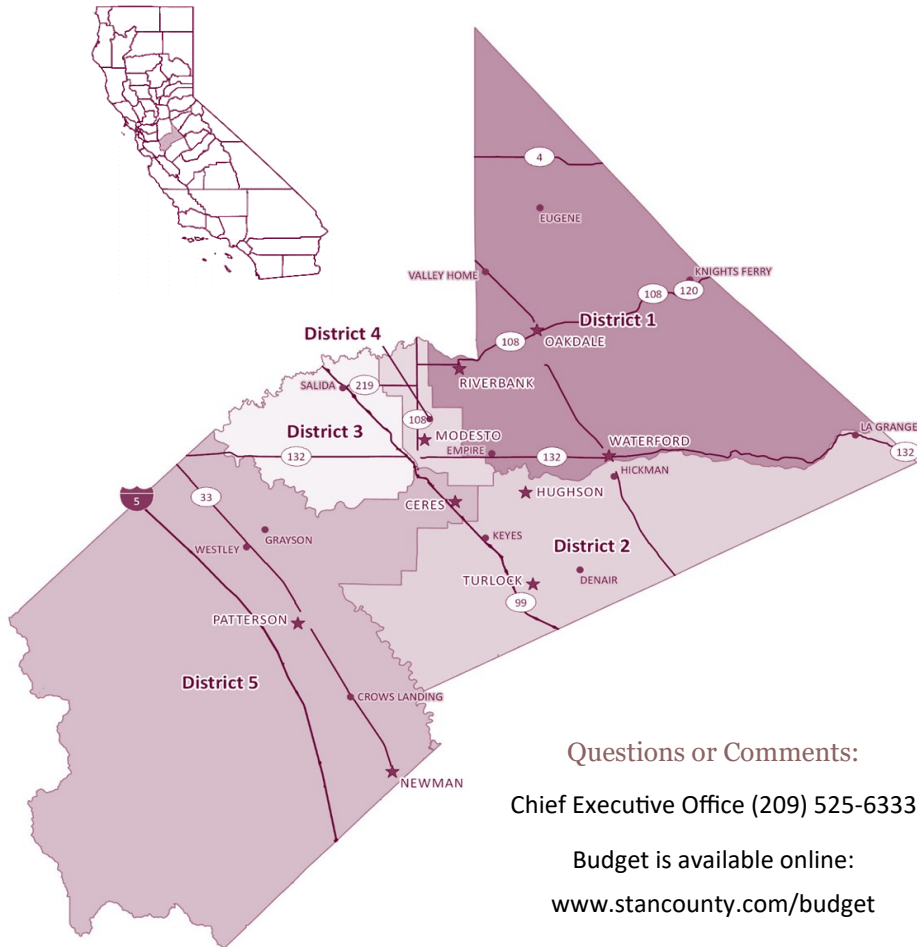


Stanislaus County Board of Supervisors



Buck Condit District 1 **Vito Chiesa** District 2 **Terry Withrow** District 3 **Mani Grewal** District 4 **Channce Condit** District 5



Questions or Comments:
 Chief Executive Office (209) 525-6333
 Budget is available online:
www.stancounty.com/budget



Budget at a Glance

Budget Period 2020-2021/2021-2022
Final Budget 2020-2021

Year One

Stanislaus County, California

Board of Supervisors
 Vito Chiesa, Chairman

Buck Condit Terry Withrow,
 Mani Grewal Channce Condit

Submitted by Jody Hayes, Chief Executive Officer

Mission—Vision—Values

Vision

The vision of Stanislaus County is to be respected for our service to the community and known as the best in America.

Values

Trustworthiness	Respect	Responsibility
Fairness	Caring	Citizenship

Priorities

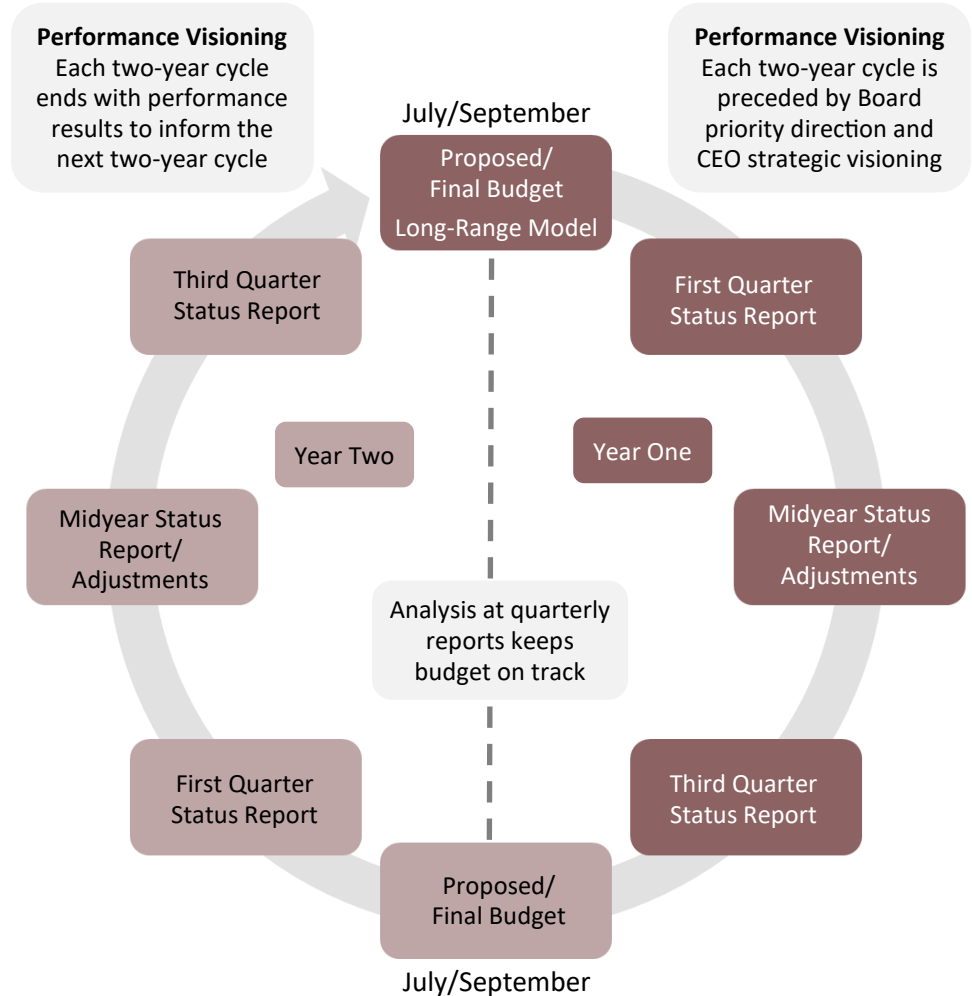
	Supporting Strong and Safe Neighborhoods		Promoting First-Rate Learning
	Supporting Community Health		Delivering Efficient Public Services
	Developing a Healthy Economy		Delivering Community Infrastructure

Mission

To serve the community through public and private partnerships that promote public health, safety, welfare and the local economy in an efficient, cost-effective manner.

Striving together to be the best!

Stanislaus County Two-Year Budget Cycle



Stanislaus County's budget cycle covers a distinct two-year period. The current budget period covers Fiscal Years 2020-2021/2021-2022 and began on July 1, 2020 and will end on June 30, 2021. The diagram above shows the process for the two-year cycle, beginning at the top with Proposed and Final Budgets in Year One. The cycle progresses clockwise with quarterly status reports before reaching Proposed Budget in Year Two, when the Spending Plan established in Year One is fine-tuned before repeating the cycle for Year Two.

Performance Visioning

Performance Visioning in Stanislaus County

Performance visioning, the process of taking a developed goal and tracking the progress made towards carrying that goal to fruition, is an essential element of the County's two-year budget design and was first incorporated into the budget document in Fiscal Year 2017-2018.

A tiered approach guides staff to identify goals that support departmental missions and Board of Supervisors' priorities as identified in the diagram below, driven by the overriding question, "What does success look like?"

Success measures that serve as indicators of departmental progress toward their respective objectives have been vetted through collaborative workshops to ensure compatibility with and reinforcement to Board priorities, focus areas deemed critical to County operations and the provision of programs and services. Performance outcomes serve to inform decision makers on how to best utilize County resources for the betterment of the community.



Budget Message

"Life is like riding a bicycle. To keep your balance, you must keep moving." — Albert Einstein

I bring you this message at a time like no other in our County's history. While I wish this budget message was focused on all of our plans for future investment, I must acknowledge that our response to the COVID-19 pandemic will ultimately define this time in our community and organization. The emergency response is ongoing and requires a tremendous amount of staff resources, placing significant demands on our time and energy.



We have many learning lessons over the last several months, and perhaps my greatest lesson has been the need to *step back in order to step forward*. Our instinct to react under pressure and maximize our responsiveness can breed inefficiency and confusion in a time when focus and clarity are most needed. We must be very intentional in how we process and react to a rapidly changing environment. We need to acknowledge when our pursuit of *perfection* interferes with *progress*. As Einstein put it, we need to keep moving forward to find our balance.

As we move further into Fiscal Year 2020-2021, we must find balance in whatever large and small ways we can. Our County organization will continue to move forward, working together to meet the challenges ahead using lessons learned from the past. We will continue to meet the needs that arise throughout our community, providing both the standard services we are known for along with those unique to the emergency response with professionalism, confidence, and compassion. We will take all that we have learned and repurpose ourselves with greater strength and vision for the future. For that is simply what we do!

I am grateful to the strong leadership and vision for excellence provided by the Stanislaus County Board of Supervisors. As always, I take great pride in the work performed by our County departments and staff, but this year their collective efforts are even more poignant. We have taken a step back and completely retooled our process and strategies so we can now step forward. I couldn't be prouder of their work and happily present to you the 2020-2021/2021-2022 Final Budget.

Respectfully,

A handwritten signature in black ink, appearing to read "Jody Hayes".

Jody Hayes, Chief Executive Officer

Challenges and Opportunities

Maintaining Core Functions and Safety Net Programs

The County has benefitted from Federal and State economic support including a CARES Act CRF allocation of \$96.1 million and State pass-through funding of \$12.8 million to provide a temporary one-time benefit to the organization. The State also provided Realignment Backfill funding of \$9.1 million to assist counties in meeting local safety net program needs and match requirements. Frequent reports on the COVID-19 response will be expanded to provide more information on Federal and State emergency fund spending in accordance with Board of Supervisors' priorities and quarterly financial reports will address the ongoing economic impacts of COVID-19 that are currently unknown.

Balancing Community Services While Responding to COVID-19

Emergency response functions will be more expansive and necessary over a longer duration than any previous disaster faced by the County. Ongoing Human Relations support for employees will be critical, including support for remote work and telecommute options, all while meeting disaster worker responsibilities, directly connected to the quality of life in the community.

Structural Deficits

Structural deficits have been identified in several departments, meaning the ongoing revenues are not sufficient to sustain all current program operations and services without other sources of revenue and/or other adjustments. Behavioral Health and Recovery Services, Child Support Services, and the Library will monitor their respective revenues and analyze options for external revenue support to develop recommendations for any needed adjustments to the Year Two Spending Plan prior to the 2021-2022 Proposed Budget.

Additional Challenges Facing the County

Housing/Homelessness

Staff Recruitment/Retention

Aging Facilities/Infrastructure

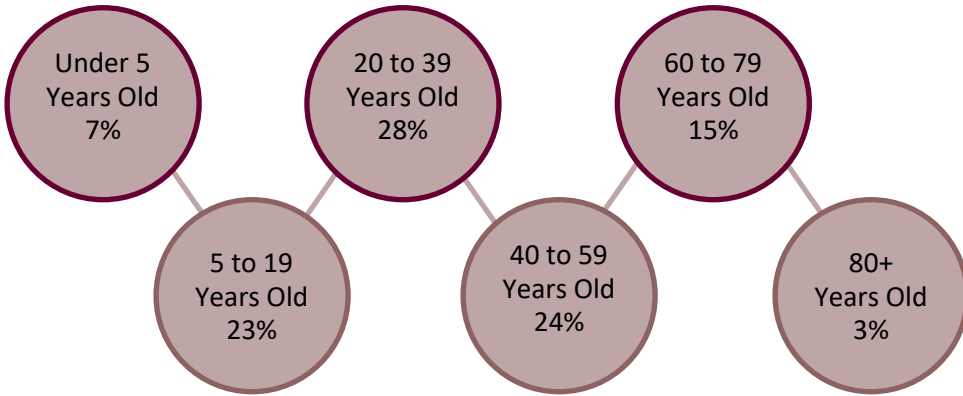
Safety/Security/Cyber Security

Multi-Year Staffing Summary

Department	2018-2019 Final Budget	2019-2020 Final Budget	2020-2021 Final Budget	2021-2022 Spending Plan
Aging and Veterans Services	22	23	24	24
Agricultural Commissioner	38	40	40	40
Animal Services	34	33	35	35
Assessor	58	58	58	58
Auditor-Controller	43	40	41	41
Behavioral Health and Recovery Services	485	489	487	487
Board of Supervisors	9	10	10	10
CEO - Human Relations	13	13	25	25
CEO - OES/Fire Warden	14	17	0	0
Chief Executive Office	55	57	36	36
Child Support Services	161	161	161	161
Clerk-Recorder	48	48	48	48
Community Services Agency	1,138	1,144	1,155	1,155
Cooperative Extension	5	5	5	5
County Counsel	16	17	18	18
District Attorney	149	152	153	153
Environmental Resources	106	105	105	105
First 5 Stanislaus	5	5	5	5
General Services Agency	62	65	73	73
Health Services Agency	472	431	440	440
Information Technology Central	31	39	45	45
Law Library	2	2	2	2
Library	76	76	72	72
Local Agency Formation Commission	3	3	3	3
Parks and Recreation	46	54	55	55
Planning and Community Development	35	35	35	35
Probation	284	283	283	283
Public Defender	50	51	51	51
Public Works	113	121	121	121
Sheriff	730	740	767	767
StanCERA	16	16	16	16
Stanislaus Regional 911	59	59	59	59
Treasurer-Tax Collector	33	33	33	33
Workforce Development	85	91	92	92
Total Staffing	4,496	4,516	4,553	4,553

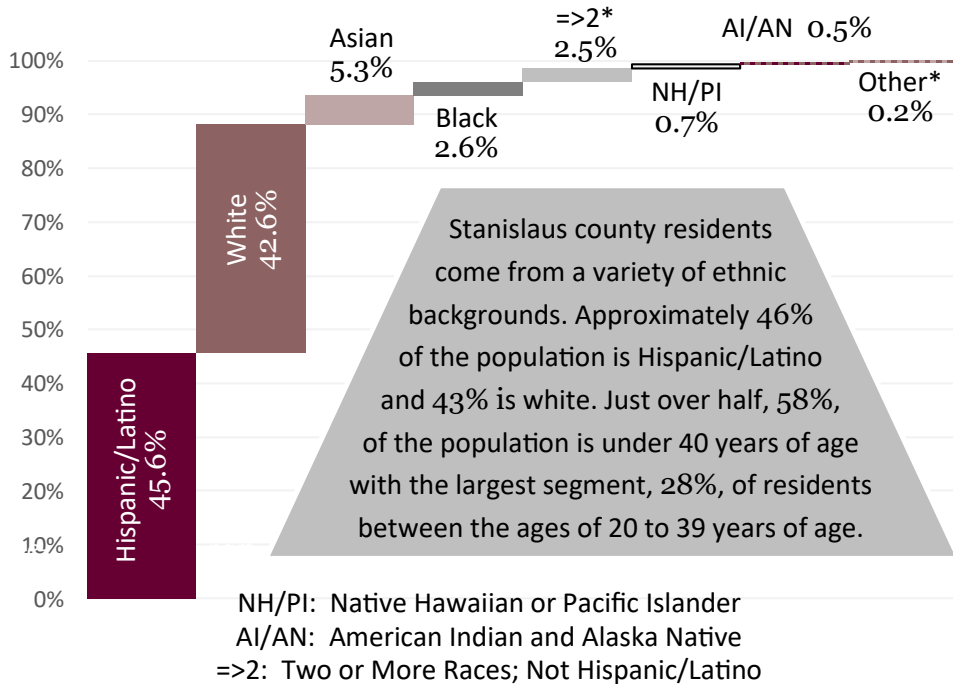
Stanislaus County Population and Demographics

Population by Age



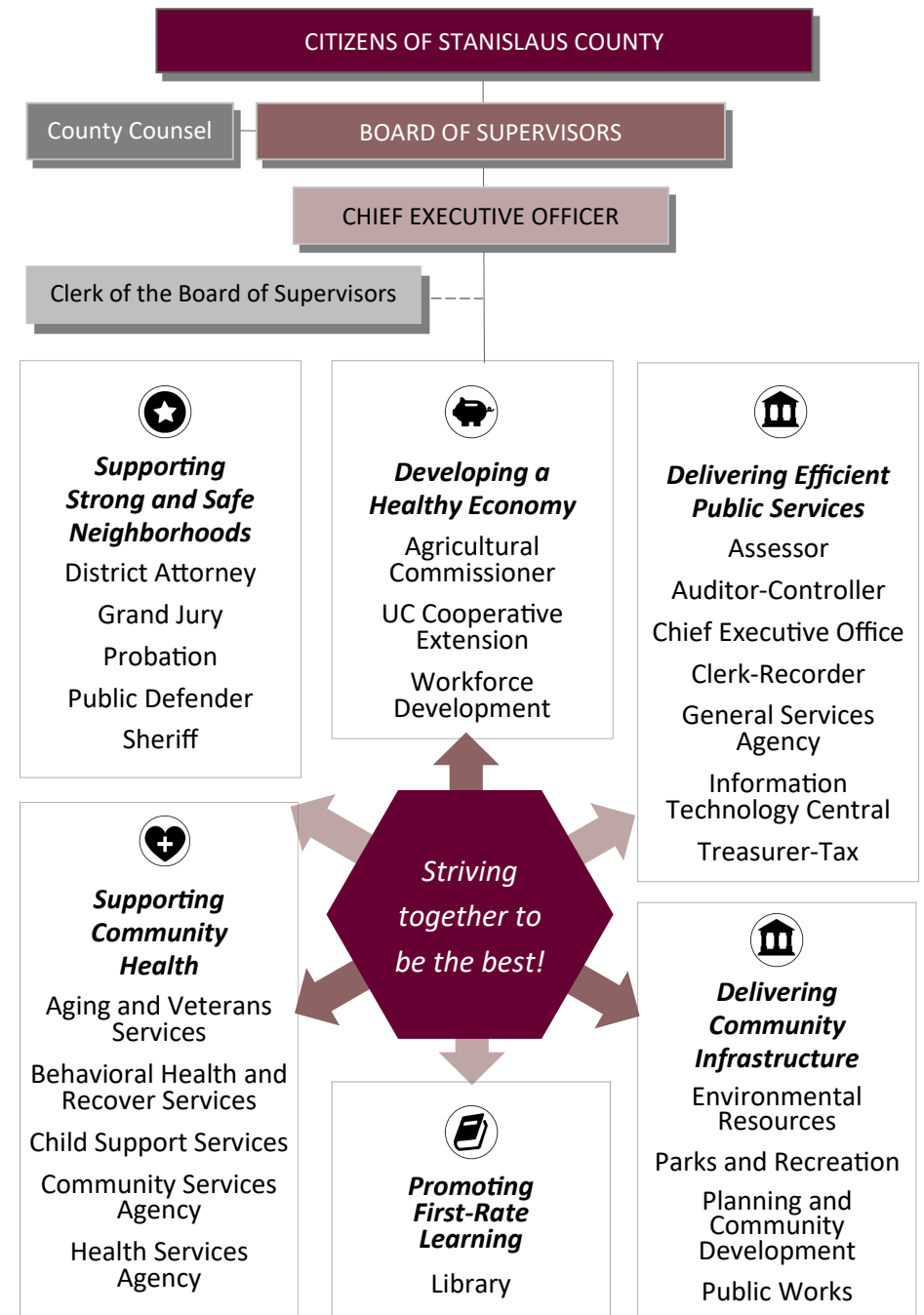
Source: US Census Bureau, 2018 American Community Survey 1-Year Estimates

Population by Ethnicity

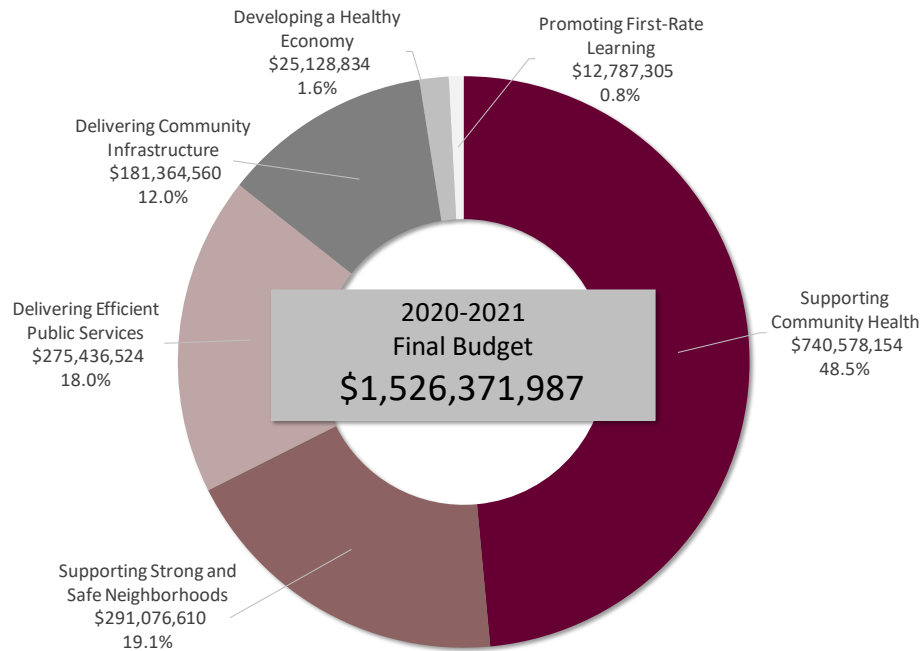


Source: Department of Finance 2014-2018 American Community Survey

Stanislaus County Organizational Structure



2020-2021 Adopted Final Budget



2020-2021 Adopted Final Budget

The 2020-2021 Final Budget of **\$1.5 billion** was approved by the Board of Supervisors on September 22, 2020, representing a 9.1% increase over the 2019-2020 Adopted Final Budget. The \$127.1 million increase is largely attributed to adjustments in departments within the *Supporting Community Health*, *Delivering Efficient Public Services*, *Supporting Strong and Safe Neighborhoods*, and *Delivering Community Infrastructure* Board priority areas. Increases totaling \$73.6 million incorporates the newly installed Housing and Homeless Services division at the Community Services Agency, accommodates program costs for treatment in Behavioral Health and Recovery Services, and adds CARES Act-funded activities in Health Services Agency and Aging and Veterans Services. Additional increases in appropriations are attributed to General Fund contributions to address shortfalls in Realignment revenue, IT-related costs to support a remote work platform, costs in the Sheriff's Department, and the implementation of 17 new Road and Bridge projects.

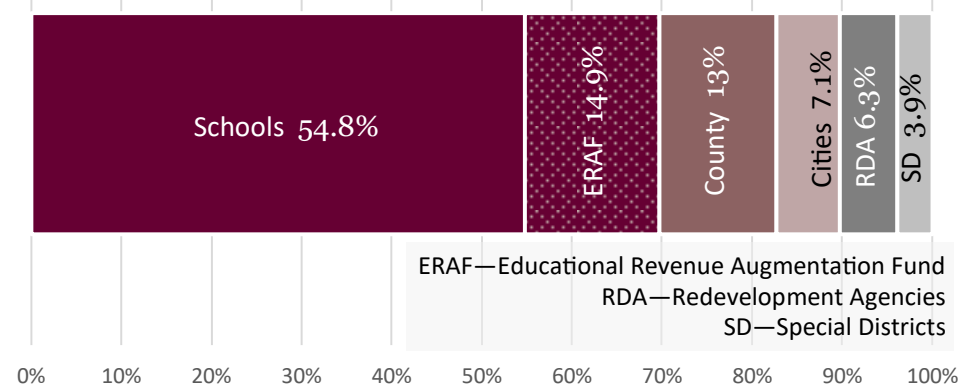
Tax Revenue

7.875% Sales Tax Distribution



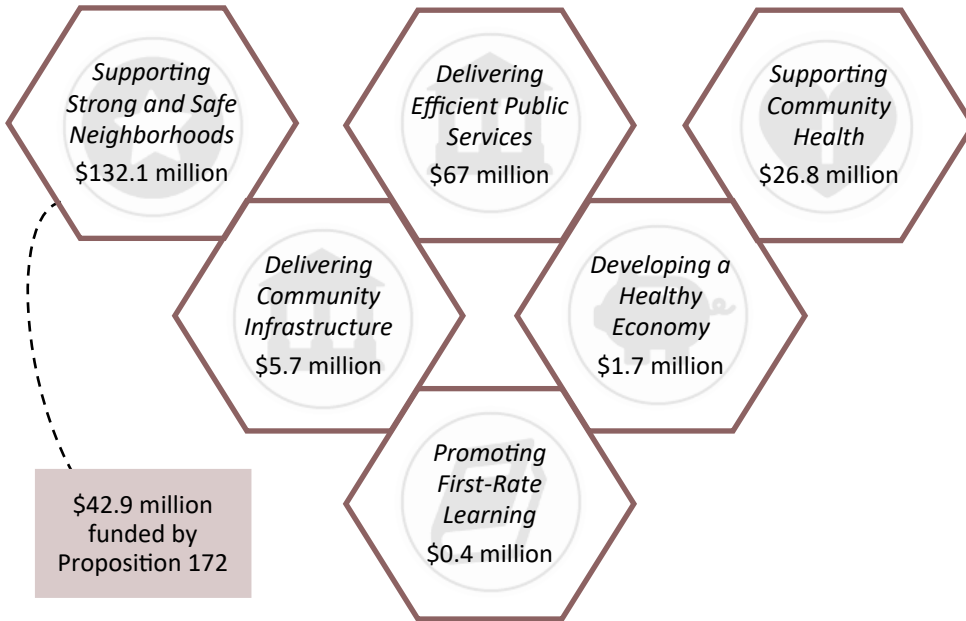
Property Tax Allocation

Property taxes are allocated to several local entities, the schools, cities, and other agencies and districts, in addition to the County's base property tax percentage share. The County's portion of the annual property tax revenues collected by the Tax Collector varies among tax code areas, but historically falls between 10% to 12% of the taxes collected, increasing to approximately 13% after the elimination of Negative Bailout. Stanislaus County's portion remains among the lowest of the county allocations in the State.

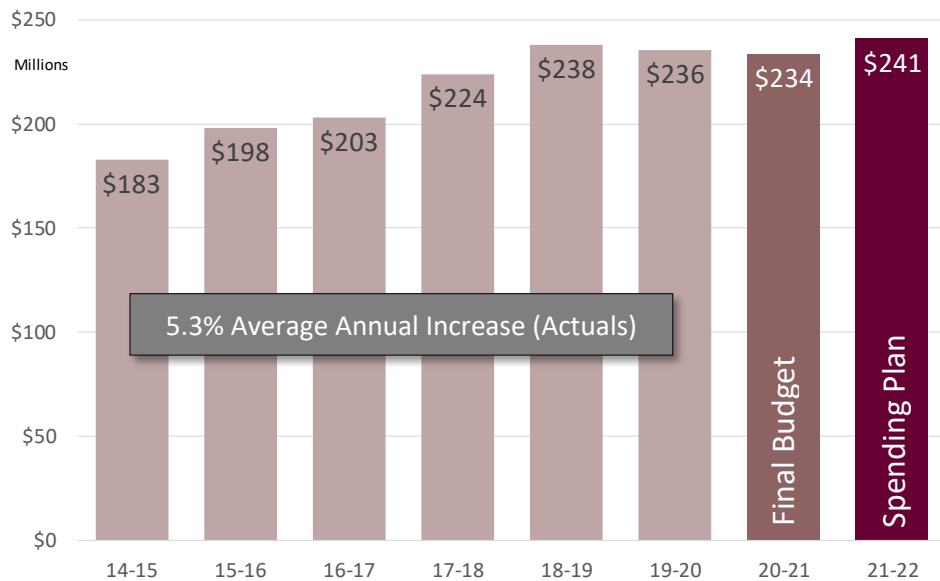


Discretionary Revenue

2020-2021 Discretionary Revenue Distribution **\$233,605,000**



Discretionary Revenue Multi-Year Summary

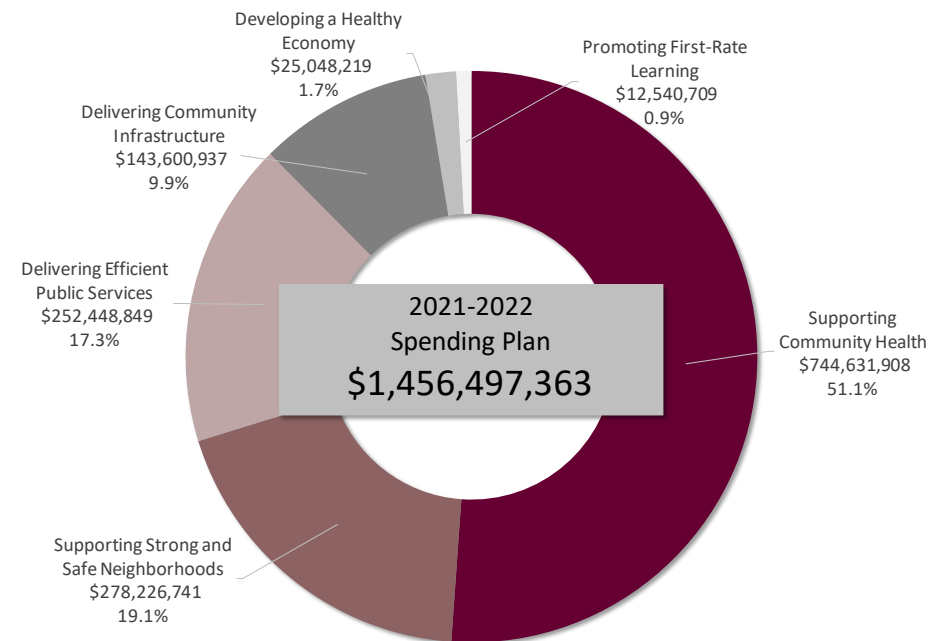


2021-2022 Spending Plan

2021-2022 Spending Plan

The 2021-2022 Spending Plan, approved in concept along with the operational budget for Fiscal Year 2020-2021, serves as the base budget for the Budget Year 2021-2022, Year Two of the two-year budget cycle. Departments used several methodologies to project Year Two needs, including the use of standard cost escalators for salaries and benefits and cost-of-doing-business increases tied to the CPI index. The 2021-2022 Spending Plan totals **\$1.5 billion** and represents a 4.6% reduction from the 2020-2021 Adopted Final Budget primarily attributed to the removal of one-time costs in Year Two for General Fund departments.

- *Supporting Community Health*: Increase of \$4.1 million, or 1%
- *Supporting Strong/Safe Neighborhoods*: Decrease of \$12.8 million, or 4.4%
- *Delivering Efficient Public Services*: Decrease of \$23 million, or 8.3%
- *Delivering Community Infrastructure*: Decrease of \$37.8 million, or 20.1%
- *Developing a Healthy Economy*: Decrease of \$80,615, or 0.3%
- *Promoting First-Rate Learning*: Decrease of \$246,596, or 1.9%



Appropriations by Department

In Millions

Supporting Community Health \$740.6	\$459.5	Community Services Agency	
	\$157.9	Behavioral Health/Recovery Services	
	\$100.0	Health Services Agency	
	\$ 16.4	Child Support Services	
	\$ 6.8	Aging and Veterans Services	
Supporting Strong and Safe Neighborhoods \$291.1	\$172.9	Sheriff	
	\$ 71.8	Probation	
	\$ 23.8	District Attorney	
	\$ 13.4	Public Defender	
	\$ 7.0	County Operations (Safe)	
	\$ 1.1	ICJIS	
	\$ 0.8	Capital Projects Fund	
	\$ 0.2	Grand Jury	
	Delivering Efficient Public Services \$275.4	\$104.7	County Operations (Efficient)
		\$ 84.4	CEO—Human Relations*
\$ 30.6		General Services Agency	
\$ 16.1		Information Technology Central	
\$ 9.4		Clerk-Recorder	
\$ 8.1		Chief Executive Office	
\$ 8.0		Assessor	
\$ 5.1		Auditor-Controller	
\$ 3.8		County Counsel	
\$ 3.8		Treasurer-Tax Collector	
Delivering Community Infrastructure \$181.4	\$ 1.6	Board of Supervisors	
	\$120.2	Public Works	
	\$ 31.9	Environmental Resources	
	\$ 17.1	Planning/Community Development	
	\$ 12.2	Parks and Recreation	
Developing a Healthy Economy \$25.1	\$ 18.6	Workforce Development	
	\$ 5.7	Agricultural Commissioner	
	\$ 0.7	Cooperative Extension	
	\$ 0.1	Economic Development Bank	
\$ 12.8	Library	Promoting First-Rate Learning	\$12.8

*Includes County Medical and Dental Self-Insurance programs

Midyear Update

COVID-19 Funding

Fiscal Year 2020-2021 has been consumed with COVID-19 and the County's emergency response efforts to manage Public Health activities, mitigate impacts, and support the community through the ongoing pandemic. Stanislaus County has received Federal and State funding to support these local efforts, estimated at midyear to amount to approximately **\$163.5 million**. Some of this funding has been allocated directly to specific departments to address specific needs during the emergency response period.

**\$163.5
Million**

Stanislaus County CARES Act CRF 54% County Response/46% Community \$108,920,172	Health Services Agency State ELC Funding Specific Public Health Activities \$29,246,491
Stanislaus County ERAP Emergency Rental Assistance \$21,869,206	Community Services Agency State Funding Project Roomkey/Shelter Support \$1,540,930
Clerk-Recorder—Elections State Funding Vote-by-Mail Election Costs \$980,733	Aging and Veterans Services CARES Act Funding Senior Meals Program \$928,310

**\$42.7
Million**

Additional funds have been provided to other local agencies within the County totaling approximately **\$42.7 million**; these funds will also benefit those living in the community.

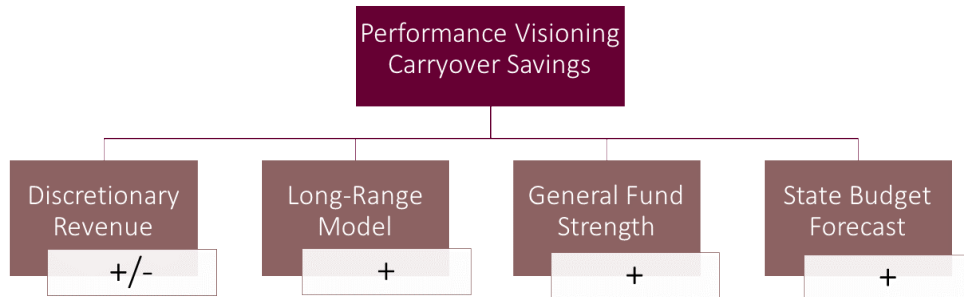
State Funding CSOC Support \$23.2 Million	ERAP City of Modesto \$14 Million	State Funding County Cities \$5.5 Million
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Midyear Update

Economic Outlook

The Chief Executive Office looks to key indicators on economic health on which to base the County's forecast for the coming fiscal year. Trends identified in Discretionary Revenue, the County Long-Range Model, General Fund operating surplus or deficit, General Fund unreserved fund balance as a percentage of net operating expenditures, and General Fund liquidity guide internal discussions and inform the overall outlook.

- The 10-year Discretionary Revenue average annual growth is 5.5% and is projected to increase by approximately 5.2% in Fiscal Year 2021-2022
- The Long-Range Model shows a balanced budget can be achieved through strategic use of General Fund assignments through Fiscal Year 2024-2025
- General Fund reserves as a percentage of actual expenditures consistently ranges between 45.7% and 60.2%, exceeding comparison rates
- The 2021-2022 California State Proposed Budget is \$5 billion higher than last January and includes funding to help reverse the effects of COVID-19



When evaluated in the aggregate, the current economic forecast for Stanislaus County suggests continued growth. Consistent with positive economic trends at the State and local level, the County will move forward with implementation of the Performance Visioning Carryover Savings Program (PVCS) for Budget Period 2020-2021/2021-2022. PVCS is the savings program tied to performance visioning that allows General Fund departments to carry forward savings from Year One into Year Two to assist them in meeting their two-year objectives and affect positive results on their success measures.

Appropriations and Revenue

Cost Distribution **\$1,526,371,987**

<p>Salaries and Benefits of \$499.5 million make up the largest portion of Countywide expenses, at 32.7% of overall costs. This portion of the budget supports employee-related costs for 4,553 County positions allocated to departments and local agencies.</p>	<p>Services and Supplies expenses total \$451.3 million and cover a variety of expenses for departments and programs. At 29.6% of all costs, this category includes contract services, maintenance, and office expenses.</p>	<p>Other Charges, at \$431.7 million or 28.3% of all costs, are primarily made up of Cost Allocation Plan (CAP) charges along with direct support to program participants.</p>
		<p>Fixed Assets, make up 1.6% of all costs.</p>
		<p>Contingencies make up 0.8% of the budget.</p>

Revenue Sources **\$1,402,346,195**

Intergovernmental Revenue: Approximately **52.2%** of County revenue comes from **State** and **Federal** governments, the majority of which is restricted and must fund specific programs in the *Supporting Community Health* priority area.

*Includes Licenses, Permits, Franchises; Fines, Forfeitures, Penalties; Revenue from Use of Assets; Miscellaneous Revenue; Other Financing Sources; and other Intergovernmental Revenue

Appropriations and Revenue by Fund Type

2020-2021 Final Budget by Fund Type	Total Appropriations	Total Revenue	One-Time Funding Use*
General Fund	\$ 396,287,342	\$ 355,250,357	\$ 41,036,985
Special Revenue Funds	913,839,462	847,484,310	66,355,152
Capital Projects Funds	799,692	680,000	119,692
Enterprise Funds	83,718,878	70,133,015	13,585,863
Internal Service Funds	131,726,613	128,798,513	2,928,100
Total	\$ 1,526,371,987	\$ 1,402,346,195	\$ 124,025,792

*Fund balance and retained earnings usage to balance the budget.

Consistent with standard accounting practices, the County's budget is divided into separate financial entities known as "funds." Used to carry out specific activities in accordance with special regulations, restrictions, or limitations, governments use these fund entities to segregate their financial resources and demonstrate legal compliance. Three "governmental funds" (General, Special Revenue, and Capital Projects funds) account for local governmental activities and two proprietary fund types address "business-type" activities (Enterprise and Internal Services funds):

General Fund—Used to pay for core services such as public safety, parks and recreation, planning and community development, justice administration, tax assessment and collection, and a host of other vital services to the community; the revenue used to pay for these services comes primarily from local taxes such as property tax and sales tax, franchise fees, charges for services, and a variety of other discretionary sources

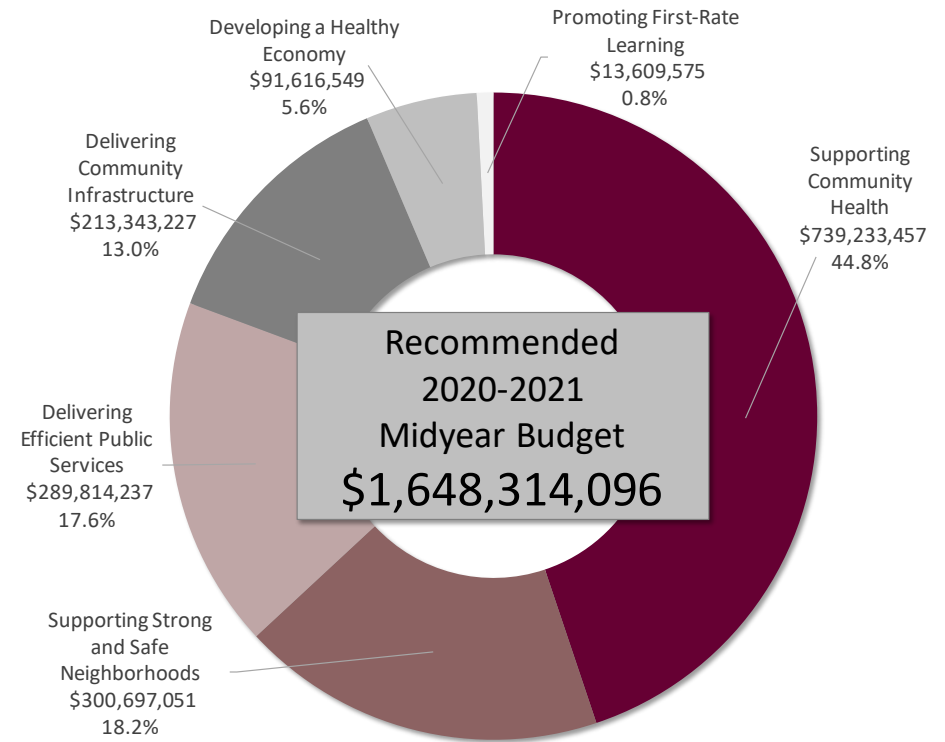
Special Revenue Funds—Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes and account for over half of Stanislaus County's budget

Capital Projects Funds—Typically used to account for financial resources that are identified for the acquisition or construction of major capital facilities

Enterprise Funds—Established for specific services that are funded directly by fees charges for goods and/or services

Internal Service Funds—Used to report activities that provide goods or services to County departments or agencies on a cost-reimbursement basis

Midyear Update



Fund Balance

Midyear adjustments reduce reliance on fund balance by \$706,296, primarily attributed to the recognition of additional revenue that exceeds appropriations increases. Total fund balance for all funds is projected to be \$518 million on June 31, 2021, with the General Fund estimated at **\$192.6 million**.

Fund Type	Beginning Fund	Operating Budget	Operating Budget	Midyear	
	Balance on 7/1/2020*	Revenue on 12/31/2020	Appropriations on 12/31/2020	Recommended Use of Fund Balance	Projected Fund Balance on 6/30/2021
General Fund	\$ 222,462,467	\$ 444,667,386	\$ 477,899,061	\$ (3,417,925)	\$ 192,648,717
Special Revenue Funds	268,073,501	856,938,122	922,685,444	(1,230,154)	203,556,333
Capital Projects Funds	3,806,216	680,000	799,692	-	3,686,524
Enterprise Funds	107,670,407	72,640,701	86,949,072	1,601,040	91,760,996
Internal Service Funds	36,113,282	129,016,013	136,490,317	2,340,743	26,298,235
Total All Funds	\$ 638,125,873	\$ 1,503,942,222	\$ 1,624,823,586	\$ (706,296)	\$ 517,950,805

*Note: The Final Budget document reported a total beginning fund balance of \$621,839,207. Since that time, post-closing adjustments totaling \$16,286,666 have been posted for all funds which resulted in a revised beginning fund balance of \$638.1 million, as depicted above. Significant post-closing adjustments included pension expenses for the Enterprise and Internal Service Funds associated with GASB 68; interest accruals and fair market value adjustments for all funds; additional Discretionary Revenue in the General Fund; and increased Risk Management Liability amounts in the Internal Service Funds, among others.

Midyear Update

2020-2021 Midyear Financial Report

The Adopted Final Budget is adjusted each year to include the following:

- Prior year appropriations for approved projects spanning fiscal years
- Budget adjustments approved through separate Board actions
- Quarterly adjustments made through regular status reports to the Board (see Stanislaus County Two-Year Budget Cycle diagram on Page 23)

The sum of these adjustments, including those from the First Quarter Financial Report, through December 31, 2020, totaled \$98.5 million, bringing the County's Operating Budget to \$1.62 billion.

The Midyear Financial Report provides an update on the status of the County budget midway through the fiscal year and is the result of significant analysis. This extensive review results in budget adjustments to meet departmental needs in support of their two-year objectives and ensure sufficient funding and appropriations exist to end the year in a positive fiscal positions.

The 2020-2021 Midyear Financial Report, the midpoint status report for the Year One of the current two-year cycle, was approved by the Board of Supervisors on March 2, 2021, and further adjusted the County's Operating Budget by \$23.5 million. The **\$1.65 billion Midyear Budget** is supported by \$1.53 billion in estimated revenue and the use of \$120.2 million in the use of fund balance, retained earnings, and one-time funding sources.

Fund Type	2020-2021 Adopted Final Budget	2020-2021 Midyear Operating Budget	2020-2021 Midyear Adjustments	Recommended 2020-2021 Midyear Budget
General Fund	\$ 396,287,342	\$ 477,899,061	\$ (251,953)	\$ 477,647,108
Special Revenue	913,839,462	\$ 922,685,444	23,323,960	946,009,404
Capital Projects	799,692	\$ 799,692	-	799,692
Enterprise	83,718,878	\$ 86,949,072	110,395	87,059,467
Internal Service	131,726,613	\$ 136,490,317	308,108	136,798,425
Total	\$ 1,526,371,987	\$ 1,624,823,586	\$ 23,490,510	\$ 1,648,314,096

Discretionary Revenue

Midyear adjustments included increases to Discretionary Revenue totaling **\$1.3 million** to accommodate updated projections in supplemental property and property transfer taxes and investment income.

General Fund

2020-2021 Adopted Final Budget

The 2020-2021 Adopted Final Budget for the General Fund totals **\$396.3 million**, an increase of \$18.7 million, or 5%, over the 2019-2020 Adopted Final Budget. The increase includes base funding adjustments to cover the funded service level cost of all current programs and allocated positions, reduced by a 5% vacancy factor for most departments. In addition, the Final Budget includes \$13.4 million to provide funding for mental health and social services programs affected by revenue shortfalls and ongoing program growth along with \$5.3 million in increased support for departmental unmet needs.

Budgets within the General Fund rely on \$121.7 million in departmental revenue, \$233.6 million in Discretionary Revenue, and assumes the use of \$41 million in both assigned and unassigned fund balance, including special reserves set aside for revenue stabilization. The General Fund opened the fiscal year on July 1, 2020 with a fund balance of \$212.3 million and is projected to end the fiscal year with a fund balance of \$171.2 million on June 30, 2021.

The use of fund balance assignments to balance the budget represents the value of long-range planning in action. These funds, set aside from savings in prior years, are dedicated to meeting various needs in the current budget. Stanislaus County relies on a two-year budget cycle tied to performance

General Fund	2018-2019 Adopted Final Budget	2019-2020 Adopted Final Budget	2020-2021 Adopted Final Budget
Departmental Appropriations	\$ 348,660,154	\$ 365,573,238	\$ 384,278,832
Appropriations for Contingencies	7,915,499	12,008,510	12,008,510
Total Appropriations	\$ 356,575,653	\$ 377,581,748	\$ 396,287,342
Departmental Revenue	116,754,369	122,933,677	121,645,357
General Fund Contribution	\$ 239,821,284	\$ 254,648,071	\$ 274,641,985
Sources of Funding			
Discretionary Revenue	\$ 223,068,632	\$ 234,299,000	\$ 233,605,000
Fund Balance Assignments	14,879,322	21,943,508	40,926,681
Fund Balance - Unassigned	1,873,330	(1,594,437)	110,304
Total Sources of Funding	\$ 239,821,284	\$ 254,648,071	\$ 274,641,985

County General Fund Contributions

\$274,641,985

\$116.9	Sheriff
\$24.6	Probation
\$23.6	County Operations
\$21.0	Community Services Agency
\$20.1	District Attorney
\$12.1	Public Defender
\$8.1	Behavioral Health/Recovery Sr
\$7.6	General Services Agency
\$6.4	Assessor
\$5.8	Health Services Agency
\$4.9	Chief Executive Office
\$3.7	Parks and Recreation
\$3.2	Clerk-Recorder
\$2.0	Environmental Resources
\$1.9	County Counsel
\$1.8	Planning and Community Devl
\$1.7	CEO - Human Relations
\$1.5	Board of Supervisors
\$1.5	Auditor-Controller
\$1.5	Agricultural Commissioner
\$4.7	All Other Departments*

General Fund contributions to County departments in the 2020-2021 Adopted Final Budget total **\$274.6 million**. These contributions, also noted as **Net County Cost**, are funded by **\$233.6 million** in Discretionary Revenue and **\$40.9 million** in fund balance assignments, resulting in the use of an additional **\$110,304** in unassigned fund balance. The majority of funding supports departments within the priority *Supporting Strong and Safe Neighborhoods* (specifically Sheriff, Probation District Attorney, and Public Defender) followed by County Operations and Community Services Agency.

*All Other Departments include Aging and Veterans Services, Information Technology Central, Treasurer-Tax Collector, Cooperative Extension, Library, Grand Jury, Public Works, and Economic Development Bank.

Figures in millions

County Long-Range Financial Plans

General Fund Long-Range Summary

The General Fund Long-Range Summary is an illustration of the County's long-range financial plans that extend beyond the current fiscal year based on known and/or anticipated funding and expenditure projections. The projections include escalation factors designed to meet the normal cost of doing business and address the organization's service needs into the future. Both funding and expenditure assumptions are identified in the Long-Range Summary below, with projections provided through Budget Year 2024-2025.

Discretionary Revenue includes sales tax, property tax, and interest income that can be impacted by economic factors and assumes a combined growth factor of 3.3% in Budget Year 2021-2022, 3% in Budget Year 2022-2023, and 2.6% in Budget Year 2023-2024. Expenditure assumptions include:

- Base budget increases of 1.3% in 2021-2022, with 2% growth thereafter
- Value of the 5% vacancy rate factor of 2% from 2021-2022 onward
- Health Insurance/Retirement rate uptick of 8.74% in 2021-2022 then flat
- Adult Detention Expansion Phase III beginning in Budget Year 2022-2023
- Appropriations for Contingencies set at minimum level from 2022-2023 on
- Removal of one-time projects/ADA improvements following current cycle

Item	2020-2021 Final Budget	2021-2022 Spending Plan	2022-2023 Projected Budget	2023-2024 Projected Budget	2024-2025 Projected Budget
Funding Assumptions					
Discretionary Revenue	\$ 233,605,000	\$ 241,340,000	\$ 248,600,000	\$ 255,100,000	\$ 261,900,000
Departmental Revenue	121,645,357	118,789,854	120,000,000	121,200,000	122,400,000
Unassigned Fund Balance	110,304	7,342,129	6,000,000	6,000,000	6,000,000
Assigned Fund Balance	40,926,681	500,000	-	-	-
Total Funding	\$ 396,287,342	\$ 367,971,983	\$ 374,600,000	\$ 382,300,000	\$ 390,300,000
Expenditure Assumptions					
Base Budget	\$ 282,152,294	\$ 285,954,831	\$ 291,700,000	\$ 297,500,000	\$ 303,500,000
5% Vacancy Rate Factor	(8,900,000)	(9,078,000)	(9,260,000)	(9,445,000)	(9,634,000)
Health Insurance and Retirement	62,734,241	68,674,083	71,207,831	73,841,268	76,578,568
Jail Medical	15,122,706	15,658,176	16,206,212	16,773,429	17,360,499
Less CCP Funding	(4,375,330)	(4,528,467)	(5,229,066)	(5,412,083)	(5,601,506)
Adult Detention Expansion Phase III	-	-	5,600,000	5,796,000	5,998,860
Contingencies (incl Reserve Increase)	12,835,510	12,265,510	7,266,103	7,677,535	7,939,866
One-Time Projects and Equipment	37,192,071	-	5,000,000	5,000,000	5,000,000
Staff Training and Development	500,000	-	-	-	-
Debt Service Offset by Rents	(1,474,150)	(1,474,150)	(1,467,081)	(1,475,081)	(1,484,081)
ADA Improvements	500,000	500,000	-	-	-
Total Costs	\$ 396,287,342	\$ 367,971,983	\$ 381,023,999	\$ 390,256,068	\$ 399,658,206
Net (Deficit)	\$ -	\$ -	\$ (6,423,999)	\$ (7,956,068)	\$ (9,358,206)