.

Organizational Performance

Goal 1: Develop creative methods to effectively recruit employees that have an interest in providing services to indigent clients.

- **Objective 1:** Partner with nearby universities and community colleges to host interns and volunteers in fields such as social work, psychology, or criminal justice. **Results:** This objective was not completed. Due to staffing issues, the objective has not been completed, but it is still an important goal of the Department. Once staffing levels are sufficient, the Department will pursue this further.
- **Objective 2:** Expand outreach and intern program for law students. **Results:** This objective was completed.
- **Objective 3:** Develop methods so non-attorney professionals can be used in outreach efforts in the local communities
Results: This objective was completed.

Other Accomplishments in FY 2023/24

- Participated in local high school mock trial competitions as judges and scorers.
- Attended local school career fair events.
- Created and filled Tulare County's first-ever Public Defender Case Manager position to assist clients with reentry after incarceration.
- Attended the following community events to provide information on available jobs and to increase awareness of the Clean Slate Program, the Tulare County Job Fair, TCSO Basketball Kick-Off Community Event, College of the Sequoias Career Fair, Tulare County Museum Jamboree Outreach, Senior Day at the Park, Mental Health Friends and Family Picnic, Sycamore Valley Mental Health Unity Fair, and the Juneteenth event hosted by New Life Ministries.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Continue to create a positive workplace culture that values collaboration, transparency, and continuous improvement.

- **Objective 1:** Implement a new case management system.
- **Objective 2:** Establish regularly scheduled unit meetings and regularly scheduled management meetings that include supervisors from all units.
- **Objective 3:** Improve and create procedural manuals for all units within the department to increase understanding of expectations, ensure uniformity of processes, and enhance workflow.

Budget Request

The Requested Budget represents an overall increase of \$1,204,280, or 7%, in expenditures and an overall decrease of \$181,196, or 10%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased \$1,385,476, or 9%, compared with the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$1,300,866 primarily based on personnel requests and cost of living increases.
- Services and Supplies will decrease by \$220,995 primarily based on the reduced amount of one-time expenses for professional services in fiscal Year 2024/25.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$91,394 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$181,196 primarily based on reduced grants.

Staffing changes reflected in the Requested Budget include the following:

- Add 2 FTE positions to address workload concerns for the Department.
 - 1 Attorney-Senior, DA/PD
 - 1 Department Secretary
- Reclass 2 FTE positions to better align with roles and responsibilities of departmental programs.
 - 2 Social Worker Public Defender allocations to Holistic Defense Advocate I
- Amend 6 FTE to create opportunities for advancement and align better with the departmental units.
 - 4 Public Defender Interviewer I allocations to Public Defender Interviewer I/II
 - 1 Public Defender Interviewer I to Public Defender Case Manager
 - 1 Supervising Law Clerk to Supervising Paralegal

Staffing changes reflected in the Requested Budget that were approved by the Board of Supervisors with an effective date between April 7, 2024, and the publication of this book include the following:

- Delete one (1) FTE as grant funding has gone discontinued.
 - 1 Social Worker Public Defender

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT PUBLIC DEFENDER FUND: 001 AGENCY: 210

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$747,451	\$547,308	\$448,162	\$448,162
CHARGES FOR CURRENT SERVICES	\$(883)	\$-	\$2	\$2
MISCELLANEOUS REVENUE	\$22,246	\$6,137	\$5	\$5
OTHER FINANCING SOURCES	\$1,261,238	\$895,514	\$1,152,482	\$1,152,482
TOTAL REVENUE	\$2,030,052	\$1,448,959	\$1,600,651	\$1,600,651
SALARIES AND EMPLOYEE BENEFITS	\$10,764,500	\$12,201,749	\$14,345,172	\$14,345,172
SERVICE AND SUPPLIES	\$2,698,855	\$1,664,234	\$1,796,204	\$1,796,204
OTHER CHARGES	\$1,288,842	\$1,366,851	\$1,602,215	\$1,602,215
OTHER FINANCING USES	\$477,365	\$1,051,118	\$37,821	\$37,821
COWCAP	\$206,699	\$226,602	\$317,996	\$317,996
TOTAL EXPENDITURES/APPROPRIATIONS	\$15,436,261	\$16,510,554	\$18,099,408	\$18,099,408
NET COST	\$13,406,209	\$15,061,595	\$16,498,757	\$16,498,757

Purpose

The purpose of the Resource Management Agency (RMA) is to provide efficient and effective public service in the areas of planning, engineering, development, construction, and building through its three branches: Economic Development and Planning, Public Works, and Fiscal Services.

Core Functions

- Maintain a Strategic Management System approach based on a business model, emphasizing timely project delivery with a high degree of quality.
- Maintain and implement a comprehensive General Plan, Zoning Ordinance, and Ordinance Code relating to matters affecting the public health, safety, and general welfare of Tulare County residents.
- Provide community-based improvement projects that benefit the residents of Tulare County, including, but not limited to, projects involving safe routes to schools, complete streets, bike and pedestrian paths, water and wastewater infrastructure, and parks.
- Improve and maintain the County's transportation infrastructure to benefit the residents of Tulare County, including, but not limited to, projects involving road widening, road rehabilitation, bridge replacement, bridge rehabilitation, and transit facilities and services.

RMA's vision is to serve as a model of customer service and expeditious project processing through collaborative team-based management, employee empowerment, continuous business process improvement, technological innovation, professional competence, multi-level communication, mutual respect, integrity, and an agency-wide commitment to professional excellence.

RMA's mission is to support Tulare County's economic well-being and quality of life initiative by being "Open for Business," effectively managing natural and developing resources, and committing to the delivery of timely and cost-effective public services.

- The Economic Development and Planning Branch includes the Economic Development Office, Permit Center, Environmental Planning, Special Projects, Project Processing, and Building and Housing Divisions.
- The Public Works Branch includes the Road Maintenance Management, Design Development and Construction Management, Special Programs Management, and Surveyors Divisions.
- The Fiscal Services Branch includes the Accounting, Human Resources, and Payroll Divisions.

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

Goal 1: Promote the economic well-being of the residents and businesses within the unincorporated area of Tulare County.

- **Objective 1:** Develop an Economic Development Strategic Plan for Tulare County. **Results:** This objective was not completed. Limited staff resources caused the delay, but the strategic economic plan will be completed by June 2025.

Quality of Life

Goal 1: Promote the public health, safety, and general welfare of the residents of Tulare County by implementing the County's General Plan 2030 Update through the completion of major environmental, planning, development, and building initiatives.

- **Objective 1:** Complete the Housing Element, Environmental Justice Element and the Climate Adaptation and Resiliency/Safety Element to satisfy State law. **Results:** This objective was completed.

Organizational Performance

Goal 1: Improve the organizational performance of RMA's Economic Development and Planning, Public Works, and Fiscal Services Branches.

- **Objective 1:** Finalize online bill pay options for all RMA units. **Results:** This objective was completed.

Other Accomplishments in 2023/24

- The Online Permit Application (OPA) went live in FY 2023/24 to County permit applicants, moving the RMA Building Department closer to becoming paperless.

Key Goals and Objectives for FY 2024/25

Economic Well-Being

Goal 1: Promote the economic well-being of the residents and businesses within the unincorporated areas of Tulare County.

- **Objective 1:** Develop an Economic Development Strategic Plan that addresses the needs and priorities of Tulare County and sets a clear path for future growth and prosperity.

Quality of Life

Goal 1: Promote the public health, safety, and general welfare of the residents of Tulare County by implementing the County's General Plan 2030 Update through the completion of major environmental planning.

- **Objective 1:** Complete the Water Element component of the General Plan 2030.

Organizational Performance

Goal 1: Improve customer experiences within RMA by implementing elements of the Customer Service Initiative.

- **Objective 1:** Establish key performance indicators (KPIs) for customer service delivery at the permit center.

Budget Request

The Requested Budget represents an overall increase of \$13,548,555, or 33%, in expenditures and an overall increase of \$13,237,664, or 35%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased \$310,891, or 11%, compared with the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$467,324 primarily based on cost of living increases and the added positions.
- Services and Supplies will increase \$12,671,522 primarily based on increases in subcontract work for grant funded units and the RMA customer service initiative.
- Capital Assets will increase by \$302,900, primarily based on the acquisition of trucks for Building Inspectors.
- Other Financing Uses will increase by \$132,498 primarily based on a contribution to Capital Projects for a remodel of RMA's second-floor office space.
- Revenue Projections will increase by \$13,237,664 primarily based on anticipated overall grant funding, plus increases in building permit and planning revenue increases.

Staffing changes reflected in the Requested Budget include the following:

- Adjust salaries for 3 classifications:
 - Assistant RMA Director - Fiscal Services (5%)
 - Assistant RMA Director – Economic Development & Planning (5%)
 - Associate RMA Director (5%)
- Add 4 FTE positions to address the growing needs of the department:
 - 1 RMA Admin Specialist II
 - 1 Grants Specialist III
 - 1 Systems & Procedures Analyst II
 - 1 Planner II
- Delete 1 FTE position that has been vacant for several years:
 - 1 Office Assistant
- Amend 10 FTE positions to create more opportunities for advancement and retention:
 - 1 Secretary I-B to Secretary I

- 1 Secretary I to Secretary III
- 1 Building/Code Compliance Inspector IV to Assistant Building & Housing Manager
- 1 Planner II to Planner III
- 1 Planning Technician II to Building/Code Compliance Inspector II
- 3 Planning Technician III to Building/Code Compliance Inspector II
- 2 Planning Technician III to Planner I

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

- 1 Purchase of Land – \$85,400
- 3 Extended Cab 4x4 Pickups - \$135,000
- 1 Sea Train Container - \$8,500

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

- 2 Extended Cab Half Ton Pickup 4X4 - \$94,000
- 2 Contex Scanners - \$40,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT RESOURCE MANAGEMENT FUND: 001 AGENCY: 230

FUNCTION GENERAL

ACTIVITY OTHER GENERAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES, PERMITS & FRANCHISES	\$4,986,333	\$3,582,059	\$3,430,900	\$3,430,900
FORFEITURES & PENALTIES	\$116,275	\$96,806	\$300,000	\$300,000
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$5,195,707	\$3,387,587	\$25,810,180	\$25,810,180
FEDERAL AID	\$1,953,721	\$2,088,424	\$10,153,928	\$10,153,928
OTHER GOVERNMENTAL AID	\$9,562	\$1,938	\$53,000	\$53,000
CHARGES FOR CURRENT SERVICES	\$1,642,938	\$1,727,944	\$3,967,393	\$3,967,393
INTERFUND REVENUE	\$3,016,317	\$3,263,829	\$4,036,013	\$4,036,013
MISCELLANEOUS REVENUE	\$281,527	\$51,251	\$11,002	\$11,002
OTHER FINANCING SOURCES	\$1,244,821	\$1,754,113	\$3,470,803	\$3,470,803
TOTAL REVENUE	\$18,447,201	\$15,953,951	\$51,233,219	\$51,233,219
SALARIES AND EMPLOYEE BENEFITS	\$7,857,666	\$8,487,450	\$10,720,742	\$10,720,742
SERVICE AND SUPPLIES	\$8,523,074	\$6,789,734	\$38,468,389	\$38,468,389
OTHER CHARGES	\$1,721,486	\$1,728,536	\$3,883,028	\$3,883,028
CAPITAL ASSETS	\$27,851	\$16,694	\$362,900	\$362,900
OTHER FINANCING USES	\$2,587,877	\$1,007,877	\$157,875	\$157,875
COWCAP	\$432,158	\$744,992	\$802,472	\$802,472
TOTAL EXPENDITURES/APPROPRIATIONS	\$21,150,112	\$18,775,283	\$54,395,406	\$54,395,406
NET COST	\$2,702,911	\$2,821,332	\$3,162,187	\$3,162,187

Purpose

The Tulare County Sheriff's Office (TCSO) is a State Constitutional Office headed by an elected Sheriff as prescribed in State Government Code 24000(b). The Sheriff is responsible for providing law enforcement services in the county, including patrolling unincorporated areas, conducting traditional and cybercrime investigations, and ensuring the custody of adult offenders. The Sheriff is also the Coroner, responsible for death investigations and conducting autopsies. The Sheriff's Office provides various support services, including dispatch of law enforcement personnel, maintenance of criminal records, community outreach through crime prevention, youth services, and social media. The agency is divided into six divisions; each division is commanded by a Captain, with two Assistant Sheriffs each overseeing three divisions. The two Assistant Sheriffs report directly to the Undersheriff. The divisions are Investigations, Patrol, Operations Support, Administrative Services, Detentions, and Administrative Support.

Core Functions

- Provide patrol, coroner, civil, and investigation services to ensure the safety of people and property.
- Provide safe and secure detention of people committed to the custody of TCSO.
- Provide search and rescue services.

Divisions

Investigations Division – The main activities of the division include:

- Follow up investigations on crimes within the unincorporated areas of the county.
- Manage or be a member of multi-agency domestic violence, narcotics, and gang suppression units.
- Assist other local, State, and Federal agencies with criminal investigations.
- Provide crime analysis and statistical information.
- Provide public education and crime prevention presentations.
- Identify, collect, process, and preserve evidence from suspects, victims, and crime scenes.
- Provide Coroner's investigations of deaths and determine the circumstances and cause of death.

Patrol Division – The main activities of the division include:

- Prevent and detect criminal activity while in marked vehicles, arresting those responsible for criminal activity.
- Create partnerships with the community and work to reduce not only criminality but also quality of life issues that perpetuate blight and crime by utilizing the philosophy of community-based policing.
- Provide youth mentorship and avenues for growth through community outreach programs that provide positive role models and deterrence from gang involvement and crime.
- Community-based officers for community-oriented policing projects.
- School Resource Officer programs.
- Indian reservation coordination.

Operations Support Division – The main activities of the division include:

- Assure the public is informed about crime investigations, programs, and other activities through social media and our public information officer.
- Provide air support services using aircraft and Unmanned Aerial Vehicles (Drones).
- Provide search and rescue operations for people lost or missing in remote areas.
- Provide rescue and recovery operations in rivers, lakes, and swift-water environments. Recover and preserve criminal evidence.
- Provide mutual aid coordination to other law enforcement agencies upon request.
- Patrol the waterways, perimeter campgrounds, and picnic areas of the lakes and rivers throughout the county.
- Youth services such as Explorers and the Police Activity League.
- Provide court security at courthouses throughout the county and serve court-related documents such as eviction notices, subpoenas, and other legal notices.

Administrative Services Division – The main activities of the division include:

- Assure TCSO's operations are complying with federal, state, and local requirements.
- Investigate allegations of misconduct by personnel and oversee legal matters affecting the Department.

- Facilitate recruitment, hiring, and promotional processes.
- Suspected explosive device investigation through the Explosive Ordinance Disposal task force.
- Coordinate services provided by TCSO Volunteers, Chaplains, and Sheriff's Posse.
- Oversee vehicle fleet services.
- Provide 911 call services for county residents to report requests for law enforcement, emergency medical, and other urgent assistance.
- Coordinate all Information Technology (IT) operations to include car computers, body-worn cameras, in-car video systems, cell phones, video inmate conferencing, and other related IT at all Sheriff's facilities and mobile systems.

Detentions Operations Division – The main activities of the division include:

- Detain, transport, and house pre-trial and sentenced inmates to court and other locations as needed.
- Provide for the care and welfare of inmates, including mental health and medical care.
- Coordinate transportation and other custody-related issues with other criminal justice agencies.
- Manage the custody deputy jail training officer program.
- Manage the detentions K9 program to ensure contraband does not enter the facilities.

Administrative Support Division – The main activities of the division include:

- Produce beef, pork, eggs, vegetables, and other food products for use in the jail kitchen for inmate meals.
- Provide laundry service to inmates and warehousing of Sheriff's supplies for the jails.
- Conduct roadside litter, tire clean up, and graffiti abatement.
- Provide programs for inmates designed to increase their skills, education, and ability to function in the community without reverting to criminal activity.
- Provide alternatives to incarceration for eligible offenders. These include voluntary work assignments and/or participation in court-mandated treatment programs such as anger management and drug abuse prevention.
- Store and process crime reports and registration documents on gang members, sexual offenders, and other offenders legally required to register with law enforcement. Provide access to such documents by law enforcement personnel and the public in compliance with privacy and public disclosure laws.

Key Goals and Objectives for FY 2023/24

Safety and Security

Goal 1: Enhance law enforcement services for South County residents through the acquisition of a new substation and relocation of a substation.

- **Objective 1:** Open the newly acquired and fully operational Porterville Substation located at 1839 S. Newcomb Street. **Results:** This objective was completed.
- **Objective 2:** Develop plans and begin construction to retrofit the recently purchased Earlimart Substation located at 159 S. Valente Road. **Results:** This objective was partially completed. Capital Projects is reviewing the project plans, and TCSO is expected to open the new substation by FY 2025/26.

Quality of Life

Goal 1: Develop and implement an Allied Agency Inmate Release Program that would provide afforded transportation at no cost to the nearest location from where the released person was originally arrested.

- **Objective 1:** Identify key stakeholders, non-profit organizations, and allied agencies to be part of the planning committee and create a model procedure for implementation as a pilot program. **Results:** This objective was completed.
- **Objective 2:** Implement the program and, if identified, utilize realignment funds (AB109) to help offset the costs for non-profit organizations that are unable to absorb the costs. **Results:** This objective was completed.

Organizational Performance

Goal 1: Modernize and improve surveillance technologies of body-worn cameras and in-car camera systems.

- **Objective 1:** Evaluate and finalize a contract with the most suitable vendor. **Results:** This objective was completed.
- **Objective 2:** Conduct training sessions to educate Sheriff personnel on the upgraded equipment. **Results:** This objective was partially completed. The training and education on the new equipment will be conducted in phases and completed by December 2024.
- **Objective 3:** Deploy the upgraded equipment throughout the Sheriff's Office. **Results:** This objective was partially completed. The equipment is currently being deployed in phases and will be completed by December 2024.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Modernize the cameras and control panels at the Bob Wiley Detention Facility and Adult Pre-Trial Facility, ensuring clear visibility through technological upgrades.

- **Objective 1:** Replace current surveillance monitoring systems and control panels with the latest technology at Bob Wiley Detention Facility and Adult Pre-Trial Facility.
- **Objective 2:** Conduct staff training on the new surveillance monitoring systems and control panels.
- **Objective 3:** Implement and go live with the new systems.

Quality of Life

Goal 1: Assist in facilitating the construction of a modern facility to provide a safe, efficient space for the Coroner's Office personnel and a modern Sheriff's Office substation for the Earlimart community.

- **Objective 1:** Assist in selecting construction companies through the bidding process to construct a new Coroner's Office and Earlimart Substation buildings.
- **Objective 2:** Assist in the groundbreaking of the Coroner's Office and Earlimart substation.

Organizational Performance

Goal 1: Continue to modernize and improve surveillance technologies of body-worn cameras and in-car camera systems.

- **Objective 1:** Conduct training sessions to educate Sheriff personnel on the upgraded equipment.
- **Objective 2:** Deploy the upgraded equipment throughout the Sheriff's Office.

Budget Request

The Requested Budget represents an overall increase of \$672,614, or less than 1%, in expenditures and an overall increase of \$878,697, or 2%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost decreased by \$206,083, or less than 1%, compared with the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$4,714,993, primarily based on union negotiations and cost of living adjustments.
- Services and Supplies will decrease by \$6,053,316 primarily based on one-time special projects in the previous year.
- Other Charges will decrease by \$2,425,889, primarily based on Risk Management expenses.
- Capital Assets will increase by \$205,321 primarily based on the request for more capital assets.
- Other Financing Uses will increase by \$4,119,147, primarily based on Internal Borrowing and special projects funded by AB109.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$112,358 primarily based on changes to the Plan.
- Revenue Projections will increase by \$878,697, primarily based on grants and contracts.

Staffing changes reflected in the Requested Budget include the following:

- Add 1 FTE position:
 - 1 Field Evidence Technician III
- Adjust Salary for 6 FTE positions:
 - 4 Sheriff's Background Investigator (10%)
 - 2 Engraving Supervisor (6%)

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

- 1 Can-AM ATV (SAR) - \$45,000

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

- 1 2024 Ford Police Interceptor - \$54,847
- 1 Videray PX1 – \$53,845
- 1 Handheld Chemical - \$81,298
- 6 Ford Expeditions - \$360,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT SHERIFF-CORONER FUND: 001 AGENCY: 240

FUNCTION PUBLIC PROTECTION

ACTIVITY POLICE PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES, PERMITS & FRANCHISES	\$291,210	\$278,158	\$264,000	\$264,000
VEHICLE CODE FINES	\$160	\$200	\$500	\$500
OTHER COURT FINES	\$166	\$3	\$5	\$5
STATE AID	\$1,110,687	\$1,314,309	\$1,809,709	\$1,809,709
FEDERAL AID	\$5,923,250	\$1,182,435	\$1,322,387	\$1,322,387
OTHER GOVERNMENTAL AID	\$789,429	\$894,819	\$941,903	\$941,903
CHARGES FOR CURRENT SERVICES	\$1,120,415	\$1,126,180	\$1,123,585	\$1,123,585
INTERFUND REVENUE	\$3,940	\$8,747	\$6,000	\$6,000
MISCELLANEOUS REVENUE	\$626,052	\$575,322	\$445,422	\$445,422
OTHER FINANCING SOURCES	\$20,312,086	\$25,868,979	\$34,724,380	\$34,724,380
OPERATING REVENUES	\$-	\$1,865	\$-	\$-
TOTAL REVENUE	\$30,177,395	\$31,251,017	\$40,637,891	\$40,637,891
SALARIES AND EMPLOYEE BENEFITS	\$90,260,890	\$96,187,960	\$108,944,024	\$108,944,024
SERVICE AND SUPPLIES	\$9,723,523	\$8,987,168	\$12,593,908	\$12,593,908
OTHER CHARGES	\$26,210,302	\$33,763,579	\$35,540,287	\$35,540,287
CAPITAL ASSETS	\$1,106,407	\$988,158	\$594,990	\$594,990
OTHER FINANCING USES	\$3,187,823	\$14,275,033	\$5,754,382	\$5,754,382
COWCAP	\$4,649,357	\$4,775,120	\$4,887,478	\$4,887,478
TOTAL EXPENDITURES/APPROPRIATIONS	\$135,138,302	\$158,977,018	\$168,315,069	\$168,315,069
NET COST	\$104,960,907	\$127,726,001	\$127,677,178	\$127,677,178

Purpose

The Citizens' Option for Public Safety (COPS) was established through Assembly Bill 3229, Chapter 134, Statutes of 1996. The funding requires the enactment of Supplemental Law Enforcement Services Funds for use by the County Sheriff for front-line and jail operations and by the County District Attorney for criminal prosecutions.

Core Functions

Front-Line Operations Support

Sheriff's field personnel are utilized in various patrol assignments throughout Tulare County.

Jail Operations

Sheriff's detention supervisory personnel are assigned to the detention facilities to provide staff supervision.

District Attorney

District Attorney personnel are used for the prosecution of criminal offenders.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Utilize COPS funds to maintain staffing levels, allowing the agency to address its community policing goals. **Results:** This objective was completed.

Organizational Performance

Goal 1: Work with local governmental organizations to ensure Tulare County continues to receive annual funding. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Utilize COPS fund to maintain staffing levels, allowing the agency to address its community policing goals.

Organizational Performance

Goal 1: Work with local governmental organizations to ensure Tulare County continues to receive funding.

Budget Request

The Requested Budget represents an overall increase of \$97,807 or 8% in expenditures and an overall increase of \$97,685 or 10% in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$122 or less than 1% compared to the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$107,109, primarily based on overtime, other pay types, and retirement.
- Services and Supplies will decrease by \$5,880, primarily based on special department expenses and training.
- Other Charges will decrease by \$3,422 primarily based on Worker's Compensation and General Liability insurance.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT LOCAL LAW ENFORCEMENT FUND: 001 AGENCY: 260

FUNCTION PUBLIC PROTECTION

ACTIVITY DETENTION AND CORRECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OTHER FINANCING SOURCES	\$747,104	\$772,091	\$1,055,879	\$1,055,879
TOTAL REVENUE	\$747,104	\$772,091	\$1,055,879	\$1,055,879
SALARIES AND EMPLOYEE BENEFITS	\$893,197	\$929,953	\$1,204,855	\$1,204,855
SERVICE AND SUPPLIES	\$24,909	\$15,119	\$24,350	\$24,350
OTHER CHARGES	\$50,441	\$20,673	\$20,451	\$20,451
TOTAL EXPENDITURES/APPROPRIATIONS	\$968,547	\$965,745	\$1,249,656	\$1,249,656
NET COST	\$221,443	\$193,654	\$193,777	\$193,777

Purpose

Former District Attorney Phil Cline created the Rural Crime Prevention Program decades ago to address the unique need to protect Tulare County's rural agricultural infrastructure. During his early years in the department, current District Attorney Tim Ward prosecuted rural crimes and still concentrates on the needs of the victims that this unit serves. The District Attorney's Office collaborates with the Tulare County Sheriff's Office to meet the program objectives. The Program is funded through the County Local Revenue Fund 2011 and Enhancing Law Enforcement Activities Subaccount (ELEAS) from the State of California. Tulare County is particularly interested in protecting farmers and ranchers and is uniquely suited for such a program due to its heavy reliance on agriculture. Tulare County consistently ranks among the top counties in the nation in agricultural production and had \$8.6 billion in total crop value in 2022. Of the 3,158,400 acres of land in Tulare County, approximately 1,602,520 are used for agricultural activities.

Core Functions

The Tulare County Sheriff's and District Attorney's Offices provide investigative resources. At the same time, the District Attorney's Office offers prosecutorial resources to the Rural Crime Prevention Program to aggressively and collectively target offenders who prey on Tulare County's agricultural community.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Increase outreach efforts with Ag-related organizations and businesses to foster relationships and educate the latest trends in agricultural-related crimes and prevention.

- **Objective 1:** Promote the Owner Applied Numbers (OAN) Data Base to enhance theft prevention and recovery of stolen items during monthly meetings and the Ag Expos. **Results:** This objective was completed.
- **Objective 2:** Increase Tulare County Farm Bureau attendance by having a department representative present at all monthly meetings. **Results:** This objective was partially completed. Due to schedule and staffing, members of the department were only able to attend some of the meetings.
- **Objective 3:** Complete five to ten site visits per month with local farmers and ranchers to assist with target hardening and other crime prevention methods. **Results:** This objective was partially completed. Due to the retirement of the assigned Rural Crime Investigator, this objective was only partially completed. New personnel have been assigned to the unit and will continue to make efforts to meet this objective.

Organizational Performance

Goal 1: To Implement the Owner Applied Number (OAN) database/mobile app that will be responsible for issuing OANs statewide.

- **Objective 1:** To have the database go live by December of 2023. **Results:** This objective was completed.
- **Objective 2:** Develop a new protocol for other law enforcement agencies to access and issue OANs through the database. **Results:** This objective was completed.
- **Objective 3:** Promote the new database at regional meetings through printed materials and presentations. **Results:** This objective was completed.

Goal 2: Continue to maintain leadership within the California Rural Crimes Prevention Task Force (CRCPTF).

- **Objective 1:** Host annual Rural Crimes School by October 2023. **Results:** This objective was completed.
- **Objective 2:** Attend bi-annual CRCPTF State meetings through June 30, 2024. **Results:** This objective was completed.
- **Objective 3:** Host a CVCRTF Regional meeting by June 30, 2024. **Results:** This objective was not completed. The CVCRTF meetings had already been scheduled and the department was unable to secure Tulare County as a host of any meetings other than the Rural Crimes School.

Other Accomplishments in FY 2023/24

- 1,782 pieces of farm equipment were stamped with Owner Applied Numbers (OAN) to prevent theft and aid in recovering stolen equipment.
- Hosted the California Rural Crime School in Tulare, CA, from September 25-29, 2023, with approximately 50 students in attendance.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Increase efforts with agricultural-based organizations and businesses in order to foster relationships and provide education on the latest trends in agricultural-related crimes and prevention.

- **Objective 1:** Continue to promote the use of Owner Applied Numbers (OANs) by completing three stamp jobs per month with Tulare County ranchers and farmers.
- **Objective 2:** Expand outreach efforts by increasing presence at Tulare County Farm Bureau meetings and events, local civic and agricultural-based organization events, and site visits with Tulare County ranchers and farmers.
- **Objective 3:** Create and foster relationships with local allied agencies to expand investigative abilities and resources.

Safety and Security

Goal 1: Continue efforts and activities to prevent agricultural crime through proactive deployments of resources and equipment.

- **Objective 1:** Increase the number of bait equipment deployments to 15.
- **Objective 2:** Increase the number of site visits to 20 visits to local recycling centers and scrapyards for early detection of agricultural crimes.
- **Objective 3:** Maintain an active role in the CRCPTF to identify current crime trends throughout the state, so proactive measures can be taken in Tulare County to help prevent rural crime.

Budget Request

The Requested Budget represents an overall decrease of \$56,875 or 7% in expenditures and revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost did not change.

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

- Services and Supplies will increase \$2,697 primarily based on an increase in specialty department expenses and membership fees.
- Other Charges will decrease by \$8,590, primarily based on decreased costs for workers' compensation insurance, general liability insurance, and IT charges.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT RURAL CRIME FUND: 001 AGENCY: 265

FUNCTION PUBLIC PROTECTION

ACTIVITY POLICE PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
STATE AID	\$298,190	\$315,500	\$306,845	\$306,845
MISCELLANEOUS REVENUE	\$35	\$-	\$-	\$-
OTHER FINANCING SOURCES	\$300,613	\$236,186	\$441,281	\$441,281
TOTAL REVENUE	\$598,838	\$551,686	\$748,126	\$748,126
SALARIES AND EMPLOYEE BENEFITS	\$562,195	\$483,375	\$675,117	\$675,117
SERVICE AND SUPPLIES	\$17,475	\$11,673	\$21,181	\$21,181
OTHER CHARGES	\$19,170	\$56,638	\$51,828	\$51,828
TOTAL EXPENDITURES/APPROPRIATIONS	\$598,840	\$551,686	\$748,126	\$748,126
NET COST	\$2	\$-	\$-	\$-

Purpose

This program was created by the passage of the California Assembly Bill 1913 (The Schiff-Cardenas Crime Prevention Act of 2000) and is funded yearly by the California State Legislature. The Tulare County Board of Supervisors approved and adopted the Tulare County Multi-Agency Juvenile Justice Plan in accordance with the empowering legislation. The Plan is updated by the Probation Department on an as-needed basis, reviewed by the Tulare County Juvenile Justice Coordinating Council, and submitted to the Board of State and Community Corrections for final approval. The funding supports a continuum of services that build upon the department's capacity to reduce juvenile delinquency through prevention, early intervention, supervision, treatment, incarceration, and community reintegration programs. To prevent, control, and reduce further incursion into the Juvenile Justice System, resources are targeted on the following areas:

- Identification and implementation of evidence-based programs.
- Harm reduction and empathy skills.
- Relationships and participation skills.
- Resiliency and risk avoidance skills.
- Providing graduated sanctions or consequences proportionate to the offense and applying those sanctions or consequences swiftly, surely, and consistently.
- Supporting structured aftercare for juvenile offenders who are returning to their communities after a period of incarceration through counseling and supervision.

Core Functions

Juvenile Justice Crime Prevention programs provide services designed to prevent juvenile delinquency through the provision of direct and indirect services throughout the community in cooperation with other agencies.

Family Preservation Services

The Family Preservation Program is designed to strengthen and unify the families of juveniles who have had contact with the Juvenile Justice System. This community-based program applies a model where the family unit is observed, evaluated, and treated together to keep the family intact. The primary focus of this program is to identify the needs of both the juvenile and the family and to provide "wrap-around" support and intervention services in the home environment. This program utilizes strength-based, family-centered, intensive, individualized care planning and management model strategies. Family Preservation also employs a team-based approach in the planning and implementation process, involving people who are instrumental in the formative years, including, but not limited to, family members, social support networks, faith-based entities, service providers, and other community-based representatives. Positive outcomes include the development of problem-solving skills, coping skills, and self-efficacy of the youth and the family. Finally, there is an emphasis on integrating the juvenile into the community and building/maintaining the family's social support network. The program consists of two (2) FTE Deputy Probation Officers with a caseload ratio of 1:15.

Aftercare and Re-entry Programs

The Aftercare and Re-entry Programs were created to assist high-risk juvenile offenders in making a successful transition back home and to the community following a period of secure confinement, either locally or at the state level. These programs aim to provide youth with the supervision and support services necessary for responsible decision-making, including supervision and counseling services; drug testing; compliance monitoring; community service; and family intervention.

Accountability in the Aftercare and Re-entry Programs is reinforced by a system of graduated sanctions that may include written assignments, increased counseling participation and/or drug testing, work program hours, or a return to the commitment program for additional confinement. These officers also work closely with forensic staff to identify individual patterns of alcohol and drug abuse, as well as emotional, mental health, and family issues that may present adjustment difficulties.

Readiness for Employment through Sustainable Education (RESET) Program

The Readiness for Employment through Sustainable Education (RESET) Program of Tulare County provides job readiness skills and assists youth with the completion of their education. The youth are assessed for areas of interest and aptitude, then a determination is made as to which work partners can best help them take the first step toward completing high school diploma/equivalent and work readiness training. The RESET partners range from providing career counseling, exploration, and guidance to helping youth navigate through their career goals.

Key Goals and Objectives Results in FY 2023/24

Quality of Life

Goal 1: Foster better outcomes and community reintegration by increasing the success rate for youth released to the Aftercare Program.

- **Objective 1:** Procure no less than a combined success rate of 41% for the aftercare release cohort from all local commitment programs. **Results:** This objective was completed.
- **Objective 2:** Expand transition services to youth committed to a local commitment program prior to their release to the Aftercare Program. **Results:** This objective was completed.
- **Objective 3:** Expand available services geared towards completion of education or job-readiness to youth released to the Aftercare Program. **Results:** This objective was completed.

Goal 2: Close the gap in educational and work-based resources and services provided to justice involved youth ages 16-24 by utilizing the RESET Program.

- **Objective 1:** Work collaboratively with TCiCT to create a new system which will allow Probation Officers to file reports electronically to the Courts, the District Attorney, Public Defender, and Conflict Counsel by November 2022. **Results:** This objective was completed.
- **Objective 2:** Enroll a minimum of 30 youth, ages 16-24, in the RESET Program. **Results:** This objective was completed.
- **Objective 3:** Ninety percent of youth enrolled in the RESET Program will complete the work readiness training. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- Expanded the Family Preservation Unit by allocating two additional deputy probation officer positions to the unit.
- Entered into a multi-year agreement with the Tulare County Office of Education to provide evidence-based prevention and intervention curricula to middle/junior high school youth predisposed to engaging in perilous behaviors.
- Entered into a Professional Service Agreement with Mending Fences at JM Ranch to provide an Equine Program for Tulare County at-risk juveniles.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Expand preventative services available for adolescent youth to decrease delinquent behavior and reduce youth's involvement in the criminal justice system.

- **Objective 1:** Secure a contract with school districts within the county to have prevention probation officers provide prevention services to youth while at school.
- **Objective 2:** Assign three probation officer positions to provide prevention services at local schools.
- **Objective 3:** Select an evidence-based curriculum and provide training on the curriculum to the prevention probation officers.

Budget Request

The Requested Budget represents an overall increase of \$1,240,732 or 56% in expenditures and revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost did not change compared to the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$99,674 primarily based on cost of living adjustments.
- Services and Supplies will increase by \$1,128,382 primarily based on contracted services for diversion programs.
- Revenue Projections will increase by \$1,240,732 primarily based on the increase in state allocation.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT CPA 2000 (AB 1913) FUND: 001 AGENCY: 280

FUNCTION PUBLIC PROTECTION

ACTIVITY DETENTION AND CORRECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
MISCELLANEOUS REVENUE	\$646	\$-	\$-	\$-
OTHER FINANCING SOURCES	\$660,783	\$1,187,742	\$3,456,675	\$3,456,675
TOTAL REVENUE	\$661,429	\$1,187,742	\$3,456,675	\$3,456,675
SALARIES AND EMPLOYEE BENEFITS	\$206,001	\$175,700	\$514,293	\$514,293
SERVICE AND SUPPLIES	\$420,553	\$983,015	\$2,749,679	\$2,749,679
OTHER CHARGES	\$34,875	\$29,027	\$192,703	\$192,703
TOTAL EXPENDITURES/APPROPRIATIONS	\$661,429	\$1,187,742	\$3,456,675	\$3,456,675
NET COST	\$-	\$-	\$-	\$-

Purpose

This budget reflects justice system expenditures and revenues not included in other departmental budgets. These expenses include Tulare County's required Maintenance of Effort (MOE) payments to the State for the Superior Court's operations, the Conflict Defender contract, Court-ordered expenses, Grand Jury expenses, Law Library salary and benefit expenses, Court Transfer payments, and other Court expenses not included in State Court funding. Court Security costs are included in the Sheriff's Department budget.

Budget Request

The Requested Budget represents an overall increase of \$678,501, or 7%, in expenditures and an overall increase of \$664,035, or 9%, in revenues compared with the FY 2023/24 Final Budget. As a result, the Net County Cost increased by \$14,466, or 1%, compared with the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$22,530 primarily based on cost of living adjustments.
- Services and Supplies will increase by \$326,151, primarily based on increases in the Indigent Conflict Defender contract.
- Other Charges will increase by \$315,653 primarily based on estimated maintenance and utility charges.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$14,165 primarily based on changes to the Plan.
- Revenue Projections will increase by \$664,035 primarily based on an increased operating transfer from the miscellaneous administration budget to cover additional costs.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested

Recommendations:

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT MISCELLANEOUS CRIMINAL JUSTICE FUND: 001 AGENCY: 810

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
LICENSES,PERMITS & FRANCHISES	\$10,015	\$9,990	\$10,000	\$10,000
VEHICLE CODE FINES	\$85,668	\$100,319	\$100,000	\$100,000
OTHER COURT FINES	\$2,005,525	\$1,801,100	\$1,789,526	\$1,789,526
FORFEITURES & PENALTIES	\$52,397	\$51,335	\$53,002	\$53,002
STATE AID	\$1,956,339	\$1,606,969	\$908,231	\$908,231
CHARGES FOR CURRENT SERVICES	\$2,898,288	\$2,352,978	\$2,658,481	\$2,658,481
MISCELLANEOUS REVENUE	\$38	\$1,327	\$35	\$35
OTHER FINANCING SOURCES	\$35,551	\$517,510	\$2,355,522	\$2,355,522
TOTAL REVENUE	\$7,043,821	\$6,441,528	\$7,874,797	\$7,874,797
SALARIES AND EMPLOYEE BENEFITS	\$235,819	\$209,615	\$235,526	\$235,526
SERVICE AND SUPPLIES	\$3,088,002	\$3,009,160	\$3,808,393	\$3,808,393
OTHER CHARGES	\$4,454,169	\$4,458,502	\$5,184,138	\$5,184,138
OTHER FINANCING USES	\$1,099,991	\$599,991	\$482,829	\$482,829
COWCAP	\$47,060	\$59,099	\$73,264	\$73,264
TOTAL EXPENDITURES/APPROPRIATIONS	\$8,925,041	\$8,336,367	\$9,784,150	\$9,784,150
NET COST	\$1,881,220	\$1,894,839	\$1,909,353	\$1,909,353

Purpose

This budget encompasses the following program and service:

The Maddy Emergency Medical Services Fund (Maddy) Program provides limited funding for reimbursement of uncompensated emergency services provided by physicians to indigents. Funding for the Emergency Medical Services reimbursement is made available through Assembly Bill 75.

Core Functions

- Provide reimbursement for uncompensated emergency services delivered to the indigent population by hospitals, surgeons, physicians, and other emergency service providers.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Enhance the fiscal sustainability of the Maddy Emergency Medical Services Program.

- **Objective 1:** Redesign the Maddy Program revenue and expense tracking tools and spreadsheets to ensure compliance with required State reporting. **Results:** This objective was completed.
- **Objective 2:** Provide fiscal training opportunities to inquiring counties on the Maddy Program as requested by the State of California Emergency Medical Services Authority Office. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Enhance the fiscal sustainability of the Maddy Emergency Medical Services Program.

- **Objective 1:** The Maddy Program will provide fiscal training to other counties upon request by the State of California Emergency Medical Services Authority Office.

Budget Request

The Requested Budget does not represent any changes in expenditures and revenues compared to the FY 2023/24 Final Budget.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT HEALTH & HUMAN SERVICES FUND: 004 AGENCY: 142

FUNCTION PUBLIC ASSISTANCE

ACTIVITY GENERAL RELIEF

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
VEHICLE CODE FINES	\$176,040	\$164,473	\$268,364	\$268,364
FORFEITURES & PENALTIES	\$439,267	\$402,798	\$659,631	\$659,631
FROM USE OF MONEY & PROPERTY	\$8,207	\$11,320	\$42,000	\$42,000
CHARGES FOR CURRENT SERVICES	\$-	\$-	\$51,125	\$51,125
MISCELLANEOUS REVENUE	\$12,555	\$13,044	\$28,880	\$28,880
TOTAL REVENUE	\$636,069	\$591,635	\$1,050,000	\$1,050,000
SERVICE AND SUPPLIES	\$628,414	\$588,781	\$998,875	\$998,875
OTHER CHARGES	\$7,656	\$2,853	\$51,125	\$51,125
TOTAL EXPENDITURES/APPROPRIATIONS	\$636,070	\$591,634	\$1,050,000	\$1,050,000
NET COST	\$1	\$(1)	\$-	\$-

Purpose

The Tulare County Library strives to enrich the lives of all users by meeting the informational, recreational, self-educational, and cultural needs of the community in a welcoming atmosphere. Through a trained, service-oriented staff, the Library provides organized collections of current-interest materials and access to additional resources through participation in cooperative library systems. The Library endeavors to fulfill its commitment to the future by providing stimulating materials and programs that encourage lifelong learning for all.

The Tulare County Library was established in 1910 by the Board of Supervisors under the County Free Library Law Sections 19100-19180 of the State Education Code, including the appointment of a qualified County Librarian. Administration, management, and supervisory staff provide leadership and direction to two divisions, Library Services and Literacy Services, which support countywide services through 17 branches, a literacy center, a bookmobile, and outreach.

Core Functions

- Provide access to a wide variety of information in various formats, both physical and virtual, to the residents of Tulare County for reading, literacy, and lifelong learning.
- Provide customer service through reference, readers' advisory, computer assistance, literacy, and borrowing services.
- Provide literacy and education services for children of all ages, including story times, summer reading, teen programs, family literacy, and more.
- Provide adult literacy services to assist residents of Tulare County in attaining reading, writing, and life skills.
- Provide educational and cultural enrichment through special events, programs, and historical collections.

Library Services Division

Library Services provides administration, operation support, and services for 17 branch libraries in the communities of Alpaugh, Dinuba, Earlimart, Exeter, Farmersville, Ivanhoe, Lindsay, London, Orosi, Pixley, Springville, Strathmore, Terra Bella, Three Rivers, Tipton, Visalia, and Woodlake. The Library also operates a bookmobile and book dispensing machines in Cutler, Tipton, East Porterville, Traver, and the Workforce Investment Board "One-Stop" in Visalia.

The Library provides information access, references, readers' advisory, and specialized educational-based programs and events in person and virtually. The Library's collection of about 300,000 books, magazines, newspapers, DVDs, and audiobooks is available to all county residents, including access to almost 2,000,000 items from the collections of the members of the San Joaquin Valley Library System (SJVLS), a consortium of ten public library jurisdictions.

The Library provides free public access to computers, technology, the internet, and electronic resources at all branch libraries. Also available remotely are virtual events and free electronic resources, including access to magazines, newspapers, journals, language learning, career assistance, homework help, and downloadable books. Department staff provide free public instruction on software applications, e-resources, and the Internet to assist users.

The library prioritizes the children of Tulare County. Branch libraries hold regular story times, class visits, and programs to support literacy and learning. Summer reading encourages recreational reading over the school break, which helps children learn the love of reading and retain reading and comprehension skills learned in school. Performers and special events draw children and families to the Library in person and online, introducing them to culture and education.

Literacy Services Division

Literacy Services oversees the county's Read to Succeed Literacy program. The program primarily provides countywide adult literacy one-on-one tutoring services, English as a second language (ESL) conversation circles, and family literacy programs based out of the Visalia Literacy Center. Staff provides assessments of learners, volunteer training, support services, and materials to each adult learner pair. The program provides a wide range of goals, including general education development, citizenship and test preparation, community partner presentations, improvement of essential reading and writing, basic computer skills, test preparation, and mastery of English as a second language.

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

Goal 1: Develop adult services, including literacy, programs, and outreach.

- **Objective 1:** Hire a full-time Adult Services Librarian to lead and develop programming and outreach by January 2024. **Results:** This objective was partially completed. A candidate was not found in the original recruitment, so the department will reopen in Summer 2024 or underfill the position.
- **Objective 2:** Develop adult and literacy programs to focus on job searching and interviewing skills by April 2024. **Results:** This objective was not completed. The department decided to focus on the Internship program that teaches job skills instead of the original program idea.
- **Objective 3:** Create standards for flyers, press releases, and other materials used for programs, outreach, and services by May 2024. **Results:** This objective was completed.

Quality of Life

Goal 1: Implement programs and services to reach rural and underserved populations.

- **Objective 1:** Provide support to summer meal programs with meal sites and programs by August 2023. **Results:** This objective was completed.
- **Objective 2:** Expand Park Pass programs to include field trips to State Parks and shuttle passes to the Sequoia National Park by March 2024. **Results:** This objective was completed.
- **Objective 3:** Expand services using new book lockers, bookmobile, and outreach programs by May 2024. **Results:** This objective was not completed. Project delays occurred due to defective equipment and other factors. Completion extended to December 2024.

Organizational Performance

Goal 1: Implement operational improvements and efficiencies.

- **Objective 1:** Develop an ongoing internship program by hiring Extra Help Students by September 2023. **Results:** This objective was completed.
- **Objective 2:** Develop and implement plans for organizing, updating, and discarding files both paper and digital by March 2024. **Results:** This objective was partially completed. The department began developing and implementing the plan and plans to complete it by May 2025.
- **Objective 3:** Continue to evaluate branch and staff schedules to reintroduce evening hours at branches by April 2024. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- Updated cash handling system with new cash registers installed at branch locations. Training and procedures were implemented to reflect the new system.
- Updated the volunteer application procedure with fingerprinting. This included the implementation of a new volunteer database to create a more efficient workflow.
- Expanded Summer Reading and Summer Meal programs with grants received by the Foundation from the State Library. This allowed the Library to provide a book incentive for each child registered for the Summer Reading Challenge and provided funding for Library programs at over 17 meal sites.
- Provided Mental First Aid training for staff to assist with working with patrons.
- Partnered with organizations including the Tulare Astronomical Association, Sequoia Parks Conservancy, and Latinos Outdoors to offer additional State Library grant-funded Parks Pass programs on camping, stargazing, birding, mushrooms and fungi, and the solar eclipse. September 2023-February 2024

Key Goals and Objectives for FY 2024/25

Quality of Life

Goal 1: Increase and improve county residents' access and usage of library and literacy services, resources, and programs.

- **Objective 1:** Provide training to patrons on the Library’s online resources and digital collections to patrons at multiple Library Branches.
- **Objective 2:** Work with the California State Library to determine how best to implement SB 321, the Student Success Library Cards initiative.
- **Objective 3:** Introduce “Digital Reel” online access to local newspapers and the “Memory Lab” for patrons to digitize their obsolete media by providing at least four training courses, including at least one online.

Economic Well-Being

Goal 1: Expand and improve library and literacy offerings that promote acquiring critical thinking, reading, writing, and learning skills.

- **Objective 1:** Resume basic computer literacy classes in Visalia in multiple Library Branches by April 2025. Explore partnering with outside organizations like Fresno State, College of the Sequoias, or Community Services & Employment Training (CSET).
- **Objective 2:** Implement the LEAMOS, an online Spanish language literacy service, as part of the Read to Succeed Literacy Center by November 2024.
- **Objective 3:** Work with Tulare County Office of Education (TCOE) and First Five Tulare County to promote Dolly Parton’s Imagination Library by offering early literacy and family programs by October 2024.

Organizational Performance

Goal 1: Create and update Library policies, procedures, and guidelines.

- **Objective 1:** Review and revise Resolution 82-2033 County Library and Materials Selection Policy by October 2024 for the Board of Supervisors’ approval.
- **Objective 2:** Review signage and create standards and guidelines for creating and posting signage by May 2025.
- **Objective 3:** Review, update, and reorganize the internal department manual containing policies, procedures, and guidelines.

Budget Request

The Requested Budget represents an overall increase of \$436,360, or 4%, in expenditures and an overall increase of \$175,050, or 2%, in revenues compared with the FY 2023/24 Final Budget. The \$2,193,005 difference between expenditures and revenues represents the decrease in fund balance.

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

- Salaries and Benefits will increase by \$144,659 primarily based on a net addition of 1 FTE, increases in salaries and benefits, and proposed salary and position adjustments.
- Services and Supplies will increase \$127,042 primarily based on costs required to replace Visalia Branch’s check in desk and computers and equipment as part of the San Joaquin Valley Library System membership.
- Other Financing Uses will increase \$100,000 primarily based on costs of capital projects for Springville, Alpaugh, and Orosi.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$90,038 primarily based on changes in the plan.
- Revenue Projections will increase by \$175,050 primarily based on increases in property tax, grants, and ARPA funding.

Staffing changes reflected in the Requested Budget include the following:

- Add 1 FTE position to provide administration support to the department.
 - 1 Administrative Aide
- Reclass 1 FTE position to provide management support to the regional library branches.
 - 1 Librarian IV to Librarian V
- Adjust the salary for 1 FTE position.
 - Deputy County Librarian (5%)

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT LIBRARY FUND: 010 AGENCY: 145

FUNCTION EDUCATION

ACTIVITY LIBRARY SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$6,073,201	\$6,617,450	\$6,850,429	\$6,850,429
OTHER TAXES	\$258	\$92	\$100	\$100
FROM USE OF MONEY & PROPERTY	\$132,215	\$203,565	\$150,000	\$150,000
STATE AID	\$1,407,835	\$474,276	\$973,511	\$973,511
FEDERAL AID	\$149,917	\$210,495	\$150,002	\$150,002
OTHER GOVERNMENTAL AID	\$-	\$-	\$1	\$1
CHARGES FOR CURRENT SERVICES	\$13,196	\$12,600	\$15,000	\$15,000
INTERFUND REVENUE	\$73,174	\$76,826	\$75,000	\$75,000
MISCELLANEOUS REVENUE	\$60,022	\$80,611	\$80,000	\$80,000
OTHER FINANCING SOURCES	\$-	\$-	\$1	\$1
OPERATING REVENUES	\$1,374	\$1,426	\$1,501	\$1,501
TOTAL REVENUE	\$7,911,192	\$7,677,341	\$8,295,545	\$8,295,545
SALARIES AND EMPLOYEE BENEFITS	\$3,335,406	\$3,512,072	\$4,008,143	\$4,008,143
SERVICE AND SUPPLIES	\$1,079,774	\$1,109,896	\$1,384,102	\$1,384,102
OTHER CHARGES	\$1,103,973	\$1,369,645	\$1,458,464	\$1,458,464
OTHER FINANCING USES	\$1,551,330	\$2,704,657	\$3,251,330	\$3,251,330
COWCAP	\$276,671	\$296,473	\$386,511	\$386,511
TOTAL EXPENDITURES/APPROPRIATIONS	\$7,347,154	\$8,992,743	\$10,488,550	\$10,488,550
NET COST	\$(564,038)	\$1,315,402	\$2,193,005	\$2,193,005

Purpose

This budget distributes monies derived from Fish and Wildlife fines and forfeitures imposed by the Court system. Distributions are made as awards to worthy local applicants, organizations, and agencies and are to be expended solely for projects related to the protection, conservation, propagation, and preservation of fish and wildlife. The local Fish and Wildlife Commission recommends awards annually to the Board of Supervisors for approval. The Fish and Wildlife Propagation Program is a function of the Agricultural Commissioner.

Core Functions

Ensure Fish and Wildlife Commission members are informed of Fish and Wildlife fines, penalties, and revenue and present the Fish and Wildlife Commission's recommendations of awarding conservation, propagation, and preservation projects to the Board of Supervisors.

Accomplishments in FY 2023/24

- Support of educational programs that protect the ecosystem and local wildlife.
- Purchase of feed, medications, and cage maintenance supplies for birds of prey, raptor centers, and other animals located around the county.

Budget Request

The Requested Budget represents an overall increase of \$89, or 4%, in expenditures compared with the FY 2023/24 Final Budget. The \$2,569 difference between expenditures and revenues represents the use of Fund Balance.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT AGRICULTURE COMMISSIONER FUND: 011 AGENCY: 015

FUNCTION PUBLIC PROTECTION

ACTIVITY OTHER PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FORFEITURES & PENALTIES	\$1,535	\$2,130	\$-	\$-
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$1,535	\$2,130	\$-	\$-
OTHER CHARGES	\$2,950	\$2,040	\$2,569	\$2,569
TOTAL EXPENDITURES/APPROPRIATIONS	\$2,950	\$2,040	\$2,569	\$2,569
NET COST	\$1,415	\$(90)	\$2,569	\$2,569

Purpose

Tulare County owns and operates Sequoia Field Airport, a general aviation airport located north of Visalia on 117 acres of county property.

The Aviation Fund and airport operations are managed by the Resource Management Agency (RMA), Public Works Branch, Management Group 3, and Special Programs.

Core Functions

- Operate the aviation facilities in accordance with Federal Aviation Administration (FAA) regulations.
- Maximize utilization of aviation facilities.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Maintain airport facilities in fully operational condition.

- **Objective 1:** Pass the annual state and federal inspection. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Diversify airport revenue sources to increase overall funding for airport operations.

- **Objective 1:** Obtain annual state aeronautics entitlement funding. **Results:** This objective was completed.

Organizational Performance

Goal 1: Provide strategic planning for future airport improvements.

- **Objective 1:** Review and update the annual Airport Capital Improvement Plan (ACIP) by October of 2023.
Results: This objective was completed.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Maintain airport facilities in fully operational condition.

- **Objective 1:** Pass annual state and federal inspections.

Economic Well-Being

Goal 1: Diversify airport revenue sources to increase overall funding for airport operations.

- **Objective 1:** Obtain annual state aeronautics entitlement funding.

Organizational Performance

Goal 1: Provide strategic planning for future airport improvements.

- **Objective 1:** Review and update the annual Airport Capital Improvement Plan.

Budget Request

The Requested Budget represents an overall increase of \$74,702 or 26% in expenditures and \$74,702 or 26% in revenues compared with the FY 2023/24 Final Budget. The \$203 difference between expenditures and revenues represents the use of Fund Balance.

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

- Other Charges will increase by \$51,054 primarily based on increased Road Fund expenses related to airport maintenance.
- Capital Assets will increase by \$18,598 primarily based on the increase in anticipated expenses for the airport flight test.
- Revenue Projections will increase by \$74,702 primarily based on increased funding from the General Fund.

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

- Navigational Aids- \$40,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT AVIATION FUND: 012 AGENCY: 231

FUNCTION PUBLIC WAYS AND FACILITIES

ACTIVITY PUBLIC WAYS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$19,296	\$19,240	\$20,880	\$20,880
STATE AID	\$10,000	\$20,000	\$19,000	\$19,000
FEDERAL AID	\$-	\$-	\$180,000	\$180,000
OTHER FINANCING SOURCES	\$23,684	\$56,164	\$143,753	\$143,753
TOTAL REVENUE	\$52,980	\$95,404	\$363,633	\$363,633
SERVICE AND SUPPLIES	\$-	\$1,430	\$221,903	\$221,903
OTHER CHARGES	\$52,980	\$93,974	\$101,933	\$101,933
CAPITAL ASSETS	\$-	\$-	\$40,000	\$40,000
TOTAL EXPENDITURES/APPROPRIATIONS	\$52,980	\$95,404	\$363,836	\$363,836
NET COST	\$-	\$-	\$203	\$203

Purpose

The Tulare County Fire Department (TCFD) is an all-risk fire department that provides comprehensive fire protection, emergency medical, and fire prevention services.

Core Functions

Operations Division

- Respond to all fires, including residential and commercial structure fires, vegetation fires, vehicle fires, flammable and combustible liquid fires, and various other incidents involving fire suppression.
- Respond to medical emergencies, including incidents that require advanced life support, basic life support, and first aid emergency medical intervention.
- Perform rescues in various circumstances, such as automobile accidents, industrial accidents, high and low-angle rescues, disentanglement, swift water rescues, and other situations that require technical rescue intervention.

Prevention Division

- Investigate arson or other fire causes, identify responsible parties, and issue citations or make arrests as appropriate.
- Establish and perform fire prevention and safety programs for children and the public. Distribute materials and generate news releases to raise awareness and educate the public.
- Perform weed and rubbish abatement and lot clearing program to reduce identified fire hazards.

Training Division

- Provide solid, realistic, ongoing, and verifiable training for all full-time and extra-help suppression personnel.
- Ensure all personnel meet initial and ongoing training as mandated by various State and Federal regulations, including National Standards and Industry best practices.
- Validate competency (ongoing) and developmental training for all suppression personnel by planning, scheduling, and executing monthly training topics, all-hands training, multi-company drills, and specialized internal or external training courses.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Improve and enhance life and safety operations within Tulare County.

- **Objective 1:** Coordinate with GSA the installation of additional concrete at the Tulare County Fire Department Training Facility (Lindsay Fire Station) to provide stability to the new Aerial Ladder Truck and heavy apparatus during future training operations as per the Capital Improvement Plan. **Results:** This objective was not completed. Funding for this project was reallocated to the Terra Bella Fire Station upgrade. The concrete project has been postponed until other funding becomes available.
- **Objective 2:** Implement and manage the construction, upfitting, and acceptance of 6 fire apparatus through the Master Lease Purchase Agreement with Emergency Vehicle Group and Spartan Fire Apparatus to ensure specifications are met and design features are consistent with the National Fire Protection Agency standards and testing requirements. **Results:** This objective was completed.
- **Objective 3:** Create a Fire Explore Post through the Boy Scouts of America to introduce the youth of Tulare County to the fire service. **Results:** This objective was partially completed. The Department will write this Program and complete it in Fiscal Year 2024/25.

Organizational Performance

Goal 1: Improve operational effectiveness through interagency cooperation related to emergency management and hazard recognition by enhancing common guidelines.

- **Objective 1:** Organize several Operational Area workgroups that create a common operating platform.
Results: This objective was completed.
 - **Objective 2:** Coordinate with allied law enforcement and fire agencies to create, train, and implement a unified active shooter response framework. This framework will provide a curriculum, procedures, and an implementation process. **Results:** This objective was partially completed. The framework and curriculum has been provided by TCFD. Law enforcement agencies are still reviewing. This objective will be completed in Fiscal Year 2024/25.
- Goal 2:** Incorporate new technology to improve dispatching service and public alerting and messaging during emergency incidents.
- **Objective 1:** Coordinate with Tulare County Sheriff to evaluate and select a new emergency 911 call intake system.
Results: This objective was completed.
 - **Objective 2:** Upgrade the current 911 call intake abilities to a cloud-based software system eliminating redundancy and enhancing the ability to operate remotely. **Results:** This objective was completed.
 - **Objective 3:** Coordinate with Tulare County Office of Emergency Services to purchase and implement the Zone Haven alerting system. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- Dispatch Expansion: Three additional consoles were added to the Emergency Dispatch Center.
- Established agreements for dispatch services with local agencies in Lindsay, Woodlake, Farmersville, and the Tule River Indian Reservation.
- Completion and grand opening of the Terra Bella Fire Station remodel.
- Facilitated Operational Area Incident Management Training with surrounding agencies.
- Established an agreement with Fresno City College to provide mandated training and reimbursement for the training of Fire Staff.

Key Goals and Objectives for FY 2024/25

Safety and Security

- Goal 1:** Establish a qualified California Governor's Office of Emergency Services (Cal OES) Type 3 All Hazards Incident Management Team.
- **Objective 1:** Complete all operational and incident commander required courses for all fire staff.
 - **Objective 2:** Prioritize personnel for out-of-county Strike Team training and educational experience.
 - **Objective 3:** Submit all required documentation for qualification to the California Incident Command Certification System and Cal OES.

Organizational Performance

- Goal 2:** Improve efficiency and technology capabilities in the Emergency Dispatch Center.
- **Objective 1:** Install software and equipment in vacant PODs, increasing dispatching capabilities.
 - **Objective 2:** In collaboration with the Sheriff's Department, select and implement a new cloud-based 911 System.

Safety and Security

- Goal 3:** Improve and enhance life and safety operations within Tulare County.
- **Objective 1:** Create an Explorer Program to introduce the youth of Tulare County to the Fire Service.
 - **Objective 2:** Fund the installation of radio repeaters in Rocky Hill, Tulare, Porterville, Alpaugh, Oat Mountain, Blue Ridge, Tobias, Jordan, Barton, Stonely Flat, and Exeter.
 - **Objective 3:** Continue coordinating with allied law enforcement and fire agencies to create, train, and implement a unified active shooter response framework. This framework will provide a curriculum, procedures, and an implementation process. This project was partially completed in FY 2023/24 and will be completed in FY 2024/25.

Budget Request

The Requested Budget represents an overall increase of \$3,510,242, or 11%, in expenditures and an overall increase of \$1,319,945, or 4%, in revenues compared with the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$3,464,754 primarily based on higher salaries, overtime, benefits, retirement, and pension obligation bond charges.
- Services and Supplies will decrease \$299,141 primarily based on one-time projects, Terra Bella Furniture, Motorola Dispatch Project, Winter Storms 2023 final invoices.
- Other Charges will increase by \$191,162, primarily based on higher IT costs, fleet repairs, and facilities maintenance.
- Capital Assets will decrease by \$619,788, primarily based on fewer requests in FY 2024/25.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$773,245 or 47% primarily based on changes to the plan.
- Revenue Projections will increase by \$1,319,945 primarily based on additional operating transfer-in revenue compared to last year.

Staffing changes reflected in the Requested Budget include the following:

- Add 2 FTE positions to fulfill the needs of the department.
 - 2 Fire Lieutenants

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

- 15 Radio Repeaters - \$391,500
- 1 Fit Tester - \$11,000

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

- 1 Full set of extrication tools - \$35,000
- 14 Thermal Imaging Cameras - \$91,000
- Personal Protective Equipment - \$124,600
- Hurst Extrication Equipment - \$51,721
- Swiftwater Rescue Boat Inflatable - \$12,490
- GTR Base Radio Command Repeaters - \$91,834
- 3 Dispatch PODs - \$167,427
- Stakeside Truck - \$216,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT FIRE FUND: 013 AGENCY: 245

FUNCTION PUBLIC PROTECTION

ACTIVITY FIRE PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$11,404,172	\$12,230,206	\$12,205,928	\$12,205,928
OTHER TAXES	\$178	\$64	\$64	\$64
LICENSES, PERMITS & FRANCHISES	\$15,435	\$18,285	\$17,000	\$17,000
FROM USE OF MONEY & PROPERTY	\$169,863	\$241,937	\$170,000	\$170,000
STATE AID	\$2,754,936	\$3,400,965	\$725,203	\$725,203
FEDERAL AID	\$10,419,083	\$-	\$1	\$1
OTHER GOVERNMENTAL AID	\$73,500	\$24,500	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$935,171	\$1,922,976	\$1,238,100	\$1,238,100
INTERFUND REVENUE	\$12,113	\$13,731	\$12,000	\$12,000
MISCELLANEOUS REVENUE	\$10,177	\$1,008,573	\$2	\$2
OTHER FINANCING SOURCES	\$10,826,350	\$15,075,587	\$21,408,387	\$21,408,387
TOTAL REVENUE	\$36,620,978	\$33,936,824	\$35,776,685	\$35,776,685
SALARIES AND EMPLOYEE BENEFITS	\$20,966,953	\$20,791,476	\$22,605,031	\$22,605,031
SERVICE AND SUPPLIES	\$8,165,098	\$3,024,806	\$3,090,577	\$3,090,577
OTHER CHARGES	\$3,910,041	\$4,396,211	\$4,659,523	\$4,659,523
CAPITAL ASSETS	\$1,855,940	\$3,037,276	\$1,192,572	\$1,192,572
OTHER FINANCING USES	\$1,814,770	\$1,814,770	\$1,814,771	\$1,814,771
COWCAP	\$1,143,711	\$1,640,966	\$2,414,211	\$2,414,211
TOTAL EXPENDITURES/APPROPRIATIONS	\$37,856,513	\$34,705,505	\$35,776,685	\$35,776,685
NET COST	\$1,235,535	\$768,681	\$-	\$-

Purpose

The Road Fund is a component of the Public Works Branch of the Resource Management Agency (RMA). Activities funded in this budget span across four Management Groups to assist with delivering public services within an organized, proactive, and efficient management framework: Management Group 1 (Road Maintenance), Management Group 2 (Design, Construction Management and Development Services), Management Group 3 (Special Programs), and Management Group 4 (Survey).

The purpose of the Road Fund is to deliver infrastructure maintenance and new improvements in support of RMA's strategic goals of promoting safety and security, economic well-being, and quality of life in and around communities.

Core Functions

To improve and maintain adequate transportation infrastructure.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Improve safety of roadway network for all transportation methods including vehicular, transit, pedestrian, cyclist, and other alternative means.

- **Objective 1:** Complete the design and right-of-way phases for the Ave 336 Railroad Crossing Improvements Project by December 2023. **Results:** This objective was completed.
- **Objective 2:** Begin Construction of the HSIP Earlimart Sutter Avenue Pedestrian Crosswalk Improvement Project by December 2023. **Results:** This objective was completed.
- **Objective 3:** Complete the design and right-of-way phases of the Highway Safety Improvement Program (HSIP) Guardrail Project. **Results:** This objective was partially completed. Progress was made towards completing this objective by June of 2025. Sixty percent of the design and environmental work was completed in FY 2023/24. The remaining work will be completed in early FY 2024/25.

Economic Well-Being

Goal 1: Identify and improve streets and sidewalks that support economic development in the County.

- **Objective 1:** Begin Construction of the Avenue 280 Widening Project- Segment II (Visalia to Farmersville). **Results:** This objective was not completed. The project has been delayed due to right-of-way and utility delays. Project construction will now begin in FY 2024/25.
- **Objective 2:** Complete design phase of the Active Transportation Program Tipton Sidewalk Improvement Project. **Results:** This objective was not completed. This project was not completed to accommodate labor demands due to the March 2023 Storm damage projects. This phase of the project will now be completed in FY 2024/25.
- **Objective 3:** Complete design and right-of-way phase of the Terra Bella Avenue Farm 2 Market Project. **Results:** This objective was not completed. This project was not completed to accommodate labor demands due to the March 2023 Storm damage projects. These phases of the project will now be completed in FY 2024/25.

Quality of Life

Goal 1: Maintain and improve the roadway network working toward a five-year goal of increasing the countywide Pavement Condition Index (PCI) by 10 points.

- **Objective 1:** Finalize construction of the FY 2023/24 Road Repair and Accountability Act (RRAA) projects on high priority roadways. **Results:** This objective was partially completed. Progress was made for these projects to be completed in early FY 2023/24. Construction on these projects began in FY 2023/24 but will finish in FY 2024/25.
- **Objective 2:** Begin design of the FY 2023/24 SB1 projects. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Improve the safety of the roadway network for all transportation methods, including vehicular, transit, pedestrian, cyclist, and other alternative means.

- **Objective 1:** Complete the design and right-of-way phase of the HSIP Guardrail Project
- **Objective 2:** Begin Construction of the HSIP Pedestrian Enhancements Improvements - Goshen Elementary Project.
- **Objective 3:** Complete Design of the HSIP Safety Corridor Improvements Project.

Organizational Performance

Goal 1: Establish or improve protocols and written policies for Public Works - Roads processes.

- **Objective 1:** Update County Improvement Standards to reflect current best practices.

Economic Well-Being

Goal 1: Identify and improve streets and sidewalks that support economic development in the County.

- **Objective 1:** Begin Construction of the Avenue 280 Widening Project- Segment 2 (Visalia to Farmersville).
- **Objective 2:** Complete the design phase of the ATP Tipton Sidewalk Improvement Project.
- **Objective 3:** Complete design and right-of-way phase of the Terra Bella Avenue Farm 2 Market Project.

Budget Request

The Requested Budget represents an overall decrease of \$5,497,195 or 4% in expenditures and an overall increase of \$15,227,164 or 18% in revenues compared with the FY 2023/24 Final Budget. The \$26,000,566 difference between expenditures and revenues represents the Use of Fund Balance.

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

- Salaries and Benefits will increase by \$1,345,205 primarily based on cost of living increases and the addition of new positions.
- Services and Supplies will decrease by \$4,693,323 primarily based on a reduction in special department expenses related to the availability of fund balance to use.
- Other Charges will decrease by \$1,172,271 primarily based on a reduction in budgeted right-of-way acquisition costs.
- Capital Assets will decrease by \$1,171,000 primarily based on a reduction in budgeted replacement capital assets for the County road yards.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$194,194 primarily based on changes to the Plan.
- Revenue Projections will increase by \$15,227,164 primarily based on increased revenue projections related to Federal Emergency Management Agency and Federal Highway Agency emergency projects.

Staffing changes reflected in the Requested Budget include the following:

- Add 4 FTE positions to address workload issues:
 - 2 Resource Management Agency Coordinator III
 - 1 Assistant RMA Director – Public Works
 - 1 Supervising Civil Designer
- Adjust salary for 1 classification:
 - Assistant Traffic Control Superintendent (12.47)%

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

- 1 Three-Quarter Ton Pickup – \$70,000
- 1 Motor Grader Snowplow Attachment – \$30,000
- 1 Flail Mower – \$22,000
- LED Lighting for the Dinuba Road Yard - \$15,000
- Camp Nelson Road Yard Building Repair – \$200,000
- 1 Road Material Mixer – \$750,000
- 1 26,000 GVWR Truck with Pothole Patching Body - \$300,000
- 1 Self-Propelled Power Broom – \$100,000
- 1 One-Ton Dual Rear Wheel Flat Bed Sign Truck - \$75,000

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

- 1 26,000 GVWR Truck with Pothole Patching Body - \$277,000
- 1 Motor Grader - \$370,000
- 2 Half-Ton Pickups - \$80,000
- 2 Half-Ton Quad Cab Pickups - \$120,000
- 10 Three-Quarter Ton Pickups - \$550,000

- 1 Two-Axle Dump Truck – \$263,000
- 1 26,000 GVWR Truck with Dump Bed – \$165,000
- 2 One-Ton Dual Rear Wheel Sign Truck -\$150,000
- 1 One-Ton Flatbed Truck - \$75,000
- 2 Three-Quarter Ton Pickup w/Utility Bed - \$170,000
- 2 One-Ton Truck with Service Bed - \$265,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT PUBLIC WORKS FUND: 014 AGENCY: 225

FUNCTION PUBLIC WAYS AND FACILITIES

ACTIVITY PUBLIC WAYS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
PROPERTY TAXES	\$7,524,946	\$7,515,242	\$7,500,000	\$7,500,000
OTHER TAXES	\$8,919,060	\$7,478,748	\$14,759,000	\$14,759,000
LICENSES, PERMITS & FRANCHISES	\$1,002,800	\$11,900	\$1	\$1
FROM USE OF MONEY & PROPERTY	\$986,121	\$1,214,299	\$401,200	\$401,200
STATE AID	\$32,002,104	\$39,272,968	\$37,029,777	\$37,029,777
FEDERAL AID	\$5,668,383	\$4,547,611	\$15,263,501	\$15,263,501
OTHER GOVERNMENTAL AID	\$-	\$4,501	\$-	\$-
CHARGES FOR CURRENT SERVICES	\$3,395,073	\$3,351,080	\$3,876,096	\$3,876,096
INTERFUND REVENUE	\$-	\$325	\$-	\$-
MISCELLANEOUS REVENUE	\$642,725	\$1,342,041	\$21,216,927	\$21,216,927
OTHER FINANCING SOURCES	\$41,618	\$187,800	\$98,395	\$98,395
OPERATING REVENUES	\$-	\$-	\$6	\$6
TOTAL REVENUE	\$60,182,830	\$64,926,515	\$100,144,903	\$100,144,903
SALARIES AND EMPLOYEE BENEFITS	\$14,518,961	\$15,342,978	\$20,163,043	\$20,163,043
SERVICE AND SUPPLIES	\$43,196,519	\$50,978,435	\$86,384,425	\$86,384,425
OTHER CHARGES	\$10,448,151	\$9,643,522	\$14,646,716	\$14,646,716
CAPITAL ASSETS	\$1,254,983	\$2,659,715	\$4,047,000	\$4,047,000
COWCAP	\$713,003	\$710,091	\$904,285	\$904,285
TOTAL EXPENDITURES/APPROPRIATIONS	\$70,131,617	\$79,334,741	\$126,145,469	\$126,145,469
NET COST	\$9,948,787	\$14,408,226	\$26,000,566	\$26,000,566

COUNTY OF TULARE
PROPOSED 2024/2025 WORK PROGRAM
ROAD FUND
FISCAL YEAR 2024-25

BUDGET UNIT PUBLIC WORKS FUND: 014 AGENCY: 225
FUNCTION PUBLIC WAYS AND FACILITIES
ACTIVITY PUBLIC WAYS

Project Description	Amount
Bridge	
A430 Buttonwillow Ditch	\$ 353,000.00
Avenue 364 Cottonwood Creek Reveg Project	\$ 42,000.00
M375 Mineral King Road Bridge over East Fork Kaweah River	\$ 259,000.00
Avenue 174 Friant-Kern Canal	\$ 646,000.00
Road D112 North Branch Tule River	\$ 8,000.00
Road D112 Bates Slough	\$ 8,000.00
Avenue 376 Traver Canal	\$ 276,000.00
Avenue 428 Sand Creek	\$ 1,288,000.00
Avenue 108 Lakeland Canal	\$ 1,784,000.00
Ave 152 Tule River (46C0025)	\$ 400,000.00
M109 White River (46C0133)	\$ 5,262,857.14
Bear Creek/Balch Park Road over Rancheria Creek Bridge Reveg	\$ 46,592.12
Bridge Preventative Maintenance Group 5	\$ 195,000.00
M348 Revegetation Project	\$ 18,800.00
Road 204 Wutchumna Ditch Reveg Project	\$ 31,200.00
Avenue 364 over Cottonwood Creek Bridge Revegetation Project	\$ 25,000.00
Road 16 over Homeland Canal (46C0215) Bridge Project	\$ 25,000.00
M267 over Kramer Creek Bridge Project	\$ 30,000.00
FEMA Projects	
L1, L8 - Bridge Replacement and Elevating Approach Roads - M172A Globe Dr	\$ 20,000.00
L3 - Bridge Approach and Barrier Railing Replacement - M357 Bailey Bridge at North Fork of Kaweah River	\$ 70,000.00
L23 - Bridge Replacement - Ave 404 at Cottonwood Creek	\$ 955,000.00
L131 - Culvert Replacement - South Fork Dr (M348) at Cinnamon Creek	\$ 5,000.00
L44 - Bridge Approach and Barrier Railing Replacement - R248 at Deer Creek River	\$ 105,000.00
L351 - Bridge Approach Repairs and Scour Mitigation - Bridge Dr at Tule River	\$ 45,000.00
L133, L327, L328, L342, L344 - Bridge Approach Repairs and Scour Mitigation - Various Locations	\$ 26,000.00
L371 - Bridge Scour Mitigation - R164 at Cottonwood Creek	\$ 19,000.00
L330, L331 - Bridge Scour Mitigation -R192 and R208 at White River	\$ 29,000.00
L10 - Bridge Repacement - South Fork Dr (M348) Connely Bridge at South Fork Kaweah River	\$ 5,000.00
L46 - Bridge Approach and Barrier Railing Replacement - R256 at Deer Creek River	\$ 120,000.00
L53 - Bridge Approach Repairs and Scour Mitigation - R272 at Deer Creek River	\$ 2,000.00
L19 - Bridge Replacement over Capinero Creek - Manter Meadows Road (M43)	\$ 754,204.00
L20 - Oakwood Bridge over Capinero Creek	\$ 28,000.00
L317 - Bridge Approach Repairs and Scour Mitigation - R142 at North Branch Tule river	\$ 2,000.00
L2 - Bridge Approach and Barrier Railing Replacement - M363 Airport Bridge at North Fork Kaweah River	\$ 76,000.00
L162 - Bridge Replacement - Road 196 (M112) at MP 2.2 Deer Creek River	\$ 710,000.00
L366 - Bridge Approach and Road Repairs - M112 Bridge at Deer Creek River at MP5.11	\$ 10,000.00
L368 - Bridge Approach and Road Repairs - M112 Bridge over Deer Creek River at MP13.9	\$ 2,000.00
L247 - Bridge Replacement - R168 at St Johns River	\$ 15,000.00
L334 - Bridge Approach and Road Repairs - M33 at White River	\$ 7,000.00
L337 - Bridge Scour Mitigation - R136 at Deer Creek	\$ 6,000.00
L145 - Bridge Replacement and Elevating Approach Roads - M172A Globe Dr	\$ 520,000.00
L197 - Bridge Approach and Road Repairs - Ave 280 at Yokohl Creek (M296)	\$ 14,000.00
L367 - Bridge Approach and Road Repairs - M112 Bridge over Deer Creek River at MP5.86	\$ 5,000.00
L370 - Bridge Scour Mitigation - R192 at Cottonwood Creek	\$ 8,000.00
L268 - Bridge Scour Mitigation - R144 at Deer Creek	\$ 12,000.00
Total Bridge Projects	\$ 14,268,653
Road Projects	
HSIP Ave 144 & Rd 96 Roundabout	\$ 3,276,640
Road 64 Improvement between SR198 and Ave 304	\$ 3,524,500
Poplar Storm Drain System Installation on A145 and R191	\$ 95,000
Ivanhoe - A336 RxR Crossing	\$ 370,000
Tipton Sidewalk Improvements ATP	\$ 145,899
2025 CTIP Woodville Elementary Sidewalk Improvement	\$ 155,000
2025 CTIP Betty Drive Traffic Signal (Ave 312 & Road 72)	\$ 60,000
(21/22 CTIP) Road 204 (Spruce Road) Corridor Improvements Project	\$ 20,000
R204 (Spruce) @ A256 Improvements	\$ 85,000
Avenue 280 Widening Segment 2	\$ 4,237,500
Avenue 280 Widening Segment 3	\$ 685,000
Terra Bella Avenue Farm 2 Market Project	\$ 86,812
A56 Farm 2 Market Route Improvements	\$ 110,000
Sequoia Gateway Project	\$ 1,120,356
Road 67 Operational Improvements	\$ 2,297,500
Poplar ATP	\$ 10,000
19/20 CTIP - Road 160 ATP Sidewalk Improvements	\$ 1,275,000
Ave 288(Walnut) and Rd 156 Signal	\$ 8,000
HSIP Cycle 11 Corridor Safety Improvements	\$ 611,500
HSIP Cycle 11 Ped Xing Goshen	\$ 257,400
Guardrail Upgrades	\$ 99,000
HSIP Cycle 11 Edgelines and Centerline Striping	\$ 260,400
HSIP Cycle 11 Guardrail Safety Improvements	\$ 597,143
2024 RRAA Project 1 (R92/Drive 92B West St, A248 Cartmill, R68, R196 D-1 & D-3, A344)	\$ 7,996,666
2024 RRAA Project 2 (R168, A288, A152, A96, A170 North Grand, R208)	\$ 5,969,531

COUNTY OF TULARE
PROPOSED 2024/2025 WORK PROGRAM
ROAD FUND
FISCAL YEAR 2024-25

BUDGET UNIT PUBLIC WORKS FUND: 014 AGENCY: 225
FUNCTION PUBLIC WORKS AND FACILITIES
ACTIVITY PUBLIC WORKS

Project Description	Amount
2025 RRAA Project 1	\$ 100,000
2025 RRAA Project 2	\$ 65,000
Rd 130 Palm sidewalk	\$ 55,000
2024 Slurry Seal	\$ 705,000
2025 CTIP Traver Elementary Sidewalk Improvement	\$ 50,000
2025 Slurry Seal	\$ 430,000
Firebaugh Ave(A276) SR65 to R204	\$ 58,600
Rocky Hill Drive(A280) SR65 to R204	\$ 100,000
HSIP Cycle 10 Earlimart Sutter Avenue Pedestrian Crossing Improvements Project	\$ 2,500
21/22 CTIP Crosswalk Enhancement at Traver Elementary School	\$ 100,000
24 CTIP- Countywide ADA Improvements	\$ 500,000
Avenue 416 at Rd 48 Drainage Improvements	\$ 250,000
FHWA Projects	\$ 3,832,505.00
FEMA Projects	
L128, L158 - Culvert Replacement and Road Repairs- R156 over White River and R224 over Mehrten Creek	\$ 60,000
L5, L6 - Road Repairs -Reservation Rd (M137)	\$ 40,000
L256 - Road Repairs - Blue Ridge Road (M276)	\$ 9,000
L178 - Road Repairs - Balch Park Dr (M296) from MP23 to MP30	\$ 70,000
L318 - Road Repairs - Bear Creek Dr from MP8.25 to MP36	\$ 55,000
L12 - Road Repairs - Bear Creek Dr from Balch Park Rd to MP8.25	\$ 5,000
L124 - Culvert Replacement - Avenue 176 at Road 276	\$ 130,500
L183 - Road Repairs - Redwood Dr (M216) from SR190 to M215	\$ 96,000
L270 - Culvert Repacement - Coy Flat Dr (M192A) from SR190 to end	\$ 10,000
L192 - Retaining Structures - M2085A Wishon Drive	\$ 660,000
L369 - Roadway approach and culvert restoration - R258 at Lewis Creek	\$ 14,000
L242 - Road repairs - Mineral King Road (M375A) at MP5.75	\$ 636,000
L132 - Road repairs - Mineral King Road (M375) at MP4.5	\$ 1,215,000
L4 - Roadway approach and culver restoration - R88 at Deer Creek	\$ 7,000
L210, L251, L252, L253, L254 - Submerged Road Rehadilation over 7 miles - Tulare lake Roads (Various Location)	\$ 40,000
L343 - Road Repairs - Ave 184 at North Branch Tule River	\$ 19,000
L165 - Isolated Road Repairs - R142	\$ 60,000
Total Road Projects	\$ 42,728,953
Total Construction Projects	\$ 56,997,606
Reimbursable	\$ 1,599,460
Administrative	\$ 8,419,024
Equipment Maintainance	\$ 4,752,098
Road Overhead	\$ 2,808,180
Shop Overhead	\$ 618,778
Undistributed Engineering	\$ 2,754,592
Sign	\$ 1,226,567
Storm Damage	\$ 27,409,321
Patching	\$ 5,472,498
Snow Removal	\$ 318,771
General Road Maintenance	\$ 8,077,242
Overlay & Sealing	\$ 622,812
Road Lights & Signals	\$ 458,147
Striping	\$ 406,182
Bridge Maintenance	\$ 157,191
Fixed Assets	\$ 4,047,000
Subtotal	\$ 69,147,863
Total Road Fund Requirements	\$ 126,145,469

Purpose

The Workforce Investment Board of Tulare County (WIB) is a nonprofit 501(c)(3) organization. The WIB has an Administrative Services Agreement with the Tulare County Board of Supervisors, which provides the administrative framework under which they cooperate in undertaking Workforce Innovation & Opportunity Act (WIOA) funded programs within the County of Tulare. This agreement allows the WIB to be vested with substantial independent authority for the design, development, administration, and operation of the workforce system in Tulare County.

The WIB administrative responsibilities and authorities include the receipt and disbursements of all funds related to program operations, solicitation, and preparation of agreements with the one-stop operator, sub-recipients, and contractors, as well as the oversight of the services described in WIOA.

The County of Tulare provides staff support to WIB per the Administrative Services Agreement. The Staff provided under this agreement is exclusively dedicated to the workforce and other activities deemed appropriate by the WIB at the WIB's exclusive discretion.

The WIB is responsible for the day-to-day administration of the WIOA for Tulare County. WIOA, which went into effect July 1, 2015, presents an extraordinary opportunity to improve job and career options for Tulare County's workers and job seekers through an integrated, job-driven public workforce system that links diverse talent to businesses. It supports the development of strong, vibrant regional economies where businesses thrive and people want to live and work.

Three critical hallmarks of excellence characterize this revitalized workforce system:

- The needs of businesses and workers drive workforce solutions.
- One-Stop Centers provide excellent customer service to jobseekers and employers and focus on continuous improvement.
- The workforce system supports strong regional economies and plays an active role in community and workforce development.

WIB carries out programs in cooperation with local partner agencies, which provide training and employment opportunities to all those seeking services. A wide array of services are available for job seekers and the business community at two comprehensive Employment Connection One-Stop Centers located in Porterville and Visalia, which received over 46,000 visits from the public seeking workforce and training services. In addition, specialized services are available to job seekers at two affiliate Employment Connection Centers in Dinuba and Tulare.

Core Functions

- Meet the workforce development needs of individuals and businesses through coordinated education and training.
- Oversee WIOA funds, other grant funds, operations, and functions, assuring that expenditures, policies, and directives are carried out efficiently and cost-effectively.
- Partner with local workforce development areas throughout the Central San Joaquin Valley to maximize limited workforce development resources.

Key Goals and Objectives Results in FY 2023/24

Based on previously outlined WIOA effective dates and data collection timelines, FY 2023/24 performance outcomes for each program year are not available until approximately six months after the year has ended. Therefore, the following goals presented are WIOA performance goals for FY 2022/23.

Economic Well-Being

Goal 1: Training - Achieve at least 90% of all WIOA Adult and Dislocated Worker participant training performance goals set by the CWDB by June 2023. Individuals must meet WIOA low-income criteria to be eligible for the Adult Program. Individuals must meet dislocated worker criteria such as being laid off due to a company closure or substantial layoff or receiving unemployment insurance and unlikely to return to their previous industry or occupation.

- **Objective 1:** 79% of all Adult Program participants and 79% of all Dislocated Worker Program participants enrolled in an education or training program will attain an industry recognized postsecondary credential or a secondary school diploma within one year of program completion. **Results:** This objective was completed.
- **Objective 2:** 71% of all Adult Program participants and 76% of all Dislocated Worker participants enrolled in an education or training program will achieve documented measurable skill gains. **Results:** This objective was completed.

Goal 2: Education and Training - Achieve at least 90% of all WIOA In-School and Out-of-School Youth Program employment and education performance goals set by the CWDB by June 2023. Youth must be between the ages of 16 to 24, be low income, and have a barrier to finding employment or completing school to be eligible for the WIOA Youth Program.

- **Objective 1:** 67% of all Youth Program participants enrolled in an education or training program will Achieve documented measurable skill gains. **Results:** This objective was completed.
- **Objective 2:** 60% of all Youth Program participants enrolled in an education or training program will attain a recognized postsecondary credential or a secondary school diploma within one year of program completion. **Results:** This objective was completed.

Goal 3: Employment and Education - Achieve at least 90% of all WIOA In-School and Out-of-School Youth Program employment and education performance goals set by the CWDB by June 2023. Youth must be between the ages of 16 to 24, be low-income, and have a barrier to finding employment or completing school to be eligible for the WIOA Youth Program.

- **Objective 1:** 70% of all Youth Program participants will find a job or enroll in school within six months of program completion. **Results:** This objective was completed.
- **Objective 2:** 71% of all Youth Program participants who find employment after program completion will remain employed or enrolled in school for at least one year. **Results:** This objective was completed.
- **Objective 3:** The median earning of all Youth Program participants employed six months after program completion will be \$4,200. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- The Employment Development Department awarded the WIB \$738,340 to fund its Access to Careers and Employment (ACE) program.
The ACE program enrolled 29 disconnected young adults, achieving 170% of the FY 2023/24 enrollment goal. Additionally, to maximize resources and enhance outcomes, the WIB strategically co-enrolled all the disconnected young adults into its WIOA Youth program. As a result of this co-enrollment strategy, three youths enrolled in occupational skills training and six young adults enrolled in work experience funded through WIOA.
In addition, the ACE program enrolled 92 people with disabilities, exceeding the performance goal by 133%. Overall, 29 people with disabilities have received work-based learning training.
- The Department of Labor awarded the WIB a \$350,000 Disaster Recovery National Dislocated Worker Grant (NDWG) to fund a 2023 March Storms Disaster Recovery Project.
In collaboration with Tulare County's Parks and Recreation Department, the WIB identified Bartlett Park in Porterville as a clean-up project for a team of temporary workers. This project provided temporary employment and individualized career services to a team of 13 individuals working on the Bartlett Park cleanup effort. The project will run through June 2025, and additional funding is anticipated in FY 2024-25 to continue the clean-up efforts in other parts of the County. Since the beginning of the project, the 13 NDWG-eligible temporary employees, who earn \$20 per hour have earned a total of \$84,745, in wages.

Key Goals and Objectives for FY 2024/25

Based on previously outlined WIOA effective dates and data collection timelines, FY 2024/25 performance outcomes for each program year are not available until approximately six months after the year has ended. Therefore, the following goals presented are WIOA performance goals for FY 2023/24.

Economic Well-Being

Goal 1: Training - Achieve at least 90% of all WIOA Adult and Dislocated Worker participant training performance goals set by the CWDB by June 2023. Individuals must meet WIOA low-income criteria to be eligible for the Adult Program. Individuals must meet dislocated worker criteria such as being laid off due to a company closure or substantial layoff or receiving unemployment insurance and unlikely to return to their previous industry or occupation.

- **Objective 1:** 60% of all Adult Program participants and 67% of all Dislocated Worker Program participants will find employment within six months after program completion
- **Objective 2:** 58% of all Adult Program participants and 63% of all Dislocated Worker Program participants who find employment after program completion will remain employed for one year
- **Objective 3:** The median earnings of all Adult Program participants employed six months after program completion will be \$5,600, and the median earnings for all Dislocated Worker Program participants six months after program completion will be \$6,900.

Goal 2: Training—Achieve at least 90% of all WIOA Adult and Dislocated Worker participant training performance goals set by the CWDB by June 2023. To be eligible for the adult program, individuals must meet WIOA low-income criteria. They must also meet dislocated worker criteria, such as being laid off due to a company closure or substantial layoff or receiving unemployment insurance and unlikely to return to their previous industry or occupation.

- **Objective 1:** 79% of all Adult Program participants and 79% of all Dislocated Worker Program participants enrolled in an education or training program will attain an industry recognized postsecondary credential or a secondary school diploma within one year of program completion.
- **Objective 2:** 71% of all Adult Program participants and 76% of all Dislocated Worker participants enrolled in an education or training program will achieve documented measurable skill gains.

Goal 3: Education and Training - Achieve at least 90% of all WIOA In-School and Out-of-School Youth Program employment and education performance goals set by the CWDB by June 2022. Youth must be between the ages of 16 and 24, be low-income, and have a barrier to finding employment or completing school to be eligible for the WIOA Youth Program.

- **Objective 1:** 67% of all Youth Program participants enrolled in an education or training program will achieve documented measurable skill gains.
- **Objective 2:** 60% of all Youth Program participants enrolled in an education or training program will attain a recognized postsecondary credential or a secondary school diploma within one year of program completion.
- **Objective 3:** The median earnings of all Youth program participants employed six months after program completion will be \$4,200.

Budget Request

The Requested Budget represents an overall decrease of \$1,216,189 or 7% in expenditures and an overall decrease of \$1,216,189 or 7% in revenues when compared with the FY 2023/24 Final Budget.

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

- Services and Supplies will decrease by \$337,438 primarily based on a decrease in professional services agreements with community partners resulting from the Community Economic Resilience Fund grant ending on September 30, 2024.
- Other Charges will decrease by \$887,106 primarily based on the termination of the Expanded Subsidized Employment contract with HHSA. Other specialty grants that also terminated in FY 2024.
- The Countywide Cost Allocation Plan (COWCAP) will increase by \$28,483 primarily based on changes in the plan.
- Revenues will decrease by \$1,216,189 primarily based on the termination of the grants in FY 2024.

Staffing changes reflected in the Requested Budget that were approved by the Board of Supervisors with an effective date between the Labor forecast and the publication of this book include the following:

- Delete two positions due to decrease in funding.
 - (1) Workforce Development Analyst
 - (1) Business Resource Specialist

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT T C WORKFORCE INVESTMENT BOARD FUND: 015 AGENCY: 120

FUNCTION PUBLIC PROTECTION

ACTIVITY OTHER PROTECTION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$374,324	\$450,413	\$256,184	\$256,184
STATE AID	\$14,520	\$-	\$-	\$-
FEDERAL AID	\$12,035,511	\$12,976,712	\$13,072,715	\$13,072,715
CHARGES FOR CURRENT SERVICES	\$370,576	\$1,330,375	\$3,426,444	\$3,426,444
MISCELLANEOUS REVENUE	\$42,105	\$42,062	\$39,506	\$39,506
OTHER FINANCING SOURCES	\$1,754,166	\$1,812,629	\$484,100	\$484,100
OPERATING REVENUES	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$14,591,202	\$16,612,191	\$17,278,949	\$17,278,949
SALARIES AND EMPLOYEE BENEFITS	\$2,719,818	\$3,135,428	\$3,222,020	\$3,222,020
SERVICE AND SUPPLIES	\$1,433,018	\$1,920,799	\$2,243,963	\$2,243,963
OTHER CHARGES	\$10,292,373	\$11,435,800	\$11,664,318	\$11,664,318
COWCAP	\$145,998	\$120,165	\$148,648	\$148,648
TOTAL EXPENDITURES/APPROPRIATIONS	\$14,591,207	\$16,612,192	\$17,278,949	\$17,278,949
NET COST	\$5	\$1	\$-	\$-

Purpose

The Tulare County Department of Child Support Services (TCD CSS) operates under Family Code Section 17000 et seq. The California Department of Child Support Services sets the Distributed Collection and Federal Performance Measure goals.

Core Functions

The Federal Office of Child Support Enforcement was established on January 4, 1975, under Title IV-D of the Social Security Act. This law enabled California to form a department within Health and Human Services to assist parents with collecting child support payments and obtaining health insurance for their children.

Approximately 27,770 children are serviced by TCD CSS. The active caseload is approximately 24,816 cases.

The goal of the Tulare County Department of Child Support Services (TCD CSS) is to collect and distribute child support. TCD CSS is 66% federally funded and 34% state funded. The county does not provide any funding; however, it administers the services. Most child support services are free.

TCD CSS establishes parentage, locates missing parents, establishes and modifies support orders, enforces orders by collecting and distributing support payments, maintains accounting records for money owed and distributed, and establishes and enforces medical, dental, and vision care.

Mission Statement

Enrich the community by partnering with parents to obtain accurate child support orders to assist families in meeting medical and financial needs.

Vision Statement

Educate and empower families with the knowledge and resources to promote the well-being of children.

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

Goal 1: Ensure children in child support cases have the necessary financial support from parents as ordered. This will be achieved by increasing the amount of child support distributed collections by September 30, 2023, as set by the state.

- **Objective 1:** Collect and distribute \$40,000,000 by September 30, 2023. **Results:** This objective was not completed. TCD CSS had a distributed collected amount of \$38,970,734 as of September 30, 2023, which was greater than the distributed and collected amount from the previous year.
- **Objective 2:** Decrease the average number of days between an establishment of a monetary order to the first payment equal to or below the State average of 34 days. **Results:** This objective was not completed. TCD CSS's average number of days from monetary order to first payment was 35 days as of September 30, 2023.

Quality of Life

Goal 1: Strengthen customer engagement by September 30, 2023, in support of the State's strategic goal.

- **Objective 1:** Reduce or maintain an average of 133 days from case opening to the establishment of an order. **Results:** This objective was not completed. TCD CSS's average number of days from case opening to the establishment of an order was 148 days as of September 30, 2023.
- **Objective 2:** Focus on marketing services to new customers with the goal of opening 1,600 new cases. **Results:** This objective was completed. As of September 30, 2023, TCD CSS had opened 4,773 new cases.
- **Objective 3:** Establish support orders at a percentage higher than the State average of 90.7%. **Results:** This objective was not completed. TCD CSS's average for established support orders was 85.2% as of September 30, 2023.

Organizational Performance

Goal 1: Operate a cost-effective program by September 30, 2023, in support of the State strategic goal to enhance program performance and meet federal performance measures.

- **Objective 1:** Achieve a Cost-Effectiveness ratio higher than the State average of \$2.46. **Results:** This objective was completed. TDCSS's cost-effectiveness ratio was \$2.84 as of September 30, 2023.

Other Accomplishments in FY 2023/24

- Successfully collaborated with the Superior Courts of California, Tulare County, in implementing electronic processing of court child support documents.
- Strengthened relations with the Health and Human Services Agency during the mutually beneficial transition to the new statewide database known as CalSAWs.
- Ranked first in two of the Federally tracked performance measures (Current Support and Paternity Establishment) for designated large child support counties.

Key Goals and Objectives for FY 2024/25

Economic Well-Being

Goal 1: Ensure children in child support cases have the necessary financial support from their parents as ordered. This will be achieved by increasing the amount of child support distributed collections by September 30, 2024, as set by the state.

- **Objective 1:** Collect and distribute more Child Support than what was collected and distributed the previous year by September 30, 2024.
- **Objective 2:** Achieve an average number of days between the establishment of a monetary order and the first payment to be within five days of the State average.

Quality of Life

Goal 1: Strengthen customer engagement by September 30, 2024, in support of the State's strategic goal.

- **Objective 1:** Achieve an average number of days between case opening and establishing an order within fifteen days of the State average.
- **Objective 2:** Focus on marketing services to customers by increasing outreach activities.
- **Objective 3:** Establish support orders within three percent of the State average.

Organizational Performance

Goal 1: Operate a cost-effective program by September 30, 2024, in support of the State's strategic goal to enhance program performance and meet federal performance measures.

- **Objective 1:** Achieve a Cost-effectiveness ratio higher than the State average.

Budget Request

The Requested Budget represents an overall decrease of \$485,198 or 3% in expenditures and a decrease of \$485,198 or 3% in revenues compared with the FY 2023/24 Final Budget.

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

- Salaries and Benefits will increase by \$308,124 primarily based on an increase in salaries, benefits, and retirement.
- Services and Supplies will decrease by \$379,513, primarily based on a decrease in building rent.
- Other Charges will decrease by \$458,399 primarily based on a decrease in Worker's Compensation.
- Capital Assets will increase by \$2,000 primarily based on a carry-over expense for work not completed during the 2023/24 fiscal year.
- Countywide Cost Allocation Plan (COWCAP) charges will increase \$42,590 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$485,198 primarily based on the reduction of anticipated expenses.

Staffing changes reflected in the Requested Budget include the following:

- Add 1 FTE position due to department needs.
 - 1 Child Support Training and Outreach Specialist

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

- Brivio Security Equipment - \$12,000

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT CHILD SUPPORT SERVICES FUND: 016 AGENCY: 101

FUNCTION PUBLIC PROTECTION

ACTIVITY JUDICIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$64,015	\$106,840	\$90,000	\$90,000
STATE AID	\$4,923,330	\$4,723,098	\$4,998,130	\$4,998,130
FEDERAL AID	\$8,963,116	\$8,598,286	\$10,697,250	\$10,697,250
OTHER GOVERNMENTAL AID	\$-	\$-	\$1	\$1
MISCELLANEOUS REVENUE	\$270	\$415	\$514,075	\$514,075
OTHER FINANCING SOURCES	\$1,772	\$1,925	\$6,008	\$6,008
TOTAL REVENUE	\$13,952,503	\$13,430,564	\$16,305,464	\$16,305,464
SALARIES AND EMPLOYEE BENEFITS	\$9,881,093	\$10,055,757	\$12,471,543	\$12,471,543
SERVICE AND SUPPLIES	\$1,658,174	\$1,178,480	\$1,546,227	\$1,546,227
OTHER CHARGES	\$2,289,360	\$2,024,922	\$2,083,474	\$2,083,474
CAPITAL ASSETS	\$5,985	\$21,776	\$12,000	\$12,000
COWCAP	\$117,892	\$149,630	\$192,220	\$192,220
TOTAL EXPENDITURES/APPROPRIATIONS	\$13,952,504	\$13,430,565	\$16,305,464	\$16,305,464
NET COST	\$1	\$1	\$-	\$-

Purpose

This budget accounts for revenues received from the state that are designated to support local mental health programs. Counties have two realignment revenue sources: a portion of state sales tax collections and a portion of Vehicle License Fees (VLF).

Realignment revenue allocated to the County is placed in the Local Health and Welfare Trust Fund, which has separate accounts or funds for Mental Health, Health, and Social Services.

Accounting for these funds requires including them in the County's operating budget to identify the flow of funds to the General Fund and to record the County's match for mental health. These funds are transferred from the Mental Health Realignment Fund to the General Fund for expenditures in mental health programs.

Budget Request

The Requested Budget represents an overall increase of \$676,458, or 3%, in expenditures and an overall increase of \$750,769, or 4%, in revenues compared with the FY 2023/24 Final Budget. The \$2,284,755 difference between revenues and expenses represents the use of Fund Balance.

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

- Other Financing Uses will increase by \$678,458 primarily based on additional budgeted expenses added to the Behavioral Health Branch.
- Revenue Projections will increase by \$750,769 primarily based on growth in the Vehicle Licensing Fees and Collections.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT REALIGNMENT-MENTAL HEALTH FUND: 017 AGENCY: 017

FUNCTION HEALTH AND SANITATION

ACTIVITY HOSPITAL CARE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$20,582,527	\$21,380,574	\$19,758,480	\$19,758,480
OTHER FINANCING SOURCES	\$693,852	\$334,122	\$1,772,077	\$1,772,077
TOTAL REVENUE	\$21,276,379	\$21,714,696	\$21,530,557	\$21,530,557
OTHER FINANCING USES	\$10,239,315	\$26,669,330	\$23,815,312	\$23,815,312
TOTAL EXPENDITURES/APPROPRIATIONS	\$10,239,315	\$26,669,330	\$23,815,312	\$23,815,312
NET COST	\$(11,037,064)	\$4,954,634	\$2,284,755	\$2,284,755

Purpose

This budget accounts for funds received from the state that are designated to support local health programs. Counties have two realignment revenue sources: a portion of state sales tax collections and a portion of Vehicle License Fees (VLF).

Realignment revenue allocated to the county is placed in the Local Health and Welfare Trust Fund, which has separate accounts or funds for Health, Mental Health, and Social Services.

Accounting for these revenues requires including them in the County's operating budget to identify the flow of revenues to the General Fund and to record the county's match for Health. These revenues are transferred from the Health Realignment Fund to the General Fund for expenditures in health programs.

As a result of the state's implementation of the Affordable Care Act, a portion of the County's 1991 Health Realignment funding was redirected back to the state. Assembly Bill 85 outlined the methodologies for cost redirection. In January 2013, the Board of Supervisors approved Tulare County's adoption of the Savings-Based formula as the redirection method for Health Realignment funds.

Budget Request

The Requested Budget represents an overall decrease of \$4,278,572, or 24%, in expenditures and an overall decrease of \$224,330, or 2%, in revenues compared with the FY 2023/24 Final Budget. The \$2,337,215 difference between revenues and expenses represents the use of Fund Balance.

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

- Other Financing Uses will decrease by \$4,278,572 primarily based on the reduction of the criminal justice contract.
- Revenue Projections will decrease by \$224,330 primarily based on the reduction of State projections for Vehicle License fees.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT REALIGNMENT-HEALTH FUND: 018 AGENCY: 018

FUNCTION HEALTH AND SANITATION

ACTIVITY HEALTH

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$914,102	\$127,203	\$-	\$-
OTHER FINANCING SOURCES	\$10,804,016	\$10,927,954	\$11,319,589	\$11,319,589
TOTAL REVENUE	\$11,718,118	\$11,055,157	\$11,319,589	\$11,319,589
OTHER FINANCING USES	\$15,060,702	\$17,872,485	\$13,656,804	\$13,656,804
TOTAL EXPENDITURES/APPROPRIATIONS	\$15,060,702	\$17,872,485	\$13,656,804	\$13,656,804
NET COST	\$3,342,584	\$6,817,328	\$2,337,215	\$2,337,215

Purpose

This budget accounts for revenues from the state designated to support local Social Services, Juvenile Justice, and California Children's Services programs. Counties are provided with two realignment revenue sources: a portion of state sales tax collections and a portion of Vehicle License Fees.

Realignment revenue allocated to the County is placed in the Local Health and Welfare Trust Fund, which has separate accounts or funds for Social Services, Health, and Mental Health.

Accounting for these revenues requires including them in the County's operating budget to identify the flow of revenues to the General Fund and record the County's match for Social Services. These revenues are transferred from the Social Services Realignment Fund to the General Fund for expenditure on social services programs.

Budget Request

The Requested Budget represents an overall increase of \$25,025,599, or 18%, in expenditures and an overall increase of \$6,249,050, or 5%, in revenues compared with the FY 2023/24 Final Budget. The \$30,649,018 difference between revenues and expenses represents the use of Fund Balance.

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

- Other Financing Uses will increase by \$25,025,599 primarily based on increased personnel expenses due to cost-of-living adjustments and Capital Projects for FY 24/25, like the Dinuba and Tulare District Office renovations.
- Revenue Projections will increase by \$6,249,050 primarily based on an anticipated increase in State Vehicle License Fee (VLF) funds.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT REALIGNMENT-SOCIAL SERVICES FUND: 019 AGENCY: 019

FUNCTION PUBLIC ASSISTANCE

ACTIVITY ADMINISTRATION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$118,839,139	\$111,054,273	\$134,795,183	\$134,795,183
OTHER FINANCING SOURCES	\$1,732,983	\$2,268,641	\$1,708,002	\$1,708,002
TOTAL REVENUE	\$120,572,122	\$113,322,914	\$136,503,185	\$136,503,185
OTHER FINANCING USES	\$118,394,530	\$107,894,559	\$167,152,203	\$167,152,203
TOTAL EXPENDITURES/APPROPRIATIONS	\$118,394,530	\$107,894,559	\$167,152,203	\$167,152,203
NET COST	\$(2,177,592)	\$(5,428,355)	\$30,649,018	\$30,649,018

Purpose

The Tobacco Settlement fund is used to collect the County's annual share of the Tobacco Master Settlement Agreement (MSA), a nationwide litigation against tobacco companies for smoking-related diseases. The annual MSA revenue received is transferred to the Tulare County's Public Financing Authority (PFA) to pay the debt service and administrative costs associated with the variable rate demand bonds issued by the PFA.

On December 17, 1999, the County established the Millennium Fund, an endowment designed to provide a stable, long-term source of funds for capital improvements, major maintenance, and repair projects within the County. This endowment was established utilizing \$45 million in variable rate demand bonds issued by the PFA. On December 1, 2006, the County refunded the variable rate demand bonds with private placement Tobacco Settlement Asset Backed bonds.

Budget Request

The Requested Budget represents an overall decrease of \$504,872 or 8% in expenditures and a decrease of \$504,872 or 8% in revenues compared with the FY 2023/24 Final Budget.

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

- Other Financing Uses will decrease by \$504,872 primarily based on a decrease in tobacco settlement proceeds used to transfer out for debt service.
- Revenue Projections will decrease by \$504,872 primarily based on a decrease in tobacco settlement proceeds.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT TOBACCO SETTLEMENT PROCEEDS FUND: 020 AGENCY: 020

FUNCTION GENERAL

ACTIVITY LEGISLATIVE AND ADMINISTRATIVE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
MISCELLANEOUS REVENUE OTHER	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
TOTAL REVENUE	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
OTHER FINANCING USES	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
TOTAL EXPENDITURES/APPROPRIATIONS	\$4,615,491	\$4,116,151	\$5,800,328	\$5,800,328
NET COST	\$-	\$-	\$-	\$-

Purpose

The Pension Obligation Bond (POB) fund accounts for debt service payments on the County's Taxable POBs. In June 2018, Tulare County issued \$251 million in POBs to pay a portion of its unfunded accrued actuarial liability as of June 2017. The interest rate applicable to the POBs is 4.2%.

Departments are apportioned their share of the annual debt based on payroll costs. The POB fund accumulates the amounts apportioned to departments and issues payment of principal, interest, and administrative costs of the long-term debt.

Budget Request

The Requested Budget represents an overall decrease of \$2,086 or less than 1% in expenditures and revenues compared with the FY 2023/24 Final Budget.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT DEBT SERVICE E- POB FUND: 022 AGENCY: 022

FUNCTION RETIREMENT OF LONG TERM DEBT

ACTIVITY DEBT SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
MISCELLANEOUS REVENUE OTHER	\$19,823,018	\$19,822,481	\$19,832,744	\$19,832,744
TOTAL REVENUE	\$19,823,018	\$19,822,481	\$19,832,744	\$19,832,744
SERVICE AND SUPPLIES	\$1,500	\$1,500	\$3,000	\$3,000
OTHER CHARGES	\$19,822,623	\$19,822,254	\$19,829,744	\$19,829,744
TOTAL EXPENDITURES/APPROPRIATIONS	\$19,824,123	\$19,823,754	\$19,832,744	\$19,832,744
NET COST	\$1,105	\$1,273	\$-	\$-

Purpose

The Building Debt Service fund accumulates resources to pay for future county debt and accounts for departments' debt service contributions relating to the energy improvement project.

Budget Request

The Requested Budget represents an overall decrease of \$2 or less than 1% in expenditures and an overall increase of \$479,440 or 7% in revenues compared with the FY 2023/24 Final Budget. The \$5,001,671 difference between expenditures and revenues represents an increase in fund balance.

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

Revenue projections will increase by \$479,440 primarily based on transfers in for debt service.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT BUILDING LOANS FUND: 024 AGENCY: 024

FUNCTION RETIREMENT OF LONG TERM DEBT

ACTIVITY DEBT SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
OTHER FINANCING SOURCES	\$7,061,011	\$6,920,779	\$7,409,806	\$7,409,806
TOTAL REVENUE	\$7,061,011	\$6,920,779	\$7,409,806	\$7,409,806
OTHER CHARGES	\$2,408,107	\$2,408,106	\$2,408,135	\$2,408,135
TOTAL EXPENDITURES/APPROPRIATIONS	\$2,408,107	\$2,408,106	\$2,408,135	\$2,408,135
NET COST	\$(4,652,904)	\$(4,512,673)	\$(5,001,671)	\$(5,001,671)

Purpose

The Capital Projects Division of the General Services Agency builds, improves, and plans for the physical resources and assets necessary to provide county services to residents and visitors of Tulare County. This requires an evaluation of current building conditions, recommendations for building improvements, and planning for future building needs based on the County's projected growth in services. To fulfill this mission, Capital Projects annually prepares the Capital Improvement Plan (CIP), which outlines the County's building needs for a five-year period. The purpose of the CIP is to help guide the budgeting and project decision-making process.

The Capital Projects Division is responsible for major maintenance, improvements, and new construction. Projects are coordinated using an in-house project management team, supplemented by private-sector construction management firms on a case-by-case basis.

Core Functions

- Plan, develop, manage, and complete capital and major maintenance projects.
- Prepare, manage, and monitor division and project budgets.
- Complete the five-year CIP.
- Assist departments with capital projects, major maintenance, and space planning needs. Review and prioritize project requests and provide direction and project oversight.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Provide project management for the design and construction of public safety facilities.

- **Objective 1:** Begin construction of the Goshen Fire Station project by January 2024. **Results:** This objective was not completed. Construction was delayed due to budget constraints and will be carried into FY 2024/25.
- **Objective 2:** Begin construction of the Sheriff's Morgue project by March 2024. **Results:** This objective was not completed. Construction was delayed due to design scope changes and will be carried into FY 2024/25.

Quality of Life

Goal 1: Modernize County-owned facilities to improve and enhance services to the public.

- **Objective 1:** Submit final construction plans to the Board of Supervisors for approval to begin the bid process for the new Springville Branch Library project by November 2022. **Results:** This objective was completed.
- **Objective 2:** Begin construction on the Dinuba Library remodel project by January 2023. **Results:** This objective was completed.

Organizational Performance

Goal 1: Improve the quality of working conditions for county employees and enhance services to the public.

- **Objective 1:** Complete construction of the Registrar of Voters Project by September 2023. **Results:** This objective was completed.
- **Objective 2:** Begin construction of the Springville Library by January 2024. **Results:** This objective was not completed. The bid was delayed due to issues with obtaining the Caltrans Encroachment Permit. This objective will be carried into FY 2024/25.
- **Objective 3:** Begin construction of the HHS Tulare District Office Remodel project by April 2024. **Results:** This objective was not completed. Project scoping took longer than anticipated. This objective will be carried into FY 2024/25.

Other Accomplishments in 2023/24

- Completed construction of the Tulare Fire Station Radio Tower
- Remodeled the Terra Bella Fire Station.
- Remodeled the Public Defender Multi-purpose Room.
- Relocated the Porterville Substation.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Provide project management for the design and construction of public safety facilities.

- **Objective 1:** Begin construction of the Sheriff's Morgue project.
- **Objective 2:** Begin construction of the Goshen Fire Station project.
- **Objective 3:** Complete construction for IT Radio Towers (multiple locations).

Quality of Life

Goal 1: Modernize County-owned facilities to improve and enhance services to the public.

- **Objective 1:** Begin construction of the Public Health Laboratory Expansion.
- **Objective 2:** Begin construction of the new Springville Branch Library.
- **Objective 3:** Begin construction of the Tulare District Office Remodel for the Health and Human Services Agency.

Organizational Performance

Goal 1: Improve the quality of working conditions for county employees and enhance public services.

- **Objective 1:** Complete construction of the Government Plaza Restroom Remodel, the Human Resources Department Restroom Remodel, and the Grand Jury Remodel by September 2024.
- **Objective 2:** Complete the design of the Assessor/Clerk-Recorder Relocation.
- **Objective 3:** Complete the design of the Behavioral Health Urgent Care Facility Hillman Campus.

Budget Request

The Requested Budget represents an overall decrease of \$17,849,214, or 15%, in expenditures and an overall decrease of \$3,698,470, or 5%, in revenues compared with the FY 2023/24 Final Budget. As a result, the \$35,443,740 difference between expenditures and revenues represents the decrease in the Unrestricted Fund Balance.

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

- Capital Assets will decrease by \$14,813,662 primarily based on Park Improvements, Health & Human Services Agency, and Countywide Space Move projects.
- Other Financing Uses will decrease by \$3,162,151, primarily based on a reduction in Library Remodel projects.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$97,766 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$3,698,470 primarily based on a reduction in the American Rescue Plan Act (ARPA) related reimbursable projects and operating transfers.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT CAPITAL PROJECTS FUND: 030 AGENCY: 086

FUNCTION GENERAL

ACTIVITY PLANT ACQUISITION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
STATE AID	\$-	\$-	\$-	\$-
FEDERAL AID	\$2,731,894	\$7,066,348	\$2,911,890	\$2,911,890
MISCELLANEOUS REVENUE	\$142,219	\$1,596,105	\$3,177,760	\$3,177,760
OTHER FINANCING SOURCES	\$33,770,841	\$31,428,476	\$58,386,219	\$58,386,219
TOTAL REVENUE	\$36,644,954	\$40,090,929	\$64,475,869	\$64,475,869
SALARIES AND EMPLOYEE BENEFITS	\$636,808	\$646,992	\$674,805	\$674,805
SERVICE AND SUPPLIES	\$70,608	\$22,208	\$171,583	\$171,583
OTHER CHARGES	\$293,346	\$285,015	\$340,885	\$340,885
CAPITAL ASSETS	\$22,863,210	\$45,361,870	\$97,257,732	\$97,257,732
OTHER FINANCING USES	\$2,382,206	\$7,868,910	\$1,320,158	\$1,320,158
COWCAP	\$(50,876)	\$56,680	\$154,446	\$154,446
TOTAL EXPENDITURES/APPROPRIATIONS	\$26,195,302	\$54,241,675	\$99,919,609	\$99,919,609
NET COST	\$(10,449,652)	\$14,150,746	\$35,443,740	\$35,443,740

Purpose

Information and Communications Technology (ICT) Special Projects supports the County's mission of creating public value and departments' initiatives through the efficacious management of projects funded outside of the standard Internal Service Fund monthly service charges. ICT uses a goals-based approach for project management, including formal planning, budgeting, and scoping processes to ensure constant and detailed accountability of expenditures and accomplishments. The budget unit assigned to these projects efficiently tracks all expenditures associated with these special projects.

Core Functions

- Provide public value through the efficient and effective management of large multi-year projects that improve County organizational efficiency.
- Collaborate with county departments to create cross-functional teams demonstrating responsiveness, results, and accountability in project planning, implementation, and evaluation.
- Provide detailed accounting of feasibility, costs, value, and alternatives related to county investments in large multi-year projects.

Key Goals and Objectives Results in FY 2023/24

Quality of Life

Goal 1: Improve the County's public web content and constituent communication.

- **Objective 1:** Review the Public Website Improvement Plan with the Information and Technology Advisory Committee (ITAC) for additional feedback. **Results:** This objective was completed.
- **Objective 2:** Perform a request for proposal for the Public Website Improvement Plan implementation. **Results:** This objective was completed.
- **Objective 3:** Implement a pilot of improved web content with civic engagement application features. **Results:** This objective was partially completed. ICT launched a project kick-off meeting and facilitated discovery workshops with department stakeholders and the technical team. This objective will be continued into FY 2024/25.

Organizational Performance

Goal 1: Update County datacenter compute systems.

- **Objective 1:** Install updated blade chassis for new Cisco Unified Computer Systems (UCS) host blades. **Results:** This objective was completed.
- **Objective 2:** Install a minimum of eight Cisco UCS host blades. **Results:** This objective was completed.

Goal 2: Prepare for the closure of the Main Jail basement at the Visalia Courthouse campus.

- **Objective 1:** Redistribute telephony infrastructure to alternate paths by February 2024. **Results:** This objective was completed.
- **Objective 2:** Redirect legacy fiber at the Visalia Courthouse campus by February 2024. **Results:** This objective was completed.
- **Objective 3:** Remove all technologies from the Main Jail basement by February 2024. **Results:** This objective was partially completed. Awaiting approval from the Sheriff's Office to assist them in the relocation of production servers and associated communications equipment. This objective will be continued into FY 2024/25.

Other Accomplishments in FY 2023/24

- Endpoint Modernization to Defender Plan II - This objective was met by migrating to the Microsoft 365 Government Level 5 license structure.
- Production Storage - Expansion of production storage to support additional needs and databases.
- Unified Logging—All evaluations are complete, and the final product selection was determined using a combination of scoring and costs.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Implement the Web Content Management System (CMS) Expansion and Modernization Phase II.

- **Objective 1:** Migrate department sites and content to the new WebCMS platform.
- **Objective 2:** Work with County Administrative Office and Public Information Officer to develop a branding guide.
- **Objective 3:** Create subsites and complete data migration.

Safety and Security

Goal 1: Replace Computer Room Air Conditioning Units (CRAC) to minimize the risk of equipment failure and data loss caused by overheating.

- **Objective 1:** Ensure uninterrupted operation of critical IT Infrastructure even during primary CRAC system failures.

Organizational Performance

Goal 1: Upgrade the Wireless Local Access Network (LAN) Controller.

- **Objective 1:** Replace older limiting technology to leverage latest features and improvements.
- **Objective 2:** Deploy the latest wireless standards and security protocols.
- **Objective 3:** Deploy the latest cybersecurity wireless features to fortify against cybersecurity threats.

Budget Request

The Requested Budget represents an overall decrease of \$3,540,791, or 48%, in expenditures and an overall decrease of \$822,816, or 24%, in revenues compared with the FY 2023/24 Final Budget. As a result, the \$1,160,519 difference between expenditures and revenues represents the use of fund balance.

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

- Services and Supplies will increase by \$514,769 primarily based on an increase in professional and specialized expenditures.
- Other Charges will decrease by \$9,332 primarily due to services from other departments.
- Capital Assets will decrease by \$4,046,228 primarily based on a decrease in the requested capital assets associated with the ending of ARPA projects.
- Revenue Projections will decrease by \$822,816 primarily based on the reduction in reimbursable expenditures.

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

- Wireless Local Access Network Modernization – 130,000
- VCH A/C Replacement - \$200,000
- CommVault Modernization - \$360,401
- Unified Logging System Management - \$150,000
- Storage Area Network (SAN) Modernization - \$214,599
- HHS TulareWorks Universal Power Supply (UPS) Modernization - \$80,000

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

- ARPA Radio Towers - \$1,099,498

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT INFORMATION TECHNOLOGY FUND: 035 AGENCY: 090

FUNCTION GENERAL

ACTIVITY OTHER GENERAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$1	\$1
FEDERAL AID	\$5,135,263	\$116,324	\$640,000	\$640,000
OTHER FINANCING SOURCES	\$1,558,943	\$2,482,546	\$1,962,395	\$1,962,395
TOTAL REVENUE	\$6,694,206	\$2,598,870	\$2,602,396	\$2,602,396
SALARIES AND EMPLOYEE BENEFITS	\$-	\$-	\$-	\$-
SERVICE AND SUPPLIES	\$558,861	\$676,389	\$1,530,721	\$1,530,721
OTHER CHARGES	\$9,871	\$4,207	\$36,937	\$36,937
CAPITAL ASSETS	\$3,344,699	\$4,636,250	\$2,195,257	\$2,195,257
TOTAL EXPENDITURES/APPROPRIATIONS	\$3,913,431	\$5,316,846	\$3,762,915	\$3,762,915
NET COST	\$(2,780,775)	\$2,717,976	\$1,160,519	\$1,160,519

Purpose

The Community Development Block Grants (CDBG) funds are used to develop viable communities by providing decent housing, a suitable living environment, and expanding economic opportunities principally for persons of low and moderate income in the unincorporated areas of Tulare County. All projects that are funded by CDBG must carry out at least one of the following three national objectives: 1) Benefit to targeted income group persons; 2) Aid in the prevention or elimination of slums and blight; or 3) Meet urgent community development needs.

These grant funds are used for housing rehabilitation, first-time homebuyer assistance, multi-family rental projects, infrastructure supporting housing, business training, economic development loans, business facade enhancement loans and grants, and construction of community improvements.

Core Functions

To promote healthy neighborhoods and viable communities using CDBG funds.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Seek additional funding for safety related projects or equipment.

- **Objective 1:** Implement the CDBG Emergency Repair Program. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Apply for Economic Development or Planning grant funding.

- **Objective 1:** Reapply for the Economic Development and Planning grant funding. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Improve safety by identifying, applying for, and implementing safety-related projects or equipment funding.

- **Objective 1:** Identify eligible health and safety projects and apply for CDBG funding.

Organizational Performance

Goal 1: Improve organizational support by working with RMA units to identify and seek grant funding.

- **Objective 1:** Identify and apply for grant funding for Planning and Code Enforcement programs or projects.

Budget Request

The Requested Budget represents an overall increase of \$80,559, or 14%, in expenditures and an overall increase of \$79,095, or 13%, in revenues compared with the FY 2023/24 Final Budget. The \$1,464 difference between expenditures and revenues represents the Use of Fund Balance.

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

- Services and Supplies will increase by \$151,564 primarily based on the new Subsistence Program.
- Other Charges will decrease by \$71,005 primarily based on programs completed in FY 2023/24 that are no longer an expense in FY 2024/25.
- Revenue Projections will increase by \$79,095 primarily based on the increase in CDBG Rehab program income.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT RESOURCE MANAGEMENT FUND: 050 AGENCY: 230

FUNCTION PUBLIC PROTECTION

ACTIVITY FLOOD CONTROL AND SOIL AND WAT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
FEDERAL AID	\$1,762,981	\$116,638	\$674,443	\$674,443
MISCELLANEOUS REVENUE	\$590,274	\$1,470	\$-	\$-
TOTAL REVENUE	\$2,353,255	\$118,108	\$674,443	\$674,443
SERVICE AND SUPPLIES	\$2,307,026	\$90,979	\$668,017	\$668,017
OTHER CHARGES	\$46,230	\$25,667	\$7,890	\$7,890
TOTAL EXPENDITURES/APPROPRIATIONS	\$2,353,256	\$116,646	\$675,907	\$675,907
NET COST	\$1	\$(1,462)	\$1,464	\$1,464

Purpose

The Home Investment Partnerships Program Grant (HOME) Programs strengthen the ability of state and local governments to provide housing for low and moderate-income people, to expand the capacity of non-profit housing providers, and to leverage private sector participation. HOME Program funds come to Tulare County through the State Department of Housing and Community Development (HCD) from the HOME. HOME grant funds may be used for:

- Housing Rehabilitation
- First-Time Homebuyers Assistance
- Multi-Family Rental Projects

Core Function

To provide decent and affordable housing to low and moderate-income people using HOME grants.

Key Goals and Objectives Results in FY 2023/24

Quality of Life

Goal 1: Provide assistance to first-time homebuyers.

- **Objective 1:** Implement a first-time homebuyer grant program. **Results:** This objective was not completed. This was due to a programmatic hold from the California Department of Housing and Community Development. An extension has been requested, and the program is anticipated to be implemented in FY 2024/25.

Key Goals and Objectives for FY 2024/25

Quality of Life

Goal 1: Provide assistance to first-time homebuyers.

- **Objective 1:** Implement a first-time homebuyer program as part of HOME program grant deliverables.

Budget Request

The Requested Budget does not represent any changes in expenditures and revenues compared to the FY 2023/24 Final Budget. The \$3 difference between expenditures and revenues represents the Use of Fund Balance.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT RESOURCE MANAGEMENT FUND: 051 AGENCY: 230

FUNCTION PUBLIC PROTECTION

ACTIVITY FLOOD CONTROL AND SOIL AND WAT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$-	\$-	\$-	\$-
FEDERAL AID	\$-	\$-	\$1,017,723	\$1,017,723
TOTAL REVENUE	\$-	\$-	\$1,017,723	\$1,017,723
SERVICE AND SUPPLIES	\$-	\$-	\$1,010,226	\$1,010,226
OTHER CHARGES	\$79	\$-	\$7,500	\$7,500
TOTAL EXPENDITURES/APPROPRIATIONS	\$79	\$-	\$1,017,726	\$1,017,726
NET COST	\$79	\$-	\$3	\$3

Purpose

The purpose of the Housing Successor Agency is to administer housing programs for the unincorporated communities of Tulare County. After the State dissolved Redevelopment Agencies, the County retained the housing functions of the former Tulare County Redevelopment Agency.

Core Functions

Carry out the enforceable obligations of the former Redevelopment Agency, repaying outstanding debts of the former Redevelopment Agency, and disposing of the former Redevelopment Agency's non-housing property and assets in accordance with the regulations enacted with ABx1 26.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Fulfill regulatory responsibilities in accordance with state law.

- **Objective 1:** Prepare and submit annual Housing Successor report prior to June 2024. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Fulfill regulatory responsibilities in accordance with state law.

- **Objective 1:** Prepare and submit the annual Housing Successor report prior to June 2025.

Budget Request

The Requested Budget represents an overall increase of \$110,458 or 31% in expenditures and no change in revenues compared to the FY 2023/24 Final Budget. The \$437,401 difference between expenditures and revenues represents the use of fund balance.

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

- Services and Supplies will increase by \$118,491 primarily based on increased special department expenses.
- Other Charges will decrease by \$8,033 primarily based on property management estimates from the General Services Agency.

Recommendations

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

STATE CONTROLLER	COUNTY OF TULARE	SCHEDULE 9
SCHEDULES	FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT	
COUNTY BUDGET ACT	GOVERNMENTAL FUNDS	
	FISCAL YEAR 2024-25	

BUDGET UNIT HOUSING SUCCESSOR FUND: RA6 AGENCY: RA6

FUNCTION PUBLIC ASSISTANCE

ACTIVITY OTHER ASSISTANCE

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUAL	2023-24 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
FROM USE OF MONEY & PROPERTY	\$6,034	\$11,748	\$2,500	\$2,500
MISCELLANEOUS REVENUE	\$32,223	\$101,566	\$29,000	\$29,000
OTHER FINANCING SOURCES	\$20,570	\$-	\$-	\$-
TOTAL REVENUE	\$58,827	\$113,314	\$31,500	\$31,500
SERVICE AND SUPPLIES	\$1,142	\$180	\$464,971	\$464,971
OTHER CHARGES	\$5,545	\$2,677	\$3,930	\$3,930
TOTAL EXPENDITURES/APPROPRIATIONS	\$6,687	\$2,857	\$468,901	\$468,901
NET COST	\$(52,140)	\$(110,457)	\$437,401	\$437,401

Purpose

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

Risk Management personnel are included in County Counsel's budget (Agency 080); however, the associated costs are distributed to the Risk Management budget (Agency 035) as a cost for administering the insurance programs. Administration costs include insurance applications, premium allocations, review of vendor and contractor insurance requirements, and issuance of certificates as evidence of the County's insurance.

Core Functions

The Risk Management Division has the responsibility of protecting the County's physical, fiscal, and human assets through the coordination of loss prevention and loss reduction activities, administration of claim programs, presentation of safety education and training, and use of risk financing methods such as insurance and risk transfer mechanisms.

Risk Management administers the following four insurance programs:

Workers' Compensation—Fund 061

Risk Management is responsible for planning and administering the self-insured Workers' Compensation Internal Service Fund. The Workers' Compensation Insurance Program utilizes a \$125,000 self-insured retention and excess insurance. This coverage is afforded through the Public Risk Innovation Solutions and Management (PRISM) Joint Powers Authority, formerly the California State Association of Counties-Excess Insurance Authority (CSAC-EIA).

Administration entails oversight of the county's third-party claim administrator; coordination of the California Division of Occupational Safety and Health (Cal/OSHA) mandated loss prevention and safety programs; monitoring County leave-of-absence and return-to-work programs; oversight of the medical resolution and the Department of Transportation programs governing drivers of certain types of vehicles and equipment. A significant focus in coordinating the Workers' Compensation Program is providing excellent customer service to injured employees and to departments.

General Liability—Fund 062

Risk Management administers Tulare County's General Liability Fund, which includes self-administration of the Liability Claim Program. The County uses a \$250,000 self-insured retention and purchases excess insurance through PRISM. The County participates in the General Liability I and II programs through PRISM and purchases \$10 million in optional excess liability insurance to provide \$35 million in total liability limits. Liability lawsuits are defended by County Counsel attorneys and/or outside counsel when appropriate.

Property Insurance—Fund 063

Risk Management oversees Tulare County's Property Insurance Program. The County participates in the PRISM Property Program, which consists of over \$600 million in All-Risk Coverage Limits, \$225 million in flood limits, and \$25 million in shared earthquake limits. The program covers the county's buildings, vehicles, and property with a total appraised value of \$713 million. Risk Management pursues recovery of losses to county property or vehicles from responsible parties. Deductibles vary depending on the type of property loss.

Medical Malpractice—Fund 064

Risk Management oversees liability losses associated with the county's medical facility operations and oversees claims resulting from medical malpractice allegations against county-employed or contracted medical professionals. The County participates in the Medical Malpractice Program through PRISM, which includes a \$25,000 deductible.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Promote and maintain a work culture and environment that supports a safe and healthy workforce.

- **Objective 1:** Develop and facilitate departmental 13 loss control and safety training sessions utilizing various training and communication modalities. **Results:** This objective was completed.
- **Objective 2:** Conduct site inspections and safety audits to ensure departments identify and address possible safety concerns, comply with Cal/OSHA regulations, and evaluate the need for an updated safety plan or training procedure. **Results:** This objective was completed.
- **Objective 3:** Consult with departments regarding their efforts to conduct emergency action training and annual drills and provide feedback and recommendations for changes or adjustments to protocols or procedures. **Results:** This objective was completed.

Organizational Performance

Goal 1: Improve the efficiency and effectiveness of Risk Management programs to safeguard County assets.

- **Objective 1:** Conduct training for departments on insurance requirements and review processes for county contracts. **Results:** This objective was completed.
- **Objective 2:** Conduct interactive process meetings, site visits, and leave of absence meetings with department supervisors and employees to explore reasonable accommodations and return-to-work alternatives based on the employee's temporary or permanent medical and work restrictions. **Results:** This objective was completed.
- **Objective 3:** Provide departments annual and periodic loss control reports on the top risk exposures by frequency, severity, and financial impact to assist department management in developing strategies to minimize identified exposures. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- The General Liability Team received a 99.8% score during its November 2023 Biennial Audit conducted by our excess insurance carrier's independent audit company, Praxis Inc.
- The Workers Compensation Team continues to work with Corvel, a third-party administrative partner, on timely reporting of claims while implementing on-site and in-person training this past year with their management staff and Tulare County departments. As a result of these efforts, Corvel received an 88% audit score in December 2023, the highest score achieved by any current or former third-party administrator for the County.
- For the resolution of claims against the County, 167 general liability and civil litigation cases were settled and closed at an incurred cost of \$3,451,277, with substantial claim savings from overall demands placed at over \$257 million. The Risk Division also collected back \$1,257,423 in property losses and subrogation recoveries from insurers and responsible liability carriers. In addition, 412 workers' compensation claims were resolved through settlements approved through County levels of authority, Corvel, and the Workers' Compensation Appeals Board.
- The Safety Team conducted 234 employee ergonomic evaluations, 154 physical chair fitting evaluations, and 18 additional sit/stand desk accommodations.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Promote and maintain a work culture and environment that supports a safe and healthy workforce.

- **Objective 1:** Develop and facilitate a minimum of 25 loss control and safety training sessions utilizing various training and communication modalities.
- **Objective 2:** Conduct site inspections and safety audits to ensure departments identify and address any specific safety concerns, that departments and staff comply with Cal/OSHA regulations, and provide appropriate risk assessment recommendations while evaluating any updates to safety plans or training procedures.
- **Objective 3:** Consult with departments regarding their efforts to conduct emergency action plan training as part of the Injury & Illness Prevention Plan (IIPP), including annual drills, while providing feedback and recommendations for any changes or adjustments to protocols or procedures.

Organizational Performance

Goal 1: Improve the efficiency and effectiveness of Risk Management programs to safeguard county assets.

- **Objective 1:** Conduct training for departments on insurance requirements for county contracts and agreements, including the various types of specific department agreements and the risk review process.
- **Objective 2:** Conduct interactive process meetings, site visits as needed, and leave of absence meetings with department supervisors and employees to explore reasonable accommodations, and return-to-work alternatives based upon the employee's temporary or permanent medical status and work restrictions.
- **Objective 3:** Provide departments with annual and periodic loss control reports listing the top risk exposures by frequency and severity, including the financial impact, to assist and communicate with department management in developing strategies to minimize, identify, and limit such exposures.

Budget Request

The Requested Budget represents an overall increase of \$4,471,185 or 6% in expenditures and an overall decrease of \$2,968,372 or 4% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$6,509,902 difference between expenditure and revenue represents the decrease of Unrestricted Net Position.

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

- Services and Supplies will increase by \$438,378 primarily based on professional and specialized expenses.
- Other Charges will increase by \$726,862 primarily based on workers' compensation claim expenses.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$375,019 primarily based on changes in the Plan.
- Internal Service Accounts will increase by \$4,930,926, primarily based on purchased insurance expenses.
- Revenue Projections will decrease by \$2,930,296 primarily based on insurance charges to departments and insurance recoveries.

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 INSURANCE-WORKERS COMP Insurance	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,285,080	\$2,095,775	\$1,100,000	\$1,100,000	
STATE AID	\$24,550	\$29,881	\$32,837	\$32,837	
CHARGES FOR CURRENT SERVICES	\$18,582,325	\$13,601,802	\$13,598,618	\$13,598,618	
MISCELLANEOUS REVENUE	\$2,993,110	\$3,703,098	\$3,425,500	\$3,425,500	
TOTAL OPERATING REVENUES	\$22,885,065	\$19,430,556	\$18,156,955	\$18,156,955	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$2,546,070	\$2,530,266	\$4,030,488	\$4,030,488	
OTHER CHARGES	\$9,157,611	\$15,473,932	\$16,143,077	\$16,143,077	
INTERNAL SERVICE ACCOUNTS	\$5,004,572	\$5,521,533	\$5,372,000	\$5,372,000	
COWCAP	\$229,396	\$319,280	\$231,959	\$231,959	
TOTAL OPERATING EXPENSES	\$16,937,649	\$23,845,011	\$25,777,524	\$25,777,524	
OPERATING INCOME (LOSS)	\$5,947,416	\$(4,414,455)	\$(7,620,569)	\$(7,620,569)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$5,947,416	\$(4,414,455)	\$(7,620,569)	\$(7,620,569)	
CHANGE IN NET POSITION	\$5,947,416	\$(4,414,455)	\$(7,620,569)	\$(7,620,569)	
NET POSITION - BEGINNING BALANCE	\$23,234,848	\$29,182,264	\$24,767,809	\$24,767,809	
NET POSITION - ENDING BALANCE	\$29,182,264	\$24,767,809	\$17,147,240	\$17,147,240	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 SELF-INSURANCE-P.L. & P.D. Insurance	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$213,788	\$532,947	\$250,000	\$250,000	
CHARGES FOR CURRENT SERVICES	\$10,052,521	\$23,085,693	\$20,106,633	\$20,106,633	
MISCELLANEOUS REVENUE	\$33,853,704	\$3,211,824	\$33,370,001	\$33,370,001	
TOTAL OPERATING REVENUES	\$44,120,013	\$26,830,464	\$53,726,634	\$53,726,634	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$1,630,367	\$2,427,053	\$1,813,584	\$1,813,584	
OTHER CHARGES	\$36,974,267	\$8,249,330	\$37,520,922	\$37,520,922	
INTERNAL SERVICE ACCOUNTS	\$7,092,853	\$8,730,557	\$13,444,560	\$13,444,560	
COWCAP	\$141,423	\$165,836	\$627,760	\$627,760	
TOTAL OPERATING EXPENSES	\$45,838,910	\$19,572,776	\$53,406,826	\$53,406,826	
OPERATING INCOME (LOSS)	\$(1,718,897)	\$7,257,688	\$319,808	\$319,808	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(1,718,897)	\$7,257,688	\$319,808	\$319,808	
CHANGE IN NET POSITION	\$(1,718,897)	\$7,257,688	\$319,808	\$319,808	
NET POSITION - BEGINNING BALANCE	\$7,111,122	\$5,392,225	\$12,649,913	\$12,649,913	
NET POSITION - ENDING BALANCE	\$5,392,225	\$12,649,913	\$12,969,721	\$12,969,721	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE INSURANCE-PROPERTY SERVICE ACTIVITY Insurance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED ☒	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$18,685	\$43,966	\$16,000	\$16,000	
CHARGES FOR CURRENT SERVICES	\$955,391	\$1,920,935	\$2,800,000	\$2,800,000	
TOTAL OPERATING REVENUES	\$974,076	\$1,964,901	\$2,816,000	\$2,816,000	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$8,000	\$8,000	
OTHER CHARGES	\$18,550	\$15,539	\$42,882	\$42,882	
INTERNAL SERVICE ACCOUNTS	\$952,351	\$1,129,629	\$1,986,200	\$1,986,200	
COWCAP	\$9,958	\$14,537	\$13,433	\$13,433	
TOTAL OPERATING EXPENSES	\$980,859	\$1,159,705	\$2,050,515	\$2,050,515	
OPERATING INCOME (LOSS)	\$(6,783)	\$805,196	\$765,485	\$765,485	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(6,783)	\$805,196	\$765,485	\$765,485	
CHANGE IN NET POSITION	\$(6,783)	\$805,196	\$765,485	\$765,485	
NET POSITION - BEGINNING BALANCE	\$1,007,712	\$1,000,929	\$1,806,125	\$1,806,125	
NET POSITION - ENDING BALANCE	\$1,000,929	\$1,806,125	\$2,571,610	\$2,571,610	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE INSURANCE-MALPRACTICE SERVICE ACTIVITY Insurance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$23,461	\$37,107		\$16,000	\$16,000
CHARGES FOR CURRENT SERVICES	\$754,620	\$1,050,000		\$1,250,000	\$1,250,000
TOTAL OPERATING REVENUES	\$778,081	\$1,087,107		\$1,266,000	\$1,266,000
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$60,324		\$100,102	\$100,102
OTHER CHARGES	\$26,335	\$19,119		\$60,000	\$60,000
INTERNAL SERVICE ACCOUNTS	\$661,397	\$849,575		\$1,071,000	\$1,071,000
COWCAP	\$7,718	\$8,004		\$9,524	\$9,524
TOTAL OPERATING EXPENSES	\$695,450	\$937,022		\$1,240,626	\$1,240,626
OPERATING INCOME (LOSS)	\$82,631	\$150,085		\$25,374	\$25,374
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$82,631	\$150,085		\$25,374	\$25,374
CHANGE IN NET POSITION	\$82,631	\$150,085		\$25,374	\$25,374
NET POSITION - BEGINNING BALANCE	\$1,114,764	\$1,197,395		\$1,347,480	\$1,347,480
NET POSITION - ENDING BALANCE	\$1,197,395	\$1,347,480		\$1,372,854	\$1,372,854

Purpose

The Grounds Services Division of the General Services Agency provides landscaping maintenance to county-owned and select leased facilities. Services are provided through a combination of full-time and extra-help staff for the major county campuses in Visalia and contracted services for the remainder of county-owned sites. The cost of providing services is recovered through charges to user departments.

Core Function

Provide a warm and inviting exterior environment for Tulare County employees and visitors to county facilities.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Ensure grounds at county-owned facilities are well maintained.

- **Objective 1:** Determine which county campuses would be best served by county Grounds staff as opposed to contracted services by August 2023. **Results:** This objective was completed.
- **Objective 2:** Evaluate and conduct a Request for Proposals for contracted services by September 2023. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- The Grounds Division assumed the responsibility of grounds services at seven additional locations.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Ensure grounds at county-owned facilities are well-maintained.

- **Objective 1:** Purchase new multi-use landscape equipment to carry out tasks more efficiently.

Budget Request

The Requested Budget represents an overall increase of \$215,283 or 17% in expenditures and a decrease of \$158,084 or 12% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$356,761 difference between expenditure and revenue represents the decrease of Unrestricted Net Position.

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

- Services and Supplies will increase by \$46,799 primarily based on the increase in material costs.
- Other Charges will increase by \$145,224, primarily based on increased depreciation and overhead costs.
- Capital Assets will decrease by \$22,000 primarily based on a decrease in capital asset requests.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$7,115 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$158,084 primarily based on a decrease in projected services.

Staffing changes reflected in the Requested Budget include the following:

- Delete 2 FTE positions to be added to Parks Division.
 - 2 Parks & Grounds Workers.

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

- 1 Mini Backhoe - \$94,000
- Mini Backhoe Attachment Equipment - \$19,000

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		ISF GROUNDS Maintenance	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
FROM USE OF MONEY & PROPERTY		\$(5,774)			\$-		\$-
CHARGES FOR CURRENT SERVICES		\$937,976	\$1,164,942		\$1,125,116		\$1,125,116
TOTAL OPERATING REVENUES		\$932,202	\$1,164,942		\$1,125,116		\$1,125,116
OPERATING EXPENSES							
SALARIES AND EMPLOYEE BENEFITS		\$348,611	\$404,613		\$552,562		\$552,562
SERVICE AND SUPPLIES		\$266,966	\$239,306		\$362,550		\$362,550
OTHER CHARGES		\$200,688	\$303,890		\$427,852		\$427,852
CAPITAL ASSETS		\$-	\$-		\$-		\$-
COWCAP		\$15,729	\$18,798		\$25,913		\$25,913
TOTAL OPERATING EXPENSES		\$831,994	\$966,607		\$1,368,877		\$1,368,877
OPERATING INCOME (LOSS)		\$100,208	\$198,335		\$(243,761)		\$(243,761)
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-		\$-
OTHER FINANCING USES		\$-	\$-		\$-		\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-		\$-		\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$100,208	\$198,335		\$(243,761)		\$(243,761)
CHANGE IN NET POSITION		\$100,208	\$198,335		\$(243,761)		\$(243,761)
NET POSITION - BEGINNING BALANCE		\$(162,193)	\$(61,985)		\$136,350		\$136,350
NET POSITION - ENDING BALANCE		\$(61,985)	\$136,350		\$(107,411)		\$(107,411)
INVESTMENT IN CAPITAL ASSETS		\$-	\$-		\$113,000		\$113,000

Purpose

The Facilities Division of the General Services Agency is responsible for maintaining all county-owned and select leased facilities. Facility and equipment maintenance services are performed using skilled in-house staff, with contract support as needed.

Core Functions

Plan and perform preventative and elective maintenance of buildings and associated equipment for county-owned and select leased facilities.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Increase efficiency and decrease the cost of domestic wells.

- **Objective 1:** Obtain cost estimates for the installation of pressure vessel compressors to domestic wells by October 2023. **Results:** This objective was completed.
- **Objective 2:** Develop the scope of work for the installation of pressure vessel compressors to domestic wells by December 2023. **Results:** This objective was completed.
- **Objective 3:** Complete the installation of pressure vessel compressors to domestic wells by March 2024. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- Coordinated, planned, and worked as liaisons for the energy upgrade contractor to upgrade air conditioning, heating, and lighting controls throughout the county.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Ensure the Preventative Maintenance schedule at the South County Detention Facility operates safely and efficiently.

- **Objective 1:** Audit Preventative Maintenance schedules per manufacturer recommendations by December 2024.
- **Objective 2:** Analyze Preventative Maintenance tasks against actual service requests to determine the efficiency of Preventative Maintenance when compared to system failures by March 2025.
- **Objective 3:** Adjust Preventative Maintenance schedules to align with the data obtained in objectives one and two to optimize safety and efficiency by May 2025.

Budget Request

The Requested Budget represents an overall increase of \$509,312 or 4% in expenditures and 548,772 or 5% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$730,626 difference between expenditure and revenue represents the decrease of Unrestricted Net Position.

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

- Salaries and Benefits will increase \$179,623 primarily based on cost-of-living adjustments.
- Services and Supplies will increase by \$402,573, primarily based on increased material costs and contract pricing.
- Capital Assets will decrease by \$57,000, primarily based on a decrease in requests for capital assets.
- Revenue Projections will increase by \$548,772, primarily based on an increase in material costs, contract pricing and hourly rates.

Staffing changes reflected in the Requested Budget include the following:

- Amend 12 FTE positions to align with departmental needs:
 - 7 Maintenance Worker III to Maintenance Worker Lead
 - 5 Maintenance Worker II to Maintenance Worker
- Reclass 29 FTE positions to align with departmental needs:
 - 29 Maintenance Worker I/II to Maintenance Worker

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

- 1 Truck - \$78,000

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		FACILITIES Maintenance	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
FROM USE OF MONEY & PROPERTY		\$(14,144)	\$-		\$-	\$-	
CHARGES FOR CURRENT SERVICES		\$9,366,313	\$10,942,091		\$12,145,167	\$12,145,167	
MISCELLANEOUS REVENUE		\$7,843	\$3,407		\$-	\$-	
OTHER FINANCING SOURCES		\$185,484	\$218,400		\$232,986	\$232,986	
TOTAL OPERATING REVENUES		\$9,545,496	\$11,163,898		\$12,378,153	\$12,378,153	
OPERATING EXPENSES							
SALARIES AND EMPLOYEE BENEFITS		\$3,259,486	\$3,420,742		\$4,572,239	\$4,572,239	
SERVICE AND SUPPLIES		\$4,096,036	\$4,619,750		\$6,066,883	\$6,066,883	
OTHER CHARGES		\$1,799,105	\$1,987,880		\$2,144,171	\$2,144,171	
CAPITAL ASSETS		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$-	\$-		\$-	\$-	
COWCAP		\$201,202	\$235,397		\$247,467	\$247,467	
TOTAL OPERATING EXPENSES		\$9,355,829	\$10,263,769		\$13,030,760	\$13,030,760	
OPERATING INCOME (LOSS)		\$189,667	\$900,129		\$(652,607)	\$(652,607)	
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$(19)	\$(19)		\$(19)	\$(19)	
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$(19)	\$(19)		\$(19)	\$(19)	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$189,648	\$900,110		\$(652,626)	\$(652,626)	
CHANGE IN NET POSITION		\$189,648	\$900,110		\$(652,626)	\$(652,626)	
NET POSITION - BEGINNING BALANCE		\$(510,669)	\$(321,021)		\$579,089	\$579,089	
NET POSITION - ENDING BALANCE		\$(321,021)	\$579,089		\$(73,537)	\$(73,537)	
INVESTMENT IN CAPITAL ASSETS		\$-	\$-		\$78,000	\$78,000	

Purpose

The Custodial Services Division of the General Services Agency provides services to county-owned and select leased facilities. Services are provided through full-time staff in the Visalia area, county-wide detention facilities, and contracted services for the remainder of county-owned and leased sites. Costs are recovered through charges to user departments.

Custodial Services strives to provide a clean, safe, and comfortable working environment using skilled personnel to maintain all buildings in an orderly, timely, and friendly fashion with a commitment to quality customer service and products.

Core Function

Provide a clean, healthy, and safe environment for Tulare County employees and visitors.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Educate and train staff in the proper use and maintenance of new custodial equipment.

- **Objective 1:** Implement ongoing instructional and demonstrative training of new custodial equipment. **Results:** This objective was completed.

Organizational Performance

Goal 1: Implement ongoing reviews of inspection checklists to incorporate ideas, suggestions, and feedback for process and procedure improvements.

- **Objective 1:** Begin conducting monthly meetings with Leads, Supervisor, and Manager by August 2023. **Results:** This objective was not completed. The division manual still needs to be finalized. This item will be carried into FY 2024/25.
- **Objective 2:** Set up monthly meetings to discuss updates with all custodial staff by December 2023. **Results:** This objective was not completed. The final review of the division manual is still pending. This item will be carried into FY 2024/25.

Other Accomplishments in FY 2023/24

- Performed deep cleaning on multiple buildings and sites vacated by county departments
- Performed ongoing cleaning services during construction remodels.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Implement ongoing reviews of inspection checklists to incorporate ideas, suggestions, and feedback for process and procedure improvements.

- **Objective 1:** Finalize the division manual by September 2024.
- **Objective 2:** Begin conducting monthly meetings with leads, supervisors, and managers by October 2024.
- **Objective 3:** Set up monthly meetings to discuss updates with all custodial staff by November 2024.

Budget Request

The Requested Budget represents an overall decrease of \$161,301 or 3% in expenditures and an overall increase of \$196,621 or 4% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$110,632 difference between expenditure and revenue represents the increase of Unrestricted Net Position.

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

- Salaries and Benefits will decrease by \$107,537 primarily based on deleting 4 FTE positions.
- Capital Assets will decrease by \$40,000 primarily based on a decrease in requested capital assets.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$11,015 primarily based on changes in the plan.
- Revenue Projections will increase by \$196,621 primarily based on an increase in the hourly rate.

Staffing changes reflected in the Requested Budget include the following:

- Delete 4 FTE Positions to transfer the positions to the Health & Human Services Agency
 - 4 Custodial Workers

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		ISF CUSTODIAL Maintenance	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
FROM USE OF MONEY & PROPERTY		\$(28,049)	\$-		\$-	\$-	
CHARGES FOR CURRENT SERVICES		\$4,988,296	\$5,407,435		\$5,791,499	\$5,791,499	
TOTAL OPERATING REVENUES		\$4,960,247	\$5,407,435		\$5,791,499	\$5,791,499	
OPERATING EXPENSES							
SALARIES AND EMPLOYEE BENEFITS		\$2,484,668	\$2,603,798		\$3,060,510	\$3,060,510	
SERVICE AND SUPPLIES		\$1,051,867	\$1,162,900		\$1,325,500	\$1,325,500	
OTHER CHARGES		\$953,840	\$1,062,415		\$1,211,125	\$1,211,125	
COWCAP		\$82,929	\$94,747		\$83,732	\$83,732	
TOTAL OPERATING EXPENSES		\$4,573,304	\$4,923,860		\$5,680,867	\$5,680,867	
OPERATING INCOME (LOSS)		\$386,943	\$483,575		\$110,632	\$110,632	
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$-	\$-		\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-		\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$386,943	\$483,575		\$110,632	\$110,632	
CHANGE IN NET POSITION		\$386,943	\$483,575		\$110,632	\$110,632	
NET POSITION - BEGINNING BALANCE		\$(257,051)	\$129,892		\$613,467	\$613,467	
NET POSITION - ENDING BALANCE		\$129,892	\$613,467		\$724,099	\$724,099	

Purpose

The Fleet Services Division of the General Services Agency (GSA) provides safe and cost-effective management of vehicles operated by Tulare County. The services provided include performing maintenance and repairs and acquiring and disposing vehicles. Fleet Services maintains 45 checkout vehicles, which can be used by county departments. The cost of providing services is recovered through charges to user departments.

Core Functions

Provide and maintain vehicles for county departments.

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

Goal 1: Monitor and track fuel consumption to provide efficient vehicle maintenance.

- **Objective 1:** Upgrade fuel stations to smart pumps at four sites. **Results:** This objective was completed.

Organizational Performance

Goal 1: Prepare County Fleet, infrastructure, and staff for Statewide zero-emission regulations.

- **Objective 1:** Contract with a consultant to evaluate options by September 2023. **Results:** This objective was completed.
- **Objective 2:** Train staff on safety requirements necessary for the maintenance and repair of electrified vehicles. **Results:** This objective was partially completed. This objective was partially completed. Forty percent of staff completed the safety requirements training. The remaining staff training will be completed in FY 2024/25.
- **Objective 3:** Pilot an electric vehicle charging program. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Pursue compliance with Advanced Clean Fleet regulations and optimize funding opportunities.

- **Objective 1:** Train staff on safety requirements for the maintenance and repair of electrified vehicles.
- **Objective 2:** Develop and implement the infrastructure and funding strategy for fleet upgrades.
- **Objective 3:** Identify and apply for grants and other funding for infrastructure development.

Budget Request

The Requested Budget represents an overall increase of \$324,561 or 4% in expenditures and an overall increase of \$530,867 or 7% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$346,899 difference between expenditure and revenue represents the decrease in Unrestricted Net Position.

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

- Services and Supplies will decrease by \$89,201 primarily based on a decrease in professional & specialized services.
- Other Charges will increase by \$371,878 primarily based on increased fuel prices and auto parts.
- Capital Assets will increase by \$20,000 primarily based on a new request for capital assets.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$25,693 primarily based on changes in the plan.
- Revenue Projections will increase by \$530,867 primarily based on an increase in the hourly rate.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

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

- 2 Electric Vehicle Chargers -\$20,000

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		FLEET SERVICES Motor Pool	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
FROM USE OF MONEY & PROPERTY		\$(5,606)			\$-	\$-	
CHARGES FOR CURRENT SERVICES		\$7,473,495	\$8,211,081		\$8,577,813	\$8,577,813	
MISCELLANEOUS REVENUE		\$230	\$3,483		\$-	\$-	
OPERATING REVENUES		\$1,927	\$1,730		\$-	\$-	
TOTAL OPERATING REVENUES		\$7,470,046	\$8,216,294		\$8,577,813	\$8,577,813	
OPERATING EXPENSES							
SALARIES AND EMPLOYEE BENEFITS		\$955,176	\$930,208		\$1,016,243	\$1,016,243	
SERVICE AND SUPPLIES		\$482,888	\$471,158		\$621,100	\$621,100	
OTHER CHARGES		\$5,593,151	\$5,791,887		\$7,041,571	\$7,041,571	
CAPITAL ASSETS		\$-	\$-		\$-	\$-	
COWCAP		\$165,124	\$200,105		\$225,798	\$225,798	
TOTAL OPERATING EXPENSES		\$7,196,339	\$7,393,358		\$8,904,712	\$8,904,712	
OPERATING INCOME (LOSS)		\$273,707	\$822,936		\$(326,899)	\$(326,899)	
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$-	\$-		\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-		\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$273,707	\$822,936		\$(326,899)	\$(326,899)	
CHANGE IN NET POSITION		\$273,707	\$822,936		\$(326,899)	\$(326,899)	
NET POSITION - BEGINNING BALANCE		\$276,274	\$549,981		\$1,372,917	\$1,372,917	
NET POSITION - ENDING BALANCE		\$549,981	\$1,372,917		\$1,046,018	\$1,046,018	
INVESTMENT IN CAPITAL ASSETS		\$-	\$-		\$20,000	\$20,000	

Purpose

Tulare County Information and Communications Technology Department (TCiCT) provides public value by helping county departments enhance their operations and public service delivery. The enhancements result in cost-effective technology solutions and services researched, planned, developed, and implemented in collaboration with county departments.

Core Functions

- Collaborate with county departments in the strategic use of technology to improve all facets of county business processes.
- Protect county intellectual property and residents' privacy by enforcing secure methodologies for the electronic and physical protection of data during input, transmission, and storage.
- Leverage county investments in technology and personnel to provide value and accountability to county departments through researching new technologies, growing technical expertise in county personnel, and utilizing the collegial relationships between departments to guide technology investments, utilization, and reporting.
- The Administration Unit conducts budgeting, accounts payable, staffing, planning, and other day-to-day administrative operations within the department.
- Help maintain electronic communication among employees and citizens is one of TCiCT's primary functions. The Operations Division maintains the county network backbone, telephones, servers, storage, backup, and internet access.
- All county employees receive assistance from the TCiCT service desk and desktop support. This team manages more than 7,000 desktops and laptops throughout the county.
- Programming and Application Support Services solve county business process needs by creating and maintaining custom software. They also install and maintain various off-the-shelf applications and databases throughout the County.
- Geographic Information Services (GIS) creates maps and provides data analysis to support county departments and their customers by using geospatial information.
- Enterprise Content Management provides solutions to reduce the use of paper records and improve workflow by applying technology, business analysis, and library sciences.
- The Project Management Office provides project services with a goals-based approach that utilizes formal planning, budget, and scoping processes designed to provide on-time, on-scope, and on-budget project completion.
- Business Intelligence enables county departments to incorporate a data-driven decision-making process by utilizing multiple data sources. This unit uses numerous technologies, applications, and effective practices to collect, integrate, analyze, and present information in customized reports, queries, data mining, and dashboards.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Enhance county technical security posture.

- **Objective 1:** Validate and/or update information security architecture and procedures based on information collected from security risk framework assessments. **Results:** This objective was partially completed. Security Risk Scorecard Phase 1 is in process and should be completed by Fall 2024.
- **Objective 2:** Implement enterprise software required to facilitate the Microsoft Windows 11 migration throughout the county which includes beginning Phase One testing of Microsoft Windows 11. **Results:** This objective was completed.
- **Objective 3:** Review and update content filtering services to improve security, reporting, and optimize network access based on department needs. **Results:** This objective was not completed. Security determined that existing architecture does not meet department needs and TCiCT will begin investigating alternatives to dedicated content filtering appliances.

Organizational Performance

Goal 1: Develop a countywide technology strategy.

- **Objective 1:** Utilize the Information Technology Advisory Committee (ITAC) to facilitate the collection of metrics and data for the creation of a countywide technology strategy document. **Results:** This objective was completed.
- **Objective 2:** Implement and utilized the Marque360 software to facilitate improved Internal Service Fund billing and resource allocation for the county technology project portfolio **Results:** This objective was completed.
- **Objective 3:** Implement Phase One of Security Risk Framework assessments with selected county departments. **Results:** This objective was partially completed. The security team is in the process of completing Phase One analysis, which should be completed by the Fall of 2024.

Goal 2: Improve organizational performance by leveraging modern tools, technologies, and training.

- **Objective 1:** Increase utilization of Microsoft SharePoint and Teams throughout the County through the implementation of industry best practices. **Results:** This objective was completed.
- **Objective 2:** Leverage training through KnowB4 platform to improve cybersecurity awareness. **Results:** This objective was completed.
- **Objective 3:** Implement Microsoft PowerBI to facilitate improved data reporting and visualization. **Results:** This objective was partially completed. Staff have configured the platform but do not anticipate migrating workloads or making it widely available until late 2024.

Other Accomplishments in FY 2023/24

- Supported the County's migration to a new enterprise-wide Human Capital Management (HCM) and Payroll system set to go live in October 2024.
- Supported the County's migration to a new enterprise-wide financial system (Afin) in the fall of 2023.
- Successful review of Microsoft licensing utilization and contract vehicles, leading to an upgrade from M365 G3 to M365 G5 and access to additional services from Microsoft.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Enhance County technical security posture.

- **Objective 1:** Complete and then utilize Phase One of security risk framework assessments to facilitate discussions with departments and mitigate security risk.
- **Objective 2:** Increase the utilization of advanced authentication technologies such as Windows Hello or other MFA (Multi-Factor Authentication) technologies throughout the County.
- **Objective 3:** Ensure that all County staff have access to email to increase the utilization of Single Sign-on (SSO) for critical systems.

Organizational Performance

Goal 1: Develop a Countywide Technology Strategy.

- **Objective 1:** Utilize the Countywide Technology Strategy document to facilitate the creation of an operational roadmap that can be used for planning technology projects in future years.
- **Objective 2:** Utilize the ITAC (Information Technology Advisory Committee) to implement monitoring processes for technology strategy progress.
- **Objective 3:** Develop a Generative Artificial Intelligence (AI) policy document and guidelines to facilitate the future adoption and utilization of AI technologies.

Organizational Performance

Goal 1: Improve organizational performance by leveraging modern tools, technologies, and training.

- **Objective 1:** Enhance employee access to self-service tools in the new Human Capital Management (HCM) system.
- **Objective 2:** Formalize wired network and wireless standards to ensure a high network access standard throughout county workspaces.
- **Objective 3:** Implement Microsoft PowerBI to facilitate improved data reporting and visualization.

Budget Request

The Requested Budget represents an overall decrease of \$3,321,845, or 9%, in expenditures and an overall decrease of \$671,873, or 2%, in revenues compared with the FY 2023/24 Final Budget.

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

- Salaries and Benefits will decrease by \$276,229 primarily based on a decrease in anticipated salary and benefits costs.
- Services and Supplies will increase by \$2,905,890 primarily based on an increase in professional and specialized expenditures.
- Capital Assets will decrease by \$4,878,418 primarily based on a reduction of capital asset requests.
- Other Financing Uses will decrease by \$967,100 primarily based on a reduction in operating transfers out.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$38,556 primarily based on a reduction in the Plan.
- Revenue Projections will decrease by \$671,873 primarily based on a reduction in the costs charged to other departments.

Staffing changes reflected in the Requested Budget include the following:

- Delete 2 FTE positions due to redundancies created by adding Deputy Director, Information Security
 - 2 IT Division Managers
- Add 1 FTE position to address workload issues and modernize efforts.
 - 1 IT Deputy Director – Information Security (IS)

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE ISF DATA PROCESSING SERVICE ACTIVITY Information Technology	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$-	\$-		\$1	\$1
FEDERAL AID	\$7,650	\$-		\$3	\$3
CHARGES FOR CURRENT SERVICES	\$29,741,006	\$28,808,778		\$34,585,043	\$34,585,043
INTERFUND REVENUE	\$85,662	\$100,674		\$100,609	\$100,609
MISCELLANEOUS REVENUE	\$644	\$880		\$24	\$24
OTHER FINANCING SOURCES	\$70,055	\$100,000		\$2	\$2
TOTAL OPERATING REVENUES	\$29,905,017	\$29,010,332		\$34,685,682	\$34,685,682
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$14,177,661	\$15,773,103		\$18,645,835	\$18,645,835
SERVICE AND SUPPLIES	\$7,114,709	\$8,435,030		\$14,262,209	\$14,262,209
OTHER CHARGES	\$1,566,245	\$1,730,605		\$1,929,024	\$1,929,024
CAPITAL ASSETS	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
COWCAP	\$1,009,528	\$(112,830)		\$(151,386)	\$(151,386)
TOTAL OPERATING EXPENSES	\$23,868,143	\$25,825,908		\$34,685,682	\$34,685,682
OPERATING INCOME (LOSS)	\$6,036,874	\$3,184,424		\$-	\$-
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$(967,400)		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$(967,400)		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$6,036,874	\$2,217,024		\$-	\$-
CHANGE IN NET POSITION	\$6,036,874	\$2,217,024		\$-	\$-
NET POSITION - BEGINNING BALANCE	\$(6,116,412)	\$(79,538)		\$2,137,486	\$2,137,486
NET POSITION - ENDING BALANCE	\$(79,538)	\$2,137,486		\$2,137,486	\$2,137,486
INVESTMENT IN CAPITAL ASSETS	\$3,047,437	\$4,764,528		\$-	\$-

Purpose

The Property Management Division of the General Services Agency (GSA) provides real property services to all county-owned and leased site facilities. These services include securing, developing, and managing the properties and real estate assets necessary for the County to deliver services to the public. Property Management also analyzes whether county properties are underutilized and determines whether properties are surplus to the County's needs. The cost of providing services is recovered through charges to user departments.

Core Functions

Responsible for property acquisition, disposition, lease negotiations, and tenant management.

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

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

- **Objective 1:** Locate tenants or county departments to fill vacant space at the Tulare Akers Professional Center **Results:** This objective was partially completed. Construction of the Registrar of Voters site was completed in September 2023. This will be carried into FY 2024/25.
- **Objective 2:** Complete the surplus process for the former Porterville Courthouse. **Results:** This objective was partially completed. The sole offer received was unfavorable and will now be offered to the public in the open bid process. This item will be carried into FY 2024/25.

Other Accomplishments in FY 2023/24

- Completed the design and construction phase for the Dinuba District Office new location.
- Sold a portion of the 1.5-acre section of the Kings River Park that was inaccessible to the public to reinvest profits into the Park.
- Subdivided a portion of the former Harmon Field Airport in Pixley to increase real estate marketability.
- Relocated the District Attorney's Welfare Fraud Unit.

Key Goals and Objectives Results in FY 2024/25

Economic Well-Being

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

- **Objective 1:** Complete the surplus process for the former Porterville Courthouse.
- **Objective 2:** Locate tenants or county departments to fill vacant space at the Tulare Akers Professional Center.
- **Objective 3:** Locate tenants or county departments to fill vacant space at 8040 W Doe Ave, Visalia.

Budget Request

The Requested Budget represents an overall decrease of \$30,455 or 5% in expenditures and an overall increase of \$130,724 or 20% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$181,564 difference between expenditures and revenues represents the increase in Unrestricted Net Position.

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

- Services and Supplies will decrease by \$7,800, primarily based on a decrease in Professional and Specialized Expenses.
- Other Charges will decrease by \$51,176 primarily based on a decrease in Workers Comp and Liability insurance.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$8,835 primarily based on changes in the plan.
- Revenue Projections will increase by \$130,724 primarily based on an increase in billable hours.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Recommendations:

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE ISF PROPERTY MANAGEMENT SERVICE ACTIVITY General	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES	\$-	\$750,603		\$773,873	\$773,873
TOTAL OPERATING REVENUES	\$-	\$750,603		\$773,873	\$773,873
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$-	\$375,114		\$415,822	\$415,822
SERVICE AND SUPPLIES	\$-	\$16,420		\$26,200	\$26,200
OTHER CHARGES	\$-	\$149,882		\$132,931	\$132,931
OTHER FINANCING USES	\$-	\$-		\$-	\$-
COWCAP	\$-	\$8,493		\$17,328	\$17,328
TOTAL OPERATING EXPENSES	\$-	\$549,909		\$592,281	\$592,281
OPERATING INCOME (LOSS)	\$-	\$200,694		\$181,592	\$181,592
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$(27)		\$(28)	\$(28)
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$(27)		\$(28)	\$(28)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$-	\$200,667		\$181,564	\$181,564
CHANGE IN NET POSITION	\$-	\$200,667		\$181,564	\$181,564
NET POSITION - BEGINNING BALANCE	\$-	\$-		\$200,667	\$200,667
NET POSITION - ENDING BALANCE	\$-	\$200,667		\$382,231	\$382,231

Purpose

The Radio Communications Division of the Information and Communications Technology Department (TCiCT) provides Public Safety and other entities with a robust and reliable radio and microwave network for communications across most areas of the County. Costs are recovered through charges to user departments.

Core Functions

- The Radio Communications Division provides reliable radio communications and microwave data links to various departments and agencies. Constantly monitors the infrastructure performance and coverage against established benchmarks and makes improvements where feasible.
- Builds public value with continual countywide improvements to the radio and microwave network by upgrading current radio tower sites, installing new tower sites to meet emerging needs, and implementing improved signal routing protocols.
- The Radio Communications Division also provides installation, maintenance, and repair for equipment installed in vehicles, base stations, and communications towers to maintain established standards of quality and interoperability across county departments and their local partners.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Maintain current public safety communication systems through annual preventive maintenance.

- **Objective 1:** Tune-up 49 GTR8000 repeaters at various locations to current factory specifications. **Results:** This objective was completed.
- **Objective 2:** Repair and inspect a minimum of two repeaters and public safety systems. **Results:** This objective was completed.
- **Objective 3:** Complete inspections, tune-ups, and repairs for a minimum of one-hundred portable and mobile radios at various Tulare County Sheriff's Office substations and detention facilities. **Results:** This objective was completed.

Goal 2: Expand and improve public safety communications through infrastructure improvements.

- **Objective 1:** Install two foothill tower repeater systems. **Results:** This objective was completed.

Goal 3: Support public safety communication changes.

- **Objective 1:** Establish a lease with the United States Forest Service for continued radio tower use on United States Forest Service land. **Results:** This objective was partially completed. GSA Property management continues to work with United States Forest Service to establish a lease.

Other Accomplishments in FY 2023/24

- Lewis Hill repeater site was decommissioned.
- Completed new repeater site at Tulare County Fire Station 25 on the edge of the City of Tulare.
- Completed two (2) new repeater site builds in the foothills of Porterville and Exeter.
- Completed TCRTA bus and transit radio infrastructure installation.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Maintain current public safety communications systems through annual preventive maintenance.

- **Objective 1:** Inspect and replace aged cabling and antennas at a minimum of two (2) radio site locations.
- **Objective 2:** Inspect and repair a minimum of two (2) repeaters and public safety systems.
- **Objective 3:** Inspect Fire Dispatch channels at Tulare Akers Professional Center, then provide a replacement plan.

Goal 2: Expand and improve public safety communications through infrastructure improvements.

- **Objective 1:** Build new valley floor repeater sites at Richgrove, Traver, Earlimart, and Tipton.
- **Objective 2:** Add additional multi-channel base stations for TAPC Radio for Fire Dispatch Pods.
- **Objective 3:** Replace or add a minimum of five (5) microwave radio links between radio sites.

Organizational Performance

Goal 1: Support public safety communication changes.

- **Objective 1:** Collaborate with General Services to establish a lease with the United States Forest Service for continued radio repeater use on the United States Forest Service Land.

Budget Request

The Requested Budget represents an overall increase of \$412,962, or 20%, in expenditures and revenues compared with the FY 2023/24 Final Budget.

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

- Services and Supplies will increase by \$362,596 primarily based on an increase in professional and specialized expenditures.
- Other Charges will increase by \$81,728, primarily based on increased radio maintenance inventory expenditures.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$3,802, primarily based on changes in the plan.
- Revenue Projections will increase by \$412,962, primarily based on an increase in services provided.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

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

- Microwave Link Equipment Bundle - \$80,000
- Microwave Link Equipment Bundle - TCFD Station 25 - \$80,000

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10	
		FUND TITLE SERVICE ACTIVITY		COMMUNICATIONS Information Technology	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,433	\$1,476		\$1,440	\$1,440
FEDERAL AID	\$-	\$-		\$1	\$1
CHARGES FOR CURRENT SERVICES	\$1,281,159	\$1,354,138		\$2,204,390	\$2,204,390
MISCELLANEOUS REVENUE	\$30,578	\$19,062		\$319,649	\$319,649
TOTAL OPERATING REVENUES	\$1,313,170	\$1,374,676		\$2,525,480	\$2,525,480
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$504,908	\$703,927		\$703,790	\$703,790
SERVICE AND SUPPLIES	\$156,090	\$254,403		\$756,488	\$756,488
OTHER CHARGES	\$708,293	\$442,126		\$883,593	\$883,593
CAPITAL ASSETS	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
COWCAP	\$14,635	\$17,806		\$21,608	\$21,608
TOTAL OPERATING EXPENSES	\$1,383,926	\$1,418,262		\$2,365,479	\$2,365,479
OPERATING INCOME (LOSS)	\$(70,756)	\$(43,586)		\$160,001	\$160,001
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$(400,000)	\$-		\$(1)	\$(1)
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$(400,000)	\$-		\$(1)	\$(1)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(470,756)	\$(43,586)		\$160,000	\$160,000
CHANGE IN NET POSITION	\$(470,756)	\$(43,586)		\$160,000	\$160,000
NET POSITION - BEGINNING BALANCE	\$514,100	\$43,344		\$(242)	\$(242)
NET POSITION - ENDING BALANCE	\$43,344	\$(242)		\$159,758	\$159,758
INVESTMENT IN CAPITAL ASSETS	\$60,995	\$124,264		\$160,000	\$160,000

Purpose

The Mail Services Division of the General Services Agency provides all Tulare County departments with mail and package-related services. The cost of providing these services is recovered through charges to user departments.

Core Functions

- Process incoming and outgoing mail at a discounted presort mail rate.
- Ship and receive packages and sort mail for inter-office courier service.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Improve operational efficiency, cost-effectiveness, and continuity by improving Mail service processes.

- **Objective 1:** Meet with appropriate representatives from each department to educate customers on the mail handling and delivery options by January 2024. **Results:** This objective was not completed. This was due to ongoing process analysis. This objective will be carried into FY 2024/25.
- **Objective 2:** Analyze equipment needs and identify options to maintain existing equipment or lease/purchase new equipment by June 2024. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- Surplused obsolete mail equipment and reinvested the proceeds into ongoing operations, which optimized resource allocation and enhanced operational efficiencies.
- Upgraded mail software, resulting in improved reliability and streamlined processes.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Improve operational efficiency, cost-effectiveness, and continuity by improving Mail service processes.

- **Objective 1:** Meet the appropriate representatives from each department to educate customers on the mail handling and delivery options.
- **Objective 2:** Review and amend the current courier services contract to adjust mail pickups to eliminate inefficiencies.

Budget Request

The Requested Budget represents an overall decrease of \$452,022 or 21% in expenditures and an overall increase of \$226,131 or 14% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$68,423 difference between expenditure and revenue represents an increase in Unrestricted Net Position.

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

- Salaries and Benefits will increase by \$12,769 primarily based on cost-of-living adjustments.
- Services and Supplies will decrease by \$16,400, primarily based on office supplies and equipment maintenance.
- Other Charges will decrease by \$446,643 primarily based on a decrease in the postage budget.
- Revenue Projections will increase by \$226,131 primarily based on increased rates.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE		SCHEDULE 10	
		OPERATION OF INTERNAL SERVICE FUND			
		FISCAL YEAR 2024-25		FUND TITLE	ISF MAIL
				SERVICE ACTIVITY	General
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$(485)	\$-		\$-	\$-
CHARGES FOR CURRENT SERVICES	\$1,583,083	\$1,234,522		\$1,794,374	\$1,794,374
MISCELLANEOUS REVENUE	\$-	\$17,378		\$-	\$-
TOTAL OPERATING REVENUES	\$1,582,598	\$1,251,900		\$1,794,374	\$1,794,374
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$61,573	\$137,358		\$140,319	\$140,319
SERVICE AND SUPPLIES	\$84,882	\$138,262		\$100,100	\$100,100
OTHER CHARGES	\$1,387,963	\$1,181,212		\$1,464,951	\$1,464,951
COWCAP	\$22,471	\$22,329		\$20,581	\$20,581
TOTAL OPERATING EXPENSES	\$1,556,889	\$1,479,161		\$1,725,951	\$1,725,951
OPERATING INCOME (LOSS)	\$25,709	\$(227,261)		\$68,423	\$68,423
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$25,709	\$(227,261)		\$68,423	\$68,423
CHANGE IN NET POSITION	\$25,709	\$(227,261)		\$68,423	\$68,423
NET POSITION - BEGINNING BALANCE	\$(103,818)	\$(78,109)		\$(305,370)	\$(305,370)
NET POSITION - ENDING BALANCE	\$(78,109)	\$(305,370)		\$(236,947)	\$(236,947)

Purpose

The Copier Services Division of the Information and Communications Technology (TCiCT) Department provides Tulare County departments with the necessary equipment to produce copies, scan materials, and fax documents at their local offices. These services and copier equipment are typically provided by contractors and managed by the Division. The cost of providing services is recovered through charges to user departments. The General Services Agency (GSA) previously managed the Copier Services fund. However, in FY 2024/25, TCiCT assumed the role as part of its modernization efforts for county technology services.

Core Functions

Provide copier, faxing, and scanning equipment to departments through the management of 375 multi-function copiers.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Finalize the rollout of the new copier equipment.

- **Objective 1:** Ensure all new equipment has been deployed to its intended location and is functioning properly by December 2023. **Results:** This objective was completed.
- **Objective 2:** Confirm the accuracy of record keeping and billing by December 2023. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Ensure consistent service levels in Copier Services as support transitions to TCiCT.

- **Objective 1:** Provide a smooth transition of all billing and support services to TCiCT from GSA.

Budget Request

The Requested Budget represents an overall decrease of \$140,277 or 22% in expenditures and a decrease of \$211,306 or 32% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$67,405 difference between expenditure and revenue represents the decrease in Unrestricted Net Position.

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

- Other Charges will decrease by \$140,000, primarily based on reduced services from other departments.
- Revenue Projections will decrease by \$211,306, primarily based on a reduction in the estimated charges to departments.

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		ISF COPIERS General	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
CHARGES FOR CURRENT SERVICES		\$669,514	\$663,784		\$439,507	\$439,507	
TOTAL OPERATING REVENUES		\$669,514	\$663,784		\$439,507	\$439,507	
OPERATING EXPENSES							
OTHER CHARGES		\$441,257	\$488,991		\$503,550	\$503,550	
COWCAP		\$3,834	\$3,639		\$3,362	\$3,362	
TOTAL OPERATING EXPENSES		\$445,091	\$492,630		\$506,912	\$506,912	
OPERATING INCOME (LOSS)		\$224,423	\$171,154		\$(67,405)	\$(67,405)	
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$-	\$-		\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-		\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$224,423	\$171,154		\$(67,405)	\$(67,405)	
CHANGE IN NET POSITION		\$224,423	\$171,154		\$(67,405)	\$(67,405)	
NET POSITION - BEGINNING BALANCE		\$78,463	\$302,886		\$474,040	\$474,040	
NET POSITION - ENDING BALANCE		\$302,886	\$474,040		\$406,635	\$406,635	

Purpose

The Print Services Division of the General Services Agency (GSA) provides various printed products to departments and other local government agencies. The cost of services is recovered through charges to user departments and direct billing to external agencies.

Core Functions

- Copy, print, and finish documents, presentations, posters, training manuals, and more.
- Provide services including variable data, graphic design, and marketing products of various types.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Improve operational efficiency, effectiveness, and continuity by improving Print service processes.

- **Objective 1:** Analyze equipment needs and identify options to maintain existing equipment or lease/purchase new equipment by January 2024. **Results:** This objective was completed.
- **Objective 2:** Train staff on press machines to minimize outsourcing. **Results:** This objective was completed.

Other Accomplishments in FY 2023/24

- Surplused obsolete print equipment and reinvested the proceeds into ongoing operations, which optimized resource allocation and enhanced operational efficiency.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Expand operational efficiency, cost-effectiveness, and organizational effectiveness by improving Print service processes.

- **Objective 1:** Upgrade print software to improve billing, tracking, workflow, and reporting.
- **Objective 2:** Relocate the Print Shop to optimize the workspace and improve logistical efficiency.

Budget Request

The Requested Budget represents an overall decrease of \$660,505 or 30% in expenditures and a decrease of \$249,113 or 14% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$6,450 difference between expenditures and revenues represents a decrease in Unrestricted Net Position.

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

- Salaries and Benefits will decrease by \$321,865, primarily based on vacant positions that have been deleted.
- Services and Supplies will increase by \$281,940, primarily based on increased material costs.
- Other Charges will decrease by \$640,807, primarily based on reduced print supplies and administrative costs.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$20,227 based on changes in the Plan.
- Revenue Projections will decrease \$249,113 primarily based on a decrease in print services.

Staffing changes reflected in the Requested Budget include the following:

- No staffing changes requested.

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE SERVICE ACTIVITY		ISF PRINTING General	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1		2	3		4	5	
OPERATING REVENUES							
CHARGES FOR CURRENT SERVICES		\$1,688,414	\$1,160,410		\$1,398,960	\$1,398,960	
MISCELLANEOUS REVENUE		\$99,659	\$105,491		\$121,911	\$121,911	
OTHER FINANCING SOURCES		\$-	\$908		\$-	\$-	
TOTAL OPERATING REVENUES		\$1,788,073	\$1,266,809		\$1,520,871	\$1,520,871	
OPERATING EXPENSES							
SALARIES AND EMPLOYEE BENEFITS		\$487,494	\$408,705		\$501,066	\$501,066	
SERVICE AND SUPPLIES		\$13,517	\$256,580		\$343,400	\$343,400	
OTHER CHARGES		\$1,306,269	\$593,042		\$619,540	\$619,540	
COWCAP		\$36,226	\$43,088		\$63,315	\$63,315	
TOTAL OPERATING EXPENSES		\$1,843,506	\$1,301,415		\$1,527,321	\$1,527,321	
OPERATING INCOME (LOSS)		\$(55,433)	\$(34,606)		\$(6,450)	\$(6,450)	
NON-OPERATING REVENUES (EXPENSES)							
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-		\$-	\$-	
OTHER FINANCING USES		\$-	\$-		\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-		\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$(55,433)	\$(34,606)		\$(6,450)	\$(6,450)	
CHANGE IN NET POSITION		\$(55,433)	\$(34,606)		\$(6,450)	\$(6,450)	
NET POSITION - BEGINNING BALANCE		\$(106,520)	\$(161,953)		\$(196,559)	\$(196,559)	
NET POSITION - ENDING BALANCE		\$(161,953)	\$(196,559)		\$(203,009)	\$(203,009)	

Purpose

The Utilities Division of the General Services Agency manages the centralized invoicing process and subsequent billing for all county facilities' utility and infrastructure charges. The cost of providing services is recovered through charges to user departments. The Utilities Division also provides oversight for energy savings programs, seeks energy savings grants, and develops energy conservation recommendations.

Core Functions

- Monitor and approve utility invoices for county-owned facilities.
- Monitor and assist in the preparation of the county's utility budget.
- Conduct outreach efforts to county departments to provide information about energy efficiency measures.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Evaluate and pursue measures to reduce energy consumption and realize cost savings.

- **Objective 1:** Identify additional sites for solar and battery storage by December 2023. **Results:** This objective was not completed. This item will not be carried into FY 2024/25 due to a lack of cost savings and new net metering guidelines, making it unfeasible to accomplish.

Other Accomplishments in FY 2023/24

- Completed a series of energy efficiency projects across multiple county sites. These projects included lighting and HVAC upgrades, the installation of solar parking canopies, and deploying a rooftop solar system at one site. These improvements are expected to enhance the energy efficiency and sustainability of county facilities significantly.

Key Goals and Objectives for FY 2024/25

Economic Well-Being

Goal 1: Utilize available programs for rebates, refunds, and incentives for solar projects at county sites.

- **Objective 1:** Collaborate with consultants to apply for tax credits through the Inflation Reduction Act for eligible solar projects by December 2024.
- **Objective 2:** Collaborate with consultants to register for Renewable Energy Certificates (RECs) for existing solar projects.

Budget Request

The Requested Budget represents an overall increase of \$326,583 or 3% in expenditures and a decrease of \$318,836 or 2% in revenues compared with the FY 2023/24 Final Budget. As a result, the \$318,510 difference between expenditure and revenue represents the decrease in Unrestricted Net Position.

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

- Services and Supplies will increase by \$326,723 primarily based on increased utility costs.
- Other Charges will decrease by \$16,652 primarily based on a reduction to Admin Charge Billing.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$16,652 primarily based on changes in the Plan.
- Revenue Projections will decrease by \$318,836 primarily based on decreased square footage for leased facilities.

Recommendations:

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF INTERNAL SERVICE FUND FISCAL YEAR 2024-25		SCHEDULE 10 FUND TITLE ISF UTILITIES SERVICE ACTIVITY General	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES	\$8,685,293	\$9,059,798	\$12,923,864	\$12,923,864	
MISCELLANEOUS REVENUE	\$9,516	\$-	\$-	\$-	
TOTAL OPERATING REVENUES	\$8,694,809	\$9,059,798	\$12,923,864	\$12,923,864	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$8,155,013	\$9,086,059	\$13,052,723	\$13,052,723	
OTHER CHARGES	\$125,289	\$122,927	\$129,294	\$129,294	
COWCAP	\$38,352	\$43,845	\$60,357	\$60,357	
TOTAL OPERATING EXPENSES	\$8,318,654	\$9,252,831	\$13,242,374	\$13,242,374	
OPERATING INCOME (LOSS)	\$376,155	\$(193,033)	\$(318,510)	\$(318,510)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$376,155	\$(193,033)	\$(318,510)	\$(318,510)	
CHANGE IN NET POSITION	\$376,155	\$(193,033)	\$(318,510)	\$(318,510)	
NET POSITION - BEGINNING BALANCE	\$210,899	\$587,054	\$394,021	\$394,021	
NET POSITION - ENDING BALANCE	\$587,054	\$394,021	\$75,511	\$75,511	

Purpose

The purpose of the Tulare County Area Transit (TCaT) is to provide an effective and affordable means of transportation for residents in certain unincorporated areas of Tulare County. Service has been provided in the form of community Dial-A-Ride service, rural fixed routes, and subsidies to residents since 1980.

TCaT has nine fixed routes and four Dial-A-Ride services (North County, South County, Lindsay, and Rural Tulare). The County contracts with the Cities of Dinuba, Lindsay, Woodlake, Porterville, and Visalia to extend service to County residents in surrounding unincorporated areas. Subsidies are provided for residents who use Orange Belt Stages common carrier routes.

Transit operations are provided under a multi-year contract with a contracted Transportation Service Provider.

In August of 2020, the County and the cities of Dinuba, Exeter, Farmersville, Lindsay, Porterville, Tulare, and Woodlake established the Tulare County Regional Transit Agency (TCRTA) to own, operate, and administer a public transportation system on behalf of the member agencies. On June 29, 2022, the County executed a Memorandum of Understanding (MOU) with TCRTA, appointing them the new operator of transit services for rural Tulare County. In accordance with the MOU, Transit funding allocated to the County by State and federal agencies is assigned to TCRTA, but the County still oversees their use. Transit funding and administration of the MOU with TCRTA will continue to be managed by the Resource Management Agency's (RMA) Transit Division, housed in the Public Works Branch, Management Group 3, Special Programs.

Core Function

Provide public transportation to county residents.

Key Goals and Objectives Results in FY 2023/24

Organizational Performance

Goal 1: Provide the public with convenient access to quality information and services.

- **Objective 1:** Participate in TCRTA's technical committees to ensure that Tulare County rural resident needs are equitably represented. **Results:** This objective was completed.
- **Objective 2:** Finalize required transitional responsibilities under the TCRTA Joint Powers Agreement by December 2024. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Organizational Performance

Goal 1: Provide county residents with convenient access to quality transit service.

- **Objective 1:** Participate in TCRTA's technical committees to ensure that Tulare County rural resident needs are addressed by the JPA, ensuring equitable representation in relation to City residents.
- **Objective 2:** Provide guidance to County TCRTA board representatives as needed to ensure County interests are prioritized.

Budget Request

The Requested Budget represents an overall decrease of \$420,596, or 5%, in expenditures and an overall decrease of \$469,426, or 19%, in revenues compared with the FY 2023/24 Final Budget. The \$5,356,769 difference between expenditures and revenues represents the use of the Unrestricted Net Position.

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

- Salaries and Benefits will decrease by \$23,069, primarily based on transit staff transferring to TCRTA.
- Services and Supplies will increase by \$135,949, primarily based on increased special department expenses.
- Other Charges will decrease by \$553,644, primarily based on the transfer of assets to TCRTA, resulting in a reduction in depreciation.
- Revenue Projections will decrease by \$469,246, primarily based on closed-out federal grants and transferred local funding to TCRTA.

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

- 4 large CNG buses - \$1,102,580
- 1 large CNG bus - \$693,408

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE TRANSPORTATION ENTERPRISE SERVICE ACTIVITY Transit	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$76,388	\$130,636	\$130,000	\$130,000	
STATE AID	\$190,719	\$-	\$-	\$-	
FEDERAL AID	\$2,569,814	\$1,000	\$1,391,760	\$1,391,760	
CHARGES FOR CURRENT SERVICES	\$982,083	\$43,483	\$464,167	\$464,167	
MISCELLANEOUS REVENUE	\$88,050	\$(31,096)	\$1	\$1	
OTHER FINANCING SOURCES	\$-	\$-	\$48,000	\$48,000	
OPERATING REVENUES	\$30,100	\$-	\$-	\$-	
TOTAL OPERATING REVENUES	\$3,937,154	\$144,023	\$2,033,928	\$2,033,928	
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$57,170	\$-	\$-	\$-	
SERVICE AND SUPPLIES	\$3,052,513	\$33,470	\$5,169,096	\$5,169,096	
OTHER CHARGES	\$1,653,809	\$407,935	\$425,613	\$425,613	
CAPITAL ASSETS	\$-	\$-	\$-	\$-	
COWCAP	\$37,910	\$-	\$-	\$-	
TOTAL OPERATING EXPENSES	\$4,801,402	\$441,405	\$5,594,709	\$5,594,709	
OPERATING INCOME (LOSS)	\$(864,248)	\$(297,382)	\$(3,560,781)	\$(3,560,781)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(864,248)	\$(297,382)	\$(3,560,781)	\$(3,560,781)	
CHANGE IN NET POSITION	\$(864,248)	\$(297,382)	\$(3,560,781)	\$(3,560,781)	
NET POSITION - BEGINNING BALANCE	\$6,518,399	\$5,654,151	\$5,356,769	\$5,356,769	
NET POSITION - ENDING BALANCE	\$5,654,151	\$5,356,769	\$1,795,988	\$1,795,988	
INVESTMENT IN CAPITAL ASSETS	\$-	\$-	\$1,795,988	\$1,795,988	

Purpose

The Solid Waste Department provides administration of the Tulare County Integrated Waste Management Plan, recycling programs, operation and maintenance of solid waste facilities, development of new solid waste facilities, regulation of solid waste collection services, and compliance with all applicable federal and state regulations.

Core Functions

Responsible for the safe and cost-effective management of solid waste operations and recycling activities in Tulare County.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Increase Security Measures at County Landfills.

- **Objective 1:** Install additional security cameras at the Visalia Landfill. **Results:** This objective was partially completed. The department has met with Tulare County Information and Communications Technology (TCiCT) and placed orders for surveillance equipment. This is expected to be implemented by Winter 2024.
- **Objective 2:** Install additional security cameras at the Woodville Landfill. **Results:** This objective was partially completed. The department has met with TCiCT and placed orders for surveillance equipment, which is expected to be implemented by Winter 2024.
- **Objective 3:** Evaluate safety trainings for landfill staff. **Results:** This objective was completed.

Quality of Life

Goal 1: Develop programs to reduce organic waste in Tulare County.

- **Objective 1:** Purchase a PG Firebox air burner to reduce green waste material at county landfills. **Results:** This objective was not completed. The department has scheduled product demonstrations with vendors before purchasing burn boxes. The asset will be purchased in FY 2024/25 pending availability.
- **Objective 2:** Complete bid specifications for Visalia Landfill Compost Facility. **Results:** This objective was not completed. The department is working with a consultant to complete the Environment Impact Report before moving to the design phase of the composting facility. The bid specifications are estimated to be completed in FY 2024/25.
- **Objective 3:** Approve amendments to Solid Waste Franchise agreement to include provisions in relation to SB1383 Organic Waste Reduction Requirements. **Results:** This objective was partially completed. The department expects to have finalized agreements presented before the Board of Supervisors in FY 2024/25.

Organizational Performance

Goal 1: Transition services from the Teapot Dome Landfill to the Woodville Landfill.

- **Objective 1:** Approve final closure design and bid documents for Teapot Dome Closure Project. **Results:** This objective was partially completed. The department plans to finalize final closure design and bid documents in FY 2024/25.

Key Goals and Objectives for FY 2024/25

Economic Well-Being

Goal 1: Increase Waste Collection Services in unincorporated Tulare County.

- **Objective 1:** Explore the feasibility of Mandatory Collection Services in rural Tulare County.

Organizational Performance

Goal 1: Consolidate services of Tulare County Landfill System.

- **Objective 1:** Cease disposal operations at Teapot Dome Landfill.
- **Objective 2:** Complete construction of Woodville Landfill Unit II Phase 1 Expansion Project.

Budget Request

The Requested Budget represents an overall decrease of \$425,568, or 1%, in expenditures and an overall increase of \$2,140,083, or 11%, in revenues compared with the FY 2023/24 Final Budget. The \$15,550,391 difference between expenditures and revenues represents the use of the Unrestricted Net Position.

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

- Salaries and Benefits will increase by \$208,303 primarily based on increasing Overtime costs, additional Extra Help, and a projected Cost of Living Adjustment for staff.
- Services and Supplies will decrease by \$752,929 primarily based on the removal of professional services for grinding activities and compost facility design.
- Other Charges will increase by \$2,037,243 primarily based on increases to depreciation expense and landfill Financial Assurance deposits.
- Capital Assets will decrease by \$2,516,048, primarily based on reduced purchases of heavy equipment and a reduction in the carryover amount of the Woodville Landfill Unit II Phase I Expansion Project.
- Other Financing Uses will increase by \$519,998 primarily based on a transfer to Capital Projects related to the Z-Wall Repair.
- Countywide Cost Allocation Plan (COWCAP) charges will increase by \$77,865 primarily based on changes to the Plan.
- Revenue Projections will increase by \$2,140,083 primarily based on Interest Revenue to the Enterprise Fund, Commercial Revenue due to an increase in tonnage, and increases in tipping fees for Wood Waste and Construction & Demolition.

Staffing changes reflected in the Requested Budget include the following:

- Amend 1 FTE position to create more opportunities for advancement.
 - 1 Analyst-Department Human Resources II to Analyst – Department Human Resources III

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

- 2 Emergency Transmission Replacements - \$400,000
- 2 Emergency Engine Replacements - \$400,000
- 1 4x4 pickup - \$60,000

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

- 1 Dozer - \$905,000
- 1 Firebox - \$250,000
- 1 Bin Truck - \$1,000,000
- Woodville Construction project - \$6,808,952

Recommendations:

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE SOLID WASTE SERVICE ACTIVITY Solid Waste	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED ☒	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
LICENSES, PERMITS & FRANCHISES	\$1,198,471	\$1,198,056	\$1,275,000	\$1,275,000	
FROM USE OF MONEY & PROPERTY	\$1,720,085	\$2,740,645	\$1,518,500	\$1,518,500	
STATE AID	\$34,299	\$388,611	\$34,000	\$34,000	
CHARGES FOR CURRENT SERVICES	\$9,707	\$7,059	\$7,832	\$7,832	
MISCELLANEOUS REVENUE	\$110,316	\$87,461	\$90,009	\$90,009	
OTHER FINANCING SOURCES	\$-	\$10,617	\$1	\$1	
OPERATING REVENUES	\$17,952,215	\$19,022,578	\$19,334,503	\$19,334,503	
TOTAL OPERATING REVENUES	\$21,025,093	\$23,455,027	\$22,259,845	\$22,259,845	
OPERATING EXPENSES					
SALARIES AND EMPLOYEE BENEFITS	\$4,336,412	\$4,926,589	\$5,378,957	\$5,378,957	
SERVICE AND SUPPLIES	\$3,508,599	\$4,507,313	\$7,346,272	\$7,346,272	
OTHER CHARGES	\$10,536,835	\$15,414,796	\$13,923,386	\$13,923,386	
CAPITAL ASSETS	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
COWCAP	\$116,503	\$170,838	\$248,703	\$248,703	
TOTAL OPERATING EXPENSES	\$18,498,349	\$25,019,536	\$26,897,318	\$26,897,318	
OPERATING INCOME (LOSS)	\$2,526,744	\$(1,564,509)	\$(4,637,473)	\$(4,637,473)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$(523,967)	\$(561,094)	\$(1,088,966)	\$(1,088,966)	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$(523,967)	\$(561,094)	\$(1,088,966)	\$(1,088,966)	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,002,777	\$(2,125,603)	\$(5,726,439)	\$(5,726,439)	
CHANGE IN NET POSITION	\$2,002,777	\$(2,125,603)	\$(5,726,439)	\$(5,726,439)	
NET POSITION - BEGINNING BALANCE	\$32,866,928	\$34,869,705	\$32,744,102	\$32,744,102	
NET POSITION - ENDING BALANCE	\$34,869,705	\$32,744,102	\$27,017,663	\$27,017,663	
INVESTMENT IN CAPITAL ASSETS	\$-	\$-	\$9,823,952	\$9,823,952	

Purpose

The Terra Bella Sewer Maintenance District is an independent Special District for which the Board of Supervisors serves as the governing board. The Resource Management Agency's Public Works Branch, Management Group 3 - Special Programs, is responsible for district administration and operations. The District provides sanitary sewer collection, treatment, and disposal services to the community of Terra Bella. The Terra Bella Sewer Maintenance District serves a population of approximately 1,500 residents.

Core Functions

Responsible for the safe and cost-effective management of the Terra Bella Wastewater Treatment Facility.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Ensure safe, clean, and reliable sewage treatment facilities.

- **Objective 1:** Monitor and test sewage treatment facilities according to Water Quality Control Board waste discharge requirements throughout FY 2023/24. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Utilize extension of service to enhance the economic stability of the District.

- **Objective 1:** Complete annexation of Setton Farms property into the District's boundary in accordance with LAFCO requirements. **Results:** This objective was not completed. Resource constraints due to the March 2023 storms have delayed the progress. Completion is anticipated in FY 2024/25.

Organizational Performance

Goal 1: Maintain the independent financial sustainability of the Terra Bella sewer system.

- **Objective 1:** Place delinquent accounts on the County Assessors' Tax Roll by August 2023. **Results:** This objective was completed.
- **Objective 2:** Update the system rate study and complete the Prop 218 process as necessary for the financial sustainability of the system. **Results:** This objective was partially completed. Staff have prepared a Rate Study for the system and will conduct community outreach and all necessary hearings in FY 2024/25.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Ensure safe, clean, and reliable sewage treatment facilities.

- **Objective 1:** Monitor and test sewage treatment facilities weekly, following best practices and complying with Water Quality Control Board waste discharge requirements.

Economic Well-Being

Goal 1: Utilize extension of service to enhance the economic stability of the District.

- **Objective 1:** Complete annexation of Setton Farms property into the District boundaries in accordance with LAFCO requirements.

Organizational Performance

Goal 1: Maintain the independent financial sustainability of the Terra Bella sewer system.

- **Objective 1:** Place delinquent accounts on the Assessor's Tax Roll by August 2024.
- **Objective 2:** Update the system rate study and complete the Prop 218 process as necessary for the financial sustainability of the system.

[Budget Request](#)

The Requested Budget represents an overall decrease of \$180,877, or 16%, in expenditures and an overall increase of \$398,563, or 194%, in revenues compared with the FY 2023/24 Final Budget. The \$346,774 difference between expenditures and revenues represents the use of the Unrestricted Net Position.

- Services and Supplies will decrease \$190,713 primarily based on decreased special department expenses.
- Other Charges will increase \$9,836 primarily based on Road Yard charges for staff time.
- Revenue Projections will increase \$398,563 primarily based on the availability of ARPA funding to reimburse the District for eligible sewer projects.

Recommendations

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT	COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
			FUND TITLE	TERRA BELLA SEWER MAINTENANCE
			SERVICE ACTIVITY	Sewer
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
OPERATING REVENUES				
PROPERTY TAXES	\$48,361	\$51,080	\$50,160	\$50,160
FORFEITURES & PENALTIES	\$1,456	\$3,148	\$1,000	\$1,000
FROM USE OF MONEY & PROPERTY	\$17,412	\$25,984	\$15,000	\$15,000
STATE AID	\$268	\$263	\$263	\$263
FEDERAL AID	\$-	\$-	\$393,640	\$393,640
CHARGES FOR CURRENT SERVICES	\$143,733	\$142,777	\$143,733	\$143,733
MISCELLANEOUS REVENUE	\$40	\$10	\$2	\$2
OPERATING REVENUES	\$-	\$-	\$1	\$1
TOTAL OPERATING REVENUES	\$211,270	\$223,262	\$603,799	\$603,799
OPERATING EXPENSES				
SERVICE AND SUPPLIES	\$127,265	\$128,771	\$838,476	\$838,476
OTHER CHARGES	\$100,740	\$111,301	\$112,097	\$112,097
TOTAL OPERATING EXPENSES	\$228,005	\$240,072	\$950,573	\$950,573
OPERATING INCOME (LOSS)	\$(16,735)	\$(16,810)	\$(346,774)	\$(346,774)
NON-OPERATING REVENUES (EXPENSES)				
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-
OTHER FINANCING USES	\$-	\$-	\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(16,735)	\$(16,810)	\$(346,774)	\$(346,774)
CHANGE IN NET POSITION	\$(16,735)	\$(16,810)	\$(346,774)	\$(346,774)
NET POSITION - BEGINNING BALANCE	\$462,319	\$445,584	\$428,774	\$428,774
NET POSITION - ENDING BALANCE	\$445,584	\$428,774	\$82,000	\$82,000

Purpose

The L & M Funds are used to budget for assessment districts and are established to provide for the long-term maintenance of roads, storm drainage systems, and landscape belts within residential subdivisions of unincorporated areas. The Resource Management Agency's Public Works Branch, Management Group 3 - Special Programs, provides district administration. Revenue for the districts is derived through annual fees assessed on specified parcels receiving the benefit. Fees are adjusted annually to reflect any cost variations in maintaining the district. Funding is collected and held in reserve for scheduled work and periodic maintenance.

L and M Fund budgets include:

- L01 Orosi Lighting/Landscape Assessment District 92-01
- L05 Orosi Storm Drain Assessment District 95-720
- L10 Orosi Storm Drain Assessment District 98-722
- L16 Earlimart Lighting/Landscape Assessment District 02-01 (Incorporates L15)
- L17 Goshen (2A) Storm Drain 23-19-003
- L18 Goshen (4) Storm Drain 23-19-003
- L60 Tipton Storm Drain Assessment District 02-748 (Incorporates L40)
- L65 Earlimart Storm Drain Assessment District 02-746 (Incorporates L20, L35, and L50)
- L70 Cutler Storm Drain Assessment District 05-764
- L75 Teviston Storm Drain Assessment District 04-752
- L80 Earlimart Storm Drain Assessment District 04-744 (Incorporates L25 and L45)
- L85 Orosi Storm Drain Assessment District 04-754 (Incorporates L30 and L55)
- L86 Visalia Storm Drain Assessment District 07-792
- L87 Visalia Storm Drain Assessment District 07-767
- L88 Visalia District 13-792
- L89 Traver Storm Drain Assessment District 14-830
- L90 Visalia Storm Drain Assessment District 14-792
- L91 Visalia Storm Drain Assessment District 16-767
- L92 Goshen 18-789
- L93 Orosi 19-17-003
- L94 PIXLEY 20-770
- L95 Goshen Storm Drain 19-789
- L96 Goshen Storm Drain 20-19-003
- L97 21-789 Goshen Storm Drain
- M03 Strathmore Road Assessment District 05-773 (was initiated but not yet formed)
- M04 Porterville Road Assessment District 06-781
- M06 Visalia (Acacia) Road Assessment District 06-772
- M17 Goshen (2A) Road Maint 23-19-003R
- M18 Goshen (4) Street Maint 23-19-003R
- M19 Goshen Street Maint 23-20-003R
- M86 Visalia Road Maintenance District 07-792R
- M87 Visalia Road Maintenance District 07-767R
- M88 Goshen Road Maintenance District 09-804R
- M89 Goshen District 12-804R
- M90 Visalia District 13-792R
- M91 Visalia District 14-792R
- M92 Visalia Road Maintenance District 16-767R

- M93 Goshen 18-789R
- M94 Orosi 19-17-003R
- M95 PIXLEY 20-770R
- M96 Goshen Road 19-789R
- M97 Porterville Street 20-20-002R
- M98 Goshen Street Maintenance 20-19-003R
- M99 Goshen Street Maintenance 21-789R

Core Functions

Maintain county roadway, landscape, lighting, or drainage areas within the appropriately assigned assessment districts.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Provide cost effective operations and maintenance for the storm drainage systems, roadways, and landscape belts within the assessment districts.

- **Objective 1:** Develop and implement an inspection schedule and maintenance plan for storm drain and landscape facilities. **Results:** This objective was partially completed. Inspections and routine maintenance took place, but a full scope maintenance plan was not developed due to resource constraints related to the March 2023 Storms response. This will be addressed in FY2024/25.

Organizational Performance

Goal 1: Ensure adequate funding for the management and maintenance of the assessment districts, storm drainage systems, roadways, and landscape districts.

- **Objective 1:** Ensure annual assessment district fees are provided to the Assessor's Office for placement on the tax roll within one month of establishment of new district. **Results:** This objective was completed.
- **Objective 2:** Partner with a community service organization or local contractor for basin maintenance. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Provide cost-effective operations and maintenance for the assessment districts' storm drainage systems, roadways, and landscape belts.

- **Objective 1:** Develop and implement an inspection schedule and maintenance plan for storm drain and landscape facilities.

Organizational Performance

Goal 1: Ensure adequate funding for the management and maintenance of the assessment districts, storm drainage systems, roadways, and landscape districts.

- **Objective 1:** Provide District fees to the Assessor's Office for placement on the tax roll within one month of establishing the new district.

Budget Request

The Requested Budget represents an overall increase of \$358,290 or 19% in expenditures and an overall increase of \$105,962 or 53% in revenues compared with the FY 2023/24 Final Budget. The \$1,908,996 difference between expenditures and revenue represents the use of Unrestricted Net Position.

Recommendations:

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 92-01 OROSI LANDSCAPE SERVICE ACTIVITY Landscape Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,066	\$1,766	\$1,500	\$1,500	
CHARGES FOR CURRENT SERVICES	\$7,859	\$7,756	\$7,905	\$7,905	
MISCELLANEOUS REVENUE	\$-	\$13,175	\$-	\$-	
TOTAL OPERATING REVENUES	\$8,925	\$22,697	\$9,405	\$9,405	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$13,741	\$5,862	\$61,264	\$61,264	
OTHER CHARGES	\$3,441	\$2,195	\$3,323	\$3,323	
TOTAL OPERATING EXPENSES	\$17,182	\$8,057	\$64,587	\$64,587	
OPERATING INCOME (LOSS)	\$(8,257)	\$14,640	\$(55,182)	\$(55,182)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(8,257)	\$14,640	\$(55,182)	\$(55,182)	
CHANGE IN NET POSITION	\$(8,257)	\$14,640	\$(55,182)	\$(55,182)	
NET POSITION - BEGINNING BALANCE	\$48,799	\$40,542	\$55,182	\$55,182	
NET POSITION - ENDING BALANCE	\$40,542	\$55,182	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 95-720 OROSI STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$373	\$616	\$450	\$450	
CHARGES FOR CURRENT SERVICES	\$1,766	\$1,730	\$1,760	\$1,760	
TOTAL OPERATING REVENUES	\$2,139	\$2,346	\$2,210	\$2,210	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$22,324	\$22,324	
OTHER CHARGES	\$717	\$373	\$610	\$610	
TOTAL OPERATING EXPENSES	\$717	\$373	\$22,934	\$22,934	
OPERATING INCOME (LOSS)	\$1,422	\$1,973	\$(20,724)	\$(20,724)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,422	\$1,973	\$(20,724)	\$(20,724)	
CHANGE IN NET POSITION	\$1,422	\$1,973	\$(20,724)	\$(20,724)	
NET POSITION - BEGINNING BALANCE	\$17,329	\$18,751	\$20,724	\$20,724	
NET POSITION - ENDING BALANCE	\$18,751	\$20,724	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE OROSI 98-722 STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$742	\$1,205		\$1,050	\$1,050
CHARGES FOR CURRENT SERVICES	\$2,013	\$2,132		\$2,045	\$2,045
TOTAL OPERATING REVENUES	\$2,755	\$3,337		\$3,095	\$3,095
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$42,494	\$42,494
OTHER CHARGES	\$663	\$387		\$624	\$624
TOTAL OPERATING EXPENSES	\$663	\$387		\$43,118	\$43,118
OPERATING INCOME (LOSS)	\$2,092	\$2,950		\$(40,023)	\$(40,023)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,092	\$2,950		\$(40,023)	\$(40,023)
CHANGE IN NET POSITION	\$2,092	\$2,950		\$(40,023)	\$(40,023)
NET POSITION - BEGINNING BALANCE	\$34,981	\$37,073		\$40,023	\$40,023
NET POSITION - ENDING BALANCE	\$37,073	\$40,023		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 02-01 ERLMRT LNDSCP Landscape Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,807	\$3,003		\$2,630	\$2,630
CHARGES FOR CURRENT SERVICES	\$8,931	\$9,064		\$9,801	\$9,801
TOTAL OPERATING REVENUES	\$10,738	\$12,067		\$12,431	\$12,431
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$141	\$105		\$111,047	\$111,047
OTHER CHARGES	\$3,415	\$2,091		\$3,112	\$3,112
TOTAL OPERATING EXPENSES	\$3,556	\$2,196		\$114,159	\$114,159
OPERATING INCOME (LOSS)	\$7,182	\$9,871		\$(101,728)	\$(101,728)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$7,182	\$9,871		\$(101,728)	\$(101,728)
CHANGE IN NET POSITION	\$7,182	\$9,871		\$(101,728)	\$(101,728)
NET POSITION - BEGINNING BALANCE	\$84,675	\$91,857		\$101,728	\$101,728
NET POSITION - ENDING BALANCE	\$91,857	\$101,728		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE 23-19-003-GOSHEN (2A) STORM D			
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES		\$-	\$-	\$1,876	\$1,876
TOTAL OPERATING REVENUES		\$-	\$-	\$1,876	\$1,876
OPERATING EXPENSES					
SERVICE AND SUPPLIES		\$-	\$-	\$1,608	\$1,608
OTHER CHARGES		\$-	\$-	\$268	\$268
TOTAL OPERATING EXPENSES		\$-	\$-	\$1,876	\$1,876
OPERATING INCOME (LOSS)					
		\$-	\$-	\$-	\$-
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-	\$-	\$-
OTHER FINANCING USES		\$-	\$-	\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-	\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS					
		\$-	\$-	\$-	\$-
CHANGE IN NET POSITION					
		\$-	\$-	\$-	\$-
NET POSITION - BEGINNING BALANCE		\$-	\$-	\$-	\$-
NET POSITION - ENDING BALANCE		\$-	\$-	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
				FUND TITLE	23-19-003-GOSHEN (4) STORM DRA
				SERVICE ACTIVITY	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES		\$-	\$-	\$1,934	\$1,934
TOTAL OPERATING REVENUES		\$-	\$-	\$1,934	\$1,934
OPERATING EXPENSES					
SERVICE AND SUPPLIES		\$-	\$-	\$1,647	\$1,647
OTHER CHARGES		\$-	\$-	\$287	\$287
TOTAL OPERATING EXPENSES		\$-	\$-	\$1,934	\$1,934
OPERATING INCOME (LOSS)		\$-	\$-	\$-	\$-
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-	\$-	\$-
OTHER FINANCING USES		\$-	\$-	\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-	\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$-	\$-	\$-	\$-
CHANGE IN NET POSITION		\$-	\$-	\$-	\$-
NET POSITION - BEGINNING BALANCE		\$-	\$-	\$-	\$-
NET POSITION - ENDING BALANCE		\$-	\$-	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 02-748 TIPTON STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$779	\$1,289	\$1,150	\$1,150	
CHARGES FOR CURRENT SERVICES	\$2,612	\$2,733	\$2,707	\$2,707	
TOTAL OPERATING REVENUES	\$3,391	\$4,022	\$3,857	\$3,857	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$46,354	\$46,354	
OTHER CHARGES	\$365	\$367	\$604	\$604	
TOTAL OPERATING EXPENSES	\$365	\$367	\$46,958	\$46,958	
OPERATING INCOME (LOSS)	\$3,026	\$3,655	\$(43,101)	\$(43,101)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,026	\$3,655	\$(43,101)	\$(43,101)	
CHANGE IN NET POSITION	\$3,026	\$3,655	\$(43,101)	\$(43,101)	
NET POSITION - BEGINNING BALANCE	\$36,420	\$39,446	\$43,101	\$43,101	
NET POSITION - ENDING BALANCE	\$39,446	\$43,101	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 02-746 ERLMRT STORM Drainage Maintenance	
OPERATING DETAIL		2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,150	\$1,890	\$1,800	\$1,800	
CHARGES FOR CURRENT SERVICES	\$3,514	\$3,545	\$3,531	\$3,531	
TOTAL OPERATING REVENUES	\$4,664	\$5,435	\$5,331	\$5,331	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$67,475	\$67,475	
OTHER CHARGES	\$573	\$575	\$812	\$812	
TOTAL OPERATING EXPENSES	\$573	\$575	\$68,287	\$68,287	
OPERATING INCOME (LOSS)	\$4,091	\$4,860	\$(62,956)	\$(62,956)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$4,091	\$4,860	\$(62,956)	\$(62,956)	
CHANGE IN NET POSITION	\$4,091	\$4,860	\$(62,956)	\$(62,956)	
NET POSITION - BEGINNING BALANCE	\$54,005	\$58,096	\$62,956	\$62,956	
NET POSITION - ENDING BALANCE	\$58,096	\$62,956	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		05-764 CUTLER DRAINAGE DISTR	
		SERVICE ACTIVITY		Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$872	\$1,455		\$1,284	\$1,284
CHARGES FOR CURRENT SERVICES	\$3,247	\$3,472		\$3,472	\$3,472
TOTAL OPERATING REVENUES	\$4,119	\$4,927		\$4,756	\$4,756
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$53,102	\$53,102
OTHER CHARGES	\$358	\$360		\$597	\$597
TOTAL OPERATING EXPENSES	\$358	\$360		\$53,699	\$53,699
OPERATING INCOME (LOSS)	\$3,761	\$4,567		\$(48,943)	\$(48,943)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,761	\$4,567		\$(48,943)	\$(48,943)
CHANGE IN NET POSITION	\$3,761	\$4,567		\$(48,943)	\$(48,943)
NET POSITION - BEGINNING BALANCE	\$40,615	\$44,376		\$48,943	\$48,943
NET POSITION - ENDING BALANCE	\$44,376	\$48,943		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 04-752 TEVISTON STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$192	\$320	\$250	\$250	
CHARGES FOR CURRENT SERVICES	\$994	\$978	\$1,065	\$1,065	
TOTAL OPERATING REVENUES	\$1,186	\$1,298	\$1,315	\$1,315	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$11,494	\$11,494	
OTHER CHARGES	\$326	\$328	\$565	\$565	
TOTAL OPERATING EXPENSES	\$326	\$328	\$12,059	\$12,059	
OPERATING INCOME (LOSS)	\$860	\$970	\$(10,744)	\$(10,744)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$860	\$970	\$(10,744)	\$(10,744)	
CHANGE IN NET POSITION	\$860	\$970	\$(10,744)	\$(10,744)	
NET POSITION - BEGINNING BALANCE	\$8,914	\$9,774	\$10,744	\$10,744	
NET POSITION - ENDING BALANCE	\$9,774	\$10,744	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 04-744 ERLMRT STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,053	\$1,735	\$1,649	\$1,649	
CHARGES FOR CURRENT SERVICES	\$3,216	\$3,419	\$3,373	\$3,373	
TOTAL OPERATING REVENUES	\$4,269	\$5,154	\$5,022	\$5,022	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$62,307	\$62,307	
OTHER CHARGES	\$423	\$425	\$662	\$662	
TOTAL OPERATING EXPENSES	\$423	\$425	\$62,969	\$62,969	
OPERATING INCOME (LOSS)	\$3,846	\$4,729	\$(57,947)	\$(57,947)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,846	\$4,729	\$(57,947)	\$(57,947)	
CHANGE IN NET POSITION	\$3,846	\$4,729	\$(57,947)	\$(57,947)	
NET POSITION - BEGINNING BALANCE	\$49,372	\$53,218	\$57,947	\$57,947	
NET POSITION - ENDING BALANCE	\$53,218	\$57,947	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 04-754 OROSI STORM SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,417	\$2,305	\$2,100	\$2,100	
CHARGES FOR CURRENT SERVICES	\$3,872	\$4,124	\$4,096	\$4,096	
TOTAL OPERATING REVENUES	\$5,289	\$6,429	\$6,196	\$6,196	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$82,190	\$82,190	
OTHER CHARGES	\$1,014	\$655	\$698	\$698	
TOTAL OPERATING EXPENSES	\$1,014	\$655	\$82,888	\$82,888	
OPERATING INCOME (LOSS)	\$4,275	\$5,774	\$(76,692)	\$(76,692)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$4,275	\$5,774	\$(76,692)	\$(76,692)	
CHANGE IN NET POSITION	\$4,275	\$5,774	\$(76,692)	\$(76,692)	
NET POSITION - BEGINNING BALANCE	\$66,643	\$70,918	\$76,692	\$76,692	
NET POSITION - ENDING BALANCE	\$70,918	\$76,692	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		07-792 VISALIA STORM DRAIN	
		SERVICE ACTIVITY		Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$2,933	\$4,906		\$4,650	\$4,650
CHARGES FOR CURRENT SERVICES	\$10,662	\$11,144		\$11,062	\$11,062
TOTAL OPERATING REVENUES	\$13,595	\$16,050		\$15,712	\$15,712
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$178,433	\$178,433
OTHER CHARGES	\$447	\$449		\$686	\$686
TOTAL OPERATING EXPENSES	\$447	\$449		\$179,119	\$179,119
OPERATING INCOME (LOSS)	\$13,148	\$15,601		\$(163,407)	\$(163,407)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$13,148	\$15,601		\$(163,407)	\$(163,407)
CHANGE IN NET POSITION	\$13,148	\$15,601		\$(163,407)	\$(163,407)
NET POSITION - BEGINNING BALANCE	\$134,658	\$147,806		\$163,407	\$163,407
NET POSITION - ENDING BALANCE	\$147,806	\$163,407		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		07-767 VISALIA STORM DRAIN	
		SERVICE ACTIVITY		Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,147	\$1,935		\$1,800	\$1,800
CHARGES FOR CURRENT SERVICES	\$4,972	\$5,086		\$5,086	\$5,086
TOTAL OPERATING REVENUES	\$6,119	\$7,021		\$6,886	\$6,886
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$69,922	\$69,922
OTHER CHARGES	\$333	\$335		\$572	\$572
TOTAL OPERATING EXPENSES	\$333	\$335		\$70,494	\$70,494
OPERATING INCOME (LOSS)	\$5,786	\$6,686		\$(63,608)	\$(63,608)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$5,786	\$6,686		\$(63,608)	\$(63,608)
CHANGE IN NET POSITION	\$5,786	\$6,686		\$(63,608)	\$(63,608)
NET POSITION - BEGINNING BALANCE	\$51,136	\$56,922		\$63,608	\$63,608
NET POSITION - ENDING BALANCE	\$56,922	\$63,608		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 13-792 VISALIA SERVICE ACTIVITY Drainage Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,455	\$2,536	\$2,300	\$2,300	
CHARGES FOR CURRENT SERVICES	\$8,756	\$9,394	\$9,394	\$9,394	
TOTAL OPERATING REVENUES	\$10,211	\$11,930	\$11,694	\$11,694	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$98,575	\$98,575	
OTHER CHARGES	\$380	\$382	\$619	\$619	
TOTAL OPERATING EXPENSES	\$380	\$382	\$99,194	\$99,194	
OPERATING INCOME (LOSS)	\$9,831	\$11,548	\$(87,500)	\$(87,500)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$9,831	\$11,548	\$(87,500)	\$(87,500)	
CHANGE IN NET POSITION	\$9,831	\$11,548	\$(87,500)	\$(87,500)	
NET POSITION - BEGINNING BALANCE	\$66,121	\$75,952	\$87,500	\$87,500	
NET POSITION - ENDING BALANCE	\$75,952	\$87,500	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		14-830-TRAVER STORM DRAIN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$408	\$743		\$690	\$690
CHARGES FOR CURRENT SERVICES	\$3,423	\$3,640		\$3,640	\$3,640
TOTAL OPERATING REVENUES	\$3,831	\$4,383		\$4,330	\$4,330
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$29,685	\$29,685
OTHER CHARGES	\$362	\$324		\$561	\$561
TOTAL OPERATING EXPENSES	\$362	\$324		\$30,246	\$30,246
OPERATING INCOME (LOSS)	\$3,469	\$4,059		\$(25,916)	\$(25,916)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,469	\$4,059		\$(25,916)	\$(25,916)
CHANGE IN NET POSITION	\$3,469	\$4,059		\$(25,916)	\$(25,916)
NET POSITION - BEGINNING BALANCE	\$18,388	\$21,857		\$25,916	\$25,916
NET POSITION - ENDING BALANCE	\$21,857	\$25,916		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE 14-792-VISALIA			
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,288	\$2,334		\$2,100	\$2,100
CHARGES FOR CURRENT SERVICES	\$10,745	\$11,528		\$11,528	\$11,528
TOTAL OPERATING REVENUES	\$12,033	\$13,862		\$13,628	\$13,628
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$95,190	\$95,190
OTHER CHARGES	\$422	\$424		\$661	\$661
TOTAL OPERATING EXPENSES	\$422	\$424		\$95,851	\$95,851
OPERATING INCOME (LOSS)	\$11,611	\$13,438		\$(82,223)	\$(82,223)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$11,611	\$13,438		\$(82,223)	\$(82,223)
CHANGE IN NET POSITION	\$11,611	\$13,438		\$(82,223)	\$(82,223)
NET POSITION - BEGINNING BALANCE	\$57,174	\$68,785		\$82,223	\$82,223
NET POSITION - ENDING BALANCE	\$68,785	\$82,223		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		16-767-VISALIA	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$546	\$1,021		\$950	\$950
CHARGES FOR CURRENT SERVICES	\$6,049	\$4,842		\$4,779	\$4,779
TOTAL OPERATING REVENUES	\$6,595	\$5,863		\$5,729	\$5,729
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$40,859	\$40,859
OTHER CHARGES	\$335	\$324		\$571	\$571
TOTAL OPERATING EXPENSES	\$335	\$324		\$41,430	\$41,430
OPERATING INCOME (LOSS)	\$6,260	\$5,539		\$(35,701)	\$(35,701)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$6,260	\$5,539		\$(35,701)	\$(35,701)
CHANGE IN NET POSITION	\$6,260	\$5,539		\$(35,701)	\$(35,701)
NET POSITION - BEGINNING BALANCE	\$23,902	\$30,162		\$35,701	\$35,701
NET POSITION - ENDING BALANCE	\$30,162	\$35,701		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		18-789 GOSHEN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$66	\$145		\$125	\$125
CHARGES FOR CURRENT SERVICES	\$1,659	\$1,767		\$1,767	\$1,767
TOTAL OPERATING REVENUES	\$1,725	\$1,912		\$1,892	\$1,892
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$6,882	\$6,882
OTHER CHARGES	\$326	\$314		\$575	\$575
TOTAL OPERATING EXPENSES	\$326	\$314		\$7,457	\$7,457
OPERATING INCOME (LOSS)	\$1,399	\$1,598		\$(5,565)	\$(5,565)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,399	\$1,598		\$(5,565)	\$(5,565)
CHANGE IN NET POSITION	\$1,399	\$1,598		\$(5,565)	\$(5,565)
NET POSITION - BEGINNING BALANCE	\$2,568	\$3,967		\$5,565	\$5,565
NET POSITION - ENDING BALANCE	\$3,967	\$5,565		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		19-17-003-OROSI	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$70	\$147		\$125	\$125
CHARGES FOR CURRENT SERVICES	\$1,602	\$1,850		\$1,778	\$1,778
TOTAL OPERATING REVENUES	\$1,672	\$1,997		\$1,903	\$1,903
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$6,956	\$6,956
OTHER CHARGES	\$338	\$326		\$552	\$552
TOTAL OPERATING EXPENSES	\$338	\$326		\$7,508	\$7,508
OPERATING INCOME (LOSS)	\$1,334	\$1,671		\$(5,605)	\$(5,605)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,334	\$1,671		\$(5,605)	\$(5,605)
CHANGE IN NET POSITION	\$1,334	\$1,671		\$(5,605)	\$(5,605)
NET POSITION - BEGINNING BALANCE	\$2,600	\$3,934		\$5,605	\$5,605
NET POSITION - ENDING BALANCE	\$3,934	\$5,605		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		20-770-PIXLEY	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$1,932	\$2,232		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$46	\$125		\$100	\$100
CHARGES FOR CURRENT SERVICES	\$-	\$-		\$2,232	\$2,232
TOTAL OPERATING REVENUES	\$1,978	\$2,357		\$2,332	\$2,332
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$6,923	\$6,923
OTHER CHARGES	\$331	\$319		\$580	\$580
TOTAL OPERATING EXPENSES	\$331	\$319		\$7,503	\$7,503
OPERATING INCOME (LOSS)	\$1,647	\$2,038		\$(5,171)	\$(5,171)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,647	\$2,038		\$(5,171)	\$(5,171)
CHANGE IN NET POSITION	\$1,647	\$2,038		\$(5,171)	\$(5,171)
NET POSITION - BEGINNING BALANCE	\$1,486	\$3,133		\$5,171	\$5,171
NET POSITION - ENDING BALANCE	\$3,133	\$5,171		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
				FUND TITLE	19-789 GOSHEN STORM DRAIN
				SERVICE ACTIVITY	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$2,009	\$2,143		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$51	\$132		\$100	\$100
CHARGES FOR CURRENT SERVICES	\$-	\$44		\$2,143	\$2,143
TOTAL OPERATING REVENUES	\$2,060	\$2,319		\$2,243	\$2,243
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$7,079	\$7,079
OTHER CHARGES	\$326	\$315		\$575	\$575
TOTAL OPERATING EXPENSES	\$326	\$315		\$7,654	\$7,654
OPERATING INCOME (LOSS)	\$1,734	\$2,004		\$(5,411)	\$(5,411)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,734	\$2,004		\$(5,411)	\$(5,411)
CHANGE IN NET POSITION	\$1,734	\$2,004		\$(5,411)	\$(5,411)
NET POSITION - BEGINNING BALANCE	\$1,673	\$3,407		\$5,411	\$5,411
NET POSITION - ENDING BALANCE	\$3,407	\$5,411		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		20-19-003 GOSHEN STORM DRAIN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$10	\$84		\$60	\$60
CHARGES FOR CURRENT SERVICES	\$1,774	\$3,024		\$3,038	\$3,038
TOTAL OPERATING REVENUES	\$1,784	\$3,108		\$3,098	\$3,098
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$6,766	\$6,766
OTHER CHARGES	\$291	\$291		\$641	\$641
TOTAL OPERATING EXPENSES	\$291	\$291		\$7,407	\$7,407
OPERATING INCOME (LOSS)	\$1,493	\$2,817		\$(4,309)	\$(4,309)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,493	\$2,817		\$(4,309)	\$(4,309)
CHANGE IN NET POSITION	\$1,493	\$2,817		\$(4,309)	\$(4,309)
NET POSITION - BEGINNING BALANCE	\$(1)	\$1,492		\$4,309	\$4,309
NET POSITION - ENDING BALANCE	\$1,492	\$4,309		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		21-789 GOSHEN STORM DRAIN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$-	\$28		\$10	\$10
CHARGES FOR CURRENT SERVICES	\$-	\$2,228		\$2,165	\$2,165
TOTAL OPERATING REVENUES	\$-	\$2,256		\$2,175	\$2,175
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$2,025	\$2,025
OTHER CHARGES	\$-	\$-		\$150	\$150
TOTAL OPERATING EXPENSES	\$-	\$-		\$2,175	\$2,175
OPERATING INCOME (LOSS)	\$-	\$2,256		\$-	\$-
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$-	\$2,256		\$-	\$-
CHANGE IN NET POSITION	\$-	\$2,256		\$-	\$-
NET POSITION - BEGINNING BALANCE	\$-	\$-		\$2,256	\$2,256
NET POSITION - ENDING BALANCE	\$-	\$2,256		\$2,256	\$2,256

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 05-773 STRATHMORE ROAD DISTR SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$45	\$70	\$50	\$50	
TOTAL OPERATING REVENUES	\$45	\$70	\$50	\$50	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$2,309	\$2,309	
TOTAL OPERATING EXPENSES	\$-	\$-	\$2,309	\$2,309	
OPERATING INCOME (LOSS)	\$45	\$70	\$(2,259)	\$(2,259)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$45	\$70	\$(2,259)	\$(2,259)	
CHANGE IN NET POSITION	\$45	\$70	\$(2,259)	\$(2,259)	
NET POSITION - BEGINNING BALANCE	\$2,144	\$2,189	\$2,259	\$2,259	
NET POSITION - ENDING BALANCE	\$2,189	\$2,259	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 06-781 PORTERVILLE ROAD DISTR SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$837	\$1,310	\$1,250	\$1,250	
TOTAL OPERATING REVENUES	\$837	\$1,310	\$1,250	\$1,250	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$43,527	\$43,527	
OTHER CHARGES	\$-	\$-	\$150	\$150	
TOTAL OPERATING EXPENSES	\$-	\$-	\$43,677	\$43,677	
OPERATING INCOME (LOSS)	\$837	\$1,310	\$(42,427)	\$(42,427)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$837	\$1,310	\$(42,427)	\$(42,427)	
CHANGE IN NET POSITION	\$837	\$1,310	\$(42,427)	\$(42,427)	
NET POSITION - BEGINNING BALANCE	\$40,280	\$41,117	\$42,427	\$42,427	
NET POSITION - ENDING BALANCE	\$41,117	\$42,427	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 06-772R VISALIA SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,833	\$3,070	\$2,800	\$2,800	
CHARGES FOR CURRENT SERVICES	\$6,778	\$7,270	\$7,270	\$7,270	
TOTAL OPERATING REVENUES	\$8,611	\$10,340	\$10,070	\$10,070	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$112,905	\$112,905	
OTHER CHARGES	\$378	\$370	\$670	\$670	
TOTAL OPERATING EXPENSES	\$378	\$370	\$113,575	\$113,575	
OPERATING INCOME (LOSS)	\$8,233	\$9,970	\$(103,505)	\$(103,505)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$8,233	\$9,970	\$(103,505)	\$(103,505)	
CHANGE IN NET POSITION	\$8,233	\$9,970	\$(103,505)	\$(103,505)	
NET POSITION - BEGINNING BALANCE	\$85,302	\$93,535	\$103,505	\$103,505	
NET POSITION - ENDING BALANCE	\$93,535	\$103,505	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 23-19-003R-GOSHEN(2A) ROAD MAI SERVICE ACTIVITY	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES	\$-	\$-	\$6,946	\$6,946	
TOTAL OPERATING REVENUES	\$-	\$-	\$6,946	\$6,946	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$6,678	\$6,678	
OTHER CHARGES	\$-	\$-	\$268	\$268	
TOTAL OPERATING EXPENSES	\$-	\$-	\$6,946	\$6,946	
OPERATING INCOME (LOSS)	\$-	\$-	\$-	\$-	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$-	\$-	\$-	\$-	
CHANGE IN NET POSITION	\$-	\$-	\$-	\$-	
NET POSITION - BEGINNING BALANCE	\$-	\$-	\$-	\$-	
NET POSITION - ENDING BALANCE	\$-	\$-	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 23-19-003R-GOSHEN(4) STREET MA SERVICE ACTIVITY	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES		\$-	\$-	\$14,986	\$14,986
TOTAL OPERATING REVENUES		\$-	\$-	\$14,986	\$14,986
OPERATING EXPENSES					
SERVICE AND SUPPLIES		\$-	\$-	\$14,699	\$14,699
OTHER CHARGES		\$-	\$-	\$287	\$287
TOTAL OPERATING EXPENSES		\$-	\$-	\$14,986	\$14,986
OPERATING INCOME (LOSS)		\$-	\$-	\$-	\$-
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-	\$-	\$-
OTHER FINANCING USES		\$-	\$-	\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-	\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$-	\$-	\$-	\$-
CHANGE IN NET POSITION		\$-	\$-	\$-	\$-
NET POSITION - BEGINNING BALANCE		\$-	\$-	\$-	\$-
NET POSITION - ENDING BALANCE		\$-	\$-	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
				FUND TITLE	23-20-003R-GOSHEN STREET MAINT
				SERVICE ACTIVITY	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
CHARGES FOR CURRENT SERVICES		\$-	\$-	\$14,008	\$14,008
TOTAL OPERATING REVENUES		\$-	\$-	\$14,008	\$14,008
OPERATING EXPENSES					
SERVICE AND SUPPLIES		\$-	\$-	\$14,008	\$14,008
TOTAL OPERATING EXPENSES		\$-	\$-	\$14,008	\$14,008
OPERATING INCOME (LOSS)		\$-	\$-	\$-	\$-
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT		\$-	\$-	\$-	\$-
OTHER FINANCING USES		\$-	\$-	\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)		\$-	\$-	\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		\$-	\$-	\$-	\$-
CHANGE IN NET POSITION		\$-	\$-	\$-	\$-
NET POSITION - BEGINNING BALANCE		\$-	\$-	\$-	\$-
NET POSITION - ENDING BALANCE		\$-	\$-	\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		07-792R VISALIA ROAD MAINT	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$3,841	\$6,452		\$6,000	\$6,000
CHARGES FOR CURRENT SERVICES	\$14,726	\$15,403		\$15,290	\$15,290
TOTAL OPERATING REVENUES	\$18,567	\$21,855		\$21,290	\$21,290
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$236,487	\$236,487
OTHER CHARGES	\$494	\$486		\$786	\$786
TOTAL OPERATING EXPENSES	\$494	\$486		\$237,273	\$237,273
OPERATING INCOME (LOSS)	\$18,073	\$21,369		\$(215,983)	\$(215,983)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$18,073	\$21,369		\$(215,983)	\$(215,983)
CHANGE IN NET POSITION	\$18,073	\$21,369		\$(215,983)	\$(215,983)
NET POSITION - BEGINNING BALANCE	\$176,541	\$194,614		\$215,983	\$215,983
NET POSITION - ENDING BALANCE	\$194,614	\$215,983		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		07-767R VISALIA ROAD MAINT	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$665	\$1,121		\$800	\$800
CHARGES FOR CURRENT SERVICES	\$3,003	\$3,065		\$3,065	\$3,065
TOTAL OPERATING REVENUES	\$3,668	\$4,186		\$3,865	\$3,865
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$39,431	\$39,431
OTHER CHARGES	\$380	\$372		\$450	\$450
TOTAL OPERATING EXPENSES	\$380	\$372		\$39,881	\$39,881
OPERATING INCOME (LOSS)	\$3,288	\$3,814		\$(36,016)	\$(36,016)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,288	\$3,814		\$(36,016)	\$(36,016)
CHANGE IN NET POSITION	\$3,288	\$3,814		\$(36,016)	\$(36,016)
NET POSITION - BEGINNING BALANCE	\$28,914	\$32,202		\$36,016	\$36,016
NET POSITION - ENDING BALANCE	\$32,202	\$36,016		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		09-804R GOSHEN ROAD MAINT	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$683	\$1,170		\$1,000	\$1,000
CHARGES FOR CURRENT SERVICES	\$3,670	\$4,117		\$4,117	\$4,117
TOTAL OPERATING REVENUES	\$4,353	\$5,287		\$5,117	\$5,117
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$44,497	\$44,497
OTHER CHARGES	\$635	\$391		\$691	\$691
TOTAL OPERATING EXPENSES	\$635	\$391		\$45,188	\$45,188
OPERATING INCOME (LOSS)	\$3,718	\$4,896		\$(40,071)	\$(40,071)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,718	\$4,896		\$(40,071)	\$(40,071)
CHANGE IN NET POSITION	\$3,718	\$4,896		\$(40,071)	\$(40,071)
NET POSITION - BEGINNING BALANCE	\$31,457	\$35,175		\$40,071	\$40,071
NET POSITION - ENDING BALANCE	\$35,175	\$40,071		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE 12-804R-GOSHEN SERVICE ACTIVITY Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$325	\$564	\$530	\$530	
CHARGES FOR CURRENT SERVICES	\$2,026	\$2,131	\$2,131	\$2,131	
TOTAL OPERATING REVENUES	\$2,351	\$2,695	\$2,661	\$2,661	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$21,250	\$21,250	
OTHER CHARGES	\$158	\$386	\$686	\$686	
TOTAL OPERATING EXPENSES	\$158	\$386	\$21,936	\$21,936	
OPERATING INCOME (LOSS)	\$2,193	\$2,309	\$(19,275)	\$(19,275)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,193	\$2,309	\$(19,275)	\$(19,275)	
CHANGE IN NET POSITION	\$2,193	\$2,309	\$(19,275)	\$(19,275)	
NET POSITION - BEGINNING BALANCE	\$14,773	\$16,966	\$19,275	\$19,275	
NET POSITION - ENDING BALANCE	\$16,966	\$19,275	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		13-792R VISALIA	
		SERVICE ACTIVITY		Road Maintenance	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$3,413	\$5,952		\$5,500	\$5,500
CHARGES FOR CURRENT SERVICES	\$20,210	\$21,706		\$21,706	\$21,706
TOTAL OPERATING REVENUES	\$23,623	\$27,658		\$27,206	\$27,206
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$231,917	\$231,917
OTHER CHARGES	\$427	\$419		\$719	\$719
TOTAL OPERATING EXPENSES	\$427	\$419		\$232,636	\$232,636
OPERATING INCOME (LOSS)	\$23,196	\$27,239		\$(205,430)	\$(205,430)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$23,196	\$27,239		\$(205,430)	\$(205,430)
CHANGE IN NET POSITION	\$23,196	\$27,239		\$(205,430)	\$(205,430)
NET POSITION - BEGINNING BALANCE	\$154,995	\$178,191		\$205,430	\$205,430
NET POSITION - ENDING BALANCE	\$178,191	\$205,430		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		14-792R VISALIA	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$2,165	\$4,049		\$3,500	\$3,500
CHARGES FOR CURRENT SERVICES	\$21,845	\$23,461		\$23,461	\$23,461
TOTAL OPERATING REVENUES	\$24,010	\$27,510		\$26,961	\$26,961
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$171,056	\$171,056
OTHER CHARGES	\$469	\$461		\$761	\$761
TOTAL OPERATING EXPENSES	\$469	\$461		\$171,817	\$171,817
OPERATING INCOME (LOSS)	\$23,541	\$27,049		\$(144,856)	\$(144,856)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$23,541	\$27,049		\$(144,856)	\$(144,856)
CHANGE IN NET POSITION	\$23,541	\$27,049		\$(144,856)	\$(144,856)
NET POSITION - BEGINNING BALANCE	\$94,266	\$117,807		\$144,856	\$144,856
NET POSITION - ENDING BALANCE	\$117,807	\$144,856		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE 16-767R-VISALIA			
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$423	\$899		\$818	\$818
CHARGES FOR CURRENT SERVICES	\$8,134	\$7,930		\$7,821	\$7,821
TOTAL OPERATING REVENUES	\$8,557	\$8,829		\$8,639	\$8,639
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$41,483	\$41,483
OTHER CHARGES	\$392	\$385		\$671	\$671
TOTAL OPERATING EXPENSES	\$392	\$385		\$42,154	\$42,154
OPERATING INCOME (LOSS)	\$8,165	\$8,444		\$(33,515)	\$(33,515)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$8,165	\$8,444		\$(33,515)	\$(33,515)
CHANGE IN NET POSITION	\$8,165	\$8,444		\$(33,515)	\$(33,515)
NET POSITION - BEGINNING BALANCE	\$16,906	\$25,071		\$33,515	\$33,515
NET POSITION - ENDING BALANCE	\$25,071	\$33,515		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		18-789R GOSHEN	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$185	\$406		\$350	\$350
CHARGES FOR CURRENT SERVICES	\$4,110	\$4,402		\$4,402	\$4,402
TOTAL OPERATING REVENUES	\$4,295	\$4,808		\$4,752	\$4,752
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$19,617	\$19,617
OTHER CHARGES	\$383	\$375		\$675	\$675
TOTAL OPERATING EXPENSES	\$383	\$375		\$20,292	\$20,292
OPERATING INCOME (LOSS)	\$3,912	\$4,433		\$(15,540)	\$(15,540)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,912	\$4,433		\$(15,540)	\$(15,540)
CHANGE IN NET POSITION	\$3,912	\$4,433		\$(15,540)	\$(15,540)
NET POSITION - BEGINNING BALANCE	\$7,195	\$11,107		\$15,540	\$15,540
NET POSITION - ENDING BALANCE	\$11,107	\$15,540		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		19-17-003R-OROSI	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$170	\$359		\$325	\$325
CHARGES FOR CURRENT SERVICES	\$3,496	\$4,059		\$3,901	\$3,901
TOTAL OPERATING REVENUES	\$3,666	\$4,418		\$4,226	\$4,226
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$17,211	\$17,211
OTHER CHARGES	\$395	\$387		\$687	\$687
TOTAL OPERATING EXPENSES	\$395	\$387		\$17,898	\$17,898
OPERATING INCOME (LOSS)	\$3,271	\$4,031		\$(13,672)	\$(13,672)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$3,271	\$4,031		\$(13,672)	\$(13,672)
CHANGE IN NET POSITION	\$3,271	\$4,031		\$(13,672)	\$(13,672)
NET POSITION - BEGINNING BALANCE	\$6,370	\$9,641		\$13,672	\$13,672
NET POSITION - ENDING BALANCE	\$9,641	\$13,672		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		20-770R-PIXLEY	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$2,761	\$3,197		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$71	\$193		\$150	\$150
CHARGES FOR CURRENT SERVICES	\$-	\$-		\$3,197	\$3,197
TOTAL OPERATING REVENUES	\$2,832	\$3,390		\$3,347	\$3,347
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$10,681	\$10,681
OTHER CHARGES	\$230	\$230		\$680	\$680
TOTAL OPERATING EXPENSES	\$230	\$230		\$11,361	\$11,361
OPERATING INCOME (LOSS)	\$2,602	\$3,160		\$(8,014)	\$(8,014)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,602	\$3,160		\$(8,014)	\$(8,014)
CHANGE IN NET POSITION	\$2,602	\$3,160		\$(8,014)	\$(8,014)
NET POSITION - BEGINNING BALANCE	\$2,252	\$4,854		\$8,014	\$8,014
NET POSITION - ENDING BALANCE	\$4,854	\$8,014		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		19-789R GOSHEN ROAD	
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
PROPERTY TAXES	\$2,496	\$2,667		\$-	\$-
FROM USE OF MONEY & PROPERTY	\$67	\$174		\$130	\$130
CHARGES FOR CURRENT SERVICES	\$-	\$54		\$2,667	\$2,667
TOTAL OPERATING REVENUES	\$2,563	\$2,895		\$2,797	\$2,797
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$9,276	\$9,276
OTHER CHARGES	\$225	\$225		\$675	\$675
TOTAL OPERATING EXPENSES	\$225	\$225		\$9,951	\$9,951
OPERATING INCOME (LOSS)	\$2,338	\$2,670		\$(7,154)	\$(7,154)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,338	\$2,670		\$(7,154)	\$(7,154)
CHANGE IN NET POSITION	\$2,338	\$2,670		\$(7,154)	\$(7,154)
NET POSITION - BEGINNING BALANCE	\$2,146	\$4,484		\$7,154	\$7,154
NET POSITION - ENDING BALANCE	\$4,484	\$7,154		\$-	\$-

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE20-20-002R PORTERVILLE STREET SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$41	\$145	\$125	\$125	
CHARGES FOR CURRENT SERVICES	\$3,113	\$2,366	\$2,366	\$2,366	
TOTAL OPERATING REVENUES	\$3,154	\$2,511	\$2,491	\$2,491	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$7,795	\$7,795	
OTHER CHARGES	\$208	\$208	\$658	\$658	
TOTAL OPERATING EXPENSES	\$208	\$208	\$8,453	\$8,453	
OPERATING INCOME (LOSS)	\$2,946	\$2,303	\$(5,962)	\$(5,962)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$2,946	\$2,303	\$(5,962)	\$(5,962)	
CHANGE IN NET POSITION	\$2,946	\$2,303	\$(5,962)	\$(5,962)	
NET POSITION - BEGINNING BALANCE	\$713	\$3,659	\$5,962	\$5,962	
NET POSITION - ENDING BALANCE	\$3,659	\$5,962	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE20-19-003R GOSHEN STREET MAINT SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$31	\$253	\$175	\$175	
CHARGES FOR CURRENT SERVICES	\$4,851	\$8,308	\$8,345	\$8,345	
TOTAL OPERATING REVENUES	\$4,882	\$8,561	\$8,520	\$8,520	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$20,790	\$20,790	
OTHER CHARGES	\$291	\$291	\$591	\$591	
TOTAL OPERATING EXPENSES	\$291	\$291	\$21,381	\$21,381	
OPERATING INCOME (LOSS)	\$4,591	\$8,270	\$(12,861)	\$(12,861)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$4,591	\$8,270	\$(12,861)	\$(12,861)	
CHANGE IN NET POSITION	\$4,591	\$8,270	\$(12,861)	\$(12,861)	
NET POSITION - BEGINNING BALANCE	\$-	\$4,591	\$12,861	\$12,861	
NET POSITION - ENDING BALANCE	\$4,591	\$12,861	\$-	\$-	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE 21-789R GOSHEN STREET MAINTENA			
		SERVICE ACTIVITY			
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$-	\$76		\$32	\$32
CHARGES FOR CURRENT SERVICES	\$-	\$6,086		\$5,913	\$5,913
TOTAL OPERATING REVENUES	\$-	\$6,162		\$5,945	\$5,945
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$5,672	\$5,672
OTHER CHARGES	\$-	\$-		\$273	\$273
TOTAL OPERATING EXPENSES	\$-	\$-		\$5,945	\$5,945
OPERATING INCOME (LOSS)	\$-	\$6,162		\$-	\$-
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$-	\$6,162		\$-	\$-
CHANGE IN NET POSITION	\$-	\$6,162		\$-	\$-
NET POSITION - BEGINNING BALANCE	\$-	\$-		\$6,162	\$6,162
NET POSITION - ENDING BALANCE	\$-	\$6,162		\$6,162	\$6,162

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Purpose

The purpose of the C Funds is to locate, develop, provide, and maintain potable water for residents of the unincorporated areas of Tulare County. The Resource Management Agency administers the C Funds for sewer and water projects.

The only active C Fund is C15—Lemon Cove Water. This fund has no appropriations and only compounding interest earnings.

Core Function

To provide safe drinking water to residents of Lemon Cove.

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Provide assistance with the maintenance and repair of the water distribution system C15. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Provide assistance with the maintenance and repair of the water distribution system C15.

Budget Request

The Requested Budget represents an overall increase of \$2,543, or 5%, in expenditures and an overall increase of \$822, or 172%, in revenues compared with the FY 2023/24 Final Budget. The \$55,733 difference between expenditures and revenues represents the use of Unrestricted Net Position.

Recommendations:

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		LEMON COVE - CP FUND	
		SERVICE ACTIVITY		Water	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$1,099	\$1,721		\$1,300	\$1,300
TOTAL OPERATING REVENUES	\$1,099	\$1,721		\$1,300	\$1,300
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-		\$57,033	\$57,033
TOTAL OPERATING EXPENSES	\$-	\$-		\$57,033	\$57,033
OPERATING INCOME (LOSS)	\$1,099	\$1,721		\$(55,733)	\$(55,733)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$1,099	\$1,721		\$(55,733)	\$(55,733)
CHANGE IN NET POSITION	\$1,099	\$1,721		\$(55,733)	\$(55,733)
NET POSITION - BEGINNING BALANCE	\$52,913	\$54,012		\$55,733	\$55,733
NET POSITION - ENDING BALANCE	\$54,012	\$55,733		\$-	\$-

Purpose

The Z Funds provide sewer and water systems constructed and operated as Zones of Benefit under two County Service Areas. Administered under the Resource Management Agency's Public Works Branch, Management Group 3, Special Programs, the systems serve small, unincorporated, disadvantaged communities around the County. Revenues are generated from fees collected from ratepayers in each Zone and loans from Tulare County's Revolving Fund.

Core Functions

Responsible for the safe and cost-effective management of sewer and water systems within County Service Areas Number 1 and Number 2.

Some Z Fund project areas have inadequate revenue to be financially self-sufficient. To support operations, these service areas require loans from the County's Revolving Fund, as established by the Board of Supervisors.

Z Fund projects have their own budgets and include:

- Z01 El Rancho Sewer Lift Station
- Z10 Delft Colony Sewer Treatment Facility
- Z11 Delft Colony Water Distribution System
- Z50 Seville Sewer Lift Station
- Z60 Tonyville Sewer Lift Station
- Z70 Tooleville Sewer Treatment Facility
- Z80 Traver Sewer Treatment Facility
- Z90 Yettem Sewer Lift Station
- Z91 Yettem Water Distribution System
- Z95 Wells Tract Water Distribution System
- Z96 Wells Tract Sewer Lift Station

Key Goals and Objectives Results in FY 2023/24

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Monitor and test water and sewer systems for quality and adequacy of capacity and report findings as required to regulators and users of the system throughout FY 2023/24. **Results:** This objective was completed.

Economic Well-Being

Goal 1: Attain independent financial sustainability of water and sewer systems.

- **Objective 1:** Study the potential for hydrogen sulfide (H₂S) treatment savings in Yettem and Seville Sewer systems. **Results:** This objective was partially completed. Staff-level studies validated the opportunity for savings. This will be an ongoing project into future fiscal years.

Quality of Life

Goal 1: Ensure Countywide water availability and sustainability.

- **Objective 1:** Promote water conservation efforts in water system communities throughout FY 2023/24. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Safety and Security

Goal 1: Provide an adequate and safe water supply.

- **Objective 1:** Monitor and test water and sewer systems for quality and adequacy of capacity and report findings as required to regulators and users of the system throughout FY 2024/25.

Economic Well-Being

Goal 1: Attain independent financial sustainability of water and sewer systems.

- **Objective 1:** Coordinate efforts to study the potential for H2S treatment savings in Yettem and Seville Sewer systems.

Quality of Life

Goal 1: Ensure Countywide water availability and sustainability.

- **Objective 1:** Promote water conservation efforts in water system communities.

Budget Request

The Requested Budget represents an overall increase of \$2,248,191 or 180% in expenditures and an overall increase of \$2,019,318 or 322% in revenues compared with the FY 2023/24 Final Budget. The \$849,175 difference between expenditures and revenues represents an increase of deficit Net Assets and the use of the County's Revolving Fund.

Recommendations:

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB EL RANCHO	
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$318	\$1,441		\$226	\$226
FROM USE OF MONEY & PROPERTY	\$151	\$243		\$200	\$200
FEDERAL AID	\$-	\$-		\$134,592	\$134,592
CHARGES FOR CURRENT SERVICES	\$20,904	\$20,904		\$20,904	\$20,904
MISCELLANEOUS REVENUE	\$-	\$-		\$1	\$1
OTHER FINANCING SOURCES	\$65,000	\$-		\$10,000	\$10,000
OPERATING REVENUES	\$-	\$-		\$1	\$1
TOTAL OPERATING REVENUES	\$86,373	\$22,588		\$165,924	\$165,924
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$17,017	\$14,517		\$172,648	\$172,648
OTHER CHARGES	\$15,991	\$18,529		\$20,754	\$20,754
TOTAL OPERATING EXPENSES	\$33,008	\$33,046		\$193,402	\$193,402
OPERATING INCOME (LOSS)	\$53,365	\$(10,458)		\$(27,478)	\$(27,478)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$53,365	\$(10,458)		\$(27,478)	\$(27,478)
CHANGE IN NET POSITION	\$53,365	\$(10,458)		\$(27,478)	\$(27,478)
NET POSITION - BEGINNING BALANCE	\$(122,692)	\$(69,327)		\$(79,785)	\$(79,785)
NET POSITION - ENDING BALANCE	\$(69,327)	\$(79,785)		\$(107,263)	\$(107,263)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB DELFT COLONY	
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$771	\$654		\$600	\$600
FROM USE OF MONEY & PROPERTY	\$3,933	\$4,466		\$3,812	\$3,812
FEDERAL AID	\$-	\$-		\$276,206	\$276,206
CHARGES FOR CURRENT SERVICES	\$61,809	\$61,809		\$61,809	\$61,809
MISCELLANEOUS REVENUE	\$533	\$-		\$2	\$2
OPERATING REVENUES	\$333	\$333		\$334	\$334
TOTAL OPERATING REVENUES	\$67,379	\$67,262		\$342,763	\$342,763
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$45,731	\$72,673		\$420,194	\$420,194
OTHER CHARGES	\$51,229	\$57,174		\$63,231	\$63,231
TOTAL OPERATING EXPENSES	\$96,960	\$129,847		\$483,425	\$483,425
OPERATING INCOME (LOSS)	\$(29,581)	\$(62,585)		\$(140,662)	\$(140,662)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(29,581)	\$(62,585)		\$(140,662)	\$(140,662)
CHANGE IN NET POSITION	\$(29,581)	\$(62,585)		\$(140,662)	\$(140,662)
NET POSITION - BEGINNING BALANCE	\$69,092	\$39,511		\$(23,074)	\$(23,074)
NET POSITION - ENDING BALANCE	\$39,511	\$(23,074)		\$(163,736)	\$(163,736)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB DELFT COL WTR	
		SERVICE ACTIVITY		Water	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	☐ ☒	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$687	\$630		\$600	\$600
FROM USE OF MONEY & PROPERTY	\$540	\$548		\$1,600	\$1,600
FEDERAL AID	\$-	\$-		\$226,413	\$226,413
CHARGES FOR CURRENT SERVICES	\$55,308	\$55,308		\$55,309	\$55,309
MISCELLANEOUS REVENUE	\$879	\$1,099		\$3	\$3
OPERATING REVENUES	\$261	\$261		\$261	\$261
TOTAL OPERATING REVENUES	\$57,675	\$57,846		\$284,186	\$284,186
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$80,330	\$84,607		\$306,084	\$306,084
OTHER CHARGES	\$31,751	\$32,333		\$41,102	\$41,102
TOTAL OPERATING EXPENSES	\$112,081	\$116,940		\$347,186	\$347,186
OPERATING INCOME (LOSS)	\$(54,406)	\$(59,094)		\$(63,000)	\$(63,000)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(54,406)	\$(59,094)		\$(63,000)	\$(63,000)
CHANGE IN NET POSITION	\$(54,406)	\$(59,094)		\$(63,000)	\$(63,000)
NET POSITION - BEGINNING BALANCE	\$86,183	\$31,777		\$(27,317)	\$(27,317)
NET POSITION - ENDING BALANCE	\$31,777	\$(27,317)		\$(90,317)	\$(90,317)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB SEVILLE	
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,852	\$1,414		\$1,300	\$1,300
FROM USE OF MONEY & PROPERTY	\$239	\$496		\$500	\$500
FEDERAL AID	\$-	\$-		\$158,421	\$158,421
CHARGES FOR CURRENT SERVICES	\$70,298	\$69,086		\$70,500	\$70,500
MISCELLANEOUS REVENUE	\$-	\$-		\$2	\$2
OTHER FINANCING SOURCES	\$45,000	\$-		\$-	\$-
OPERATING REVENUES	\$2,775	\$2,775		\$2,776	\$2,776
TOTAL OPERATING REVENUES	\$120,164	\$73,771		\$233,499	\$233,499
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$81,935	\$87,863		\$276,570	\$276,570
OTHER CHARGES	\$55,236	\$58,637		\$68,079	\$68,079
TOTAL OPERATING EXPENSES	\$137,171	\$146,500		\$344,649	\$344,649
OPERATING INCOME (LOSS)	\$(17,007)	\$(72,729)		\$(111,150)	\$(111,150)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(17,007)	\$(72,729)		\$(111,150)	\$(111,150)
CHANGE IN NET POSITION	\$(17,007)	\$(72,729)		\$(111,150)	\$(111,150)
NET POSITION - BEGINNING BALANCE	\$(68,500)	\$(85,507)		\$(158,236)	\$(158,236)
NET POSITION - ENDING BALANCE	\$(85,507)	\$(158,236)		\$(269,386)	\$(269,386)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB TONEYVILLE	
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,090	\$1,703		\$700	\$700
FROM USE OF MONEY & PROPERTY	\$223	\$339		\$600	\$600
FEDERAL AID	\$-	\$-		\$177,171	\$177,171
CHARGES FOR CURRENT SERVICES	\$43,505	\$43,950		\$43,416	\$43,416
MISCELLANEOUS REVENUE	\$-	\$-		\$2	\$2
OTHER FINANCING SOURCES	\$15,000	\$10,000		\$-	\$-
OPERATING REVENUES	\$600	\$600		\$601	\$601
TOTAL OPERATING REVENUES	\$60,418	\$56,592		\$222,490	\$222,490
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$40,914	\$38,012		\$240,952	\$240,952
OTHER CHARGES	\$40,414	\$42,305		\$50,795	\$50,795
TOTAL OPERATING EXPENSES	\$81,328	\$80,317		\$291,747	\$291,747
OPERATING INCOME (LOSS)	\$(20,910)	\$(23,725)		\$(69,257)	\$(69,257)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(20,910)	\$(23,725)		\$(69,257)	\$(69,257)
CHANGE IN NET POSITION	\$(20,910)	\$(23,725)		\$(69,257)	\$(69,257)
NET POSITION - BEGINNING BALANCE	\$(76,121)	\$(97,031)		\$(120,756)	\$(120,756)
NET POSITION - ENDING BALANCE	\$(97,031)	\$(120,756)		\$(190,013)	\$(190,013)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11	
		FUND TITLE		T C CSA #1 ZOB TOOLEVILLE	
		SERVICE ACTIVITY		Sewer	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3		4	5
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$871	\$404		\$600	\$600
FROM USE OF MONEY & PROPERTY	\$273	\$461		\$300	\$300
FEDERAL AID	\$-	\$-		\$275,340	\$275,340
CHARGES FOR CURRENT SERVICES	\$46,872	\$46,872		\$46,872	\$46,872
MISCELLANEOUS REVENUE	\$30	\$-		\$2	\$2
OTHER FINANCING SOURCES	\$265,000	\$10,000		\$10,000	\$10,000
OPERATING REVENUES	\$456	\$456		\$457	\$457
TOTAL OPERATING REVENUES	\$313,502	\$58,193		\$333,571	\$333,571
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$56,499	\$66,194		\$420,298	\$420,298
OTHER CHARGES	\$51,731	\$53,380		\$67,220	\$67,220
TOTAL OPERATING EXPENSES	\$108,230	\$119,574		\$487,518	\$487,518
OPERATING INCOME (LOSS)	\$205,272	\$(61,381)		\$(153,947)	\$(153,947)
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-		\$-	\$-
OTHER FINANCING USES	\$-	\$-		\$-	\$-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-		\$-	\$-
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$205,272	\$(61,381)		\$(153,947)	\$(153,947)
CHANGE IN NET POSITION	\$205,272	\$(61,381)		\$(153,947)	\$(153,947)
NET POSITION - BEGINNING BALANCE	\$(454,151)	\$(248,879)		\$(310,260)	\$(310,260)
NET POSITION - ENDING BALANCE	\$(248,879)	\$(310,260)		\$(464,207)	\$(464,207)

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 T C CSA #1 ZOB TRAVER Sewer	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,235	\$3,577	\$900	\$900	
FROM USE OF MONEY & PROPERTY	\$395	\$849	\$1,000	\$1,000	
FEDERAL AID	\$-	\$-	\$275,341	\$275,341	
CHARGES FOR CURRENT SERVICES	\$104,869	\$140,876	\$146,730	\$146,730	
MISCELLANEOUS REVENUE	\$1,674	\$10	\$2	\$2	
OTHER FINANCING SOURCES	\$60,000	\$-	\$-	\$-	
OPERATING REVENUES	\$1,209	\$1,209	\$1,117	\$1,117	
TOTAL OPERATING REVENUES	\$169,382	\$146,521	\$425,090	\$425,090	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$74,547	\$99,854	\$428,120	\$428,120	
OTHER CHARGES	\$95,622	\$85,612	\$94,991	\$94,991	
TOTAL OPERATING EXPENSES	\$170,169	\$185,466	\$523,111	\$523,111	
OPERATING INCOME (LOSS)	\$(787)	\$(38,945)	\$(98,021)	\$(98,021)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$(787)	\$(38,945)	\$(98,021)	\$(98,021)	
CHANGE IN NET POSITION	\$(787)	\$(38,945)	\$(98,021)	\$(98,021)	
NET POSITION - BEGINNING BALANCE	\$(4,948)	\$(5,735)	\$(44,680)	\$(44,680)	
NET POSITION - ENDING BALANCE	\$(5,735)	\$(44,680)	\$(142,701)	\$(142,701)	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 T C CSA #1 ZOB YETTEM Sewer	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FORFEITURES & PENALTIES	\$1,949	\$1,547	\$800	\$800	
FROM USE OF MONEY & PROPERTY	\$438	\$671	\$200	\$200	
FEDERAL AID	\$-	\$-	\$213,421	\$213,421	
CHARGES FOR CURRENT SERVICES	\$76,725	\$76,725	\$76,725	\$76,725	
MISCELLANEOUS REVENUE	\$40	\$60	\$2	\$2	
OTHER FINANCING SOURCES	\$200,000	\$-	\$-	\$-	
OPERATING REVENUES	\$387	\$387	\$388	\$388	
TOTAL OPERATING REVENUES	\$279,539	\$79,390	\$291,536	\$291,536	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$74,848	\$74,004	\$312,069	\$312,069	
OTHER CHARGES	\$42,218	\$41,082	\$51,321	\$51,321	
TOTAL OPERATING EXPENSES	\$117,066	\$115,086	\$363,390	\$363,390	
OPERATING INCOME (LOSS)	\$162,473	\$(35,696)	\$(71,854)	\$(71,854)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$162,473	\$(35,696)	\$(71,854)	\$(71,854)	
CHANGE IN NET POSITION	\$162,473	\$(35,696)	\$(71,854)	\$(71,854)	
NET POSITION - BEGINNING BALANCE	\$(175,173)	\$(12,700)	\$(48,396)	\$(48,396)	
NET POSITION - ENDING BALANCE	\$(12,700)	\$(48,396)	\$(120,250)	\$(120,250)	

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE OPERATION OF ENTERPRISE FUND FISCAL YEAR 2024-25		SCHEDULE 11 FUND TITLE YETTEM WATER PROJECT SERVICE ACTIVITY Water	
OPERATING DETAIL	2022-23 ACTUAL	2023-24.00 ACTUAL ESTIMATED X	2024-25 RECOMMENDED	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
OPERATING REVENUES					
FROM USE OF MONEY & PROPERTY	\$248	\$388	\$-	\$-	
TOTAL OPERATING REVENUES	\$248	\$388	\$-	\$-	
OPERATING EXPENSES					
SERVICE AND SUPPLIES	\$-	\$-	\$16,279	\$16,279	
OTHER CHARGES	\$-	\$-	\$2	\$2	
TOTAL OPERATING EXPENSES	\$-	\$-	\$16,281	\$16,281	
OPERATING INCOME (LOSS)	\$248	\$388	\$(16,281)	\$(16,281)	
NON-OPERATING REVENUES (EXPENSES)					
GAIN OR LOSS ON SALE OF EQUIPMENT	\$-	\$-	\$-	\$-	
OTHER FINANCING USES	\$-	\$-	\$-	\$-	
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$-	\$-	\$-	\$-	
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	\$248	\$388	\$(16,281)	\$(16,281)	
CHANGE IN NET POSITION	\$248	\$388	\$(16,281)	\$(16,281)	
NET POSITION - BEGINNING BALANCE	\$15,645	\$15,893	\$16,281	\$16,281	
NET POSITION - ENDING BALANCE	\$15,893	\$16,281	\$-	\$-	

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Purpose

The Tulare County Flood Control District (District) is an independent Special District. The Board of Supervisors (BOS) serves as the governing board of the District, with the delegated authority given to a seven-person Flood Control Commission (FCC) appointed by the BOS. The FCC provides direction and maintains oversight of District activities and reports to the BOS. Oversight includes a review of revenues, expenditures, and projects. The BOS approves the District budget. The Resource Management Agency's Public Works Branch, Management Group 3 - Special Programs, is responsible for the operations and management of the District.

Core Functions

- Plan, investigate, design, construct, and maintain flood control projects within the county to reduce the risk to life and property from flood damage.
- Coordinate with federal, state, and local water resource agencies and special districts to reduce the impact of flood damage caused by stormwater and utilize its inherent value.
- Administer the Federal Emergency Management Agency's National Flood Insurance Program in Tulare County areas by providing current and accurate flood zone information and performing flood control investigations.

Key Goals and Objectives Results in FY 2023/24

Economic Well-Being

Goal 1: Identify opportunities to leverage Flood Control District revenue for increased project allocations.

- **Objective 1:** Research and identify potential funding sources for future flood control projects. **Results:** This objective was completed.
- **Objective 2:** Explore the process of updating the Master Flood Plan. **Results:** This objective was completed.

Quality of Life

Goal 1: Prepare for and respond to nuisance flooding during rain events.

- **Objective 1:** Hold preseason and postseason coordination meetings with stormwater resource stakeholder groups for improved efficiencies during storm response. **Results:** This objective was completed.

Organizational Performance

Goal 1: Maintain district facilities for functional and aesthetic purposes.

- **Objective 1:** Partner with a community services organization or local contractor for weed abatement and basin maintenance. **Results:** This objective was completed.

Key Goals and Objectives for FY 2024/25

Economic Well-Being

Goal 1: Identify opportunities to leverage Flood Control District revenue for increased project allocations.

- **Objective 1:** Research and identify potential funding sources for future flood control projects.

Quality of Life

Goal 1: Prepare for and respond to nuisance flooding during rain events.

- **Objective 1:** Hold preseason and postseason coordination meetings with stormwater resource stakeholder groups for improved efficiencies during storm response.

Organizational Performance

Goal 1: Maintain district facilities for functional and aesthetic purposes.

- **Objective 1:** Partner with a community services organization or local contractor for weed abatement and basin maintenance.

[Budget Request](#)

The Requested Budget represents an overall increase of \$970,217, or 12%, in expenditures and an overall increase of \$427,439, or 30%, in revenues compared with the FY 2023/24 Final Budget. The \$6,892,274 difference between expenditures and revenues represents the use of Fund Balance.

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

- Services and Supplies will increase by \$1,144,259 primarily based on increased special department expenses.
- Other Charges will decrease by \$166,574 primarily based on decreased contributions to the Lower Tule River Irrigation District.
- Countywide Cost Allocation Plan (COWCAP) charges will decrease by \$7,468 primarily based on changes to the Plan.
- Revenue Projections will increase by \$427,439 primarily based on property taxes.

Recommendations:

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

STATE CONTROLLER SCHEDULES COUNTY BUDGET ACT		COUNTY OF TULARE SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT FISCAL YEAR 2024-25			SCHEDULE 15 TULARE CO FLOOD CONTROL
DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	2022-23 ACTUALS	2023-24.00 ACTUAL ESTIMATED ☐	2024-25 RECOMMENDED BUDGET	2024-25 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
PROPERTY TAXES	\$982,264	\$1,069,480	\$922,702	\$922,702	
OTHER TAXES	\$31	\$11	\$22	\$22	
FROM USE OF MONEY & PROPERTY	\$124,259	\$205,137	\$192,200	\$192,200	
STATE AID	\$69,911	\$24,486	\$747,185	\$747,185	
MISCELLANEOUS REVENUE	\$88,381	\$15,710	\$-	\$-	
TOTAL REVENUE	\$1,264,846	\$1,314,824	\$1,862,109	\$1,862,109	
SALARIES AND EMPLOYEE BENEFITS	\$-	\$-	\$3,000	\$3,000	
SERVICE AND SUPPLIES	\$193,582	\$235,385	\$8,086,388	\$8,086,388	
OTHER CHARGES	\$394,223	\$515,215	\$651,016	\$651,016	
COWCAP	\$28,560	\$21,447	\$13,979	\$13,979	
TOTAL EXPENDITURES/APPROPRIATIONS	\$616,365	\$772,047	\$8,754,383	\$8,754,383	
NET COST	\$(648,481)	\$(542,777)	\$6,892,274	\$6,892,274	

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Position Summary and Status

Fund-Dept	Department	FY 2022/23 Final Budget	FY 2023/24 Final Budget	Modified Adopted As Of 6/30/2024			FY 2024/25 Recommended Budget	FY 2024/25 Adopted Budget	From Final to Adopted	From 6/30/24 to Adopted
				Filled FTE	Vacant FTE	Position FTE				
001-010	Board Of Supervisors	9.00	9.00	9.00	0.00	9.00	9.00	9.00	0.00	0.00
001-012	Miscellaneous Administration	1.00	1.00	1.00	0.00	1.00	1.00	1.00	0.00	0.00
001-015	Ag Commissioner/Sealer of Weights & Measures	67.00	67.00	65.00	2.00	67.00	66.00	66.00	(1.00)	(1.00)
001-025	Assessor/Clerk Recorder	98.00	102.00	92.00	10.00	102.00	102.00	102.00	0.00	0.00
001-030	Auditor-Controller/Treasurer-Tax Collector	53.00	54.00	49.00	4.00	53.00	53.00	53.00	(1.00)	0.00
001-055	Cooperative Extension	8.00	8.00	8.00	0.00	8.00	8.00	8.00	0.00	0.00
001-080	County Counsel	61.65	62.00	58.00	4.00	62.00	62.00	62.00	0.00	0.00
001-085	County Administration	15.00	15.00	13.00	2.00	15.00	15.00	15.00	0.00	0.00
001-087	General Services	(1) 57.00	55.00	48.00	4.00	52.00	56.00	56.00	1.00	4.00
001-088	Registrar of Voters	11.00	11.00	10.00	1.00	11.00	11.00	11.00	0.00	0.00
001-100	District Attorney	215.00	213.00	181.00	37.00	218.00	217.00	217.00	4.00	(1.00)
001-142	Health & Human Services Agency	2,127.00	2,130.00	1,868.00	263.00	2,131.00	2,107.00	2,107.00	(23.00)	(24.00)
001-200	Human Resources and Development	29.00	32.00	29.00	3.00	32.00	32.00	32.00	0.00	0.00
001-205	Probation	380.00	380.00	280.00	100.00	380.00	379.00	379.00	(1.00)	(1.00)
001-210	Public Defender	94.00	99.00	94.00	5.00	99.00	101.00	101.00	2.00	2.00
001-230	Resource Management Agency	79.00	85.00	79.00	8.00	87.00	90.00	90.00	5.00	3.00
001-240	Sheriff	851.00	849.00	709.00	140.00	849.00	850.00	850.00	1.00	1.00
001-260	Citizens' Option for Public Safety (COPS)	7.00	7.00	7.00	0.00	7.00	7.00	7.00	0.00	0.00
001-265	Rural Crime Prevention	6.00	5.00	4.00	1.00	5.00	5.00	5.00	0.00	0.00
001-280	Juvenile Justice Crime Prevention Act	5.00	5.00	3.00	2.00	5.00	5.00	5.00	0.00	0.00
001-810	Miscellaneous Criminal Justice	2.48	2.48	1.48	1.00	2.48	2.48	2.48	0.00	0.00
General Fund		4,176.13	4,191.48	3,608.48	587.00	4,195.48	4,178.48	4,178.48	(13.00)	(17.00)
010-145	Library	41.00	42.00	37.00	5.00	42.00	43.00	43.00	1.00	1.00
013-245	Fire	(2) 127.00	(2) 130.00	134.00	2.00	136.00	(2) 138.00	(2) 138.00	8.00	2.00
014-225	Roads	181.00	184.00	169.00	14.00	183.00	187.00	187.00	3.00	4.00
015-120	Workforce Investment Board	24.00	27.00	26.00	0.00	26.00	26.00	26.00	(1.00)	0.00
016-101	Child Support Services	129.00	129.00	108.00	21.00	129.00	130.00	130.00	1.00	1.00
030-086	Capital Projects	4.00	4.00	4.00	0.00	4.00	4.00	4.00	0.00	0.00
045-235	Solid Waste	52.00	52.00	51.00	1.00	52.00	52.00	52.00	0.00	0.00
066-066	Grounds Services	7.00	8.00	9.00	2.00	11.00	9.00	9.00	1.00	(2.00)
067-067	Facilities	53.00	53.00	48.00	5.00	53.00	53.00	53.00	0.00	0.00
068-068	Custodial Services	45.00	46.00	40.00	6.00	46.00	42.00	42.00	(4.00)	(4.00)
070-070	Fleet Services	11.00	11.00	11.00	0.00	11.00	11.00	11.00	0.00	0.00
071-090	Information & Communications Technology	150.00	151.00	143.00	8.00	151.00	150.00	150.00	(1.00)	(1.00)
073-073	Property Management	0.00	4.00	4.00	0.00	4.00	4.00	4.00	0.00	0.00
074-074	Communications	6.00	6.00	6.00	0.00	6.00	6.00	6.00	0.00	0.00
076-076	Mail Services	2.00	2.00	2.00	0.00	2.00	2.00	2.00	0.00	0.00
079-079	Print Services	11.00	11.00	5.00	1.00	6.00	6.00	6.00	(5.00)	0.00
Other Funds		843.00	860.00	797.00	65.00	862.00	863.00	863.00	3.00	1.00
Total County Allocations		5,019.13	5,051.48	4,405.48	652.00	5,057.48	5,041.48	5,041.48	(10.00)	(16.00)

(1) - General Services Agency total reflects the Purchasing total for FY 2022/23

(2) - Fire allocations represent position counts versus FTE counts due to 58 hour average work week.

Total allocations are as of 6/30/24 and do not reflect any changes approved by the Board of Supervisors between 7/1/24 and the publication of this book.
For detailed personnel actions such as Adds, Deletes, and Reclassifications, please refer to budget narratives.

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Position Allocation

JOBCODE	CLASSIFICATION TITLE	FY 2023/24 Adopted	Modified Adopted As Of 6/30/2024	FY 2024/25 Recommended	FY 2024/25 Adopted
001-010 Board of Supervisors					
* 092832	Board Representative III	3.00	3.00	3.00	3.00
004702	Chief of Staff Board of Supvs	1.00	1.00	1.00	1.00
044802	Supervisor, BOS-District #1	1.00	1.00	1.00	1.00
044902	Supervisor, BOS-District #2	1.00	1.00	1.00	1.00
045002	Supervisor, BOS-District #3	1.00	1.00	1.00	1.00
045102	Supervisor, BOS-District #4	1.00	1.00	1.00	1.00
045202	Supervisor, BOS-District #5	1.00	1.00	1.00	1.00
Board of Supervisors Total		9.00	9.00	9.00	9.00
001-012 Miscellaneous Administration					
012602	County Librarian	1.00	1.00	1.00	1.00
Miscellaneous Administration Total		1.00	1.00	1.00	1.00
001-015 Agricultural Commissioner/Sealer of Weights and Measures					
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	3.00	3.00	3.00	3.00
* 000830	Ag & Stds Inspector III	47.00	47.00	47.00	47.00
000940	Ag & Stds Inspector IV	4.00	4.00	4.00	4.00
001002	Agricultural Comm/Sealer	1.00	1.00	1.00	1.00
014600	Agricultural Enforcement Offcr	1.00	1.00	1.00	1.00
001100	Agricultural Pest Mgt Spec	1.00	1.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	0.00	0.00	1.00	1.00
002600	Assist Agriculture Com/Sealer	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	0.00	0.00
014500	Deputy Ag Commissioner/Sealer	4.00	4.00	4.00	4.00
* 033330	Office Assistant	3.00	3.00	2.00	2.00
Agricultural Commissioner/Sealer of Weights and Measures Total		67.00	67.00	66.00	66.00
001-025 Assessor/Clerk-Recorder					
000233	Accountant III-K	1.00	1.00	1.00	1.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
094000	Analyst-Assessor's System	1.00	1.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	1.00	1.00	1.00	1.00
* 002120	Appraiser II	12.00	12.00	12.00	12.00
002230	Appraiser III	10.00	10.00	10.00	10.00
002340	Appraiser IV	5.00	5.00	5.00	5.00
003207	Assessment Services Director	1.00	1.00	1.00	1.00
006910	Assessment Technician I	6.00	6.00	6.00	6.00
006920	Assessment Technician II	11.00	11.00	11.00	11.00
006930	Assessment Technician III	2.00	2.00	2.00	2.00
006970	Assessment Technician, Supv	2.00	2.00	2.00	2.00
003202	Assist County Assessor	1.00	1.00	1.00	1.00
* 005210	Auditor-Appraiser I	1.00	1.00	1.00	1.00
* 005330	Auditor-Appraiser III	5.00	5.00	5.00	5.00
005340	Auditor-Appraiser IV	1.00	1.00	1.00	1.00
* 083620	Cadastral GIS Technician II	1.00	1.00	1.00	1.00
* 083630	Cadastral GIS Technician III	4.00	4.00	4.00	4.00
006500	Cadastral Supervisor	1.00	1.00	1.00	1.00
006800	Chief Appraiser	1.00	1.00	1.00	1.00
006900	Chief Assessment Clerk	1.00	1.00	1.00	1.00
007000	Chief Auditor-Appraiser	1.00	1.00	1.00	1.00
070500	Chief Cadastral Mapper	1.00	1.00	1.00	1.00
007300	Chief Deputy Clk-Recorder	1.00	1.00	1.00	1.00
070600	Chief of Property Transfers	1.00	1.00	1.00	1.00
042800	Chief Records Clerk	1.00	1.00	1.00	1.00
072200	Clerk Recorder Manager	1.00	1.00	1.00	1.00
012302	County Assessor/Clerk-Recorder	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
047220	Systems & Procedures Ana II	1.00	1.00	1.00	1.00
* 027710	Title & Admin Technician I	8.00	8.00	8.00	8.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

JOB CODE	CLASSIFICATION TITLE	FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
		Adopted	6/30/2024	Recommended	Adopted
* 027720	Title & Admin Technician II	14.00	14.00	14.00	14.00
046400	Title & Admin Technician Supv	2.00	2.00	2.00	2.00
Assessor/Clerk-Recorder Total		102.00	102.00	102.00	102.00
001-030 Auditor-Controller/Treasurer-Tax Collector					
* 026230	Accountant Auditor III	4.00	4.00	5.00	5.00
026240	Accountant Auditor IV	3.00	3.00	3.00	3.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	5.00	5.00	4.00	4.00
000233	Accountant III-K	1.00	1.00	1.00	1.00
005100	Analyst-Property Tax System	2.00	2.00	2.00	2.00
003302	Assist County Auditor-Contrler	1.00	1.00	1.00	1.00
089402	Assistant Treas/TaxColl	1.00	1.00	1.00	1.00
012402	Auditor-Control\Treas-Tax Coll	1.00	1.00	1.00	1.00
006700	Chief Accountant-Prperty Taxes	1.00	1.00	1.00	1.00
026202	Chief Financial Reprtrng&Audit	1.00	1.00	1.00	1.00
089500	Chief Investment Officer	1.00	1.00	1.00	1.00
008000	Chief of General Accounting	0.00	0.00	1.00	1.00
006400	Chief of Payroll	0.00	0.00	1.00	1.00
080200	Chief Payroll Manager	1.00	1.00	0.00	0.00
008000	Chief Revenue Officer	1.00	1.00	0.00	0.00
097400	Chief of Accounting Systems	1.00	1.00	1.00	1.00
* 047330	Collector-Tax Programs III	4.00	3.00	3.00	3.00
047350	Collector-Tax Programs Supv	1.00	1.00	1.00	1.00
* 074830	County Financial Technicn III	12.00	12.00	12.00	12.00
074807	County Fincial Technicn, Supv	2.00	2.00	2.00	2.00
034230	Payroll Technician III	4.00	4.00	4.00	4.00
050210	Personnel Services Officer I	1.00	1.00	1.00	1.00
089700	Principal Investment officer	1.00	1.00	1.00	1.00
* 000620	Secretary II	1.00	1.00	1.00	1.00
047300	Tax Collections Supervisor	1.00	1.00	1.00	1.00
009700	Tax Collector Division Manager	1.00	1.00	1.00	1.00
Auditor-Controller/Treasurer-Tax Collector Total		54.00	53.00	53.00	53.00
001-055 Cooperative Extension					
098000	4H Community Coordinator	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 001220	Agricultural Technician II	1.00	1.00	1.00	1.00
095700	Community Program Specialist	1.00	1.00	1.00	1.00
* 033330	Office Assistant	1.00	1.00	1.00	1.00
* 033340	Office Assistant Lead	2.00	2.00	2.00	2.00
* 000630	Secretary III	1.00	1.00	1.00	1.00
Cooperative Extension Total		8.00	8.00	8.00	8.00
001-080 County Counsel					
* 041532	Account Clerk Senior K	1.00	1.00	1.00	1.00
000233	Accountant III-K	1.00	1.00	1.00	1.00
004930	Analyst-Risk Management III	6.00	6.00	6.00	6.00
* 004852	Attorney, Civil V-N	18.00	18.00	18.00	18.00
007422	Chief Deputy Co Cnsl-CPS	1.00	1.00	1.00	1.00
007472	Chief Deputy Co Cnsl-Hearing	1.00	1.00	1.00	1.00
007432	Chief Deputy Co Cnsl-Land/Jus	1.00	1.00	1.00	1.00
007462	Chief Deputy Co Cnsl-Litigate	1.00	1.00	1.00	1.00
007442	Chief Deputy Co Cnsl-Pers	1.00	1.00	1.00	1.00
* 058530	Civil Office Assistant Lead	7.00	7.00	7.00	7.00
058531	Civil Office Assistant Lead B	1.00	1.00	1.00	1.00
058400	Civil Office Assisntnt-Supv	2.00	2.00	1.00	1.00
012502	County Counsel	1.00	1.00	1.00	1.00
040902	Deputy Risk Manager	2.00	2.00	2.00	2.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
027901	Legal Office Manager -Civil -B	1.00	1.00	1.00	1.00
074900	Legal Services Specialist	3.00	3.00	3.00	3.00
* 074933	Paralegal III K	7.00	7.00	7.00	7.00
087122	Payroll Clerk II - K	1.00	1.00	1.00	1.00
* 084420	Risk Management Technician II	4.00	4.00	5.00	5.00
040602	Risk Manager	1.00	1.00	1.00	1.00
County Counsel Total		62.00	62.00	62.00	62.00
001-085 County Administration					

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

JOBCODE	CLASSIFICATION TITLE	FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
		Adopted	6/30/2024	Recommended	Adopted
000303	Administrative Aide - K	1.00	1.00	1.00	1.00
001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
080502	Assist County Admin Officer	1.00	1.00	1.00	1.00
080330	CAO Analyst III	4.00	4.00	4.00	4.00
080340	CAO Analyst, Principal	1.00	1.00	1.00	1.00
007102	Chief Clerk, Brd of Supvs	1.00	1.00	1.00	1.00
012202	County Administrative Officer	1.00	1.00	1.00	1.00
* 014820	Deputy Clerk II-Brd of Supvs	2.00	2.00	2.00	2.00
* 014830	Deputy Clerk III - Brd of Supv	1.00	1.00	1.00	1.00
029400	Executive Assitant to CAO	1.00	1.00	1.00	1.00
* 033343	Office Assistant Lead-K	1.00	1.00	1.00	1.00
County Administration Total		15.00	15.00	15.00	15.00
001-087 General Services					
* 041500	Account Clerk	4.00	4.00	4.00	4.00
* 041530	Account Clerk Senior	1.00	1.00	1.00	1.00
035500	Account Clerk-Principal	2.00	2.00	2.00	2.00
* 000220	Accountant II	1.00	1.00	1.00	1.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	3.00	3.00	3.00	3.00
001834	Analyst-Staff Services, Supv	1.00	1.00	1.00	1.00
023310	Community Outreach Specialist	1.00	1.00	1.00	1.00
058100	County Museum Curator	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
088222	Gen Svs Agency Deputy Director	1.00	1.00	1.00	1.00
088122	General Svs Agency Director	1.00	1.00	1.00	1.00
029930	Maintenance Worker III	1.00	1.00	0.00	0.00
029930	Maintenance Worker Lead	0.00	0.00	1.00	1.00
058900	Museum Assistant	1.00	1.00	1.00	1.00
033330	Office Assistant	1.00	1.00	1.00	1.00
033334	Office Assistant K-B	1.00	1.00	1.00	1.00
070502	Parks & Grounds Manager	1.00	1.00	1.00	1.00
033700	Parks & Grounds Operations Sup	1.00	1.00	1.00	1.00
033800	Parks & Grounds Worker	8.00	5.00	9.00	9.00
042700	Parks & Grounds Worker-Senior	6.00	6.00	6.00	6.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
050320	Personnel Services Officer II	1.00	1.00	1.00	1.00
081620	Procurement Specialist II	2.00	2.00	2.00	2.00
081630	Procurement Specialist III	1.00	1.00	1.00	1.00
081600	Procurement Specialist, Supv	1.00	1.00	1.00	1.00
000920	Procurement Technician	3.00	3.00	3.00	3.00
051000	Purchasing Manager	1.00	1.00	1.00	1.00
028500	Surplus Store Clerk	1.00	1.00	1.00	1.00
028507	Surplus Store Supervisor	1.00	1.00	1.00	1.00
048300	Tree Maintenance Specialist	1.00	1.00	1.00	1.00
General Services Total		55.00	52.00	56.00	56.00
001-088 Registrar of Voters					
* 000220	Accountant II	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
* 019330	Election Clerk Senior	4.00	4.00	4.00	4.00
085200	Elections Program Coordinator	2.00	2.00	2.00	2.00
019400	Elections Technical Analyst	1.00	1.00	1.00	1.00
099020	IT Systems and Procedure An II	1.00	1.00	1.00	1.00
059202	Registrar of Voters	1.00	1.00	1.00	1.00
Registrar of Voters Total		11.00	11.00	11.00	11.00
001-100 District Attorney					
* 041530	Account Clerk Senior	1.00	1.00	1.00	1.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	2.00	2.00	2.00	2.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
035030	Analyst-Dept Human Rscs III	1.00	1.00	1.00	1.00
003000	Assist Chief Investigator-DA	2.00	2.00	2.00	2.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
003402	Assist District Attorney	10.00	10.00	10.00	10.00
* 004922	Attorney, DA/PD II-N	2.00	2.00	1.00	1.00
005042	Attorney, DA/PD IV-N	1.00	1.00	1.00	1.00
* 005052	Attorney-Senior, DA/ PD	41.00	39.00	39.00	39.00
045500	Attorney-Supv	0.00	2.00	2.00	2.00
045502	Attorney-Supv-N	9.00	9.00	9.00	9.00
094600	Business Programs Manager - DA	0.00	0.00	1.00	1.00
033402	Chief Deputy District Attorney	3.00	3.00	3.00	3.00
007800	Chief Investigator-Dist Atty	1.00	1.00	1.00	1.00
008200	Child Interview Specialist	2.00	2.00	2.00	2.00
023400	Communications Manager	1.00	1.00	1.00	1.00
077800	DA Grants & Program Coordinato	1.00	1.00	1.00	1.00
025000	District Attorney - Investigative Sergeant	4.00	4.00	4.00	4.00
047000	District Attorney - Welfare Investigative Sergeant	1.00	1.00	1.00	1.00
031420	Digital Forensic Analyst II	1.00	1.00	1.00	1.00
016402	District Attorney	1.00	1.00	1.00	1.00
096020	Field Evidence Technician II	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
087720	Graphics Specialist	1.00	1.00	1.00	1.00
087730	Graphics Specialist, Senior- DA	1.00	1.00	1.00	1.00
093920	Investigative Auditor II	1.00	1.00	1.00	1.00
* 086020	Investigative Technician II	13.00	13.00	13.00	13.00
025400	Investigator Aide	7.00	7.00	7.00	7.00
025700	Investigator-Child Support	1.00	1.00	1.00	1.00
025600	Investigator-District Attorney	16.00	16.00	16.00	16.00
025601	Investigator-District Atty-B	6.00	6.00	6.00	6.00
049800	Investigator-Welfare	7.00	7.00	7.00	7.00
049801	Investigator-Welfare-B	1.00	1.00	1.00	1.00
015920	IT Business Intell Develpr II	1.00	1.00	1.00	1.00
097920	IT Desktop Technician II	1.00	1.00	1.00	1.00
015102	IT Project Manager - DA	1.00	1.00	0.00	0.00
004900	Law Clerk	1.00	1.00	1.00	1.00
* 027830	Legal Office Assistant	26.00	26.00	26.00	26.00
027840	Legal Office Assistant Lead	4.00	4.00	4.00	4.00
046500	Legal Office Assistant-Supv	4.00	4.00	4.00	4.00
* 028300	Legal Secretary III	1.00	1.00	1.00	1.00
071800	Media Specialist I	0.00	0.00	0.00	0.00
071820	Media Specialist II	0.00	0.00	0.00	0.00
* 074920	Paralegal II	2.00	5.00	5.00	5.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
049300	Program Mgr, District Attorney	1.00	1.00	1.00	1.00
095800	Prosecution Assistant	7.00	9.00	9.00	9.00
085400	Subpoena Services Supervisor	2.00	2.00	2.00	2.00
047110	Systems & Procedures Ana I	1.00	1.00	1.00	1.00
049430	Victim Witness Worker III	14.00	14.00	14.00	14.00
091400	Victim Witness Worker-Supv	2.00	2.00	2.00	2.00
District Attorney Total		213.00	218.00	217.00	217.00
001-142 Health and Human Services Agency					
* 041500	Account Clerk	5.00	5.00	5.00	5.00
* 041530	Account Clerk Senior	20.00	20.00	20.00	20.00
035500	Account Clerk-Principal	6.00	6.00	6.00	6.00
* 000220	Accountant II	10.00	10.00	10.00	10.00
* 000230	Accountant III	9.00	9.00	9.00	9.00
000300	Administrative Aide	19.00	19.00	19.00	19.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
* 071002	Administrative Specialist I	7.00	7.00	6.00	6.00
* 071020	Administrative Specialist II	41.00	41.00	43.00	43.00
* 000720	Administrative Svs Officer II	3.00	3.00	2.00	2.00
000730	Administrative Svs Officer III	4.00	4.00	4.00	4.00
099400	Aging Services Manager	1.00	1.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	2.00	2.00	1.00	1.00
* 035030	Analyst-Dept Human Rscs III	4.00	4.00	4.00	4.00
* 001820	Analyst-Staff Services II	3.00	3.00	3.00	3.00
001823	Analyst-Staff Services II K	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	24.00	24.00	24.00	24.00
* 021710	Animal Care Specialist I	2.00	2.00	2.00	2.00
* 021720	Animal Care Specialist II	2.00	2.00	2.00	2.00
021780	Animal Care Specialist, Supv	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
* 021740	Animal Care Technician	3.00	3.00	3.00	3.00
* 077020	Animal Control Officer II	3.00	3.00	3.00	3.00
* 077030	Animal Control Officer III	1.00	1.00	1.00	1.00
077000	Animal Control Officer,Supv	2.00	2.00	2.00	2.00
078900	Animal Services Coordinator	1.00	1.00	1.00	1.00
078922	Animal Services Operation Mgr	1.00	1.00	1.00	1.00
078910	Animal Services Technician	2.00	2.00	2.00	2.00
004602	Assoc HHS Agency Director	1.00	1.00	1.00	1.00
* 082520	Behavioral Health Case Mgr II	0.00	0.00	25.00	25.00
* 082530	Behavioral Health Case Mgr III	0.00	0.00	28.00	28.00
002207	Behavioral Health Clinical Supv	0.00	0.00	11.00	11.00
058700	Behavioral Health Clinical Svs Mgr	0.00	0.00	7.00	7.00
002200	Behavioral Health Clinician-Licens	0.00	0.00	66.00	66.00
001900	Behavioral Health Specialist	0.00	0.00	1.00	1.00
* 031820	Behavioral Health Technician II	0.00	0.00	6.00	6.00
097300	Behavioral Hlth Svs Act Manager	0.00	0.00	1.00	1.00
002407	BH Clinic Administrator	0.00	0.00	2.00	2.00
078100	Budget Officer	5.00	5.00	5.00	5.00
091030	Chief Deputy Public Guardian	1.00	1.00	1.00	1.00
037400	Chief Forensic Psychologist	1.00	1.00	1.00	1.00
007500	Child Wel Svs Pol & Prog Spec	8.00	8.00	8.00	8.00
001500	Child Wel Svs Stat Resrch Anl	1.00	1.00	1.00	1.00
081900	Child Welf Svs Family Advocate	1.00	1.00	1.00	1.00
099300	Child Welfare Service Mgr	6.00	6.00	6.00	6.00
080100	Child Welfare Service Supv	20.00	20.00	20.00	20.00
008700	Children Services Worker	10.00	10.00	10.00	10.00
084600	Children's Services Supervisor	1.00	1.00	1.00	1.00
071100	Client Advocate	2.00	2.00	2.00	2.00
071101	Client Advocate-B	1.00	1.00	1.00	1.00
011400	Clinic Coordinator	1.00	1.00	1.00	1.00
009420	Clinic Manager II	1.00	1.00	1.00	1.00
099302	Clinic Operations Manager	1.00	1.00	1.00	1.00
005700	Coding Specialist	1.00	1.00	1.00	1.00
010100	Communicable Disease Investgr	4.00	4.00	3.00	3.00
023400	Communications Manager	1.00	1.00	1.00	1.00
010900	Community Educ Specialist	2.00	2.00	1.00	1.00
010980	Community Educ Specialist-Clinics	0.00	0.00	1.00	1.00
052400	Community Health Tech-Clinics	0.00	0.00	5.00	5.00
011000	Community Health Technician	9.00	9.00	2.00	2.00
011010	Community Health Worker	4.00	4.00	3.00	3.00
016200	Compliance Specialist	2.00	2.00	2.00	2.00
016220	Compliance Specialist - Lead	1.00	1.00	1.00	1.00
075610	Contact Tracer	2.00	2.00	0.00	0.00
* 012020	Cook	1.00	1.00	0.00	0.00
008800	Cook-Clinics	0.00	0.00	1.00	1.00
071200	Crisis Service Worker	18.00	18.00	18.00	18.00
* 013820	Custodial Worker	2.00	2.00	0.00	0.00
013400	Custodial Worker - Clinics	0.00	0.00	6.00	6.00
* 014120	Dairy Inspector II	4.00	4.00	4.00	4.00
014230	Dairy Inspector III	2.00	2.00	2.00	2.00
077102	Dep HHS Dir Beha Hlth Clin Svs	0.00	0.00	1.00	1.00
072232	Dep HHS Dir Behavioral Health	0.00	0.00	1.00	1.00
077102	Dep HHS Dir Ment Hlth Clin Svs	1.00	1.00	0.00	0.00
072232	Dep HHS Dir Mental Health	1.00	1.00	0.00	0.00
072222	Dep HHS Dir- Public Health Ops	1.00	1.00	1.00	1.00
081800	Dep HHS Dir-PH Nursing&PrevSrv	1.00	1.00	1.00	1.00
000650	Department Secretary	5.00	5.00	5.00	5.00
057720	Dept HR Training Officer II	4.00	4.00	4.00	4.00
000304	Dept Human Rescs Admin Aide	13.00	13.00	13.00	13.00
062902	Deputy HHS Dir Adult Srvs/PG	1.00	1.00	1.00	1.00
060802	Deputy HHS Dir Human Rsources	1.00	1.00	1.00	1.00
004327	Deputy HHS Dir Integrated Svs	1.00	1.00	1.00	1.00
048902	Deputy HHS Dir-AdminPrograms	1.00	1.00	1.00	1.00
072302	Deputy HHS Dir-Child Welf Svc	1.00	1.00	1.00	1.00
021102	Deputy HHS Director Env Health	1.00	1.00	1.00	1.00
087602	Deputy HHS Dir-TulareWorks	1.00	1.00	1.00	1.00
015710	Dietitian I	1.00	1.00	0.00	0.00
072102	Dir of Behavioral Health-HHSA	0.00	0.00	1.00	1.00
023802	Dir of Fiscal Operations-HHSA	1.00	1.00	1.00	1.00

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** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
003902	Dir of Human Services-HHSA	1.00	1.00	1.00	1.00
072102	Dir of Mental Health-HHSA	1.00	1.00	0.00	0.00
072002	Dir of Public Health	1.00	1.00	1.00	1.00
016300	Director,Public Health Lab	1.00	1.00	1.00	1.00
097002	Div Mgr HHS - Animal Services	1.00	1.00	1.00	1.00
023200	Div Mgr HHS Behavioral Health	0.00	0.00	2.00	2.00
062302	Div Mgr HHS Child Welfare Svs	2.00	2.00	2.00	2.00
061002	Div Mgr HHS Fiscal Operations	2.00	2.00	2.00	2.00
023200	Div Mgr HHS Mental Health	2.00	2.00	0.00	0.00
016802	Div Mgr HHS-Self Sufficiency	3.00	3.00	3.00	3.00
016800	Division Manager HHS - PH	1.00	1.00	1.00	1.00
069600	Electronic Health Rec Spc,Supv	3.00	3.00	3.00	3.00
069400	Electronic Health Records Mgr	1.00	1.00	1.00	1.00
069500	Electronic Health Records Spec	7.00	7.00	8.00	8.00
095900	Emergency Svs Specialist I	1.00	1.00	1.00	1.00
095920	Emergency Svs Specialist II	3.00	3.00	3.00	3.00
020110	Enviromental Health HHW Tech	1.00	1.00	1.00	1.00
* 020620	Environmental Health Aide	3.00	3.00	3.00	3.00
021400	Environmental Health Scientist	2.00	2.00	2.00	2.00
* 020720	Environmental Health Spec II	12.00	12.00	12.00	12.00
* 020830	Environmental Health Spec III	10.00	10.00	10.00	10.00
020940	Environmental Health Supervisr	4.00	4.00	4.00	4.00
021000	Environmental Quality Coordntr	1.00	1.00	1.00	1.00
091700	Environmental Quality Spec	1.00	1.00	1.00	1.00
099800	Epidemiologist	2.00	2.00	2.00	2.00
097700	Epidemiologist, Senior	1.00	1.00	1.00	1.00
099320	Family Advocate Mgr	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
087720	Graphics Specialist	1.00	1.00	1.00	1.00
024000	Health Aide	2.00	2.00	2.00	2.00
024100	Health Education Assistant	13.00	13.00	13.00	13.00
024200	Health Education Specialist	20.00	20.00	20.00	20.00
024300	Health Program Assistant	6.00	6.00	6.00	6.00
099700	Health Services Manager	1.00	1.00	1.00	1.00
073202	HHS County Health Officer	1.00	1.00	1.00	1.00
023702	HHS Director	1.00	1.00	1.00	1.00
073322	HHS Dpty County Health Officer	1.00	1.00	1.00	1.00
001600	HHS Human Resources Manager	1.00	1.00	1.00	1.00
073222	HHS Medical Director-Behavioral Health	0.00	0.00	1.00	1.00
073222	HHS Medical Director-MH	1.00	1.00	0.00	0.00
073212	HHS Medical Director-Prim Care	1.00	1.00	1.00	1.00
071510	HHS Unit Manager	9.00	9.00	10.00	10.00
071540	HHS Unit Manager I-CalWorks	12.00	12.00	12.00	12.00
* 031220	HHSA Collector Investigator II	5.00	5.00	5.00	5.00
082200	HHSA Facilities Manager	0.00	0.00	1.00	1.00
005800	HHSA Facilities Specialist	0.00	0.00	2.00	2.00
005800	HHSA Facility&Proppty Spec	2.00	2.00	0.00	0.00
082200	HHSA Logistics Manager	1.00	1.00	0.00	0.00
086700	HHSA Storage Facility Supv	1.00	1.00	1.00	1.00
026302	HomelessInitiativesProgCoordin	1.00	1.00	1.00	1.00
087820	IHSS Program Specialist II	1.00	1.00	1.00	1.00
078202	Inpatient Clinical Supervisor	1.00	1.00	1.00	1.00
* 027220	Laboratory Assistant	3.00	3.00	1.00	1.00
027280	Laboratory Assistant - Clinics	0.00	0.00	1.00	1.00
027230	Laboratory Assistant Lead	1.00	1.00	1.00	1.00
027202	Laboratory Support Supervisor	1.00	1.00	1.00	1.00
* 032220	Laboratory Technician	1.00	1.00	1.00	1.00
032230	Laboratory Technician Lead	1.00	1.00	1.00	1.00
040200	Lactation Coordinator	1.00	1.00	1.00	1.00
052440	Lead Care Manager	4.00	4.00	4.00	4.00
028300	Legal Secretary III	1.00	1.00	1.00	1.00
029300	Mail Processor	3.00	3.00	2.00	2.00
085220	Medical Assistant	27.00	27.00	27.00	27.00
013500	Medical Billing Manager	1.00	1.00	2.00	2.00
* 042420	Medical Office Assistant	13.00	14.00	29.00	29.00
042430	Medical Office Assistant Lead	2.00	2.00	15.00	15.00
042400	Medical Office Assitant, Supv	2.00	2.00	5.00	5.00
094302	Medical Section Chief-OB/GYN	1.00	1.00	1.00	1.00
094402	Medical Section Chief-Pedtrc	1.00	1.00	1.00	1.00

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Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
* 082520	Mental Health Case Mgr II	25.00	25.00	0.00	0.00
* 082530	Mental Health Case Mgr III	28.00	28.00	0.00	0.00
002207	Mental Health Clinical Supv	11.00	11.00	0.00	0.00
058700	Mental Health Clinical Svs Mgr	7.00	7.00	0.00	0.00
002200	Mental Health Clinician-Licens	66.00	66.00	0.00	0.00
001900	Mental Health Specialist	1.00	1.00	0.00	0.00
* 031820	Mental Health Technician II	6.00	6.00	0.00	0.00
097300	Mental Hlth Svs Act Manager	1.00	1.00	0.00	0.00
002407	MH Clinic Administrator	2.00	2.00	0.00	0.00
050410	Nurse I-Supv	7.00	7.00	7.00	7.00
032710	Nurse Practitioner	1.00	1.00	1.00	1.00
032715	Nurse Practitioner - OB	2.00	2.00	1.00	1.00
032600	Nurse-Licensed Vocational	12.00	12.00	13.00	13.00
* 032620	Nurse-Public Health II	32.00	32.00	32.00	32.00
032660	Nurse-Public Health Lead	4.00	4.00	4.00	4.00
032662	Nurse-Public Health Manager	1.00	1.00	1.00	1.00
004100	Nurse-Quality Assurance	5.00	5.00	6.00	6.00
032630	Nurse-Registered	12.00	12.00	12.00	12.00
032635	Nurse-Registered CWS	6.00	6.00	6.00	6.00
032650	Nurse-Registered-Lead	4.00	4.00	4.00	4.00
* 032920	Nutrition Assistant	30.00	30.00	30.00	30.00
032930	Nutrition Assistant Lead	2.00	2.00	2.00	2.00
046800	Nutritionist, Supv Pub Hlth	1.00	1.00	0.00	0.00
047720	Occupational Therapist	2.00	2.00	1.00	1.00
* 033330	Office Assistant	56.00	56.00	37.00	37.00
* 033340	Office Assistant Lead	55.00	55.00	43.00	43.00
* 033343	Office Assistant Lead-K	1.00	1.00	2.00	2.00
082300	Office Assistant,Supv	7.00	7.00	4.00	4.00
033333	Office Assistant-K	1.00	1.00	1.00	1.00
095502	Office of Emergency Svs Mgr	1.00	1.00	1.00	1.00
* 034120	Patient Accounts Rep	7.00	7.00	7.00	7.00
* 034130	Patient Accounts Rep - Lead	2.00	2.00	2.00	2.00
034000	Patient Accounts Rep, Supv	2.00	2.00	2.00	2.00
087120	Payroll Clerk II	6.00	6.00	6.00	6.00
* 007630	Peer Support Specialist II	10.00	10.00	10.00	10.00
050320	Personnel Services Officer II	10.00	10.00	10.00	10.00
095950	PHEP Assistant	1.00	1.00	1.00	1.00
047730	Physical Therapist	3.00	3.00	1.00	1.00
090100	Physical Therapist Asst	1.00	1.00	1.00	1.00
032720	Physician Assistant	8.00	8.00	8.00	8.00
* 034922	Physician-OB/GYN	2.00	2.00	2.00	2.00
* 035420	Prevention Svs Coordinator II	1.00	1.00	1.00	1.00
035421	Prevention Svs Coordinatr II-B	1.00	1.00	1.00	1.00
* 034822	Primary Care Practitioner	4.00	4.00	2.00	2.00
036800	Program Manager Behavioral Health	0.00	0.00	1.00	1.00
036800	Program Manager Mental Health	1.00	1.00	0.00	0.00
083420	Program Specialist II-Calwrk	27.00	27.00	27.00	27.00
* 037322	Psychiatrist II	1.00	1.00	1.00	1.00
* 037422	Psychologist II	6.00	6.00	6.00	6.00
019900	PubHealth Emergency Prep Mgr	1.00	1.00	1.00	1.00
* 091020	Public Guardian-Deputy II	7.00	7.00	6.00	6.00
001700	Public Health Lab Manager	1.00	1.00	1.00	1.00
081200	Public Health Manager	2.00	2.00	2.00	2.00
* 037920	Public Health Micro-Biol II	6.00	6.00	6.00	6.00
037930	Public Health Micro-Biol III	1.00	1.00	1.00	1.00
077600	Public Health Prog Coordinator	9.00	9.00	9.00	9.00
015820	Registered Dietitian	5.00	5.00	5.00	5.00
* 086820	Self Suffcncy Support Asst	122.00	122.00	119.00	119.00
086830	Self Suffcncy Support Asst Lea	10.00	10.00	10.00	10.00
* 095220	Self Sufficiency Counselor	249.00	249.00	249.00	249.00
* 095230	Self Sufficiency Counselr Lead	276.00	276.00	268.00	268.00
041300	Self Sufficiency Resrce Spec	54.00	54.00	54.00	54.00
041420	Self Sufficiency Supervisor	66.00	66.00	66.00	66.00
095300	Self Sufficiency Support Supv	10.00	10.00	10.00	10.00
028400	Senior Services Supervisor	1.00	1.00	1.00	1.00
030200	Social Service Worker Asst	16.00	16.00	16.00	16.00
030300	Social Service Wrkr Asst-Lead	3.00	3.00	3.00	3.00
044310	Social Svs Supervisor I	4.00	4.00	4.00	4.00
* 044320	Social Svs Supervisor II	2.00	2.00	2.00	2.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
* 044410	Social Svs Worker I	1.00	1.00	1.00	1.00
* 044420	Social Svs Worker II	24.00	24.00	24.00	24.00
043930	Social Svs Worker III	35.00	35.00	35.00	35.00
044040	Social Svs Worker III-CWS	123.00	123.00	123.00	123.00
044044	Social Svs Worker III-CWS-Lead	24.00	24.00	24.00	24.00
074600	Social Worker-Adult Services	3.00	3.00	3.00	3.00
029200	Social Worker-Licensed	1.00	1.00	1.00	1.00
* 044620	Stock Clerk	5.00	5.00	3.00	3.00
001520	Substance Use Disord Count-Cer	17.00	17.00	17.00	17.00
071600	Substance Use Disorder Supv	2.00	2.00	2.00	2.00
045300	Supportive Services Supv	1.00	1.00	1.00	1.00
047700	Therapist Aide	1.00	1.00	1.00	1.00
081300	Therapist,Supervising	1.00	1.00	1.00	1.00
048010	Training Officer I	1.00	1.00	1.00	1.00
* 048020	Training Officer II	7.00	7.00	7.00	7.00
074000	TulareWORKSsFamilyAdvocate	1.00	1.00	1.00	1.00
010400	TulareWORKSsStatisticalAnalys	2.00	2.00	2.00	2.00
007600	Veteran Services Technician	1.00	1.00	1.00	1.00
049000	Veterans Services Officer	1.00	1.00	1.00	1.00
049100	Veterans Svs Representative	2.00	2.00	2.00	2.00
038202	Veterinarian	1.00	1.00	1.00	1.00
095400	Veterinary Technician	2.00	2.00	2.00	2.00
087300	Vital Statistics Coordinator	1.00	1.00	1.00	1.00
072707	WIC Breastfeed Peer Coslr Supv	1.00	1.00	1.00	1.00
072710	WIC Breastfeed Peer Cslr	3.00	3.00	3.00	3.00
032907	WIC Manager	1.00	1.00	1.00	1.00
Health and Human Services Agency Total		2,130.00	2,131.00	2,107.00	2,107.00
001-200 Human Resources and Development					
* 041503	Account Clerk - K	1.00	1.00	1.00	1.00
019600	Administrative Coordinator	1.00	1.00	1.00	1.00
* 021220	Administrative Specialist IIHRD	1.00	1.00	1.00	1.00
* 001920	Analyst-Human Resources II	2.00	2.00	2.00	2.00
* 001930	Analyst-Human Resources III	5.00	5.00	5.00	5.00
001833	Analyst-Staff Services III K	1.00	1.00	1.00	1.00
087920	Employee Relations Spec II	2.00	2.00	2.00	2.00
034302	Human Resources Deputy Director	2.00	2.00	2.00	2.00
060400	Human Resources Director	1.00	1.00	1.00	1.00
* 093120	Human Resources Specialist II	3.00	3.00	3.00	3.00
093130	Human Resources Specialist III	2.00	2.00	2.00	2.00
033400	Human Resources Supervisor	4.00	4.00	4.00	4.00
* 082820	Human Resources Technician II	2.00	2.00	2.00	2.00
* 033343	Office Assistant Lead-K	4.00	4.00	4.00	4.00
000610	Secretary I	1.00	1.00	1.00	1.00
Human Resources and Development Total		32.00	32.00	32.00	32.00
001-205 Probation					
* 041500	Account Clerk	2.00	2.00	2.00	2.00
* 041530	Account Clerk Senior	1.00	1.00	1.00	1.00
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
* 000220	Accountant II	1.00	1.00	1.00	1.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	1.00	1.00	3.00	3.00
000720	Administrative Svs Officer II	1.00	1.00	0.00	0.00
000730	Administrative Svs Officer III	1.00	1.00	2.00	2.00
035030	Analyst-Dept Human Rscs III	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	5.00	5.00	5.00	5.00
001834	Analyst-Staff Services, Supv	1.00	1.00	1.00	1.00
036002	Asst Chief Probation Officer	1.00	1.00	1.00	1.00
075000	Background Investigator	3.00	3.00	3.00	3.00
007902	Chief Probation Officer	1.00	1.00	1.00	1.00
035600	Clerk-Principal	1.00	1.00	1.00	1.00
* 012030	Cook Lead	7.00	7.00	7.00	7.00
000650	Department Secretary	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	5.00	5.00	5.00	5.00
003102	Deputy Chief Probation Officer	2.00	2.00	2.00	2.00
074700	Detention Svs Officer-Prob	15.00	15.00	15.00	15.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
022700	Food & Laundry Svs Manager	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
087720	Graphics Specialist	1.00	1.00	1.00	1.00
058600	Laundry Technician	4.00	4.00	4.00	4.00
028300	Legal Secretary III	1.00	1.00	0.00	0.00
071800	Media Specialist I	1.00	1.00	1.00	1.00
* 033330	Office Assistant	21.00	21.00	21.00	21.00
* 033340	Office Assistant Lead	1.00	1.00	1.00	1.00
082300	Office Assistant,Supv	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	3.00	3.00	3.00	3.00
* 023420	Prob Correctional Officer II	3.00	3.00	3.00	3.00
023530	Prob Correctional Officer III	89.00	89.00	89.00	89.00
009820	ProbCollectionsInvestigatorII	5.00	5.00	5.00	5.00
035700	Probation Accounts Supervisor	1.00	1.00	1.00	1.00
098320	Probation Admin Specialist II	2.00	2.00	2.00	2.00
035800	Probation Division Manager	6.00	6.00	6.00	6.00
035900	Probation Institution Supv	14.00	14.00	14.00	14.00
* 036020	Probation Officer II	66.00	67.00	67.00	67.00
036021	Probation Officer II-B	1.00	1.00	1.00	1.00
* 036030	Probation Officer III	70.00	69.00	69.00	69.00
036040	Probation Officer IV	5.00	5.00	5.00	5.00
046700	Probation Officer-Supv	20.00	20.00	20.00	20.00
099600	Probation Programs Spec Supv	1.00	1.00	1.00	1.00
002100	Probation Programs Specialist	2.00	2.00	2.00	2.00
018600	Probation Statistical Analyst	1.00	1.00	1.00	1.00
036200	Probation Technician	2.00	2.00	0.00	0.00
026600	Probation Voc Edu Instructor	1.00	1.00	1.00	1.00
* 044620	Stock Clerk	1.00	1.00	1.00	1.00
047220	Systems & Procedures Ana II	1.00	1.00	1.00	1.00
048020	Training Officer II	2.00	2.00	2.00	2.00
Probation Total		380.00	380.00	379.00	379.00
001-210 Public Defender					
000230	Accountant III	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
004202	Assist Public Defender	2.00	2.00	2.00	2.00
* 005052	Attorney-Senior, DA/ PD	37.00	37.00	38.00	38.00
045502	Attorney-Supv-N	7.00	7.00	7.00	7.00
074300	Chief Investigator-Pub Def	1.00	1.00	1.00	1.00
000650	Department Secretary	0.00	0.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	1.00	1.00	1.00	1.00
001880	Holistic Defense Advocate	0.00	0.00	2.00	2.00
025810	Investigator I-Public Def	1.00	1.00	1.00	1.00
* 025820	Investigator II-Public Def	2.00	2.00	2.00	2.00
025821	Investigator II-Public Def-B	3.00	3.00	3.00	3.00
042300	Investigator-Pub Def-Senior	2.00	2.00	2.00	2.00
042301	Investigator-Pub Def-Senior-B	1.00	1.00	1.00	1.00
* 027830	Legal Office Assistant	10.00	10.00	10.00	10.00
027840	Legal Office Assistant Lead	2.00	2.00	2.00	2.00
027800	Legal Office Manager	1.00	1.00	1.00	1.00
* 028300	Legal Secretary III	2.00	2.00	2.00	2.00
080880	PD Mitigation Specialist	1.00	1.00	1.00	1.00
074910	Paralegal I	1.00	1.00	1.00	1.00
* 074920	Paralegal II	7.00	7.00	7.00	7.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
037660	Public Defender Case Manager	1.00	1.00	2.00	2.00
080800	PubDefInvestigatorAssistant	3.00	3.00	3.00	3.00
037502	Public Defender	1.00	1.00	1.00	1.00
* 037610	Public Defender Intervwr I	5.00	5.00	0.00	0.00
* 037720	Public Defender Intervwr II	1.00	1.00	5.00	5.00
001880	Social Worker-Public Defender	2.00	2.00	0.00	0.00
004950	Supervising Law Clerk	1.00	1.00	0.00	0.00
033507	Supervising Paralegal	0.00	0.00	1.00	1.00
Public Defender Total		99.00	99.00	101.00	101.00
001-230 Resource Management Agency					
* 041500	Account Clerk	3.00	3.00	3.00	3.00
* 041530	Account Clerk Senior	2.00	2.00	2.00	2.00
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
000210	Accountant I	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	2.00	2.00	2.00	2.00
000300	Administrative Aide	1.00	1.00	1.00	1.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
097220	Administrative Specialst IIRMA	0.00	0.00	1.00	1.00
035030	Analyst-Dept Human Rscs III	2.00	2.00	2.00	2.00
* 015530	Analyst-Economic Dvlpment III	1.00	1.00	1.00	1.00
* 001820	Analyst-Staff Services II	2.00	2.00	2.00	2.00
* 001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
039502	Assoc RMA Director	1.00	1.00	1.00	1.00
076302	Asst Building & Housing Mgr	0.00	0.00	1.00	1.00
025202	Asst RMA Dir - Fiscal Services	1.00	1.00	1.00	1.00
097500	Asst RMA Dir-Econ Devl & Plan	1.00	1.00	1.00	1.00
076300	Building and Housing Manager	1.00	1.00	1.00	1.00
006200	Building/Code Comp Insp Aide	1.00	1.00	1.00	1.00
006320	Building/Code Comp Insp II	0.00	0.00	4.00	4.00
006430	Building/Code Comp Insp III	16.00	17.00	17.00	17.00
006440	Building/Code Comp Insp IV	3.00	3.00	2.00	2.00
023300	Chief Environmental Planner	1.00	1.00	1.00	1.00
090500	Chief Planner	2.00	2.00	2.00	2.00
009100	Economic Development Manager	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
024800	Grants and Resource Manager	1.00	1.00	1.00	1.00
* 087500	Grants Specialist I	1.00	1.00	1.00	1.00
* 087520	Grants Specialist II	1.00	1.00	1.00	1.00
* 087530	Grants Specialist III	1.00	1.00	2.00	2.00
* 033330	Office Assistant	2.00	3.00	2.00	2.00
071820	Media Specialist II	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
035010	Planner I	0.00	0.00	2.00	2.00
* 035020	Planner II	2.00	2.00	2.00	2.00
* 035130	Planner III	8.00	8.00	9.00	9.00
035242	Planner IV	4.00	4.00	4.00	4.00
* 035320	Planning Technician II	1.00	1.00	0.00	0.00
035330	Planning Technician III	7.00	7.00	2.00	2.00
035002	Planning and Permit Manager	1.00	1.00	1.00	1.00
039802	Resource Mgmt Agency Director	1.00	1.00	1.00	1.00
000610	Secretary I	1.00	1.00	1.00	1.00
000611	Secretary I-B	1.00	1.00	0.00	0.00
000630	Secretary III	1.00	1.00	2.00	2.00
047220	Systems & Procedures Ana II	1.00	1.00	2.00	2.00
Resource Management Agency Total		85.00	87.00	90.00	90.00
001-240 Sheriff					
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
* 000220	Accountant II	4.00	4.00	4.00	4.00
* 000230	Accountant III	2.00	2.00	2.00	2.00
000300	Administrative Aide	3.00	3.00	3.00	3.00
000640	Administrative Secretary	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	1.00	1.00	1.00	1.00
015900	Assistant Sheriff	2.00	2.00	2.00	2.00
099120	Autopsy Assistant II	1.00	2.00	2.00	2.00
094800	Butcher	2.00	2.00	2.00	2.00
008900	Civil Clerk	4.00	4.00	4.00	4.00
023400	Communications Manager	1.00	1.00	1.00	1.00
012100	County 911 Coordinator	1.00	1.00	1.00	1.00
* 083830	Crime Systems Specialist III	3.00	3.00	3.00	3.00
000650	Department Secretary	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	3.00	3.00	3.00	3.00
015400	Detention Svs Officer-Sher	65.00	65.00	65.00	65.00
031430	Digital Forensic Analyst III	3.00	3.00	3.00	3.00
* 010220	Emergency Dispatcher II	15.00	15.00	15.00	15.00
010230	Emergency Dispatcher III	5.00	5.00	5.00	5.00
010500	Emergency Dispatcher-Supv	1.00	1.00	1.00	1.00
059800	Engraving Supervisor	2.00	2.00	2.00	2.00
022200	Farm Crew Leader	6.00	6.00	6.00	6.00
022300	Farm Manager	1.00	1.00	1.00	1.00
022207	Farm Crew Supervisor	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

JOB CODE	CLASSIFICATION TITLE	FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
		Adopted	6/30/2024	Recommended	Adopted
096030	Field Evidence Technician III	4.00	4.00	5.00	5.00
022430	Fingerprint Technician III	2.00	2.00	2.00	2.00
022700	Food & Laundry Svs Manager	3.00	3.00	3.00	3.00
087530	Grants Specialist III	1.00	1.00	1.00	1.00
087720	Graphics Specialist	1.00	1.00	1.00	1.00
069202	Inmate Program Specialist Supv	2.00	2.00	2.00	2.00
025100	Inmate Programs Manager	1.00	1.00	1.00	1.00
069200	Inmate Programs Specialist	10.00	10.00	10.00	10.00
085500	IT Desktop Tech Supervisor	1.00	1.00	1.00	1.00
* 097920	IT Desktop Technician II	1.00	1.00	1.00	1.00
* 097930	IT Desktop Technician III	7.00	7.00	7.00	7.00
058600	Laundry Technician	3.00	3.00	3.00	3.00
* 028300	Legal Secretary III	2.00	2.00	2.00	2.00
071820	Media Specialist II	1.00	1.00	1.00	1.00
071830	Media Specialist III	1.00	1.00	1.00	1.00
* 033330	Office Assistant	19.00	19.00	19.00	19.00
* 033340	Office Assistant Lead	2.00	2.00	2.00	2.00
082300	Office Assistant, Supv	1.00	1.00	1.00	1.00
* 087120	Payroll Clerk II	6.00	6.00	6.00	6.00
026410	Property and Evidence Technici	4.00	4.00	4.00	4.00
026407	Property & Evidence Supervisor	1.00	1.00	1.00	1.00
* 095660	Sheriff Communication Officer	12.00	12.00	12.00	12.00
004000	Sheriff's Asset Mgmt Aide	1.00	1.00	1.00	1.00
000652	Sheriff's Assistant	1.00	1.00	1.00	1.00
* 002000	Sheriff's Background Invest	4.00	4.00	4.00	4.00
042900	Sheriff's Captain	6.00	6.00	6.00	6.00
077400	Sheriff's Community Liaison Sp	1.00	1.00	1.00	1.00
012730	Sheriff Correctional Cook Lead	11.00	11.00	11.00	11.00
088800	Sheriff's Correctional Deputy	243.00	242.00	242.00	242.00
* 015320	Sheriff's Deputy II	228.00	228.00	228.00	228.00
041390	Sheriff's Fiscal Manager	1.00	1.00	1.00	1.00
043100	Sheriff's Lieutenant	14.00	14.00	14.00	14.00
089000	Sheriff's Lieutenant-Correctn	7.00	7.00	7.00	7.00
014700	Sheriff's Pilot	2.00	2.00	2.00	2.00
043200	Sheriff's Records Clerk	18.00	18.00	18.00	18.00
046900	Sheriff's Records Clerk-Supv	1.00	1.00	1.00	1.00
075100	Sheriff's Security Officer	12.00	12.00	12.00	12.00
043300	Sheriff's Sergeant	43.00	43.00	43.00	43.00
088900	Sheriff's Sergeant, Correction	33.00	33.00	33.00	33.00
078000	Sheriff's Support Services Mgr	1.00	1.00	1.00	1.00
002510	Sheriff's Training Technician	2.00	2.00	2.00	2.00
002222	Sheriff's Youth Outreach Spec	1.00	1.00	1.00	1.00
043402	Sheriff-Coroner	1.00	1.00	1.00	1.00
* 044620	Stock Clerk	1.00	1.00	1.00	1.00
044700	Supervising Civil Clerk	1.00	1.00	1.00	1.00
048402	Undersheriff	1.00	1.00	1.00	1.00
099220	Vocation Bldg Cont Instructor	1.00	1.00	1.00	1.00
Sheriff Total		849.00	849.00	850.00	850.00
001-260 Citizens' Option for Public Safety (COPS)					
025601	Investigator-District Atty-B	1.00	1.00	1.00	1.00
* 015320	Sheriff's Deputy II	4.00	4.00	4.00	4.00
088900	Sheriff's Sergeant, Correction	2.00	2.00	2.00	2.00
Citizens' Option for Public Safety (COPS) Total		7.00	7.00	7.00	7.00
001-265 Rural Crime Prevention					
* 005052	Attorney-Senior, DA/ PD	1.00	1.00	1.00	1.00
025600	Investigator-District Attorney	1.00	1.00	1.00	1.00
* 027830	Legal Office Assistant	1.00	1.00	1.00	1.00
* 015320	Sheriff's Deputy II	2.00	2.00	2.00	2.00
Rural Crime Prevention Total		5.00	5.00	5.00	5.00
001-280 Juvenile Justice Crime Prevention Act					
* 036020	Probation Officer II	3.00	2.00	2.00	2.00
036021	Probation Officer II-B	1.00	1.00	1.00	1.00
* 036030	Probation Officer III	1.00	2.00	2.00	2.00
Juvenile Justice Crime Prevention Act Total		5.00	5.00	5.00	5.00
001-810 Miscellaneous Criminal Justice					

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified	FY 2024/25	FY 2024/25
JOBCODE	CLASSIFICATION TITLE	Adopted	Adopted As Of 6/30/2024	Recommended	Adopted
075405	Clerk to the Grand Jury	0.48	0.48	0.48	0.48
027402	Law Library Director	1.00	1.00	1.00	1.00
040000	Research Assistant-Law Library	1.00	1.00	1.00	1.00
Miscellaneous Criminal Justice Total		2.48	2.48	2.48	2.48
General Fund Total		4191.48	4195.48	4178.48	4178.48
010-145 Library					
000300	Administrative Aide	0.00	0.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	1.00	1.00	1.00	1.00
001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
070602	Deputy County Librarian	1.00	1.00	1.00	1.00
* 097920	IT Desktop Technician II	1.00	1.00	1.00	1.00
* 028610	Librarian I	1.00	1.00	1.00	1.00
* 028620	Librarian II	2.00	2.00	2.00	2.00
028730	Librarian III	4.00	4.00	4.00	4.00
028740	Librarian IV	3.00	3.00	2.00	2.00
028750	Librarian V	1.00	1.00	2.00	2.00
* 028920	Library Assistant II	10.00	10.00	10.00	10.00
* 029030	Library Assistant III	11.00	11.00	11.00	11.00
082700	Library Prog & Literacy Spec	2.00	2.00	2.00	2.00
* 091520	Library Svs Specialist II	3.00	3.00	3.00	3.00
* 091530	Library Svs Specialist III	1.00	1.00	1.00	1.00
Library Total		42.00	42.00	43.00	43.00
013-245 Fire					
035500	Account Clerk-Principal	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	1.00	1.00	1.00	1.00
001810	Analyst-Staff Services I	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
080402	Deputy Fire Chief	1.00	1.00	1.00	1.00
* 010210	Emergency Dispatcher I	1.00	1.00	1.00	1.00
* 010220	Emergency Dispatcher II	6.00	6.00	6.00	6.00
010230	Emergency Dispatcher III	2.00	2.00	2.00	2.00
010500	Emergency Dispatcher-Supv	1.00	1.00	1.00	1.00
(2) 041700	Fire Apparatus Engineer	21.00	27.00	27.00	27.00
(2) 093200	Fire Battalion Chief	9.00	9.00	9.00	9.00
024900	Fire Battalion Chief-Admin	1.00	1.00	1.00	1.00
(2) 093300	Fire Captain	25.00	25.00	25.00	25.00
093303	Fire Captain-Admin	4.00	4.00	4.00	4.00
089702	Fire Chief	1.00	1.00	1.00	1.00
090402	Fire Division Chief	3.00	3.00	3.00	3.00
022500	Fire Inspector	4.00	4.00	4.00	4.00
(2) 093400	Fire Lieutenant	44.00	44.00	46.00	46.00
* 033330	Office Assistant	2.00	2.00	2.00	2.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
(2) Fire Total		130.00	136.00	138.00	138.00
<i>(2) Fire allocations represent position counts versus FTE counts due to 58 hour work week.</i>					
014-225 Roads					
041530	Account Clerk Senior	1.00	1.00	1.00	1.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
000300	Administrative Aide	1.00	1.00	1.00	1.00
097210	Administrative Specialst I-RMA	1.00	1.00	1.00	1.00
062720	Analyst-Geographic Info Sys II	1.00	1.00	1.00	1.00
* 001820	Analyst-Staff Services II	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	2.00	2.00	2.00	2.00
003500	Assist Hvy Equip Superintendent	1.00	1.00	1.00	1.00
004400	Assist Road Superintendent	4.00	4.00	4.00	4.00
099900	Assistant RMA Dir-Public Works	0.00	0.00	1.00	1.00
039800	Asst Traf Cntrl Super	1.00	1.00	1.00	1.00
081000	Chief Engineer	3.00	3.00	3.00	3.00
012330	Concrete FinisherMaintWrkr III	3.00	3.00	3.00	3.00
012340	Concrete FinisherMaintWrkr IV	1.00	1.00	1.00	1.00
* 011720	Construction & Maint Wkr II	15.00	15.00	15.00	15.00
011830	Construction & Maint Wkr III	45.00	45.00	45.00	45.00
011940	Construction & Maint Wkr IV	4.00	4.00	4.00	4.00
006162	County Surveyor	1.00	1.00	1.00	1.00
* 013820	Custodial Worker	1.00	1.00	1.00	1.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

JOB CODE	CLASSIFICATION TITLE	FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
		Adopted	6/30/2024	Recommended	Adopted
* 020220	Engineer II	1.00	1.00	1.00	1.00
* 020230	Engineer III	13.00	13.00	13.00	13.00
020340	Engineer IV	6.00	6.00	6.00	6.00
020410	Engineering Aide	1.00	1.00	1.00	1.00
* 050720	Engineering Technician II	8.00	8.00	8.00	8.00
* 050830	Engineering Technician III	7.00	7.00	7.00	7.00
050840	Engineering Technician IV	1.00	1.00	1.00	1.00
049720	Heavy Equip Welder Mechanic II	6.00	6.00	6.00	6.00
* 024510	Heavy Equipment Mechanic I	1.00	1.00	1.00	1.00
* 024520	Heavy Equipment Mechanic II	7.00	7.00	7.00	7.00
024630	Heavy Equipment Mechanic III	7.00	7.00	7.00	7.00
024640	Heavy Equipment Mechanic IV	1.00	1.00	1.00	1.00
090600	Heavy Equipment Superintendent	1.00	1.00	1.00	1.00
* 098020	IT Document Specialist II	1.00	1.00	1.00	1.00
* 092730	Land Surveyor III	2.00	2.00	2.00	2.00
092740	Land Surveyor IV	1.00	1.00	1.00	1.00
* 033330	Office Assistant	1.00	0.00	0.00	0.00
026500	Parts & Inventory Specialist	1.00	1.00	1.00	1.00
040420	Right of Way Agent II	1.00	1.00	1.00	1.00
040430	Right of Way Agent III	1.00	1.00	1.00	1.00
032130	RMA Coordinator III	0.00	0.00	2.00	2.00
040802	Road Superintendent	4.00	4.00	4.00	4.00
091200	Road Use Inspector	1.00	1.00	1.00	1.00
041000	Road Yard Assistant	5.00	5.00	5.00	5.00
008500	Safety & Personnel Specialist	1.00	1.00	1.00	1.00
* 044620	Stock Clerk	1.00	1.00	1.00	1.00
067100	Supervising Civil Designer	0.00	0.00	1.00	1.00
047800	Tire Repairer	1.00	1.00	1.00	1.00
039900	Traffic Cntrl Superintendent	1.00	1.00	1.00	1.00
* 043620	Traffic Control Worker II	5.00	5.00	5.00	5.00
043700	Traffic Control Worker III	6.00	6.00	6.00	6.00
043640	Traffic Control Worker IV	1.00	1.00	1.00	1.00
090800	Transportation Svs Coordinator	1.00	1.00	1.00	1.00
Roads Total		184.00	183.00	187.00	187.00
015-120 Workforce Investment Board					
* 000230	Accountant III	1.00	1.00	1.00	1.00
000730	Administrative Svs Officer III	1.00	1.00	1.00	1.00
001833	Analyst-Staff Services III K	1.00	1.00	1.00	1.00
092400	Business Resource Specialist	5.00	4.00	4.00	4.00
084300	Business Services Program Mgr	1.00	1.00	1.00	1.00
099002	Dep Workforce Dev Director	2.00	2.00	2.00	2.00
078500	Employment Connection Site Crd	1.00	1.00	1.00	1.00
033330	Office Assistant	1.00	1.00	1.00	1.00
079400	Workforce Dev Analyst	5.00	4.00	4.00	4.00
079302	Workforce Dev Executive Dir	1.00	1.00	1.00	1.00
092600	Workforce Dev Program Coord	7.00	8.00	8.00	8.00
086400	Workforce Services program Mgr	1.00	1.00	1.00	1.00
Workforce Investment Board Total		27.00	26.00	26.00	26.00
016-101 Child Support Services					
* 041530	Account Clerk Senior	6.00	6.00	6.00	6.00
000233	Accountant III-K	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 001830	Analyst-Staff Services III	3.00	3.00	3.00	3.00
008102	Asst Child Supp Svs Director	1.00	1.00	1.00	1.00
081502	Attorney, Chief Child Support	1.00	1.00	1.00	1.00
* 081462	Attorney-Senior, Child Support	5.00	5.00	5.00	5.00
078602	Child Support Services Directo	1.00	1.00	1.00	1.00
* 022120	Child Support Specialist III	74.00	74.00	74.00	74.00
022107	Child Supp Trng & Outreach Spec	0.00	0.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
000304	Dept Human Rescs Admin Aide	2.00	2.00	2.00	2.00
* 027520	Legal Clerk	2.00	2.00	2.00	2.00
* 027830	Legal Office Assistant	8.00	8.00	8.00	8.00
027840	Legal Office Assistant Lead	1.00	1.00	1.00	1.00
046500	Legal Office Assistant-Supv	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
050210	Personnel Services Officer I	1.00	1.00	1.00	1.00

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** Flexibly Allocated Classification and Up and Out

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JOB CODE	CLASSIFICATION TITLE	FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
		Adopted	6/30/2024	Recommended	Adopted
050320	Personnel Services Officer II	1.00	1.00	1.00	1.00
081700	Program Manager Child Support	3.00	3.00	3.00	3.00
* 044620	Stock Clerk	3.00	3.00	3.00	3.00
046200	Supv Child Support Specialist	12.00	12.00	12.00	12.00
Child Support Services Total		129.00	129.00	130.00	130.00
030-086 Capital Projects					
* 083930	Capital Projects Coord III	1.00	1.00	1.00	1.00
* 083920	Capital Projects CoordinatorII	2.00	2.00	2.00	2.00
088222	Gen Svs Agency Deputy Director	1.00	1.00	1.00	1.00
Capital Projects Total		4.00	4.00	4.00	4.00
045-235 Solid Waste					
* 041530	Account Clerk Senior	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
* 000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
* 035120	Analyst-Dept Human Rscs II	1.00	1.00	0.00	0.00
* 035030	Analyst-Dept Human Rscs III	0.00	0.00	1.00	1.00
001830	Analyst-Staff Services III	1.00	1.00	1.00	1.00
039500	Assist Refuse Site Supervisor	2.00	2.00	2.00	2.00
001502	Director-Solid Waste	1.00	1.00	1.00	1.00
* 050830	Engineering Technician III	1.00	1.00	1.00	1.00
024520	Heavy Equipment Mechanic II	1.00	1.00	1.00	1.00
024640	Heavy Equipment Mechanic IV	1.00	1.00	1.00	1.00
094520	Landfill Technician II	2.00	2.00	2.00	2.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
* 038920	Refuse Equipment Operator II	19.00	19.00	19.00	19.00
039120	Refuse Site Attendant	7.00	7.00	7.00	7.00
039200	Refuse Site Caretaker	5.00	5.00	5.00	5.00
039300	Refuse Site Coordinator	1.00	1.00	1.00	1.00
039400	Refuse Site Supervisor	3.00	3.00	3.00	3.00
044800	Solid Waste Environ Coord	1.00	1.00	1.00	1.00
071400	Solid Waste Environmental Supv	1.00	1.00	1.00	1.00
Solid Waste Total		52.00	52.00	52.00	52.00
066-066 Grounds Services					
033800	Parks & Grounds Worker	7.00	10.00	8.00	8.00
042700	Parks & Grounds Worker-Senior	1.00	1.00	1.00	1.00
Grounds Services Total		8.00	11.00	9.00	9.00
067-067 Facilities					
001300	Air Conditioning Mechanic	2.00	2.00	2.00	2.00
093800	Building Systems Technician	2.00	2.00	2.00	2.00
005802	Facilities Mgr	1.00	1.00	1.00	1.00
029500	Maintenance Electrician	2.00	2.00	2.00	2.00
093700	Maintenance Painter	1.00	1.00	1.00	1.00
029600	Maintenance Supervisor	3.00	3.00	3.00	3.00
* 029820	Maintenance Worker II	34.00	34.00	0.00	0.00
029930	Maintenance Worker III	7.00	7.00	0.00	0.00
* 029820	Maintenance Worker	0.00	0.00	34.00	34.00
029930	Maintenance Worker Lead	0.00	0.00	7.00	7.00
026000	Regulatory Compliance Spec	1.00	1.00	1.00	1.00
Facilities Total		53.00	53.00	53.00	53.00
068-068 Custodial Services					
041800	Custodial Services Manager	1.00	1.00	1.00	1.00
013700	Custodial Supervisor	1.00	1.00	1.00	1.00
* 013820	Custodial Worker	40.00	40.00	36.00	36.00
* 013930	Custodial Worker-Lead	4.00	4.00	4.00	4.00
Custodial Services Total		46.00	46.00	42.00	42.00
070-070 Fleet Services					
* 005410	Auto Mechanic I	3.00	3.00	3.00	3.00
* 005420	Auto Mechanic II	4.00	4.00	4.00	4.00
058000	Fleet Services Supervisor	1.00	1.00	1.00	1.00
022600	Fleet Svs Superintendent	1.00	1.00	1.00	1.00
005900	Fleet Svs Technician	1.00	1.00	1.00	1.00
026500	Parts & Inventory Specialist	1.00	1.00	1.00	1.00
Fleet Services Total		11.00	11.00	11.00	11.00

* Flexibly Allocated Classification

** Flexibly Allocated Classification and Up and Out

Position Allocation

		FY 2023/24	Modified		
		Adopted As Of	FY 2024/25	FY 2024/25	
JOB CODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
071-090 Information & Communications Technology					
* 041500	Account Clerk	1.00	1.00	1.00	1.00
041530	Account Clerk Senior	1.00	1.00	1.00	1.00
* 000220	Accountant II	2.00	2.00	2.00	2.00
* 000230	Accountant III	1.00	1.00	1.00	1.00
035120	Analyst-Dept Human Rscs II	1.00	1.00	1.00	1.00
* 035030	Analyst-Dept Human Rscs III	1.00	1.00	1.00	1.00
* 062720	Analyst-Geographic Info Sys II	2.00	2.00	2.00	2.00
000720	Administrative Svs Officer II	1.00	1.00	1.00	1.00
000650	Department Secretary	1.00	1.00	1.00	1.00
026100	Fiscal Manager	1.00	1.00	1.00	1.00
023000	Geographic Information Sys Crd	1.00	1.00	1.00	1.00
077502	ICT Assistant Director	1.00	1.00	1.00	1.00
015907	IT Bus Intell Devlpr Supv	1.00	1.00	1.00	1.00
015930	IT Business Intell Devlpr III	4.00	4.00	4.00	4.00
* 011320	IT Client Specialist II	13.00	13.00	13.00	13.00
011330	IT Client Specialist III	2.00	2.00	2.00	2.00
098700	IT Data Center Administrator	2.00	2.00	2.00	2.00
098800	IT Deputy Director	1.00	1.00	1.00	1.00
098810	IT Dpty DirInformation Security	0.00	0.00	1.00	1.00
085500	IT Desktop Tech Supervisor	1.00	1.00	1.00	1.00
* 097920	IT Desktop Technician II	17.00	17.00	17.00	17.00
* 097930	IT Desktop Technician III	4.00	4.00	4.00	4.00
096702	IT Director	1.00	1.00	1.00	1.00
096402	IT Division Manager	3.00	3.00	1.00	1.00
* 098020	IT Document Specialist II	1.00	1.00	1.00	1.00
047600	IT Documentation Technician	1.00	1.00	1.00	1.00
007520	IT Eprise Content Mgt Spc II	4.00	4.00	4.00	4.00
014000	IT Infrastructure Supervisor	1.00	1.00	1.00	1.00
097720	IT Logistics Planner II	2.00	2.00	2.00	2.00
* 097730	IT Logistics Planner III	3.00	3.00	3.00	3.00
* 097620	IT Logistics Technician II	1.00	1.00	1.00	1.00
096502	IT Manager	7.00	7.00	7.00	7.00
041602	IT Manager OrgChangeMgt	1.00	1.00	1.00	1.00
* 096920	IT Network Administrator II	7.00	7.00	7.00	7.00
* 096930	IT Network Administrator III	3.00	3.00	3.00	3.00
* 009720	IT Network Technician II	4.00	4.00	4.00	4.00
* 075622	IT Programmer Analyst II	12.00	12.00	12.00	12.00
075632	IT Programmer Analyst III	2.00	2.00	2.00	2.00
013520	IT Project Manager II	4.00	4.00	4.00	4.00
013530	IT Project Manager III	1.00	1.00	1.00	1.00
* 098420	IT Security Administrator II	3.00	3.00	3.00	3.00
* 011120	IT Specialist App Support II	9.00	9.00	9.00	9.00
011130	IT Specialist App Support III	1.00	1.00	1.00	1.00
011420	IT Sys Application Trainer II	1.00	1.00	1.00	1.00
* 040920	IT System Administrator II	10.00	10.00	10.00	10.00
040930	IT System Administrator III	5.00	5.00	5.00	5.00
* 032020	IT System Technician II	1.00	1.00	1.00	1.00
* 099020	IT Systems and Procedure An II	1.00	1.00	1.00	1.00
099030	IT System&Procedures Anlst 3	1.00	1.00	1.00	1.00
* 033330	Office Assistant	1.00	1.00	1.00	1.00
087120	Payroll Clerk II	1.00	1.00	1.00	1.00
	Information & Communications Technology Total	151.00	151.00	150.00	150.00
073-073 Property Management					
000300	Administrative Aide	1.00	1.00	1.00	1.00
076502	Property Manager	1.00	1.00	1.00	1.00
076530	Property Specialist III	2.00	2.00	2.00	2.00
	Property Management Total	4.00	4.00	4.00	4.00
074-074 Communications					
008600	IT Communications Systems Adm	2.00	2.00	2.00	2.00
* 038520	IT Radio Installer II	3.00	3.00	3.00	3.00
* 038420	IT RadioCommunicationsTechII	1.00	1.00	1.00	1.00
	Communications Total	6.00	6.00	6.00	6.00
076-076 Mail Services					
083020	Digital Print and Mail Specialist	2.00	2.00	2.00	2.00

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Position Allocation

		FY 2023/24	Modified Adopted As Of	FY 2024/25	FY 2024/25
JOB CODE	CLASSIFICATION TITLE	Adopted	6/30/2024	Recommended	Adopted
	Mail Services Total	2.00	2.00	2.00	2.00
079-079 Print Services					
083020	Digital Print & Mail Spec	9.00	4.00	4.00	4.00
083100	Print and Mail Svs Manager	1.00	1.00	1.00	1.00
086500	Digital Print & Mail Spec Lead	1.00	1.00	1.00	1.00
	Print Services Total	11.00	6.00	6.00	6.00
	Other Funds Total	860.00	862.00	863.00	863.00
	Grand Total of All Funds	5051.48	5057.48	5041.48	5041.48

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** Flexibly Allocated Classification and Up and Out

Classification Listing

Job Code	Classification Title	Grade	Bargaining Unit	Annual Salary Range	
				Min Annual	Max Annual
098000	4H Community Coordinator	621	19	77,341	94,258
041500	Account Clerk	153	01	37,676	45,917
041503	Account Clerk - K	117	21	37,678	45,920
041530	Account Clerk Senior	542	01	41,746	50,877
041532	Account Clerk Senior K	841	21	41,751	50,883
035500	Account Clerk-Principal	170	07	45,966	56,020
045400	Account Clerk-Supv	165	07	41,620	50,724
026210	Accountant Auditor I	401	20	61,591	75,063
026220	Accountant Auditor II	402	20	69,381	84,557
026230	Accountant Auditor III	403	20	76,620	93,379
026240	Accountant Auditor IV	363	20	88,065	107,328
000210	Accountant I	741	07	57,657	70,268
000213	Accountant I-K	672	19	59,113	72,043
000214	Accountant I-K-N	672	19	59,113	72,043
000219	Accountant I-N	741	07	57,657	70,268
000220	Accountant II	745	07	63,672	77,599
000223	Accountant II-K	771	19	65,275	79,553
000224	Accountant II-K-N	771	19	65,275	79,553
000229	Accountant II-N	745	07	63,672	77,599
000230	Accountant III	776	07	71,020	86,554
000233	Accountant III-K	682	19	72,794	88,717
000234	Accountant III-K-N	682	19	72,794	88,717
000239	Accountant III-N	776	07	71,020	86,554
000300	Administrative Aide	180	07	45,994	56,055
000303	Administrative Aide - K	122	21	45,999	56,060
085000	Administrative Analyst	248	19	88,119	107,393
085102	Administrative Analyst, Prncpl	555	19	115,800	141,129
085100	Administrative Analyst, Senior	258	19	105,272	128,298
019600	Administrative Coordinator	914	21	51,266	62,479
000640	Administrative Secretary	421	21	54,049	65,871
071002	Administrative Specialist I	728	19	78,477	95,643
071020	Administrative Specialist II	709	19	86,325	105,207
071001	Administrative Specialist-B	241	19	82,198	100,177
021210	Administrative Specialst I-HRD	728	19	78,477	95,643
097210	Administrative Specialst I-RMA	728	19	78,477	95,643
021220	Administrative Specialst IIRHD	709	19	86,325	105,207
097220	Administrative Specialst IIRMA	709	19	86,325	105,207
000710	Administrative Svs Officer I	249	19	69,025	84,123
000720	Administrative Svs Officer II	777	19	83,682	101,986
000730	Administrative Svs Officer III	248	19	88,119	107,393
017300	Ag & Stds Inspector Aide	812	03	36,841	44,899
000810	Ag & Stds Inspector I	605	03	49,688	60,556
000820	Ag & Stds Inspector II	606	03	54,870	66,872
000830	Ag & Stds Inspector III	608	03	62,411	76,062
000940	Ag & Stds Inspector IV	611	07	72,145	87,926

Classification Listing

000800	Ag & Stds Inspector Trainee	604	03	44,144	53,800
099400	Aging Services Manager	775	19	92,420	112,636
001002	Agricultural Comm/Sealer	802	10	139,296	215,214
014600	Agricultural Enforcement Offcr	611	07	72,145	87,926
001100	Agricultural Pest Mgt Spec	612	07	72,145	87,926
001210	Agricultural Technician I	162	03	39,223	47,802
001220	Agricultural Technician II	172	03	43,312	52,786
001300	Air Conditioning Mechanic	872	02	52,568	64,066
094000	Analyst-Assessor's System	124	07	90,529	110,331
035119	Analyst-Dept Human Rscs 1-N	705	19	56,779	69,198
035110	Analyst-Dept Human Rscs I	705	19	56,779	69,198
035120	Analyst-Dept Human Rscs II	921	19	64,085	78,102
035030	Analyst-Dept Human Rscs III	706	19	70,626	86,074
089800	Analyst-District Attorney	935	19	74,298	90,550
015510	Analyst-Economic Devlpment I	426	19	60,169	73,330
015520	Analyst-Economic Devlpment II	427	19	69,426	84,612
015530	Analyst-Economic Devlpment III	429	19	79,471	96,854
062710	Analyst-Geographic Info Sys I	664	03	67,691	82,497
062720	Analyst-Geographic Info Sys II	660	03	74,751	91,101
001910	Analyst-Human Resources I	678	19	59,835	72,923
001920	Analyst-Human Resources II	226	19	72,186	87,975
001930	Analyst-Human Resources III	898	19	79,725	97,163
005100	Analyst-Property Tax System	124	07	90,529	110,331
004910	Analyst-Risk Management I	333	19	63,253	77,088
004920	Analyst-Risk Management II	337	19	69,576	84,795
004930	Analyst-Risk Management III	338	19	76,533	93,273
001810	Analyst-Staff Services I	705	19	56,779	69,198
001813	Analyst-Staff Services I K	705	19	56,779	69,198
001814	Analyst-Staff Services I-K-N	705	19	56,779	69,198
001819	Analyst-Staff Services I-N	705	19	56,779	69,198
001820	Analyst-Staff Services II	921	19	64,085	78,102
001823	Analyst-Staff Services II K	921	19	64,085	78,102
001830	Analyst-Staff Services III	706	19	70,626	86,074
001833	Analyst-Staff Services III K	706	19	70,626	86,074
001834	Analyst-Staff Services, Supv	318	19	95,520	116,414
021710	Animal Care Specialist I	295	03	38,828	47,321
021720	Animal Care Specialist II	176	03	45,065	54,922
021780	Animal Care Specialist, Supv	192	07	51,814	63,148
021740	Animal Care Technician	932	03	36,841	44,899
077010	Animal Control Officer I	987	03	40,595	49,475
077020	Animal Control Officer II	351	03	49,340	60,132
077030	Animal Control Officer III	200	07	56,093	68,362
077000	Animal Control Officer, Supv	100	07	62,566	76,251
078900	Animal Services Coordinator	696	07	39,821	48,531
097000	Animal Services Manager	775	19	92,420	112,636
078922	Animal Services Operation Mgr	400	19	100,569	122,567
078910	Animal Services Technician	869	01	39,046	47,587

Classification Listing

002110	Appraiser I	263	03	64,006	78,006
002120	Appraiser II	747	03	72,098	87,869
002230	Appraiser III	750	03	79,659	97,083
002340	Appraiser IV	616	07	87,854	107,070
003207	Assessment Services Director	800	19	96,822	118,000
006910	Assessment Technician I	324	01	41,188	50,197
006920	Assessment Technician II	717	01	45,306	55,216
006930	Assessment Technician III	362	01	49,799	60,692
006970	Assessment Technician, Supv	671	07	55,874	68,095
002600	Assist Agriculture Com/Sealer	B06	11	99,496	153,722
003000	Assist Chief Investigator-DA	244	19	113,466	138,285
080502	Assist County Admin Officer	B02	11	139,296	215,214
003202	Assist County Assessor	B04	11	114,425	176,782
003302	Assist County Auditor-Contrler	B04	11	114,425	176,782
003402	Assist District Attorney	B02	11	139,296	215,214
003500	Assist Hvy Equip Superintndnt	793	19	68,401	83,362
004202	Assist Public Defender	B02	11	139,296	215,214
039500	Assist Refuse Site Supervisor	330	07	56,269	68,577
090002	Assist Retirement Admin	B02	11	139,296	215,214
004400	Assist Road Superintendent	996	07	63,285	77,127
015900	Assistant Sheriff	B02	11	139,296	215,214
089402	Assistant Treas/TaxColl	B04	11	114,425	176,782
004602	Assoc HHS Agency Director	B02	10	139,296	215,214
039502	Assoc RMA Director	B02	10	139,296	215,214
059102	Associate County Counsel	B01	11	179,095	290,093
036002	Asst Chief Probation Officer	B02	11	139,296	215,214
008102	Asst Child Supp Svs Director	B04	11	114,425	176,782
060700	Asst Human Resources Director	B06	11	99,496	153,722
025202	Asst RMA Dir - Fiscal Services	B04	11	114,425	176,782
097500	Asst RMA Dir-Econ Devl & Plan	B02	11	139,296	215,214
039800	Asst Traf Cntrl Super	330	07	56,269	68,577
081502	Attorney, Chief Child Support	B02	11	139,296	215,214
081412	Attorney, Child Support I-N	895	08	77,257	94,156
081422	Attorney, Child Support II-N	239	08	87,043	106,082
081432	Attorney, Child Support III-N	254	08	102,530	124,957
081442	Attorney, Child Support IV-N	267	08	119,531	145,677
004812	Attorney, Civil I-N	711	20	79,710	97,145
004822	Attorney, Civil II-N	242	20	90,689	110,526
004832	Attorney, Civil III-N	570	20	106,307	129,560
004842	Attorney, Civil IV-N	268	20	120,716	147,121
004852	Attorney, Civil V-N	098	20	130,578	159,140
004912	Attorney, DA/PD I-N	895	08	77,257	94,156
004922	Attorney, DA/PD II-N	239	08	87,043	106,082
004932	Attorney, DA/PD III-N	254	08	102,530	124,957
005042	Attorney, DA/PD IV-N	267	08	119,531	145,677
081462	Attorney-Senior, Child Support	355	08	129,274	157,550
005052	Attorney-Senior, DA/ PD	355	08	129,274	157,550

Classification Listing

045500	Attorney-Supv	277	20	137,514	167,593
081452	Attorney-Supv Child Support	277	20	137,514	167,593
045502	Attorney-Supv-N	277	20	137,514	167,593
005210	Auditor-Appraiser I	614	03	64,058	78,069
005220	Auditor-Appraiser II	615	03	72,157	87,940
005330	Auditor-Appraiser III	435	03	79,685	97,115
005340	Auditor-Appraiser IV	689	07	88,122	107,397
012402	Auditor-Control\Treas-Tax Coll	B02	40	139,296	215,214
005410	Auto Mechanic I	875	02	45,750	55,757
005420	Auto Mechanic II	910	02	50,521	61,572
099100	Autopsy Assistant I	229	03	47,025	57,311
099120	Autopsy Assistant II	649	03	52,048	63,432
075000	Background Investigator	450	03	45,994	56,055
092812	Board Representative I	899	19	59,724	72,787
092822	Board Representative II	633	19	65,994	80,429
092832	Board Representative III	682	19	72,794	88,717
078100	Budget Officer	775	19	92,420	112,636
080600	Budget Technician	114	21	57,237	69,757
093800	Building Systems Technician	712	02	54,960	66,981
076300	Building and Housing Manager	609	20	104,817	127,744
006320	Building/Code Comp Insp II	204	03	59,504	72,519
006200	Building/Code Comp Insp Aide	174	03	44,179	53,842
006210	Building/Code Comp Insp I	194	03	53,880	65,665
006430	Building/Code Comp Insp III	214	07	64,456	78,555
006440	Building/Code Comp Insp IV	776	07	71,020	86,554
092400	Business Resource Specialist	221	19	67,392	82,133
084300	Business Services Program Mgr	119	19	89,121	108,615
094800	Butcher	850	02	43,532	53,054
080310	CAO Analyst I	467	19	92,420	112,636
080320	CAO Analyst II	469	19	105,272	128,298
080330	CAO Analyst III	474	19	115,800	141,129
080340	CAO Analyst, Principal	481	19	127,380	155,242
083610	Cadastral GIS Technician I	194	03	53,880	65,665
083620	Cadastral GIS Technician II	204	03	59,504	72,519
083630	Cadastral GIS Technician III	436	03	65,393	79,696
006500	Cadastral Supervisor	227	07	73,326	89,365
083930	Capital Projects Coord III	432	19	102,604	125,046
083910	Capital Projects Coordinator I	610	19	84,477	102,955
083920	Capital Projects CoordinatorII	127	19	93,639	114,121
006700	Chief Accountant-Prperty Taxes	400	19	100,569	122,567
006800	Chief Appraiser	800	19	96,822	118,000
006900	Chief Assessment Clerk	100	07	62,566	76,251
007000	Chief Auditor-Appraiser	800	19	96,822	118,000
070500	Chief Cadastral Mapper	241	19	82,198	100,177
007102	Chief Clerk, Brd of Supvs	709	19	86,325	105,207
007300	Chief Deputy Clk-Recorder	898	19	79,725	97,163
007422	Chief Deputy Co Cnsl-CPS	B02	20	139,296	215,214

Classification Listing

007472	Chief Deputy Co Cnsl-Hearing	B02	20	139,296	215,214
007432	Chief Deputy Co Cnsl-Land/Jus	B02	20	139,296	215,214
007462	Chief Deputy Co Cnsl-Litigate	B02	20	139,296	215,214
007442	Chief Deputy Co Cnsl-Pers	B02	20	139,296	215,214
007452	Chief Deputy Co Cnsl-Schools	B02	20	139,296	215,214
033402	Chief Deputy District Attorney	B02	11	139,296	215,214
015200	Chief Deputy Public Defender	B02	20	139,296	215,214
091030	Chief Deputy Public Guardian	625	07	67,386	82,126
081000	Chief Engineer	B04	19	114,425	176,782
023300	Chief Environmental Planner	B06	20	99,496	153,722
026202	Chief Financial Reprtn&Audit	582	19	104,420	127,260
037400	Chief Forensic Psychologist	B03	20	129,565	199,842
007800	Chief Investigator-Dist Atty	259	19	145,258	177,031
074300	Chief Investigator-Pub Def	978	19	110,256	134,372
089500	Chief Investment Officer	400	19	100,569	122,567
080200	Chief Payroll Manager	764	19	88,170	107,456
090500	Chief Planner	B06	20	99,496	153,722
007902	Chief Probation Officer	B01	10	179,095	290,093
042800	Chief Records Clerk	103	07	54,821	66,812
008000	Chief Revenue Officer	400	19	100,569	122,567
097400	Chief of Accounting Systems	400	19	100,569	122,567
070600	Chief of Property Transfers	100	07	62,566	76,251
004702	Chief of Staff Board of Supvs	709	19	86,325	105,207
008200	Child Interview Specialist	182	04	46,679	56,889
059701	Child Supp Community Liaison-B	181	19	61,641	75,124
078602	Child Support Services Directo	B02	10	139,296	215,214
022100	Child Support Specialist I	686	03	41,444	50,509
022110	Child Support Specialist II	298	03	47,644	58,065
022120	Child Support Specialist III	300	03	50,067	61,019
007500	Child Wel Svs Pol & Prog Spec	218	19	80,482	98,086
001500	Child Wel Svs Stat Resrch Anl	728	19	78,477	95,643
081900	Child Welf Svs Family Advocate	251	19	101,258	123,406
099300	Child Welfare Service Mgr	251	19	101,258	123,406
080100	Child Welfare Service Supv	495	07	75,102	91,529
008700	Children Services Worker	171	04	41,857	51,012
084600	Children's Services Supervisor	180	07	45,994	56,055
008900	Civil Clerk	147	01	36,213	44,134
058520	Civil Office Assistant	385	21	39,196	47,769
058521	Civil Office Assistant -B	386	21	41,156	50,158
058530	Civil Office Assistant Lead	387	21	43,110	52,540
058531	Civil Office Assistant Lead B	388	21	45,266	55,167
058400	Civil Office Assistnt-Supv	485	21	48,432	59,026
072200	Clerk Recorder Manager	100	07	62,566	76,251
075405	Clerk to the Grand Jury	658	21	36,841	44,899
009300	Clerk-Dispatcher	331	01	41,598	50,697
042000	Clerk-Dispatcher-Senior	853	01	45,934	55,981
035600	Clerk-Principal	637	07	40,430	49,274

Classification Listing

071100	Client Advocate	710	19	61,035	74,385
071101	Client Advocate-B	921	19	64,085	78,102
011400	Clinic Coordinator	662	07	67,126	81,808
009410	Clinic Manager I	241	19	82,198	100,177
009420	Clinic Manager II	775	19	92,420	112,636
099302	Clinic Operations Manager	B05	19	104,472	161,410
090310	Code Enforcement Ofcr I	194	03	53,880	65,665
090320	Code Enforcement Ofcr II	204	03	59,504	72,519
090330	Code Enforcement Ofcr III	209	07	61,340	74,757
005700	Coding Specialist	269	06	64,079	78,095
047310	Collector-Tax Programs I	470	03	45,479	55,427
047320	Collector-Tax Programs II	475	03	52,727	64,260
047330	Collector-Tax Programs III	480	03	61,143	74,517
047350	Collector-Tax Programs Supv	601	07	66,966	81,614
010100	Communicable Disease Investgr	189	06	50,297	61,298
023400	Communications Manager	775	19	92,420	112,636
010900	Community Educ Specialist	173	06	42,909	52,295
011000	Community Health Technician	138	06	36,841	44,899
011010	Community Health Worker	354	04	37,580	45,800
023310	Community Outreach Specialist	417	19	53,865	65,647
095700	Community Program Specialist	189	07	50,297	61,298
016200	Compliance Specialist	921	19	64,085	78,102
016220	Compliance Specialist - Lead	101	19	70,626	86,074
012320	Concrete FinisherMaintWrkr II	327	02	42,250	51,491
012330	Concrete FinisherMaintWrkr III	852	02	46,471	56,636
012340	Concrete FinisherMaintWrkr IV	329	02	50,823	61,940
011720	Construction & Maint Wkr II	327	02	42,250	51,491
011830	Construction & Maint Wkr III	852	02	46,471	56,636
011940	Construction & Maint Wkr IV	329	02	50,823	61,940
075610	Contact Tracer	376	04	40,231	49,031
012020	Cook	820	02	37,875	46,160
012030	Cook Lead	830	02	41,704	50,826
012100	County 911 Coordinator	188	03	50,762	61,865
012202	County Administrative Officer	B01	10	179,095	290,093
012302	County Assessor/Clerk-Recorder	B02	40	139,296	215,214
012502	County Counsel	B01	10	179,095	290,093
074810	County Financial Technicn I	720	01	37,602	45,827
074820	County Financial Technicn II	723	01	41,444	50,509
074830	County Financial Technicn III	643	07	48,040	58,548
074807	County Finncial Technicn, Supv	369	07	52,849	64,409
012602	County Librarian	B02	10	139,296	215,214
058100	County Museum Curator	976	07	53,865	65,647
006162	County Surveyor	B04	19	114,425	176,782
083800	Crime Systems Specialist I	336	03	62,859	76,608
083820	Crime Systems Specialist II	437	03	70,884	86,389
083830	Crime Systems Specialist III	439	03	82,120	100,082
071200	Crisis Service Worker	206	04	59,236	72,193

Classification Listing

041800	Custodial Services Manager	B06	19	99,496	153,722
013700	Custodial Supervisor	210	07	46,883	57,138
013820	Custodial Worker	809	02	36,841	44,899
013930	Custodial Worker-Lead	826	02	40,572	49,446
077800	DA Grants & Program Coordinato	777	19	83,682	101,986
025000	DA Investigative Sgt	445	22	90,996	110,900
047000	DA Investigator Welfare Sgt	445	22	90,996	110,900
014110	Dairy Inspector I	691	06	59,536	72,558
014120	Dairy Inspector II	690	06	65,457	79,774
014230	Dairy Inspector III	335	06	72,158	87,941
077102	Dep HHS Dir Ment Hlth Clin Svs	B04	11	114,425	176,782
072232	Dep HHS Dir Mental Health	B03	11	129,565	199,842
072222	Dep HHS Dir- Public Health Ops	B03	11	129,565	199,842
081800	Dep HHS Dir-PH Nursing&PrevSrv	B03	11	129,565	199,842
099002	Dep Workforce Dev Director	B06	11	99,496	153,722
000650	Department Secretary	423	21	51,475	62,734
000659	Department Secretary-N	423	21	51,475	62,734
057710	Dept HR Training Officer I	883	07	60,128	73,280
057720	Dept HR Training Officer II	996	07	63,285	77,127
000304	Dept Human Rescs Admin Aide	122	21	45,999	56,060
014500	Deputy Ag Commissioner/Sealer	422	19	81,580	99,424
003102	Deputy Chief Probation Officer	B05	11	104,472	161,410
014800	Deputy Clerk I-Brd of Supvs	667	21	46,503	56,675
014820	Deputy Clerk II-Brd of Supvs	423	21	51,475	62,734
014830	Deputy Clerk III - Brd of Supv	547	21	60,575	73,825
014840	Deputy Clerk Senior - BOS	490	21	67,910	82,764
080602	Deputy County Admin Officer	B04	19	114,425	176,782
070602	Deputy County Librarian	B06	11	99,496	153,722
075202	Deputy Executive Director TCAG	B04	11	114,425	176,782
080402	Deputy Fire Chief	B03	11	129,565	199,842
062902	Deputy HHS Dir Adult Srvs/PG	B03	11	129,565	199,842
060802	Deputy HHS Dir Human Rsources	B03	11	129,565	199,842
004327	Deputy HHS Dir Integrated Svs	B03	11	129,565	199,842
048902	Deputy HHS Dir-AdminPrograms	B04	11	114,425	176,782
072302	Deputy HHS Dir-Child Welf Svc	B03	11	129,565	199,842
087602	Deputy HHS Dir-TulareWorks	B04	11	114,425	176,782
021102	Deputy HHS Director Env Health	B03	11	129,565	199,842
040902	Deputy Risk Manager	341	19	84,186	102,600
074700	Detention Svs Officer-Prob	719	12	40,679	49,577
015400	Detention Svs Officer-Sher	162	03	39,223	47,802
015710	Dietitian I	285	06	74,122	90,335
031410	Digital Forensic Analyst I	901	03	65,173	79,428
031420	Digital Forensic Analyst II	902	03	72,426	88,268
031430	Digital Forensic Analyst III	903	03	82,300	100,302
083020	Digital Print & Mail Spec	156	01	38,050	46,373
086500	Digital Print & Mail Spec Lead	458	07	41,856	51,011
023802	Dir of Fiscal Operations-HHSA	B02	11	139,296	215,214

Classification Listing

003902	Dir of Human Services-HHSA	B02	11	139,296	215,214
072102	Dir of Mental Health-HHSA	B02	11	139,296	215,214
072002	Dir of Public Health	B02	11	139,296	215,214
016300	Director,Public Health Lab	988	19	157,410	191,841
001502	Director-Solid Waste	B04	10	114,425	176,782
016402	District Attorney	B01	40	179,095	290,093
097002	Div Mgr HHS - Animal Services	B06	19	99,496	153,722
062302	Div Mgr HHS Child Welfare Svs	B05	19	104,472	161,410
061902	Div Mgr HHS Dir Environ Health	B04	19	114,425	176,782
061002	Div Mgr HHS Fiscal Operations	B05	19	104,472	161,410
061602	Div Mgr HHS Human Resources	B05	19	104,472	161,410
023200	Div Mgr HHS Mental Health	B04	19	114,425	176,782
072702	Div Mgr HHS PubHlthNrs PrevSvs	B04	19	114,425	176,782
016802	Div Mgr HHS-Self Sufficiency	B05	19	104,472	161,410
016800	Division Manager HHS - PH	B04	19	114,425	176,782
099322	EH Child Welfare Service Mgr	251	00	101,258	123,406
051502	EH Account Clerk	153	00	37,676	45,917
000104	EH Account Clerk K	117	00	37,678	45,920
056402	EH Account Clerk, Senior	542	00	41,746	50,877
026212	EH Accountant Auditor I	401	00	61,591	75,063
026222	EH Accountant Auditor II	402	00	69,381	84,557
000212	EH Accountant I	741	00	57,657	70,268
000222	EH Accountant II	745	00	63,672	77,599
000232	EH Accountant III	776	00	71,020	86,554
000235	EH Accountant III K	682	00	72,794	88,717
000732	EH Admin Svs Officer III	248	00	88,119	107,393
051602	EH Administrative Aide	180	00	45,994	56,055
000642	EH Administrative Secretary	421	00	54,049	65,871
000712	EH Administrative Serv Off I	249	00	69,025	84,123
000722	EH Administrative Serv Off II	777	00	83,682	101,986
071003	EH Administrative Specialist I	728	00	78,477	95,643
017302	EH Ag & Stds Inspector Aid	812	00	36,841	44,899
051702	EH Ag & Stds Inspector I	605	00	49,688	60,556
000832	EH Ag & Stds Inspector III	608	00	62,411	76,062
001212	EH Agricultural Technician I	162	00	39,223	47,802
001222	EH Agricultural Technician II	172	00	43,312	52,786
001522	EH Alcohol Drug Specialist II	380	00	49,055	59,785
089802	EH Analyst - DA	935	00	74,298	90,550
035122	EH Analyst-Dept Human Rcsc II	921	00	64,085	78,102
035032	EH Analyst-Dept Human Rcsc III	706		70,626	86,074
035112	EH Analyst-Dept Human Rcsc I	705	00	56,779	69,198
001912	EH Analyst-Human Resources I	678	00	59,835	72,923
001922	EH Analyst-Human Resources II	226	00	72,186	87,975
026832	EH Analyst-Human Resources III	898	00	79,725	97,163
001882	EH Analyst-Risk Management I	333	00	63,253	77,088
001872	EH Analyst-Risk Management II	337	00	69,576	84,795
001892	EH Analyst-Risk Management III	338	00	76,533	93,273

Classification Listing

021742	EH Animal Care Technician	932	00	36,841	44,899
077002	EH Animal Control Officer	987	00	40,595	49,475
078902	EH Animal Services Coordinator	696	00	39,821	48,531
002342	EH Appraiser 4	616	00	87,854	107,070
002232	EH Appraiser III	750	00	79,659	97,083
006912	EH Assessment Technician I	324	00	41,188	50,197
004604	EH Assoc HHS Agency Director	B02	00	139,296	215,214
081415	EH Attorney, Child Support 1	895	00	77,257	94,156
081425	EH Attorney, Child Support 2	239	00	87,043	106,082
081435	EH Attorney, Child Support 3	254	00	102,530	124,957
081445	EH Attorney, Child Support 4	267	00	119,531	145,677
004815	EH Attorney, Civil I	711	00	79,710	97,145
004825	EH Attorney, Civil II	242	00	90,689	110,526
004835	EH Attorney, Civil III	570	00	106,307	129,560
004845	EH Attorney, Civil IV	268	00	120,716	147,121
004855	EH Attorney, Civil V	098	00	130,578	159,140
051902	EH Attorney, DA/PD I	895	00	77,257	94,156
005035	EH Attorney, DA/PD III	254	00	102,530	124,957
005045	EH Attorney, DA/PD IV	267	00	119,531	145,677
005054	EH Attorney, DA/PD Senior	355	00	129,274	157,550
081465	EH Attorney, Sr Child Support	355	00	129,274	157,550
004935	EH Attorney, DA/PD III-N	254	00	102,530	124,957
005222	EH Auditor-Appraiser II	615	00	72,157	87,940
078002	EH Background Investigator	450	00	45,994	56,055
006202	EH Build/Code Comp Insp Aide	174	00	44,179	53,842
006212	EH Build/Code Comp Insp I	194	00	53,880	65,665
006322	EH Build/Code Comp Insp II	204	00	59,504	72,519
006432	EH Build/Code Comp Insp III	214	00	64,456	78,555
092402	EH Busines Resource Specialist	221	00	67,392	82,133
094802	EH Butcher	850	00	43,532	53,054
083622	EH Cadastral GIS Tech II	204	00	59,504	72,519
083632	EH Cadastral GIS Technicia III	436	00	65,393	79,696
080202	EH Chief Payroll Manager	764	00	88,170	107,456
007922	EH Chief Probation Officer	B01	00	179,095	290,093
008202	EH Child Interview Specialist	182	00	46,679	56,889
022112	EH Child Support Specialist I	686	00	41,444	50,509
008902	EH Civil Clerk	147	00	36,213	44,134
058522	EH Civil Office Assistant	385	00	39,196	47,769
058532	EH Civil Office Assistant Lead	387	00	43,110	52,540
075402	EH Clerk to the Grand Jury	658	00	36,841	44,899
035602	EH Clerk-Principlal	637	00	40,430	49,274
071102	EH Client Advocate	710	00	61,035	74,385
090332	EH Code Compliance Ofcr III	209	00	61,340	74,757
090312	EH Code Enforcement Ofcr I	194	00	53,880	65,665
090322	EH Code Enforcement Officer II	204	00	59,504	72,519
010902	EH Community Educ Specialist	173	00	42,909	52,295
052402	EH Community Health Technician	138	00	36,841	44,899

Classification Listing

023312	EH Community Outreach Spec	417	00	53,865	65,647
095702	EH Community Program Specialis	189	00	50,297	61,298
011832	EH Construction & Maint Wk III	852	00	46,471	56,636
052802	EH Construction & Maint Wkr II	327	00	42,250	51,491
075692	EH Contact Tracer	376	00	40,231	49,031
012012	EH Cook	820	00	37,875	46,160
052902	EH Cook Lead	830	00	41,704	50,826
012102	EH County 911 Coordinator	188	00	50,762	61,865
074812	EH County Financial Tech I	720	00	37,602	45,827
074822	EH County Financial Tech II	723	00	41,444	50,509
074832	EH County Financial Tech III	643	00	48,040	58,548
093902	EH Crew Boss	406	00	41,381	50,432
071202	EH Crisis Service Worker	206	00	59,236	72,193
053102	EH Custodial Worker	809	00	36,841	44,899
077802	EH DA Grants & Prg Coordinator	777	00	83,682	101,986
014112	EH Dairy Inspector I	691	00	59,536	72,558
000302	EH Dept HR Admin Aide	122	00	45,999	56,060
014802	EH Deputy Clerk, Brd of Supvs	667	00	46,503	56,675
053202	EH Deputy Sheriff I	874	00	69,082	84,192
015402	EH Detention Svs Ofcr, Sheriff	162	00	39,223	47,802
015712	EH Dietitian I	285	00	74,122	90,335
083022	EH Digital Print & Mail Specia	156	00	38,050	46,373
019312	EH Election Clerk	237	00	38,389	46,786
069402	EH Electronic Health Recrd Mgr	105	00	106,420	129,697
010212	EH Emergency Dispatcher I	736	00	46,311	56,441
010222	EH Emergency Dispatcher II	738	00	54,754	66,731
010232	EH Emergency Dispatcher III	994	00	60,397	73,608
092202	EH Emergency Response SupAsst	154	00	37,875	46,160
087922	EH Employee/Emplyr Rel Spec 2	414	00	89,369	108,917
020212	EH Engineer I	638	00	75,435	91,935
053302	EH Engineer III	759	00	98,350	119,863
020342	EH Engineer IV	642	00	115,862	141,205
053402	EH Engineering Aide I	163	00	39,612	48,277
050612	EH Engineering Tech I	740	00	53,246	64,893
050832	EH Engineering Tech III	753	00	66,932	81,572
050722	EH Engineering Technician II	201	00	59,973	73,091
020612	EH Environmental Health Aide	164	00	39,249	47,834
020722	EH Environmental Health Spc II	690	00	65,457	79,774
020712	EH Environmental Health Spec I	691	00	59,536	72,558
020732	EH Environmental HealthSpc III	335	00	72,158	87,941
021402	EH Envmtal Health Scientist	691	00	59,536	72,558
099802	EH Epidemiologist	728	00	78,477	95,643
022202	EH Farm Crew Leader	844	00	41,428	50,490
096022	EH Field Evidence Technician	418	00	52,599	64,104
022422	EH Fingerprint Technician 2	219	00	55,504	67,644
022412	EH Fingerprint Technician I	799	00	49,965	60,894
093502	EH Fire Engineer	090	00	35,610	35,610

Classification Listing

093602	EH Fire Fighter	089	00	33,384	34,497
022502	EH Fire Inspector	188	00	50,762	61,865
026102	EH Fiscal Manager	400	00	100,569	122,567
017702	EH Gate Attendant	121	00	35,770	43,594
062712	EH Geograph Info Sys Analyst I	664	00	67,691	82,497
087502	EH Grants Specialist I	935	00	74,298	90,550
087522	EH Grants Specialist II	679	00	79,458	96,838
087532	EH Grants Specialist III	786	00	87,398	106,515
087722	EH Graphics Specialist	283	00	68,428	83,396
071512	EH HHS Unit Manager I	728	00	78,477	95,643
053802	EH Health Aide	802	00	36,936	45,015
024102	EH Health Education Assistant	189	00	50,297	61,298
069602	EH Health Education Specialist	205	00	58,951	71,846
024302	EH Health Program Assistant	158	00	38,478	46,894
024632	EH Heavy Equipment Mechanic 3	430	00	58,227	70,963
024512	EH Heavy Equipment Mechanic I	859	00	46,205	56,311
024522	EH Heavy Equipment Mechanic II	871	00	52,049	63,434
093112	EH Human Resources Spclst I	115	00	42,715	52,058
093122	EH Human Resources Spec II	732	00	49,426	60,237
011312	EH IT Client Specialist I	307	00	56,816	69,243
097912	EH IT Desktop Technician I	303	00	47,673	58,101
097922	EH IT Desktop Technician II	305	00	55,376	67,489
007512	EH IT EntContentMgtSpec I	307	00	56,816	69,243
075624	EH IT Programmer Analyst	772	00	95,868	116,838
013522	EH IT Project Manager II	777	00	83,682	101,986
013532	EH IT Project Manager III	251	00	101,258	123,406
070102	EH Intern - No Pay	000	00	0	0
070202	EH Intern -Minimum Wage	F2	00	33,280	33,280
005812	EH Intern-Apprentice	F24	00	33,280	33,280
086022	EH Investigative Planner II	167	00	41,217	50,232
086012	EH Investigative Tech I	296	00	37,327	45,491
025602	EH Investigator -DA	904	00	81,768	99,653
053902	EH Investigator Aide	167	00	41,217	50,232
025812	EH Investigator I - PD	627	00	70,082	85,411
054202	EH Laboratory Assistant	721	00	39,441	48,068
094512	EH Landfill Technician I	740	00	53,246	64,893
058602	EH Laundry Technician	832	00	37,520	45,726
004902	EH Law Clerk	733	00	51,656	62,955
027522	EH Legal Clerk II	160	00	39,584	48,242
027382	EH Legal Office Assistant	829	00	39,192	47,764
046502	EH Legal Office Assistant-Supv	835	00	48,432	59,026
082892	EH Lib Vol & Donation Coord	701	00	37,303	45,462
028612	EH Librarian I	648	00	48,306	58,872
028622	EH Librarian II	196	00	54,960	66,982
028732	EH Librarian III	208	00	60,730	74,014
054402	EH Library Assistant I	139	00	36,841	44,899
028922	EH Library Assistant II	149	00	40,572	49,446

Classification Listing

007412	EH Library Literacy Asst I	139	00	36,841	44,899
082702	EH Library Prog Literacy Spec	935	00	74,298	90,550
091512	EH Library Svs Specialist I	136	00	48,306	58,872
029302	EH Mail Processor	137	00	36,841	44,899
029502	EH Maintenance Electrician	186	00	50,022	60,964
093702	EH Maintenance Painter	860	00	46,663	56,870
029812	EH Maintenance Worker I	805	00	40,613	49,497
029822	EH Maintenance Worker II	175	00	44,848	54,658
029932	EH Maintenance Worker III	865	00	49,524	60,356
071802	EH Media Specialist	680	00	61,034	74,384
085212	EH Medical Assistant	168	00	40,833	49,765
042412	EH Medical Office Assistant	796	00	36,936	45,015
001412	EH Mental Health Assc Clin i-U	754	00	82,198	100,177
082522	EH Mental Health Case Mgr 2	290	00	45,585	55,556
082512	EH Mental Health Case Mgr I	834	00	41,296	50,329
031822	EH Mental Health Technician II	851	00	46,965	57,238
058902	EH Museum Assistant	147	00	36,213	44,134
050412	EH Nurse I-Supv	763	00	96,836	118,018
032712	EH Nurse Practitioner	769	00	117,411	143,093
032632	EH Nurse,Registered CWS	752	00	81,677	99,542
062802	EH Nurse-Graduate Public Hlth	752	00	81,677	99,542
054502	EH Nurse-Licensed Vocational	265	00	47,200	57,524
032612	EH Nurse-Public Health I	755	00	85,828	104,601
032622	EH Nurse-Public Health II	760	00	90,193	109,921
056102	EH Nurse-Registered	752	00	81,677	99,542
032652	EH Nurse-Registered-Lead	756	00	85,763	104,522
032922	EH Nutrition Assistant	140	00	37,009	45,104
015602	EH Nutritionist-Degreed	346	00	66,774	81,380
054802	EH Office Assistant	822	00	36,936	45,015
054902	EH Office Assistant -K	661	00	37,130	45,251
033342	EH Office Assistant Lead	276	00	40,692	49,593
082302	EH Office Assistant, Supv	281	00	44,811	54,612
033352	EH Office Assitant Lead - K	280	00	40,885	49,828
074912	EH Paralegal I	729	00	46,853	57,101
009212	EH Paralegal I-K	731	00	48,458	59,058
074922	EH Paralegal II	730	00	49,194	59,955
074932	EH Paralegal III-K	980	00	53,428	65,114
055102	EH Parks & Grounds Worker	828	00	38,261	46,630
034122	EH Patient Acct Rep	264	00	37,673	45,913
087126	EH Payroll Clerk II	855	00	43,617	53,157
034212	EH Payroll Technician I	861	00	50,533	61,586
034222	EH Payroll Technician II	862	00	55,586	67,744
007614	EH Peer Support SpecialTrainee	354	00	37,580	45,800
050212	EH Personnel Svs Officer I	231	00	74,429	90,709
047732	EH Physical Therapist	689	00	88,122	107,397
090102	EH Physical Therapist	741	00	57,657	70,268
032722	EH Physician Assistant	261	00	117,410	143,091

Classification Listing

034924	EH Physician-OB/GYN	366	00	305,707	372,575
035246	EH Plannel IV	235	00	89,805	109,448
035012	EH Planner I	618	00	59,810	72,892
035132	EH Planner III	620	00	77,331	94,246
092322	EH Planner-Associate Regional	419	00	79,961	97,451
092312	EH Planner-Regional	632	00	71,075	86,621
059002	EH Planning Technician I	163	00	39,612	48,277
035322	EH Planning Technician II	644	00	43,743	53,311
074692	EH Poll Worker	F24	00	33,280	33,280
055402	EH Prevention Svs Coordntr II	683	00	64,135	78,163
034826	EH Primary Care Practioner	319	00	191,572	233,475
035502	EH Principal Account Clerk	170	00	45,966	56,020
023422	EH Prob Correctional Ofcr II	864	00	52,467	63,943
023412	EH Prob Correctional Officer I	848	00	47,513	57,905
035802	EH Probation Division Mgr	762	00	92,924	113,250
036012	EH Probation Officer I	866	00	52,111	63,510
036022	EH Probation Officer II	877	00	60,481	73,710
055602	EH Probation Officer III	885	00	66,792	81,402
076512	EH Property Specialist I	650	00	54,947	66,966
076522	EH Property Specialist II	882	00	60,692	73,968
013502	EH Prosecution Assistant	342	00	53,835	65,610
018602	EH Psychiatrist I	332	00	215,881	263,101
037325	EH Psychiatrist II	714	00	226,155	275,622
037414	EH Psychologist I	257	00	96,355	117,431
080802	EH Pub Def Invest Asst	535	00	46,852	57,100
062502	EH Public Defender Interview I	371	00	42,831	52,199
025802	EH Public Defender Investigr	908	00	73,769	89,904
091012	EH Public Guardian-Deputy I	677	00	54,174	66,024
077602	EH Public Health Program Coord	662	00	67,126	81,808
037912	EH Public Hlth Micro-Bio I	681	00	75,830	92,416
037922	EH Public Hlth Micro-Bio II	639	00	84,571	103,070
037902	EH Public Hlth Micro-Bio Trne	185	00	48,336	58,909
038922	EH Refuse Equip Operator II	852	00	46,471	56,636
039032	EH Refuse Equip Operator III	329	00	50,823	61,940
038912	EH Refuse Equipment Operator I	328	00	42,655	51,985
039102	EH Refuse Site Attendant	787	00	40,910	49,858
039202	EH Refuse Site Caretaker	813	00	36,841	44,899
056202	EH Research Asst-Law Library	349	00	46,853	57,101
076632	EH Retirement Specialist III	347	00	71,018	86,552
093802	EH Seasonal Firefighter	408	00	34,362	40,687
056302	EH Secretary I	666	00	44,352	54,053
000622	EH Secretary II	667	00	46,503	56,675
000632	EH Secretary III	668	00	48,985	59,699
095222	EH Self Sufficiency Counslr	845	00	41,438	50,502
095662	EH Sheriff Communication Offr	843	00	45,293	55,200
014702	EH Sheriff Pilot	441	00	60,125	73,276
086202	EH Sheriff's Background Invest	450	00	45,994	56,055

Classification Listing

088802	EH Sheriff's Correctional Dep	874	00	69,082	84,192
043202	EH Sheriff's Records Clerk	157	00	38,423	46,828
075102	EH Sheriff's Security Officer	784	00	45,252	55,150
030202	EH Social Service Worker Asst	746	00	37,924	46,219
043932	EH Social Service Worker III	873	00	53,099	64,713
056802	EH Social Svs Worker I	459	00	43,542	53,066
044422	EH Social Svs Worker II	511	00	48,079	58,596
044042	EH Social Svs Worker III/CWS	428	00	65,159	79,412
029212	EH Social Worker,Clinical I	754	00	82,198	100,177
029222	EH Social Worker,Clinical II	773	00	86,376	105,269
029202	EH Social Worker,Licensed	761	00	92,596	112,850
001886	EH Social Worker-Pub Def	505	00	59,836	72,924
001812	EH Staff Services Analyst I	705	00	56,779	69,198
001822	EH Staff Services Analyst II	921	00	64,085	78,102
001832	EH Staff Services Analyst III	706	00	70,626	86,074
044622	EH Stock Clerk	154	00	37,875	46,160
018802	EH Student	F2	00	33,280	33,280
046702	EH Supervising Probation Ofcr	360	00	84,167	102,577
059302	EH Supv Account Clerk	165	00	41,620	50,724
047112	EH Systems & Proc Analyst I	287	00	66,401	80,925
047222	EH Systems & Proc Analyst II	227	00	73,326	89,365
008152	EH TCAG Administrative Clerk	795	00	46,284	56,408
047802	EH Tire Repairer	837	00	38,656	47,111
027712	EH Title & Admin Technician I	324	00	41,188	50,197
027722	EH Title&AdministrativeTech2	717	00	45,306	55,216
043612	EH Traffic Control Worker II	327	00	42,250	51,491
048022	EH Training Officer II	996	00	63,285	77,127
057102	EH Victim Witness Worker I	849	00	42,273	51,520
049422	EH Victim Witness Worker II	182	00	46,679	56,889
092602	EH WID Program Coord	935	00	74,298	90,550
049702	EH Welder Mechanic	871	00	52,049	63,434
079402	EH Workforce Dev Analyst	221	00	67,392	82,133
009100	Economic Development Manager	B06	20	99,496	153,722
019320	Election Clerk	237	01	38,389	46,786
019330	Election Clerk Senior	284	01	42,265	51,510
085200	Elections Program Coordinator	133	19	74,155	90,375
019400	Elections Technical Analyst	525	01	50,294	61,295
069600	Electronic Health Rec Spc,Supv	414	19	89,369	108,917
069400	Electronic Health Records Mgr	105	19	106,420	129,697
069500	Electronic Health Records Spec	728	19	78,477	95,643
010210	Emergency Dispatcher I	151	03	49,580	60,425
010220	Emergency Dispatcher II	738	03	54,754	66,731
010230	Emergency Dispatcher III	994	03	60,397	73,608
010500	Emergency Dispatcher-Supv	744	07	68,134	83,037
095900	Emergency Svs Specialist I	728	19	78,477	95,643
095920	Emergency Svs Specialist II	709	19	86,325	105,207
091600	Employee Benefits Supervisor	577	19	78,221	95,331

Classification Listing

087910	Employee Relations Spec I	777	19	83,682	101,986
087920	Employee Relations Spec II	414	19	89,369	108,917
078500	Employment Connection Site Crd	221	19	67,392	82,133
019500	Emplyee/Emplyer Benef&Well Mgr	414	19	89,369	108,917
020210	Engineer I	638	03	75,435	91,935
020220	Engineer II	640	03	84,114	102,513
020230	Engineer III	759	07	98,350	119,863
020340	Engineer IV	642	20	115,862	141,205
020410	Engineering Aide	163	03	39,612	48,277
050610	Engineering Technician I	740	03	53,246	64,893
050720	Engineering Technician II	201	03	59,973	73,091
050830	Engineering Technician III	753	07	66,932	81,572
050840	Engineering Technician IV	779	07	74,241	90,480
059800	Engraving Supervisor	211	02	54,947	66,966
020110	Enviromental Health HHW Tech	807	03	37,875	46,160
020620	Environmental Health Aide	164	06	39,249	47,834
021400	Environmental Health Scientist	691	06	59,536	72,558
020710	Environmental Health Spec I	691	06	59,536	72,558
020720	Environmental Health Spec II	690	06	65,457	79,774
020830	Environmental Health Spec III	335	06	72,158	87,941
020940	Environmental Health Supervisr	728	19	78,477	95,643
021000	Environmental Quality Coordntr	243	19	85,463	104,156
091700	Environmental Quality Spec	219	03	55,504	67,644
021100	Environmental Quality Technicn	742	03	52,780	64,325
099800	Epidemiologist	728	19	78,477	95,643
097700	Epidemiologist, Senior	414	19	89,369	108,917
029400	Executive Assitant to CAO	778	21	74,155	90,375
097102	Executive Director TCAG	B02	10	139,296	215,214
092712	Extra Help Land Surveyor I	638	00	75,435	91,935
091202	Extra Help Road Use Inspector	740	00	53,246	64,893
095402	Extra-Help Veterinarian	B04	00	114,425	176,782
005802	Facilities Mgr	B06	19	99,496	153,722
099320	Family Advocate Mgr	251	19	101,258	123,406
022200	Farm Crew Leader	844	02	41,428	50,490
022207	Farm Crew Supervisor	465	07	47,642	58,063
022300	Farm Manager	483	19	78,859	96,108
096000	Field Evidence Technician	418	03	52,599	64,104
096010	Field Evidence Technician I	418	03	52,599	64,104
096020	Field Evidence Technician II	797	03	58,412	71,189
096030	Field Evidence Technician III	798	03	66,275	80,772
022410	Fingerprint Technician I	799	03	49,965	60,894
022420	Fingerprint Technician II	219	03	55,504	67,644
022430	Fingerprint Technician III	336	03	62,859	76,608
041700	Fire Apparatus Engineer	626	23	57,885	70,547
041708	Fire Apparatus Engineer 40 Hr	440	23	57,885	70,547
093200	Fire Battalion Chief	697	19	100,960	123,043
024900	Fire Battalion Chief-Admin	107	19	100,958	123,041

Classification Listing

093300	Fire Captain	700	23	83,433	101,683
093500	Fire Captain Admin5	361	23	83,434	101,683
093303	Fire Captain-Admin	715	23	92,833	113,139
089702	Fire Chief	B02	10	139,296	215,214
090402	Fire Division Chief	291	19	131,692	160,497
022500	Fire Inspector	188	03	50,762	61,865
093400	Fire Lieutenant	702	23	69,363	84,535
093408	Fire Lieutenant 40 Hr	184	23	69,363	84,535
093610	Firefighter	522	23	54,992	67,020
026100	Fiscal Manager	400	19	100,569	122,567
058000	Fleet Services Supervisor	205	07	58,951	71,846
022600	Fleet Svs Superintendent	692	19	77,135	94,007
005900	Fleet Svs Technician	850	02	43,532	53,054
022700	Food & Laundry Svs Manager	192	07	51,814	63,148
088222	Gen Svs Agency Deputy Director	B04	11	114,425	176,782
088122	General Svs Agency Director	B02	10	139,296	215,214
023000	Geographic Information Sys Crd	238	19	79,788	97,240
087500	Grants Specialist I	935	19	74,298	90,550
087520	Grants Specialist II	679	19	79,458	96,838
087530	Grants Specialist III	786	19	87,398	106,515
024800	Grants and Resource Manager	B06	19	99,496	153,722
087720	Graphics Specialist	283	03	68,428	83,396
087730	Graphics Specialist,Senior- DA	816	03	82,300	100,302
073000	HHS Clinical Supv Mental Hlth	766	19	95,782	116,733
073202	HHS County Health Officer	788	20	305,026	371,745
023702	HHS Director	B01	10	179,095	290,093
073322	HHS Dpty County Health Officer	707	19	259,273	315,984
001600	HHS Human Resources Manager	256	19	100,176	122,088
073222	HHS Medical Director-MH	788	20	305,026	371,745
073212	HHS Medical Director-Prim Care	788	20	305,026	371,745
071510	HHS Unit Manager	728	19	78,477	95,643
071540	HHS Unit Manager I-CalWorks	728	19	78,477	95,643
031210	HHSA Collector Investigator I	167	03	41,217	50,232
031220	HHSA Collector Investigator II	111	03	50,097	61,055
005800	HHSA Facility&Property Spec	935	19	74,298	90,550
082200	HHSA Logistics Manager	400	19	100,569	122,567
086700	HHSA Storage Facility Supv	183	07	47,387	57,752
024000	Health Aide	802	06	36,936	45,015
024100	Health Education Assistant	189	06	50,297	61,298
024200	Health Education Specialist	205	07	58,951	71,846
024300	Health Program Assistant	158	06	38,478	46,894
099700	Health Services Manager	775	19	92,420	112,636
049720	Heavy Equip Welder Mechanic II	966	07	57,200	69,711
049700	Heavy Equip Welder-Mechanic I	871	02	52,049	63,434
024510	Heavy Equipment Mechanic I	859	02	46,205	56,311
024520	Heavy Equipment Mechanic II	871	02	52,049	63,434
024630	Heavy Equipment Mechanic III	430	07	58,227	70,963

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024640	Heavy Equipment Mechanic IV	996	07	63,285	77,127
090600	Heavy Equipment Superintendent	692	19	77,135	94,007
026302	HomelessInitiativesProgCoordin	B05	19	104,472	161,410
034302	Human Resources Depty Director	B05	11	104,472	161,410
060400	Human Resources Director	B02	10	139,296	215,214
002040	Human Resources Manager	B06	19	99,496	153,722
093110	Human Resources Specialist I	115	19	42,715	52,058
093120	Human Resources Specialist II	732	19	49,426	60,237
093130	Human Resources Specialist III	893	19	55,357	67,465
033400	Human Resources Supervisor	928	19	89,370	108,918
082810	Human Resources Technician I	115	19	42,715	52,058
082820	Human Resources Technician II	732	19	49,426	60,237
077502	ICT Assistant Director	B05	11	104,472	161,410
087810	IHSS Program Specialist I	234	07	64,100	78,121
087820	IHSS Program Specialist II	101	19	70,626	86,074
015907	IT Bus Intell Devlpr Supv	255	19	94,461	115,122
015920	IT Business Intell Develpr II	227	07	73,326	89,365
015910	IT Business Intell Devlpr I	287	07	66,401	80,925
015930	IT Business IntellIII Devlpr III	764	19	88,170	107,456
011310	IT Client Specialist I	307	07	56,816	69,243
011320	IT Client Specialist II	308	07	66,225	80,710
011330	IT Client Specialist III	310	19	73,136	89,133
008600	IT Communications Systems Adm	313	07	87,942	107,178
098700	IT Data Center Administrator	227	07	73,326	89,365
098800	IT Deputy Director	B05	11	104,472	161,410
085500	IT Desktop Tech Supervisor	344	19	74,609	90,928
097910	IT Desktop Technician I	303	07	47,673	58,101
097920	IT Desktop Technician II	305	07	55,376	67,489
097930	IT Desktop Technician III	306	07	64,315	78,382
096702	IT Director	B03	10	129,565	199,842
096402	IT Division Manager	B05	11	104,472	161,410
098010	IT Document Specialist I	307	07	56,816	69,243
098020	IT Document Specialist II	308	07	66,225	80,710
098030	IT Document Specialist III	309	07	76,923	93,749
047600	IT Documentation Technician	180	07	45,994	56,055
007510	IT Eprise Content Mgt Spc I	307	07	56,816	69,243
007520	IT Eprise Content Mgt Spc II	308	07	66,225	80,710
014000	IT Infrastructure Supervisor	318	19	95,520	116,414
097710	IT Logistics Planner I	301	07	60,367	73,571
097720	IT Logistics Planner II	287	07	66,401	80,925
097730	IT Logistics Planner III	238	19	79,788	97,240
097610	IT Logistics Technician I	162	03	39,223	47,802
097620	IT Logistics Technician II	179	03	45,542	55,504
096502	IT Manager	251	19	101,258	123,406
041602	IT Manager OrgChangeMgt	251	19	101,258	123,406
096910	IT Network Administrator I	312	07	75,697	92,255
096920	IT Network Administrator II	313	07	87,942	107,178

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096930	IT Network Administrator III	318	19	95,520	116,414
009710	IT Network Technician I	305	07	55,376	67,489
009720	IT Network Technician II	306	07	64,315	78,382
075612	IT Programmer Analyst	764	19	88,170	107,456
075622	IT Programmer Analyst II	772	19	95,868	116,838
075632	IT Programmer Analyst III	251	19	101,258	123,406
015102	IT Project Manager - DA	251	19	101,258	123,406
013510	IT Project Manager I	310	19	73,136	89,133
013520	IT Project Manager II	777	19	83,682	101,986
013530	IT Project Manager III	251	19	101,258	123,406
038510	IT Radio Installer I	409	03	47,673	58,101
038520	IT Radio Installer II	410	03	55,377	67,490
038410	IT RadioCommunicationsTech I	412	03	64,315	78,382
038420	IT RadioCommunicationsTechII	413	03	75,697	92,255
098410	IT Security Administrator I	312	07	75,697	92,255
098420	IT Security Administrator II	106	19	87,951	107,189
098500	IT Senior Systems Programmer	772	19	95,868	116,838
011110	IT Specialist App Support I	307	07	56,816	69,243
011120	IT Specialist App Support II	308	07	66,225	80,710
011130	IT Specialist App Support III	310	19	73,136	89,133
011420	IT Sys Application Trainer II	996	07	63,285	77,127
011410	IT Sys Applicaton Trainer I	883	07	60,128	73,280
040910	IT System Administrator I	312	07	75,697	92,255
040920	IT System Administrator II	313	07	87,942	107,178
040930	IT System Administrator III	318	19	95,520	116,414
032010	IT System Technician I	305	07	55,376	67,489
032020	IT System Technician II	306	07	64,315	78,382
099030	IT System&Procdures Anlyst 3	764	19	88,170	107,456
099020	IT Systems and Procedure An II	227	07	73,326	89,365
099010	IT Systems and Procedures An I	287	07	66,401	80,925
069202	Inmate Program Specialist Supv	442	07	58,058	70,757
025100	Inmate Programs Manager	433	19	86,326	105,208
069200	Inmate Programs Specialist	603	03	42,462	51,750
078202	Inpatient Clinical Supervisor	105	20	106,420	129,697
093900	Investigative Auditor	783	03	68,015	82,892
093920	Investigative Auditor II	782	20	75,115	91,545
086010	Investigative Technician I	296	03	37,327	45,491
086020	Investigative Technician II	167	03	41,217	50,232
025400	Investigator Aide	167	03	41,217	50,232
025810	Investigator I-Public Def	627	03	70,082	85,411
025811	Investigator I-Public Def-B	908	03	73,769	89,904
025820	Investigator II-Public Def	628	03	77,456	94,398
025821	Investigator II-Public Def-B	896	03	81,146	98,895
025700	Investigator-Child Support	888	22	73,460	89,528
025701	Investigator-Child Support-B	684	22	77,136	94,008
082600	Investigator-Child Suprt Supv	619	22	81,810	99,705
025600	Investigator-District Attorney	904	22	81,768	99,653

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025601	Investigator-District Atty-B	695	22	85,858	104,638
077700	Investigator-Health & Human Sv	908	03	73,769	89,904
042300	Investigator-Pub Def-Senior	629	03	85,206	103,844
042301	Investigator-Pub Def-Senior-B	631	03	89,262	108,786
049800	Investigator-Welfare	888	22	73,460	89,528
049801	Investigator-Welfare-B	684	22	77,136	94,008
025900	Jail Services Manager	434	19	84,955	103,538
008302	LAFCO Executive Officer	806	19	99,496	153,722
027220	Laboratory Assistant	721	06	39,441	48,068
027230	Laboratory Assistant Lead	743	06	43,390	52,881
027202	Laboratory Support Supervisor	545	07	51,746	63,064
032220	Laboratory Technician	168	06	40,833	49,765
032230	Laboratory Technician Lead	265	06	47,200	57,524
040200	Lactation Coordinator	285	06	74,122	90,335
092710	Land Surveyor I	638	03	75,435	91,935
092720	Land Surveyor II	640	03	84,114	102,513
092730	Land Surveyor III	759	07	98,350	119,863
092740	Land Surveyor IV	642	20	115,862	141,205
094510	Landfill Technician I	740	03	53,246	64,893
094520	Landfill Technician II	201	03	59,973	73,091
094530	Landfill Technician III	753	07	66,932	81,572
058600	Laundry Technician	832	02	37,520	45,726
004900	Law Clerk	733	03	51,656	62,955
027402	Law Library Director	F07	10	80,340	80,340
052440	Lead Care Manager	294	04	50,390	61,412
027520	Legal Clerk	160	01	39,584	48,242
074100	Legal Clerk-Supv	180	07	45,994	56,055
027830	Legal Office Assistant	829	01	39,192	47,764
027833	Legal Office Assistant - K	118	21	39,196	47,769
027840	Legal Office Assistant Lead	274	01	43,110	52,540
046500	Legal Office Assistant-Supv	835	07	48,432	59,026
027800	Legal Office Manager	448	21	57,662	70,275
027901	Legal Office Manager -Civil -B	685	21	62,801	76,537
028100	Legal Secretary I	667	21	46,503	56,675
028109	Legal Secretary I-N	667	21	46,503	56,675
028200	Legal Secretary II	668	21	48,985	59,699
028209	Legal Secretary II-N	668	21	48,985	59,699
028300	Legal Secretary III	423	21	51,475	62,734
028309	Legal Secretary III-N	423	21	51,475	62,734
074900	Legal Services Specialist	934	21	59,648	72,695
028610	Librarian I	648	03	48,306	58,872
028620	Librarian II	196	03	54,960	66,982
028730	Librarian III	208	07	60,730	74,014
028740	Librarian IV	352	19	71,203	86,778
028750	Librarian V	236	19	78,221	95,331
028910	Library Assistant I	139	01	36,841	44,899
028920	Library Assistant II	149	01	40,572	49,446

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029030	Library Assistant III	159	01	44,689	54,464
009210	Library Literacy Asst I	139	01	36,841	44,899
082700	Library Prog & Literacy Spec	935	19	74,298	90,550
091510	Library Svs Specialist I	136	03	48,306	58,872
091520	Library Svs Specialist II	196	03	54,960	66,982
091530	Library Svs Specialist III	232	03	61,909	75,451
002407	MH Clinic Administrator	520	19	104,229	127,027
029300	Mail Processor	137	01	36,841	44,899
029500	Maintenance Electrician	186	02	50,022	60,964
093700	Maintenance Painter	860	02	46,663	56,870
029600	Maintenance Supervisor	205	07	58,951	71,846
029810	Maintenance Worker I	805	02	40,613	49,497
029820	Maintenance Worker II	175	02	44,848	54,658
029930	Maintenance Worker III	865	02	49,524	60,356
071800	Media Specialist I	680	19	61,034	74,384
071820	Media Specialist II	446	19	68,720	83,751
071830	Media Specialist III	694	19	75,104	91,532
085220	Medical Assistant	168	06	40,833	49,765
013500	Medical Billing Manager	775	19	92,420	112,636
042420	Medical Office Assistant	796	01	36,936	45,015
042430	Medical Office Assistant Lead	815	01	40,692	49,593
042400	Medical Office Assitant, Supv	878	07	47,121	57,428
094302	Medical Section Chief-OB/GYN	727	16	305,011	371,727
094402	Medical Section Chief-Pedtrc	735	16	210,726	256,818
001410	Mental Health Assc Clin I - Un	754	04	82,198	100,177
001420	Mental Health Assc Clin II-Un	773	04	86,376	105,269
082510	Mental Health Case Mgr I	834	04	41,296	50,329
082520	Mental Health Case Mgr II	290	04	45,585	55,556
082530	Mental Health Case Mgr III	294	04	50,390	61,412
002207	Mental Health Clinical Supv	297	07	96,142	117,172
058700	Mental Health Clinical Svs Mgr	251	19	101,258	123,406
002200	Mental Health Clinician-Licens	761	04	92,596	112,850
001900	Mental Health Specialist	101	19	70,626	86,074
031810	Mental Health Technician I	839	04	42,531	51,834
031820	Mental Health Technician II	851	04	46,965	57,238
097300	Mental Hlth Svs Act Manager	775	19	92,420	112,636
058900	Museum Assistant	147	01	36,213	44,134
050410	Nurse I-Supv	763	07	96,836	118,018
032710	Nurse Practitioner	769	06	117,411	143,093
032715	Nurse Practitioner - OB	769	06	117,411	143,093
032640	Nurse-Graduate Public Health	752	06	81,677	99,542
032600	Nurse-Licensed Vocational	265	06	47,200	57,524
032610	Nurse-Public Health I	755	06	85,828	104,601
032620	Nurse-Public Health II	760	06	90,193	109,921
032660	Nurse-Public Health Lead	770	06	93,667	114,155
032662	Nurse-Public Health Manager	141	19	108,721	132,502
004100	Nurse-Quality Assurance	756	06	85,763	104,522

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032630	Nurse-Registered	752	06	81,677	99,542
032635	Nurse-Registered CWS	752	06	81,677	99,542
032650	Nurse-Registered-Lead	756	06	85,763	104,522
032920	Nutrition Assistant	140	06	37,009	45,104
032930	Nutrition Assistant Lead	653	06	40,765	49,681
015610	Nutritionist MastDegreed	627	06	70,082	85,411
046800	Nutritionist, Supv Pub Hlth	897	07	85,169	103,798
015600	Nutritionist-Degreed	346	06	66,774	81,380
047720	Occupational Therapist	689	06	88,122	107,397
033330	Office Assistant	822	01	36,936	45,015
033334	Office Assistant K-B	663	21	37,481	45,679
033340	Office Assistant Lead	276	01	40,692	49,593
033343	Office Assistant Lead-K	280	21	40,885	49,828
082300	Office Assistant,Supv	281	07	44,811	54,612
033333	Office Assistant-K	661	21	37,130	45,251
095502	Office of Emergency Svs Mgr	256	19	100,176	122,088
080880	PD Mitigation Specialist	749	20	92,596	112,850
095950	PHEP Assistant	450	03	45,994	56,055
074910	Paralegal I	729	03	46,853	57,101
074913	Paralegal I-K	731	21	48,458	59,058
074914	Paralegal I-K-B	979	21	50,878	62,007
074920	Paralegal II	730	03	49,194	59,955
074923	Paralegal II-K	734	21	50,882	62,011
074924	Paralegal II-K-B	980	21	53,428	65,114
074933	Paralegal III K	980	21	53,428	65,114
074934	Paralegal III K B	323	21	56,097	68,367
070502	Parks & Grounds Manager	806	19	99,496	153,722
033700	Parks & Grounds Operations Sup	863	07	54,188	66,041
033800	Parks & Grounds Worker	828	02	38,261	46,630
042700	Parks & Grounds Worker-Senior	842	02	42,138	51,355
026500	Parts & Inventory Specialist	850	02	43,532	53,054
034120	Patient Accounts Rep	264	01	37,673	45,913
034130	Patient Accounts Rep - Lead	462	01	41,656	50,767
034000	Patient Accounts Rep, Supv	991	07	49,308	60,093
087100	Payroll Clerk I	444	01	39,653	48,326
087112	Payroll Clerk I - K	854	21	39,653	48,326
087120	Payroll Clerk II	855	01	43,617	53,157
087122	Payroll Clerk II - K	858	21	43,617	53,157
034220	Payroll Techician II	862	07	55,586	67,744
034200	Payroll Technician I	861	07	50,533	61,586
034230	Payroll Technician III	868	07	61,145	74,519
007620	Peer Support Specialist I	354	04	37,580	45,800
007630	Peer Support Specialist II	358	04	43,721	53,284
050210	Personnel Services Officer I	231	19	74,429	90,709
050320	Personnel Services Officer II	241	19	82,198	100,177
050330	Personnel Services Officer III	411	19	86,325	105,207
047730	Physical Therapist	689	06	88,122	107,397

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090100	Physical Therapist Asst	741	06	57,657	70,268
032720	Physician Assistant	261	06	117,410	143,091
034912	Physician-General Surgeon	321	16	177,249	216,019
034922	Physician-OB/GYN	366	16	305,707	372,575
035010	Planner I	618	03	59,810	72,892
035020	Planner II	460	03	66,774	81,380
035130	Planner III	620	07	77,331	94,246
035242	Planner IV	235	20	89,805	109,448
092320	Planner-Associate Regional	419	03	79,961	97,451
092334	Planner-Principal Regional	634	20	102,031	124,348
092310	Planner-Regional	632	03	71,075	86,621
092330	Planner-Senior Regional	233	07	91,642	111,687
035310	Planning Technician I	163	03	39,612	48,277
035320	Planning Technician II	644	03	43,743	53,311
035330	Planning Technician III	648	03	48,306	58,872
035002	Planning and Permit Manager	806	20	99,496	153,722
035410	Prevention Svs Coordinator I	676	19	56,939	69,393
035420	Prevention Svs Coordinator II	683	19	64,135	78,163
035421	Prevention Svs Coordinatr II-B	919	19	67,341	82,071
034822	Primary Care Practitioner	319	16	191,572	233,475
034825	Primary Care Practitioner T	320	16	217,413	264,968
026200	Principal Accountant Auditor	580	19	82,847	100,968
089700	Principal Investment officer	405	07	76,620	93,379
083100	Print and Mail Svs Manager	692	19	77,135	94,007
009810	Prob Collections Investigator	167	03	41,217	50,232
023410	Prob Correctional Officer I	848	12	47,513	57,905
023420	Prob Correctional Officer II	864	12	52,467	63,943
023530	Prob Correctional Officer III	187	12	57,927	70,597
009820	ProbCollectionsInvestigatorII	111	03	50,097	61,055
035700	Probation Accounts Supervisor	200	07	56,093	68,362
098310	Probation Admin Specialist I	728	19	78,477	95,643
098320	Probation Admin Specialist II	709	19	86,325	105,207
035800	Probation Division Manager	762	19	92,924	113,250
035900	Probation Institution Supv	674	09	70,338	85,723
036010	Probation Officer I	866	12	52,111	63,510
036011	Probation Officer I-B	870	12	54,719	66,688
036020	Probation Officer II	877	12	60,481	73,710
036021	Probation Officer II-B	880	12	63,505	77,396
036030	Probation Officer III	885	12	66,792	81,402
036040	Probation Officer IV	443	12	75,556	92,083
046700	Probation Officer-Supv	360	09	84,167	102,577
099600	Probation Programs Spec Supv	442	07	58,058	70,757
002100	Probation Programs Specialist	603	03	42,462	51,750
018600	Probation Statistical Analyst	728	19	78,477	95,643
036200	Probation Technician	174	03	44,179	53,842
026600	Probation Voc Edu Instructor	213	03	64,456	78,555
081610	Procurement Specialist I	099	03	47,872	58,343

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081620	Procurement Specialist II	093	03	53,136	64,759
081630	Procurement Specialist III	094	03	63,890	77,865
081600	Procurement Specialist, Supv	092	07	70,626	86,074
000920	Procurement Technician	095	03	40,518	49,381
081700	Program Manager Child Support	728	19	78,477	95,643
036800	Program Manager Mental Health	728	19	78,477	95,643
049300	Program Mgr, District Attorney	220	19	71,829	87,541
083400	Program Specialist - CalWorks	234	07	64,100	78,121
083420	Program Specialist II-Calwrk	101	19	70,626	86,074
026407	Property & Evidence Supervisor	365	07	49,840	60,741
076502	Property Manager	B06	19	99,496	153,722
076510	Property Specialist I	650	03	54,947	66,966
076520	Property Specialist II	882	03	60,692	73,968
076530	Property Specialist III	972	07	77,759	94,767
026410	Property and Evidence Technici	364	03	45,309	55,219
095800	Prosecution Assistant	342	03	53,835	65,610
037312	Psychiatrist I	332	16	215,881	263,101
037322	Psychiatrist II	714	16	226,155	275,622
037309	Psychiatrist-Per Diem	104	00	159,129	193,936
037412	Psychologist I	257	20	96,355	117,431
037422	Psychologist II	262	20	101,264	123,414
058202	Psychologist-Lead	272	20	111,845	136,309
080800	PubDefInvestigatorAssistant	535	03	46,852	57,100
019900	PubHealth Emergency Prep Mgr	256	19	100,176	122,088
037502	Public Defender	B01	10	179,095	290,093
037660	Public Defender Case Manager	294	04	50,390	61,412
037610	Public Defender Intervwr I	371	03	42,831	52,199
037720	Public Defender Intervwr II	372	03	47,318	57,668
091010	Public Guardian-Deputy I	677	04	54,174	66,024
091020	Public Guardian-Deputy II	876	04	61,026	74,374
001700	Public Health Lab Manager	141	19	108,721	132,502
081200	Public Health Manager	266	19	103,909	126,637
037910	Public Health Micro-Biol I	681	06	75,830	92,416
037920	Public Health Micro-Biol II	639	06	84,571	103,070
037930	Public Health Micro-Biol III	806	07	93,661	114,147
037900	Public Health Micro-Biol Trne	185	06	48,336	58,909
077600	Public Health Prog Coordinator	662	07	67,126	81,808
051000	Purchasing Manager	B06	19	99,496	153,722
038910	Refuse Equipment Operator I	328	02	42,655	51,985
038920	Refuse Equipment Operator II	967	02	48,331	58,902
039030	Refuse Equipment Operator III	329	02	50,823	61,940
039120	Refuse Site Attendant	787	02	40,910	49,858
039200	Refuse Site Caretaker	813	02	36,841	44,899
039300	Refuse Site Coordinator	940	19	89,903	109,568
039400	Refuse Site Supervisor	867	07	76,528	93,267
015820	Registered Dietitian	286	07	77,887	94,923
059202	Registrar of Voters	B03	10	129,565	199,842

Classification Listing

026000	Regulatory Compliance Spec	712	02	54,960	66,981
040000	Research Assistant-Law Library	349	21	46,853	57,101
039802	Resource Mgmt Agency Director	B01	10	179,095	290,093
040102	Retirement Administrator	B01	10	179,095	290,093
012999	Retirement Board Trustee	F60	96	208,000	208,000
076610	Retirement Specialist I	975	01	57,657	70,268
076620	Retirement Specialist II	652	01	63,671	77,598
076630	Retirement Specialist III	347	01	71,018	86,552
076800	Retirement Specialist, Supv	647	19	83,685	101,990
040410	Right of Way Agent I	650	03	54,947	66,966
040420	Right of Way Agent II	882	03	60,692	73,968
040430	Right of Way Agent III	972	03	77,759	94,767
040440	Right of Way Agent IV	616	07	87,854	107,070
084400	Risk Management Technician I	732	19	49,426	60,237
084420	Risk Management Technician II	676	19	56,939	69,393
040602	Risk Manager	B06	11	99,496	153,722
040802	Road Superintendent	692	19	77,135	94,007
091200	Road Use Inspector	740	03	53,246	64,893
041000	Road Yard Assistant	850	02	43,532	53,054
008500	Safety & Personnel Specialist	706	19	70,626	86,074
000610	Secretary I	666	21	44,352	54,053
000611	Secretary I-B	920	21	46,570	56,756
000614	Secretary I-B-N	920	21	46,570	56,756
000619	Secretary I-N	666	21	44,352	54,053
000620	Secretary II	667	21	46,503	56,675
000629	Secretary II-N	667	21	46,503	56,675
000630	Secretary III	668	21	48,985	59,699
000639	Secretary III-N	668	21	48,985	59,699
086820	Self Suffcncy Support Asst	947	01	37,645	45,879
086830	Self Suffcncy Support Asst Lea	849	01	42,273	51,520
095220	Self Sufficiency Counselor	845	04	41,438	50,502
095230	Self Sufficiency Counselr Lead	857	04	45,758	55,767
041300	Self Sufficiency Resrce Spec	926	04	50,527	61,579
041420	Self Sufficiency Supervisor	197	07	57,169	69,674
095300	Self Sufficiency Support Supv	991	07	49,308	60,093
028400	Senior Services Supervisor	393	07	58,367	71,134
095660	Sheriff Communication Officer	843	03	45,293	55,200
012720	Sheriff Correctional Cook	830	02	41,704	50,826
012730	Sheriff Correctional Cook Lead	859	02	46,205	56,311
004000	Sheriff's Asset Mgmt Aide	180	07	45,994	56,055
000652	Sheriff's Assistant	367	21	64,043	78,051
002000	Sheriff's Background Invest	450	03	45,994	56,055
015300	Sheriff's Cadet	929	13	62,503	76,174
042900	Sheriff's Captain	275	14	146,655	178,733
077400	Sheriff's Community Liaison Sp	821	01	54,049	65,871
088800	Sheriff's Correctional Deputy	874	13	69,082	84,192
015310	Sheriff's Deputy I	874	13	69,082	84,192

Classification Listing

015320	Sheriff's Deputy II	202	13	76,157	92,815
041390	Sheriff's Fiscal Manager	407	19	111,845	136,309
043100	Sheriff's Lieutenant	250	14	126,360	153,999
089000	Sheriff's Lieutenant-Correctn	250	14	126,360	153,999
014700	Sheriff's Pilot	441	19	60,125	73,276
043200	Sheriff's Records Clerk	157	01	38,423	46,828
046900	Sheriff's Records Clerk-Supv	177	07	44,649	54,415
075100	Sheriff's Security Officer	784	03	45,252	55,150
043300	Sheriff's Sergeant	223	15	90,663	110,494
088900	Sheriff's Sergeant, Correction	223	15	90,663	110,494
043301	Sheriff's Sergeant-B	228	15	95,198	116,021
043305	Sheriff's Sergeant-Crime Lab	223	15	90,663	110,494
078000	Sheriff's Support Services Mgr	433	19	86,326	105,208
002510	Sheriff's Training Technician	180	07	45,994	56,055
002222	Sheriff's Youth Outreach Spec	417	19	53,865	65,647
043402	Sheriff-Coroner	B01	40	179,095	290,093
030200	Social Service Worker Asst	746	04	37,924	46,219
030300	Social Service Wrker Asst-Lead	804	04	41,776	50,914
044100	Social Svs Program Manager	728	19	78,477	95,643
044310	Social Svs Supervisor I	655	07	61,285	74,690
044320	Social Svs Supervisor II	890	07	69,035	84,135
044410	Social Svs Worker I	459	04	43,542	53,066
044420	Social Svs Worker II	511	04	48,079	58,596
043930	Social Svs Worker III	873	04	53,099	64,713
044040	Social Svs Worker III-CWS	428	04	65,159	79,412
044044	Social Svs Worker III-CWS-Lead	438	04	71,849	87,565
029210	Social Worker I-Clinical	754	04	82,198	100,177
029220	Social Worker II-Clinical	773	04	86,376	105,269
074600	Social Worker-Adult Services	207	04	59,829	72,915
029200	Social Worker-Licensed	761	04	92,596	112,850
001880	Social Worker-Public Defender	505	20	59,836	72,924
044800	Solid Waste Environ Coord	243	19	85,463	104,156
071400	Solid Waste Environmental Supv	935	19	74,298	90,550
044500	Solid Waste Manager	600	19	100,572	122,570
004700	Solid Waste Sustain Prg Coord	694	19	75,104	91,532
044620	Stock Clerk	154	01	37,875	46,160
085400	Subpoena Services Supervisor	316	07	48,942	59,648
001510	Substance Use Disord Coun-Reg	182	04	46,679	56,889
001520	Substance Use Disord Count-Cer	380	04	49,055	59,785
071600	Substance Use Disorder Supv	221	19	67,392	82,133
044700	Supervising Civil Clerk	636	07	40,400	49,237
004950	Supervising Law Clerk	671	07	55,874	68,095
044802	Supervisor, BOS-District #1	F19	50	136,942	136,942
044902	Supervisor, BOS-District #2	F19	50	136,942	136,942
045002	Supervisor, BOS-District #3	F19	50	136,942	136,942
045102	Supervisor, BOS-District #4	F19	50	136,942	136,942
045202	Supervisor, BOS-District #5	F19	50	136,942	136,942

Classification Listing

045300	Supportive Services Supv	991	07	49,308	60,093
046200	Supv Child Support Specialist	881	07	59,536	72,558
016900	Supv Licensed Social Worker	297	07	96,142	117,172
028500	Surplus Store Clerk	350	03	39,159	47,725
028507	Surplus Store Supervisor	362	07	49,799	60,692
047110	Systems & Procedures Ana I	287	07	66,401	80,925
047220	Systems & Procedures Ana II	227	07	73,326	89,365
047100	Systems & Procedures Supv	124	07	90,529	110,331
081210	TCAG Accountant I	741	07	57,657	70,268
081219	TCAG Accountant I-N	741	07	57,657	70,268
081220	TCAG Accountant II	745	07	63,672	77,599
081229	TCAG Accountant II-N	745	07	63,672	77,599
081230	TCAG Accountant III	776	07	71,020	86,554
081239	TCAG Accountant III-N	776	07	71,020	86,554
081510	TCAG Administrative Clerk I	795	21	46,284	56,408
081520	TCAG Administrative Clerk II	132	21	50,912	62,048
083310	TCAG Analyst I	705	19	56,779	69,198
083320	TCAG Analyst II	921	19	64085	
				70626	86074
083302	TCAG DeputyDirector of Finance	B04	11	114,425	176,782
051210	TCRTA Accountant I	741	07	57,657	70,268
051219	TCRTA Accountant I-N	741	07	57,657	70,268
051220	TCRTA Accountant II	745	07	63,672	77,599
051230	TCRTA Accountant III	776	07	71,020	86,554
051239	TCRTA Accountant III-N	776	07	71,020	86,554
088120	TCRTA Administrative Clerk II	132	21	50,912	62,048
089902	TCRTA Executive Director	B03	10	129,565	199,842
040402	TCRTA Finance Manager	473	19	100,238	122,164
096800	TCRTA Transit Analyst	472	19	76,882	93,699
096700	TCRTA Transit Coordinator	471	19	66,711	81,303
040502	TCRTA Transit Manager	473	19	100,238	122,164
051229	TCRTAAccountant II-N	745	07	63,672	77,599
088110	TCTRA Administrative Clerk I	795	21	46,284	56,408
047300	Tax Collections Supervisor	601	07	66,966	81,614
009700	Tax Collector Division Manager	400	19	100,569	122,567
047700	Therapist Aide	155	06	37,346	45,515
081300	Therapist,Supervising	127	19	93,639	114,121
047800	Tire Repairer	837	02	38,656	47,111
027710	Title & Admin Technician I	324	01	41,188	50,197
027720	Title & Admin Technician II	717	01	45,306	55,216
046400	Title & Admin Technician Supv	671	07	55,874	68,095
039900	Traffic Cntrl Superintendent	692	19	77,135	94,007
043620	Traffic Control Worker II	327	02	42,250	51,491
043700	Traffic Control Worker III	856	02	46,544	56,724
043640	Traffic Control Worker IV	384	02	51,197	62,396
083700	Trainer-Child Welfare Svs	112	07	68,272	83,205
048010	Training Officer I	883	07	60,128	73,280

Classification Listing

048020	Training Officer II	996	07	63,285	77,127
030002	Transit Manager	692	19	77,135	94,007
011500	Transit Technician	430	02	58,227	70,963
090800	Transportation Svs Coordinator	624	19	84,742	103,278
048300	Tree Maintenance Specialist	847	02	42,679	52,015
074000	TulareWORKSsFamilyAdvocate	101	19	70,626	86,074
010400	TulareWORKSsStatisticalAnalys	728	19	78,477	95,643
048402	Undersheriff	B02	11	139,296	215,214
007600	Veteran Services Technician	293	03	39,882	48,605
049000	Veterans Services Officer	212	07	67,061	81,729
049100	Veterans Svs Representative	182	04	46,679	56,889
038202	Veterinarian	B04	20	114,425	176,782
095400	Veterinary Technician	293	03	39,882	48,605
049210	Victim Witness Claims Spec I	819	04	41,046	50,024
049220	Victim Witness Claims Spec II	833	04	43,138	52,573
049410	Victim Witness Worker I	849	04	42,273	51,520
049420	Victim Witness Worker II	182	04	46,679	56,889
049430	Victim Witness Worker III	131	04	51,873	63,219
091400	Victim Witness Worker-Supv	741	07	57,657	70,268
087300	Vital Statistics Coordinator	792	01	48,558	59,179
099220	Vocation Bldg Cont Instructor	213	02	64,456	78,555
072707	WIC Breastfeed Peer Coslr Supv	381	07	49,056	59,786
072710	WIC Breastfeed Peer Cslr	138	06	36,841	44,899
032907	WIC Manager	775	19	92,420	112,636
070902	Water ResourcesProgrm Director	B04	19	114,425	176,782
079400	Workforce Dev Analyst	221	19	67,392	82,133
079302	Workforce Dev Executive Dir	B02	10	139,296	215,214
092600	Workforce Dev Program Coord	935	19	74,298	90,550
086400	Workforce Services program Mgr	119	19	89,121	108,615

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Budget Book Format

This year marks the twenty-second year the Recommended Budget process is using alternative dates in compliance with the County Budget Act. The County uses the alternative schedule to streamline the overall budgetary process and ultimately prepare a Recommended Budget incorporating budgetary changes made by the State affecting County operations, final FY 2023/24 year-end fund balances and net positions, and property tax revenue estimates based on the current assessment roll provided by the Assessor. To use this budgetary process, the Board approves the proposed schedule, including the use of a rollover budget from the prior fiscal year through the budget hearings, at the time the Mid-Year Report is received.

Consistent with state law, the State Controller directs the general organization and structure of County budgets to ensure consistency and comparability of data. For most of the departments and programs reported in this Budget, the two most recent prior fiscal years' activities are included for comparison purposes. The funds listed in the front schedules represent governmental operating funds for the County of Tulare. In addition to these funds, there are Enterprise and Assessment, Internal Service, and Special District Funds. Budget information for Special District Funds is shown in specific schedules. Funds are comprised of single or multiple sub-units called departments.

A narrative section is provided for each department. The narrative provides a statement of: the purpose and core function(s); key goals and objectives for FY 2023/24 organized by strategic initiative with year-end results; other accomplishments for FY 2023/24; key goals and objectives for FY 2024/25 aligned with strategic initiative and goals; budget request; the County Administrator's recommendation(s); pending issues and policy considerations, if applicable; and Department Head concurrence or appeal. Additionally, for each department, a series of summary charts and tables are featured. These include, as appropriate, source of funds and use of funds charts, and the budget summary table. Also provided is a list of each department's current total position count, adopted personnel changes, and total operating cost.

The budget summary table provides information by appropriation units and revenue sources. The appropriation units are the departmental expenses. The Salaries and Employee Benefits appropriation unit is a composite of all employee costs, including extra-help and overtime. The Services and Supplies appropriation represents all operational costs, such as office supplies and professional services. The Other Charges appropriation unit primarily represents charges from the Internal Service Funds for facilities, custodial, fleet, and other internal services. The Capital Assets appropriation unit is for any equipment purchases of \$5,000 or more. The Other Financing Uses appropriation unit is used for operating transfers from one fund to another. Overhead is shown in the Countywide Cost Allocation Plan (COWCAP) appropriation unit. The revenue sources are primarily categorized as follows: taxes; licenses, permits and franchise fees; aid from other government agencies (State or Federal); charges for current services; and miscellaneous revenue.

Promoting financial integrity is an essential policy in the County of Tulare. Our financial policies and guidelines establish the framework for the County's overall fiscal planning and management. The County of Tulare Financial Policies are available by contacting the County Administrative Office at (559) 636-5005 and on the County's website under Financial Information at: <https://tularecounty.ca.gov/cao/financial-policies/>

Legal Requirements

This section of the Budget document sets forth the Government Code (GC) Sections requirements, the California Code of Regulations (CCR), administrative directives, and recommended practices, as issued by the Office of the State Controller, pertaining to the form and content of the Annual County Budget. It describes the format of the Tulare County Budget document and includes County ordinances.

Legal Basis - The Government Code specifies the content of the Budget, budget adoption procedures, and dates by which actions must be taken. Special Districts whose affairs and finances are under the supervision and control of the County Board of Supervisors are subject to the same rules and regulations. (GC 29000-29144, 30200, 53065, CCR 951-967)

Forms - The budget document must be on such forms as are prescribed by the State Controller and shall be presented in numerical order. (GC 29005)

Permission to Deviate - A county may add to the information required, or show it in more detail, providing the financial information and the classifications or items required to be included in the Budget are clearly and completely set forth. Any change proposed by a county in the arrangement of the information required on the forms shall be subject to review and written approval by the State Controller. (GC 29005)

Funds and Accounts - Fund and account titles to be used by counties in the preparation of the Budget are those contained in the publication, *Accounting Standards and Procedures for Counties*, issued by the State Controller. Special Districts required to be

Budget Construction & Legal Requirements

included in the budget document must use fund and account titles contained in the publications, *Uniform System of Accounts for Special Districts*.

Basis of Accounting

The general operating group of funds (governmental fund types) are budgeted and accounted for utilizing the modified accrual basis of accounting. This group of funds is summarized in Schedule 2 of the budget document.

Internal service and enterprise funds are budgeted and accounted for utilizing the accrual basis of accounting.

The basis of accounting utilized in this budget document is required by directive of the State Controller and governmental Generally Accepted Accounting Principles (GAAP) and prescribed by pronouncements of the Governmental Accounting Standards Board (GASB).

Legal Duties and Deadlines

State Controller (GC 29005)

- To promulgate budget rules, regulations, and classifications and to prescribe forms. All County Officials (GC 29040)
- To provide an itemized request detailing estimates of required financing sources and uses for the unit(s) administered. Board of Supervisors (GC 29063, 29064, 29065, 29080, 29081, 29088)
- To make revisions, reductions, and additions to budget requests.
- To formally approve the Recommended Budget, as revised, as the legal authority to spend until approval of the Adopted Budget for the County and dependent Special Districts not later than June 30 of each year.
- To make the Recommended Budget available to the general public.
- To publish notice that the Budget is available and to announce and conduct public hearings, as prescribed by law.
- To approve the Adopted Budget by resolution for the County and dependent Special Districts not later than October 2 of each year.

The Auditor or Administrative Officer as Designated by Board (GC 29040, 29042, 29045, 29060, 29061, 29062, 29083)

- To receive budget requests from officials.
- To prescribe procedures for submitting requests.
- To submit budget requests when the official responsible has not done so.
- To compile budget requests.
- To review budget requests, prepare the Recommended Budget, and submit the Recommended Budget to the Board of Supervisors.
- To revise the Recommended Budget to reflect changes made by the Board.

Auditor (GC 29043, 29044, 29083, 29093, 29124)

- To provide estimates for bonded debt service requirements.
- To furnish financial statements, data, or recommendations for any changes to the estimated financing sources to responsible officials.
- To provide for the Auditor or his/her deputy to attend public hearings on the Recommended Budget and to furnish any financial statements and data required.
- To approve certain payments pending adoption of the Adopted Budget.
- To file a copy of the Adopted Budget in the Office of the Clerk of the Board and with the Office of the State Controller no later than December 1 of each year.

Budget Goals and Objectives

The County Budget sets forth the foundation for significant Board policy actions and provides a fiscal "road map" for the direction of County government to follow, now and in the future. As such, the County Budget represents the single most important document that is prepared, reviewed, and approved on an annual basis.

The Budget document intends to:

- Provide a document in a format that is user friendly and readable to give the public a clear understanding of County government operations and funding. The County Statistical Profile provides the reader with a comprehensive profile of the County.

- Provide specific goals and objectives, which can be used on an annual basis, to judge the progress of County Departments and operations in fulfilling their departmental goals and objectives as well as the County's overall mission. *Key Goals* are broad statements of measurable outcomes to be achieved on behalf of County customers (both external and internal) that are linked to core functions and provide "added value" above minimum requirements. *Key Objectives* are clear, realistic, measurable, and time-limited statements of actions that, when completed, move toward the achievement of key goals.
- Provide the Board and the public with a clear understanding of revenues and expenditures in areas such as Public Safety and Health and Human Services.

While several improvements have been made to this year's budget document, we have maintained the basic principles, goals, and objectives of Tulare County as the underlying foundation for the Budget. These include:

- The Budget must be balanced so estimated revenues equal appropriations.
- Wherever possible, the Budget should be balanced with ongoing and known revenue sources equaling ongoing and reasonably expected expenditures.
- To the extent possible, one-time money should not be used for ongoing operations.
- Service levels should be maintained at the highest level, within funding constraints.
- The Budget should, wherever possible, anticipate and make provisions for uncertain funding for County-operated programs.

In the stated goals and objectives above, several policy guidelines were followed and maintained in developing this Budget:

- Proposition 172 funds have been allocated to maximize public safety benefits.
- Realignment revenues have been allocated to Health and Human Services.

Budget Policy Options of the Board of Supervisors

In addition to the legally required duties, there are certain actions to implement the budget process, which the Supervisors may take.

- Changing the arrangement of information on budget forms, upon approval of the State Controller. (GC 29005)
- Designation of data, in addition to available fund balances, financing sources, and financing uses included in departmental estimates. (GC 29006)
- Selection of method of presenting supporting data for salaries and position allocations. (GC 29007)
- Designation of Auditor or Administrative Officer to receive budget estimates and prescribe budget request forms. (GC 29040, 29042)
- Designation of Auditor or Administrative Officer to submit estimates in the event of non-performance by the responsible official. (GC 29045)
- Designation of Auditor or Administrative Officer to compile budget requests and prepare the Recommended Budget. (GC 29060, 29061, 29062)
- Designation of Auditor or Administrative Officer to revise the Recommended Budget to reflect Board actions for the Adopted Budget. (GC 29083(b))
- Authorization of additional appropriation controls and designation of an official to administer controls. (GC 29092)
- Approval of new positions and capital assets before the Adopted Budget approval. (GC 29124)
- Designation of Auditor or Administrative Officer to approve transfers and revisions of appropriations within a budget unit. (GC 29125(b))
- Approval of budgetary adjustments, including cancellation of unused appropriations and emergency appropriations. (GC 29125, 29126, 29126.1, 29127, 29130)
- Providing for fees for collection of taxes and assessments of Special Districts and Improvement Districts (GC 29142)

Adopted Budget Policy

The FY 2023/24 Budget Hearings will commence Tuesday, September 19, 2023, and continue for a period not to exceed 14 calendar days.

The Board of Supervisors has designated the County Administrative Officer as the official responsible for carrying out all County budgetary responsibilities not explicitly reserved to the Board of Supervisors, Auditor, or State Controller.

Per Tulare County Ordinance Section 1-03-1015, "Budgets: Preparation and Supervision," the County Administrative Officer-Clerk of the Board of Supervisors shall:

Budget Construction & Legal Requirements

- Develop budget instructions and policies, revenue estimates, and departmental budget targets to guide departments in budget preparation.
- Recommend to the Board of Supervisors an annual County operating budget based on revenue projections, budget targets, and proposed goals, objectives, work programs, and projects developed by the various departments.
- Recommend to the Board of Supervisors a capital budget based upon long-range plans for acquiring, constructing, or improving buildings, roads, and other County facilities; make recommendations to the Board on the acquisition and disposition of real property.
- Establish and oversee a control system or systems to assure that the various County departments and other agencies under the jurisdiction of the Board of Supervisors are operating within their respective budgets.
- Make recommendations to the Board regarding requests for unforeseen and unbudgeted expenditures.
- Approve fund transfers and budget revisions within appropriations, and make recommendations to the Board for fund transfer requests which require Board action under State law.
- Establish policies for acquiring additional or replacement capital assets.
- Keep the Board informed of the financial status of the County and of other matters of major significance which affect the County.
- Work closely with the County Auditor-Controller in the preparation and execution of the Budget.

Summary of Designated Responsibilities for Actions

As previously discussed, State laws and County ordinances prescribe the manner and form in which the Budget is presented. Additional responsibilities and the delegation for preparation, review, and approval are also established by statute and ordinance and by policies coordinated through the Board of Supervisors, the County Administrative Officer, and the Auditor-Controller's Office.

Listed below are additional actions, which require a **four-fifths** vote of the Board of Supervisors:

- Appropriation increases offset by an excess of anticipated amounts or by an actual or anticipated increase in financing sources.
 - Appropriations from contingencies.
 - Reduction of appropriations and revenues for unrealized funding.
 - Transfer appropriations between funds.
 - Make appropriations available from designations or reserves, excluding general reserves, balance sheet reserves, and reserves for encumbrances.
 - Transfers from equipment replacement reserves.
 - Transfers from general reserves (only during the budget process).
- Listed below are additional actions requiring a **majority vote** of the Board of Supervisors:
- Approval of acquisition of a capital asset over \$5,000 that does not increase the overall department budget.
 - Approval of contracts and amendments when the aggregate amount of the contract and amendment(s) exceeds \$200,000 per fiscal year.
 - Transfers appropriations to or from any fund-department, object account, or sub-object account within a fund if overall appropriations are not increased.
 - Transfers between Capital Projects.

2 CFR Part 200 (formerly “A-87”)

A guideline that sets forth principles and standards for the determination of costs applicable to County programs funded by the Federal and State government. Under the circular for local governments, the County has to observe uniformity in its allocation of costs; that is, the County cannot be selective in the allocation process whereby externally (State and Federal) funded programs are not charged equitably. Also referred to as the Countywide Cost Allocation Plan, the County uses the 2 CFR Part 200 guidelines to obtain reimbursement from federal, state, and non-General Fund programs for departments that do not charge directly for services rendered.

Accounts Payable

A short-term liability reflecting amounts owed private persons or organizations for goods or services received.

Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services provided (excluding amounts due from other funds or other governments).

Accrual Accounting

The basis of accounting in which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Expenses

Expenses incurred but not paid.

Accrued Revenue

Revenues earned but not received.

ACO

Accumulated Capital Outlay.

Activity

A specific line of work performed to accomplish a function for which a governmental unit is responsible. Example: “Protective Inspection” is an activity performed in the “Public Protection” function.

Ad Valorem Tax

A tax based on the assessed value of real estate or personal property (i.e., a property tax).

Additions

Extensions of existing units like a new wing on a building.

Adopted Budget

Approved legal spending plan for a fiscal year, adopted by resolution of the Board of Supervisors after a public hearing on the Recommended Budget and making any changes to that budget deemed advisable. By statute, the Board of Supervisors must adopt a budget by October 2 each year.

Agency

An organizational device used by County management to group formerly stand-alone departments under central management.

Agency Funds

A type of fund used to hold monies separate and apart from County revenues on a temporary basis. Usually mandated by law and requiring no budget.

Allocated

The authorization by the Board of Supervisors of a position in a specific classification in a department, agency, or other County entity. The position may be allocated as full or part time as expressed in whole or percentage Full Time Equivalents (FTE's). “Allocation of Positions” – The Human Resources Director will recommend the allocation of positions to one of the classes established in the classification plan for approval by the Board of Supervisors.

Appropriation

A legal authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at the end of the Fiscal Year.

American Rescue Plan Act (ARPA)

COVID-19 pandemic relief package signed by President Biden on March 11, 2021.

Budget Glossary

Assessed Valuation

A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

Authorized Positions

Positions included in the County's salary resolution and for which funding may or may not be provided in the budget.

Balance Sheet

The financial statement disclosing the assets, liabilities and fund equity or net assets of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Basis of Accounting

A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the modified accrual or the full accrual basis.

Betterments

Items which materially add to the value of property or appreciably extend its life. Betterment is the replacement of an existing component with one of higher quality such as the replacement of an asphalt roof with a tile roof, or the replacement of an old swamp cooler with a modern climate control system. Betterments should be recorded if the costs are \$5,000 or more.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget usually is a financial plan for a single fiscal year.

Budget Unit

The classification of the budget expenditure requirements into appropriate, identified or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

Buildings

Structures of a somewhat permanent nature.

Building Improvements

Fixtures attached to and forming a permanent part of the building. Examples include boilers, lighting fixtures, plumbing, attached shelving, and air conditioners. Building improvements included during construction or purchased as part of an existing structure are included in the cost of the building, as discussed above. Building improvements added after occupancy of the building are recorded as building improvements if the costs are \$100,000 or more, and if the item is not a replacement (see Maintenance).

CAL-OSHA

California Occupational Safety and Health Administration.

Capital Asset

A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000. In addition, intangible items such as easements, rights-of-way, water rights, or computer software valued at \$100,000 or more, that lack a physical substance, are nonfinancial in nature, are not a prepayment for goods and services, and have an initial useful life extending beyond one year.

Capital Expenditures

Expenditures resulting in the acquisition of, or addition to, the government's general capital assets.

Capital Project Fund

A governmental fund to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and other fiduciary funds).

Cash Basis

A basis of accounting in which transactions are recognized when cash is received or disbursed.

Cash Flow

Cash available from net collections available for expenditure payments at any given point.

CDBG

Community Development Block Grant.

Certificates of Participation (COPs)

Certificates issued for the financing of capital assets. COPs represent undivided interests in the rental payments under a tax-exempt lease.

CFP

Court Facility Payment is essentially like an MOE to be paid to the State of California in perpetuity for court facility maintenance.

Contingency

An amount of specified appropriations of a fund, appropriated for unforeseen expenditure requirements.

Contracted Services

Expenditures for services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

Coronavirus Aid, Relief, and Economic Security Act (CARES)

COVID-19 pandemic relief package signed by President Trump on March 27, 2022.

Coronavirus (COVID-19) Pandemic

A worldwide epidemic pandemic caused by the infectious disease caused by the SARS-CoV-2 virus.

Cost Accounting

The method of accounting that provides for the assembly and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

County-wide Cost Allocation Plan (COWCAP)

The Plan (approved by the California State Controller's Office) is designed to allocate central administrative and overhead costs of departments within the General Fund servicing the entire County (such as Human Resources and Development, Treasurer, Auditor, County Counsel, and the County Administration Office) to departments benefiting from those services.

Current Liabilities

Liabilities which are payable within one year.

CWS

Child Welfare Services.

Debt Service Fund

A fund established to account for the accumulation of resources for the payment of interest and principal for general long-term debt.

Defeasance

The legal release of a debtor from being the primary obligor under the debt, either by the courts or by the creditor. Also referred to as a legal defeasance.

Deferred Revenue

Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Delinquent Taxes

Taxes remaining unpaid on or after the due date in which a penalty for nonpayment is attached.

Department

An organizational device used by County management to group programs of like nature.

Designation

For governmental fund types, a segregation of a portion of the unreserved fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc.

Budget Glossary

Discretionary Revenue

Services that are not required by local, state or federal mandates; services that are mandated, but without specified service levels; and services that are provided at levels higher than mandated or excess of maintenance-of-effort (MOE) requirements.

Due to Other Agencies

A short-term liability account reflecting amounts owed by the County to an outside government agency for goods or services provided.

Earmarked Funds

Revenues designated by statute or Constitution for a specific purpose.

EIR/S

Environmental Impact Report/Statement.

Employee Benefits

Amounts paid on behalf of employees not included in the gross salary. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and dental, vision and unemployment insurance payments.

Encumbrance

An obligation in the form of a purchase order, contract, or other commitment related to unperformed contracts for goods and services.

Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ERAF

Refers to the Education Revenue Augmentation Fund established by the State of California in FY 1992/93. This Fund was established to require distribution of property tax funds that were shifted from cities, special districts, and the County to offset cuts in State revenues to schools.

Expenditure

Decrease in net financial resources under the current financial resources measurement focus not properly classified as other financing uses.

Expenses

Outflows or other depletion of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Extra-Help Position (EH)

A non-regular, temporary position created to meet a peak workload or other unusual work situations; can include seasonal or recurrent intermittent employment.

FEMA

Federal Emergency Management Agency.

Fiduciary Fund

A fund used to account for assets held by a government unit in a trustee capacity, or as an agent for others, and therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, and agency funds. A trustee acquires legal title to the assets entrusted, but, in the agency relationship, title rests with the agency (i.e., principal).

Fixed Asset

See Capital Asset.

Flexibly Allocated (FLEX)

When positions are allocated at a higher (or highest) level, they may underfill the position within that classification's series. However, there may be limitations placed on the number of positions that can be filled at any level.

Fiscal Year (FY)

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County's fiscal year is from July 1 to June 30 of the subsequent year.

Full-Time Equivalent Position (FTE)

A full or part-time position converted to a decimal equivalent of a full-time position based on 2,080 hours per year (a 40-hour week). For example, an extra-help laborer working for four months, or 690 hours, would be equivalent to 0.33 of a full-time position (FTE).

Frozen

Authorized allocated positions that have been designated "Frozen" (not allowed to fill) by the Board of Supervisors (usually for a financial reason such as a cost saving measure or the result of a hiring freeze).

Function

A group of related activities aimed at accomplishing a major service that a governmental unit is responsible. The State Controller specifies these designations. Example: "Public Protection" is a function.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The excess of assets over its liabilities reported in a governmental fund. A portion of this balance may be available to finance the succeeding year's budget.

Fund Equity

The net difference of assets over liabilities.

Fund Type

One of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, and capital project funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, and agency funds.

Gann Limit

Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by Consumer Price Index (CPI) and population changes.

General Fund

A Governmental Fund used to account for the general operations of government and any activity not accounted for in another fund.

General Reserve

An equity restriction within a fund to provide for dry period financing.

General Purpose Revenue

Derived from sources not specific to any program or service delivery. General Purpose Revenues may be used for any purposes that is a legal expenditure of County funds.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. These govern the form and content of the financial statement of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP for state and local governments is the GASB.

Budget Glossary

Geographical Information System (GIS)

A collection of map data layers representing various geographic features such as parcels, districts, jurisdictions, streets, landmarks, and the attributes describing the spatial features.

Governmental Accounting Standards Board (GASB)

Refers authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Funds

The group of funds consisting of the general fund, special revenue funds, capital projects funds, and debt service funds.

Grant

A contribution from private grantors or from one governmental unit to another usually made for a specific purpose and period.

In-Home Supportive Services (IHSS)

Provides services to eligible elderly and disabled persons who are unable to remain safely in their own homes without assistance. IHSS is funded through Medi-Cal and the Social Services Block Grant (SSBG).

Infrastructure Assets

Long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than other capital assets. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems valued at \$100,000 or more. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure. Other items that are not an integral part of the infrastructure, such as parking meters and portable traffic signals, are considered equipment.

Intangible Property

Property that lacks physical substance, be nonfinancial in nature which is not in the form of cash or investments, nor a prepayment for goods and services. All other county capital assets are capitalized only if they are \$5,000 or more; however, intangible assets, which include computer software, will not be considered for capitalization unless they are individually of a value of \$100,000 or more.

Internal Control Structure

Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Internal Service Accounts

A category of appropriations for payment of major items unique to the fund making the payment (i.e., insurance premium payments by Risk Management).

Internal Service Fund (ISF)

A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government on a cost recovery basis (i.e., Fleet Services, Information Technology, or Risk Management).

Investment Trust Fund

Fund used to account for monies deposited by external participants, such as Schools and Special Districts, in the County-operated treasury pool.

Land

A real estate other than buildings and improvements.

Land improvements

Items of a permanent nature, which are attached to the land, but not to buildings on that land. Examples include parking lots, landscaping, fencing, underground storage tanks and reservoirs.

Local Agency Formation Commission (LAFCO)

A State-mandated independent entity responsible for the formation and modification of the boundaries of local agencies. The Commission is tasked to observe these basic statutory purposes: (a) the promotion of orderly development; (b) the discouragement of urban sprawl; (c) the preservation of open-space and prime agricultural lands; and (d) the extension of governmental services.

Local Assistance and Tribal Consistency Fund (LATCF)

A general revenue enhancement program that provides additional assistance to eligible Tribal governments, eligible revenue sharing counties and eligible revenue sharing consolidated governments.

Letter of Credit

A document issued by a bank that guarantees the payment of a customer's draft. It substitutes the bank's credit for the customer's credit.

Limited Term Position (LT)

A full or part-time position that has a specified term of employment. At the end of the term, the position is eliminated from the Position Allocation Listing.

Maintenance

Neither materially adds to the value of, nor extends the life of an item. Maintenance keeps an item in ordinary efficient operating condition. Replacing part of an existing asset with another of like quality is maintenance even if the cost is \$5,000 or more. Examples include replacement of an existing air conditioner or boiler, or the replacement of an existing asphalt roof with a new asphalt roof.

Maintenance of Effort (MOE)

A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

Mandated Program

Mandated programs are those programs and services, which the County is required to provide by specific State and/or Federal law or by court order.

March 2023 Storms

The name given to the series of atmospheric rivers, floods, and historic snow fall that affected Tulare County in early 2023.

Match

Refers to a cost-sharing ratio for a State or Federal program, which requires a County General Fund Contribution of a certain amount or percentage to qualify.

Measure R

Passed by voters in 2006, this measure imposes 30-year one-half (1/2) cent retail transactions and use tax countywide within Tulare County. The tax may fund the construction, maintenance, improvement, and operation in Tulare County of streets, roads, and highways, and the construction, improvement, and operation of public transit systems.

Medi-Cal

California's Medicaid program, is a federal-state cooperative medical care financing program for low-income elderly, disabled, children, and families.

Memorandum of Understanding (MOU)

A contract between entities outlining the services and responsibilities of each party to the other.

Mission Statement

A succinct description of the scope and purpose of a county department or agency.

Modified Accrual

Basis of accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net County Cost (NCC)

The difference between budgeted appropriations and departmental revenues for General Fund budgets. Countywide revenues fund the dollar difference.

Net Position

The residual of all other elements presented in a statement of financial position.

Budget Glossary

Object

As used in expenditure classification, this term applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained.

Other Charges

A category of appropriations for payment to Internal Service Funds within the County and/or an agency, institution, or person outside the County Government for other than services and supplies (i.e., debt service and payments to the State for maintenance of the Courts).

Other Financing Sources

A category of revenues that includes long-term debt proceeds, proceeds from the sale of general fixed assets and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement of revenues, expenditures, and changes in fund balances.

Other Financing Uses

A category of appropriations, which includes fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from governmental statement of revenues, expenditures, and changes in fund balance.

Pension Obligation Bond (POB)

A bond issued by employers to finance one or more elements of their pension obligation to employees. Pension obligation bonds may be used, for example 1) to reduce or eliminate the employer's net pension obligation, 2) to pay the employer's annual required contribution for the year, or 3) to reduce or eliminate the plan's unfunded actuarial accrued liability.

Pension Trust Fund

Fund established for pension and other employee retirement benefits.

Program Revenue

Revenue that is derived from and dedicated to specific program operations, such as charges to users for licenses and permits.

Proposition 8

Passed by the voters in November 1978. This measure requires the County Assessor to annually assess either a property's Proposition 13 base year value or its Market Value as of January 1 (lien date), taking into account any factors causing a decline in value, whichever is less. Any reductions are temporary. When and if the market value of a previously reduced assessment increases above its Proposition 13 base year value, the Assessor will once again assess its Proposition 13 base year value.

Proposition 13

A tax limitation initiative approved by the voters in 1978. This measure provides for: (a) a one (1) percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; (b) assessment restrictions establishing 1975 level values for all property with allowable increase of 2% annually and reappraisal to current value upon change in ownership and new construction; (c) a two-thirds vote requirement to increase State taxes; and (d) a two-thirds vote of the electorate for local agencies to impose "special taxes."

Proposition 36

Passed by the voters on November 7, 2000, this measure changed State law so that certain adult offenders who use or possess illegal drugs would receive drug treatment and supervision in the community, rather than being sent to prison or jail. The measure also provides state funds to counties to operate drug treatment programs.

Proposition 99

Passed by the voters in November 1988, this measure established a 25-cent surtax per package of cigarettes and equivalent amount on all other tobacco products sold in California. Revenues provide funding for health, health education, research, and other programs.

Proposition 172

Proposition 172 was passed in November 1993. It established a one-half cent sales tax whose proceeds are used to fund eligible public safety activities.

Proposition 218

Passed by the voters in November 1996, this measure constrained local governments' ability to impose fees, assessments, and taxes through the imposition of specific criteria and requirements. All new taxes, fees, and assessments require a two-thirds vote.

Proprietary Fund

The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

Realignment Revenue

State revenues allocated to counties by law are derived from statewide sales tax collections and vehicle license fees. These revenues are allocated yearly and are dedicated to County operated Health and Human Services. The name of the revenues comes from the State's 1991 budget package, which shifted the State's responsibility for non-federal funding for Health and Social Services to counties.

Real Property

Land and the structures attached to it.

Recommended Budget

The working budget document for next fiscal year that is under discussion.

Regular Position

Any permanent position in the County's classification system approved and funded by the Board of Supervisors.

Reimbursement

Payment received for services/supplies expended on behalf of another institution, agency, or person.

Reserve

An account used to set aside and maintain a portion of fund equity, which is legally or contractually restricted for future use or not available for expenditure.

Revenue

Money received to finance ongoing County services. Examples are property taxes, sales taxes, fees, and State and Federal grants.

Rollover Budget

A rollover budget is the current fiscal year's modified budget as of June 30th that is used, with approval of the Board of Supervisors, as the County's operating budget for the period beginning July 1st and concluding with the adoption of the next fiscal year's Final Budget.

Rule 810

Refers to Rules promulgated by the Administrative Office of the Court, which defines expenditures eligible for funding local courts through the Trial Court Budget Commission.

Salaries and Employee Benefits

A category of appropriation, which establishes all expenditures for employee-related costs.

Salary Savings

The dollar amount of salaries expected to be saved owing to vacancies and turnover of employees.

SB

Senate Bill.

Schedule

A listing of financial data in a form and manner prescribed by the State Controller's Office.

Schedule 1 (Summary of All Funds)

A summary of the overall County budget financing sources and financing uses for all funds.

Schedule 2 (Governmental Funds Summary)

Summary of financing sources and uses of governmental fund, by the means of financing the budget and the expenditure requirements.

Budget Glossary

Schedule 3 *(Fund Balance Governmental Funds)*

An analysis of the various components of actual or estimated governmental fund balances available at the end of the fiscal year to finance budgetary requirements of the subsequent year's budget.

Schedule 4 *(Obligated Fund Balance – By Governmental Funds)*

Presents all amounts that are unavailable for financing budgetary requirements in the budget year.

Schedule 5 *(Summary of Additional Financing Sources by Source and Fund – Governmental Funds)* Summarizes the additional financing sources by revenue category for governmental funds.

Schedule 6 *(Detail of Additional Financing Sources by Fund and Account)*

An analysis of revenues in accordance with the Chart of Accounts by fund and account for governmental funds.

Schedule 7 *(Summary of Financing Uses by Function and Fund)*

A summary of financing uses by function, by appropriations for contingencies, by provisions for reserves and designations, and uses by fund for governmental funds.

Schedule 8 *(Detail Financing Uses by Function, Activity, and Budget Unit)*

Summarizes the financing uses by function, activity, and by budget unit for governmental funds.

Schedule 9 *(Financing Sources and Uses by Budget Unit by Object)*

A summary of accounts for disclosing financing sources and uses for each budget unit for governmental funds. Schedule 9 is not included in the Recommended Budget but is included in the Final Budget.

Schedule 10 *(Operation of Internal Service Fund)*

A summary of each internal service activity, with historical data, setting forth expected operations of the activity through detailed revenues and expenses. Schedule 10 is not included in the Recommended Budget but is included in the Final Budget.

Schedule 11 *(Operation of Enterprise Fund)*

A summary of income and expenses, with historical data, for each enterprise fund, including Terra Bella Sewer Maintenance district which is presented as an enterprise fund and whose affairs and finances are under the supervision and control of the Board of Supervisors, as the District Board of Directors, as provided in Government Code Section 29002. Schedule 11 is not included in the Recommended Budget but is included in the Final Budget.

Schedule 12 *(Special Districts and Other Agencies – Non-Enterprise)*

This schedule is the counterpart of Schedule 2 and is used to summarize information for special districts and other agencies operating under the supervision and control of the Board of Supervisors, as the District Board of Directors, as provided in Government Code Section 29002.

Schedule 13 *(Fund Balance – Special Districts and Other Agencies – Non-Enterprise)*

An analysis of the various components of actual or estimated governmental fund balances available at the end of the fiscal year to finance budgetary requirements of the subsequent year's budget.

Schedule 14 *(Obligated Fund Balances - Special Districts and Other Agencies - Non-Enterprise)*

Presents all amounts that are unavailable for financing budgetary requirements in the budget year.

Schedule 15 *(Financing Sources and Uses by Budget Unit by Object - Special Districts and Other Agencies – Non-Enterprise)*

This schedule is the counterpart of Schedule 9 and is used to disclose financing sources and uses by object for special districts and other agencies operating under the supervision and control of the Board of Supervisors, as the District Board of Directors, as provided in Government Code Section 29002.

Secured Roll

Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

Secured Taxes

Taxes levied on real properties in the County, which are "secured" by a lien on the properties.

Sensitive Assets

Although valued at less than \$5,000, are considered sensitive for control purposes because they are readily portable, susceptible to loss, and a loss would greatly inhibit the performance of an employee's duties. Sensitive assets include, but are not limited to, communications equipment, computer-related equipment, photographic equipment, video equipment, medical equipment, construction equipment and tools, postal equipment, armament-related equipment, appliances, and non-fleet-related transportation equipment. Sensitive assets will not be tracked in the Fixed Assets System, but departments should develop policies and procedures to monitor and track these items within their own department.

Services and Supplies

A category of appropriations that establishes expenditures for County department operating expenses related to vendors and suppliers external to the County government.

Special District

Independent unit of local government generally organized and funded through assessments to the beneficiaries of the district to perform a specific function(s) for a specific area. Examples: street lighting, waterworks, and fire departments.

Special Revenue Fund

A fund used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

Strategic Business Plan

A plan in which Tulare County envisions its future in five years and develops strategies, goals, objectives, and action plans to achieve that future.

Structural Deficit

This means that with the current revenue structure (e.g., taxes, fees, and other sources), there is insufficient income to maintain governmental services at the current level.

Structural Balance

Structural balance is defined as the matching of ongoing revenues with ongoing expenditures. If revenues equal or exceed expenditures, structural balance is achieved. Conversely, if expenditures exceed revenues, structural imbalance occurs.

Sub-Object

A subdivision within an expenditure object classification (e.g., "regular employees" is a possible sub-object classification within the "personal services – salaries and wages" expenditure object classification).

Supplement Tax Roll

The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

Sustainability

Sustainability (or more precisely fiscal sustainability) means that a government can cover its ongoing expenditures out of its own ongoing revenues, while reducing its dependence on borrowing and intergovernmental transfers.

Tax Rate

The rate per \$100 applied to the assessed valuation base necessary to produce the tax levy.

Tax Relief Subventions

Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowner's exemption.

Tax Revenue Anticipation Note (TRAN)

Notes or warrants issued in anticipation of collection of taxes, usually retireable only from tax collections and frequently only from the proceeds of tax levy whose collection they anticipate.

Budget Glossary

Temporary Assistance for Needy Families (TANF)

TANF was created by the new welfare reform law to replace Aid to Families with Dependent Children (AFDC), Emergency Assistance (EA), and JOBS (GAIN). It provides a block grant to States to provide temporary assistance to needy families and creates new work requirements and time limits.

Trial Court Funding

The Trial Court Funding Act of 1997 effectively separated the budgetary and administrative function of the trial courts from the County and made the State responsible for funding trial court operations. The County's fiscal responsibility is limited to a Maintenance of Effort.

Trust Fund

A fund used to account for assets held by a government unit in a trustee capacity or as an agent for others and which, therefore, cannot be used to support the government's own programs. The County is sometimes required to segregate revenues it receives from certain sources into a trust fund, but these funds are accounted for in the financial statements as County assets.

Unincorporated Area

The areas of the County outside City boundaries.

Under-filled

When a funded position is vacant, in the hiring process the position is filled by a lower classification. This can be for a number of reasons – combination of positions, class or class of positions, trainee class.

Unsecured Tax

A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

Use Tax

A tax on goods purchased outside the State to prevent revenue loss from avoidance of sales taxes by means of out-of-state purchases. A use tax is also levied to remove inequities between purchases made within and outside the State.

Vacancy

Authorized position where funds are available to which no employee has been appointed.

VLF

Vehicle License Fee.

WIA

Workforce Investment Act.

WIB

Workforce Investment Board.