



# San Benito County

Budget Hearings FY 2022-2023

# Budget Hearings

- ▶ Government Code 29062 & 29063:
  - Recommended Budget submitted to the board, on or before June 30th
  - Upon receipt, the board shall consider it and or before June 30th at such time as it directs, shall make any revisions, reductions, or additions. Any official or person whose budget requests have been revised shall be given the opportunity to be heard thereon before the board during or prior to the hearings.
- ▶ Government Code 29080-29093
  - At the hearing, the board of supervisors shall hear any official who wishes to be heard regarding the recommended budget for his or her budget unit and any member of the public who files with the Clerk of the Board a written request to question any matter relating to that budget unit.
  - The responsibility of the administrative officer or auditor to revise the recommended budget to reflect the actions of the board



# What is Being Approved?

## ▶ Recommended Budget as Spending Authority

- New/Reclassified Positions – Personnel Schedule
  - Flexibly Staffed Positions
- Fixed Assets – Fixed Asset Schedule
- Capital Projects
  - Facilities – Capital Projects Schedule
  - Roads – Road Improvement Schedule
- Operating Budgets for all Departments/CSAs/CFDs
  - Schedule 9 & 15



# County Budget Act Schedules

- ▶ Follow the County Budget Guide
- ▶ Schedules 1-15
- ▶ Require closed books, end of year numbers
- ▶ Schedules 9 & 15
  - Individual Budget Unit Costs
  - Can be approved without the final year end numbers

Schedule 1: All Funds Summary.....	.....
Schedule 2: Governmental Funds Summary.....	.....
Schedule 3: Fund Balance – Governmental Funds.....	.....
Schedule 4: Obligated Fund Balance – By Governmental Funds.....	.....
Schedule 5: Summary of Additional Financing Sources by Source and Fund – Governmental Funds.....	.....
Schedule 6: Detail of Additional Financing Sources by Fund and Account – Governmental Funds.....	.....
Schedule 7: Summary of Financing Uses by Function and Fund – Governmental Funds.....	.....
Schedule 8: Detail of Financing Uses by Function, Activity and Budget Unit – Governmental Funds.....	.....
Schedule 9: Financing Sources and Uses by Budget Unit by Object – Governmental Funds.....	.....
Schedule 10: Operation of Internal Service Fund.....	.....
Schedule 11: Operation of Enterprise Fund.....	.....
Schedule 12: Special Districts and Other Agencies Summary.....	.....
Schedule 13: Fund Balance – Special Districts and Other Agencies.....	.....
Schedule 14: Obligated Fund Balance - Special Districts and Other Agencies.....	.....
Schedule 15: Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object.	.....

# Schedule 9 & 15 – County Budget Guide example

Schedule 9: Financing Sources and Uses by Budget Unit by Object Governmental Funds				
State Controller Schedules County Budget Act	County Name Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 20XX-XX			Schedule 9
	Budget Unit: 1570 – Human Resources Function: General Function Activity: Other General			
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5
Charges for Current Services	\$ 981,729	\$ 1,093,541	\$ 1,075,980	\$ 1,075,980
Miscellaneous Revenues	1,433,287	1,597,946	1,626,343	1,626,343
<b>Total Revenues</b>	<b>\$ 2,415,016</b>	<b>\$ 2,691,487</b>	<b>\$ 2,702,323</b>	<b>\$ 2,702,323</b>
Salaries and Benefits	\$ 2,856,117	\$ 3,147,783	\$ 3,300,261	\$ 3,300,261
Services and Supplies	1,884,576	2,314,371	2,364,016	2,364,016
Capital Assets Equipment	---	12,456	---	---
Expenditure Transfer and Reimbursement	11,445	---	---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 4,752,138</b>	<b>\$ 5,474,610</b>	<b>\$ 5,664,277</b>	<b>\$ 5,664,277</b>
<b>Net Cost</b>	<b>\$ 2,337,122</b>	<b>\$ 2,783,123</b>	<b>\$ 2,961,954</b>	<b>\$ 2,961,954</b>



# Schedule 9 & 15

Broken down by

Types

County Administrative Office

Internal Services

## Data

Collapse All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▼ Revenues	\$ 416,386	\$ 573,926	\$ 855,991	\$ 709,281	\$ 709,281
▶ Interdepartmental Charges	410,251	571,286	855,991	709,281	709,281
▶ Other Revenues	6,135	2,640	0	0	0
▼ Expenses	892,287	685,050	706,430	822,444	822,444
▶ Salary and Benefits	560,857	575,037	509,363	635,127	635,127
▶ Services and Supplies	331,430	110,013	192,600	182,850	182,850
▶ Other Charges	0	0	4,467	4,467	4,467
Revenues Less Expenses	\$ -475,901	\$ -111,124	\$ 149,561	\$ -113,163	\$ -113,163



# Countywide Budget Overview

- ▶ The FY 2022-23 Recommended Budget totals approximately \$234 million and represents an increase of approximately \$51.5 million from the FY2021-22 Adopted Budget. The increases are in capital fund expenditures (increase of \$18.8 million), road improvement projects (increase of \$12.2 million), and additional changes can be attributed to transfers out and general expenditure increases. Our Disaster Recovery Division (1047) has returned to its normal balance after 2 subsequent years of State and Federal influxes of funding. It is anticipated that to fund various projects the County will look to utilize all the available resources on hand. Various one-time funds will be put to use on Capital Projects and Road Projects.
- ▶ The recommended budget includes a net increase to staffing levels of 29.0 Full Time Equivalent's (FTE's) in order to address service demands from the prior years Adopted Budget. Behavioral Health Department saw a net decrease of 2 positions and Health and Human Services Agency increased 13 positions to increase social services programming and respond to the COVID-19 pandemic many at a Limited Term Status. A net increase of 14.0 FTE's in the General Fund from the last adopted budget to address public safety with some positions covered through new funding made available from American Rescue Plan Act, Grants, and AB109 realignment funding.



# Countywide Budget Overview

## Data

Expand All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▶ Revenues	\$ 133,356,976	\$ 163,780,485	\$ 157,429,389	\$ 173,790,157	\$ 185,828,000
▶ Expenses	134,413,651	158,734,890	182,614,113	199,823,469	234,164,217
Revenues Less Expenses	\$ -1,056,675	\$ 5,045,595	\$ -25,184,724	\$ -26,033,312	\$ -48,336,218

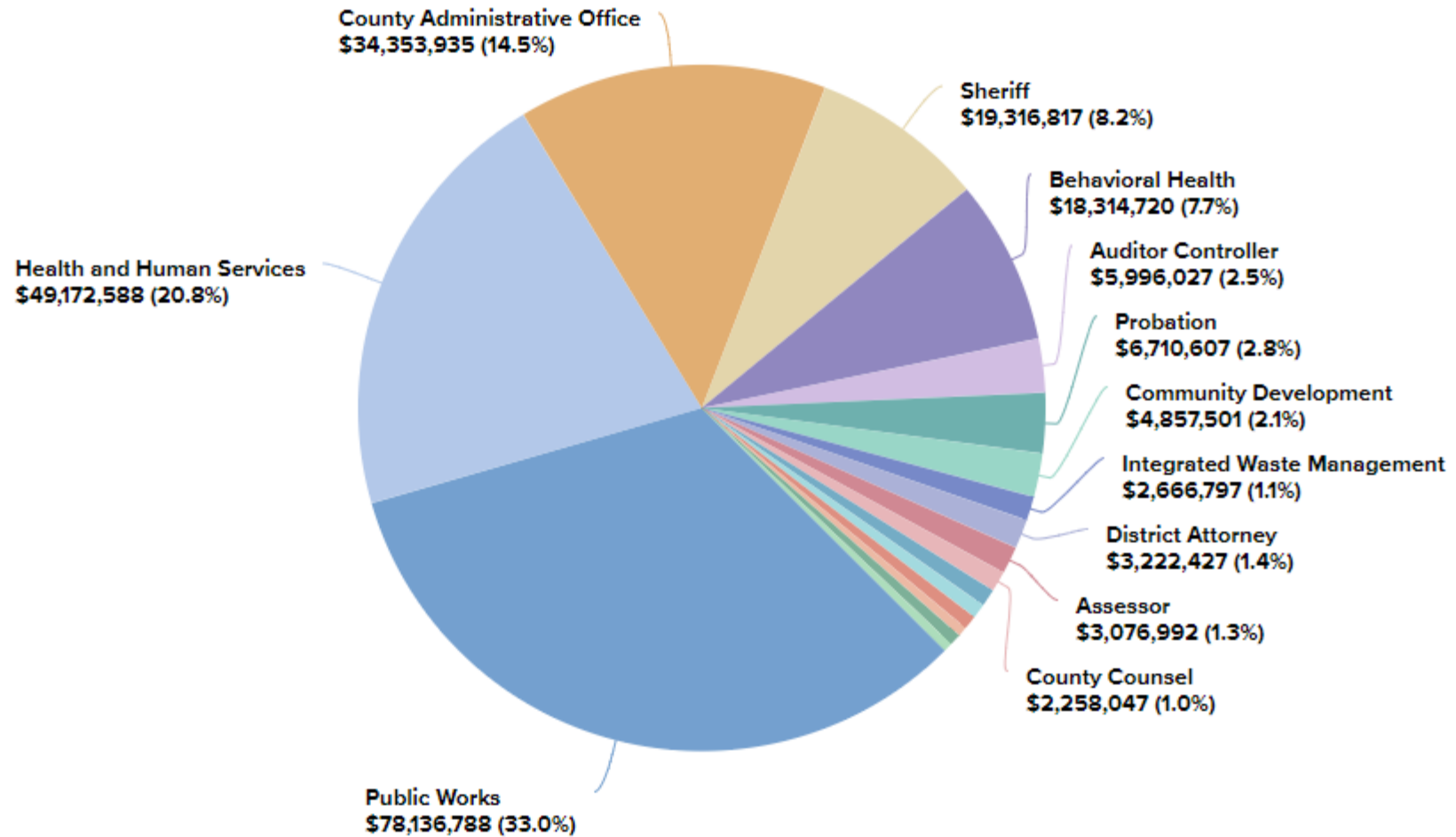
- Strategic Increases from prior year
- Various Capital Facilities, Roads and Bridges – One-time funding
- OpenGov System does not hold Fund Balances, but will next year
- New Projects and existing balances in various funds





# Expenditures by Category

## Visualization



# General Fund Overview

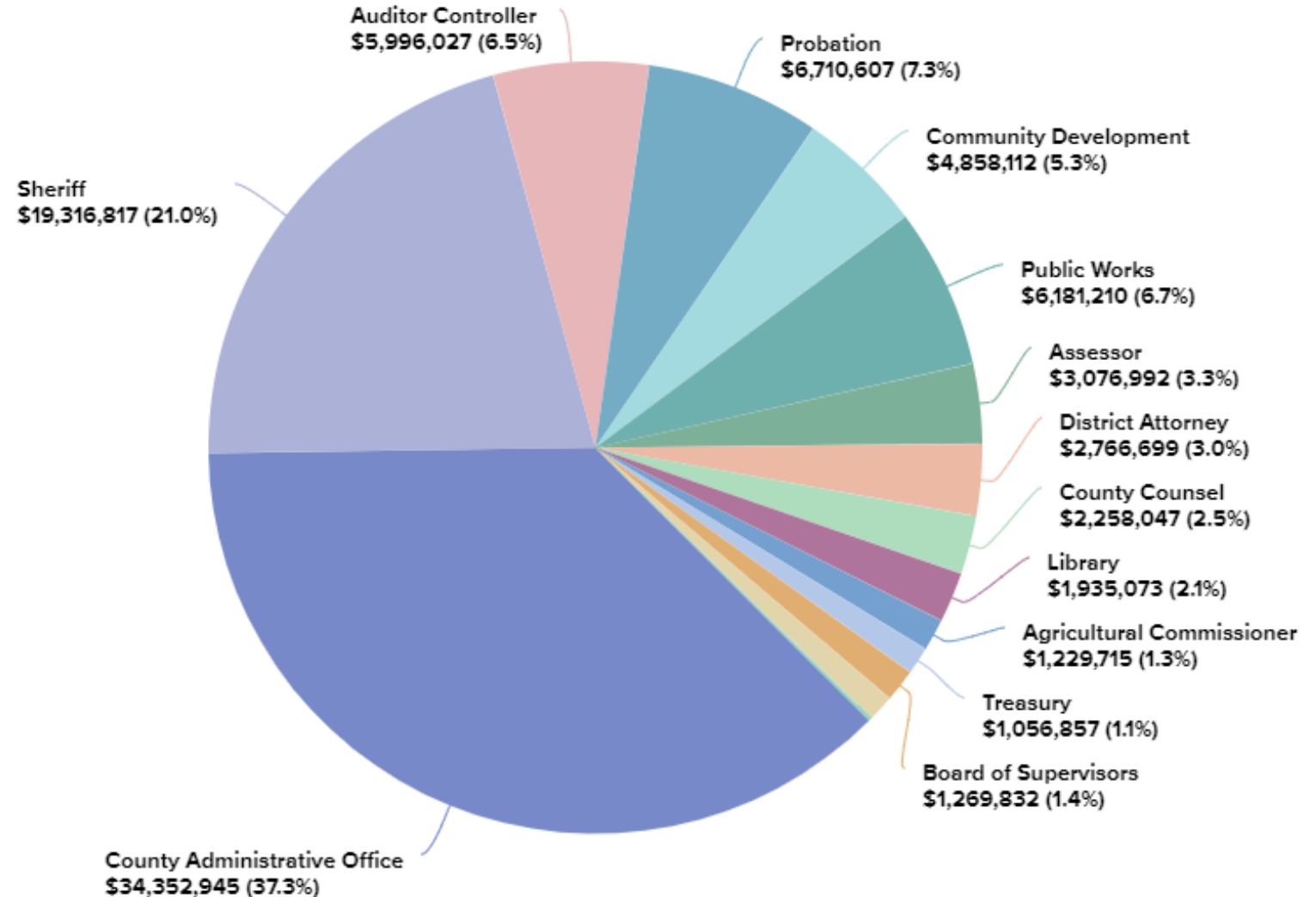
- ▶ The proposed FY2022-23 General Fund budget totals approximately \$84.5 million representing an increase of \$14.8 million from the prior year adopted budget. Some of the changes from the previous fiscal year include \$13 million increase of expenditures under the General Fund Contribution budget unit related to the Capital Projects and Road Infrastructure. Most of the funding is or will be coming from fund balance via Award Homes funding (\$12 million), American Rescue Plan Act (ARPA), and other funding sources. For this upcoming fiscal year we saw relatively no drops in expenditure, but one item which was addressed was the un-funding of previously long-standing vacant positions. San Benito County will be removing the long-standing vacancy budgeting practice, and this will result in positions being moved from funded to un-funded status on the budget. This upcoming budget has a total of 12 unfunded positions, up from 8 the prior year, and it will continue to increase as positions are un-funded.



# General Fund Expenditures by Department

## County Administration Office

- Administration
- Information Technology
- Human Resources
- Office of Emergency
- Disaster Recovery
- Animal Control
- Risk Management
- Veterans Affairs
- Public Defender
- Ag Extension
- Grand Jury
- Non-Department & Contribution



# Recommended Budget Access

- ▶ [San Benito County Recommended Budget FY22-23](#)



# Consent & Regular Agenda

## ▶ Consent Agenda

- Budget Units that aside from normal costs of increases, don't have any large significant increases
  - COLA, Service Contracts, Renewals, Extensions, PERS, and OPEB

## ▶ Regular Agenda

- Budget Units with large significant changes or relevant changes, omitted items, supplemental adjustments
  - Updates on costs, missing information



# Additional Budget Information

- ▶ Reorganization
  - Resource Management Agency
  - Information Technology
  - Clerk, Auditor-Controller, Recorder, Elections – January 2, 2023
- ▶ Organization Review
  - Behavioral Health/Health and Human Services Agency
- ▶ Flexibly Staffed Positions
  - Addressing: Retention, Succession, and Flexibility
  - CAO, Ag. Comm., Assessor, Auditor, Probation, Roads, RMA – Admin, Public Health, HHSA, CSWD, Victims Witness, AB109





# Consent Agenda

Items 1 – 142



# Regular Agenda

Items 143-164



# 143. BU 1047 – Disaster Recovery

- ▶ The full American Rescue Plan Act Funding has been received. ARPA Ad Hoc has collaborated with the County Administration Office on putting together a plan to spend these federal funds.
- ▶ County will elect to take the \$10 million dollar allowance, which will provide a wide range of flexibility. We plan to put most of the standard allowance towards General Fund Salaries and Benefits, this will free up funding in the General Fund for one-time projects. Some of those one-time projects are being brought to the Board of Supervisors in the Capital Project Fund.
- ▶ Many of the financial movements will happen internally and therefore the division has returned to its original base from prior years.

Collapse All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▼ Revenues	\$ 102,006	\$ 13,258,393	\$ 6,000,000	\$ 6,000,000	\$ 0
▶ Federal	81,605	7,146,003	6,000,000	6,000,000	0
▶ Aid from Federal	0	6,099,859	0	0	0
▶ State Aid	20,401	12,531	0	0	0
▼ Expenses	745,897	7,640,278	6,111,566	6,176,207	326,207
▶ Services and Supplies	573,716	3,697,506	6,100,000	6,100,000	100,000
▶ Other Charges	83,352	3,379,670	11,566	76,207	76,207
▶ Salary and Benefits	72,809	280,185	0	0	150,000
▶ Fixed Assets	16,020	282,918	0	0	0
Revenues Less Expenses	\$ -643,891	\$ 5,618,115	\$ -111,566	\$ -176,207	\$ -326,207



# 144. BU 1025 – Grand Jury Division

- ▶ The Civil Grand Jury is a constitutionally-mandated body of citizens who volunteer for a one-year term of service. It is assembled annually to investigate the finances, operations, and affairs of local cities, the County, and other local governmental agencies. Typical work products of the Civil Grand Jury include final reports and recommendations to the Board of Supervisors, area city councils, and special districts. The administrative office provides administrative support by assisting with purchasing equipment, supplies, travel, training, and meeting reimbursements. The County Counsel’s Office is designated by law as the Grand Jury’s legal advisor. One attorney in the office is assigned to provide legal advice and assistance to the Grand Jury, with an ethical wall between that attorney and others who assist the Board of Supervisors and other County officials in responding to the Grand Jury’s annual report.

Collapse All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
▼ Expenses	25,984	13,578	45,291	18,007	30,507
▶ Services and Supplies	10,532	2,371	16,000	16,000	28,500
▶ Other Charges	15,452	11,207	29,291	2,007	2,007
Revenues Less Expenses	\$ -25,984	\$ -13,578	\$ -45,291	\$ -18,007	\$ -30,507

# 145. BU 1175 –Operations (Sheriff’s)

- ▶ Serves the public by establishing a partnership with the community to protect life and property, prevent crime and solve problems. The Operations Division has principal law enforcement jurisdiction in all unincorporated areas of San Benito County covering approximately 1,396 square miles. The Sheriff also provides law enforcement services to the city of San Juan Bautista.
- ▶ Noticeable changes are 2 added Deputy Sheriff’s Officers.

Collapse All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▼ Revenues	\$ 1,246,138	\$ 1,377,991	\$ 1,457,490	\$ 1,735,600	\$ 1,706,538
▼ Expenses	7,427,629	6,810,830	6,748,441	7,539,138	8,355,223
▶ Salary and Benefits	5,811,972	5,618,398	5,445,377	5,431,541	6,247,126
▶ Other Charges	1,015,162	482,211	419,944	1,006,522	1,006,522
▶ Services and Supplies	534,700	566,993	667,720	850,155	850,655
▶ Fixed Assets	65,795	143,229	215,400	250,920	250,920
<b>Revenues Less Expenses</b>	<b>\$ -6,181,491</b>	<b>\$ -5,432,839</b>	<b>\$ -5,290,951</b>	<b>\$ -5,803,538</b>	<b>\$ -6,648,685</b>

# 146. BU 1271 – Economic Development Division

- ▶ The San Benito County Economic Development Division is designed for the well-being and prosperity of San Benito County. Through collaboration and partnership with many local organizations, we strengthen economic development to ensure a diversified and healthy economy. They are creating better-paying jobs, reducing poverty, and increasing the revenue base encouraging business expansion to ensure economic vitality. Contributions to Economic Development organizations are set aside as annual contributions if appropriated by the Board. The Board retains the authority to reduce its allocation to these outside agencies upon findings that internal countywide priority programs would otherwise require program reductions.

Collapse All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
▼ Expenses	0	145,000	100,000	102,535	152,535
▶ Other Charges	0	9,250	100,000	102,535	152,535
▶ Services and Supplies	0	135,750	0	0	0
Revenues Less Expenses	\$ 0	\$ -145,000	\$ -100,000	\$ -102,535	\$ -152,535

# 147. BU 1290 Building & Ground Maintenance

- ▶ The Building and Grounds Maintenance division is responsible for all County departmental requests for repairs or maintenance of County facilities, including leased buildings that are not otherwise the responsibility of the landlord/lessor, for owned buildings, for parks and other community areas, and for the climate control systems in certain County buildings. We monitor the overall condition of facilities and will make recommendations to department heads or other appropriate County management for projects that are too large in scope for our staff to perform, or that require special knowledge/experience.

2022- 2023 CAO Rec.	Budgeted		Adjustment	Revised Budget
Interdepartment Charges	\$ 947,791.00		\$ -	\$ 947,791.00
Total Revenue	\$ 947,791.00			\$ 947,791.00
Salary and Benefit	\$ 906,693.00		\$ -	\$ 906,693.00
Services and Supplies	\$ 676,596.00		\$ 50,374.00	\$ 726,970.00
Other Charges	\$ -		\$ -	\$ -
Fixed Assets	\$ 20,000.00		\$ -	\$ 20,000.00
Total Expenses	\$ 1,603,289.00			\$ 1,653,663.00
Net	\$ (655,498.00)			\$ (705,872.00)
Increase of \$50,374 for a service contract for the HVAC (new Jail) not included in 1290's budget.				

# 147. Supplemental Budget Amendment

- ▶ Staff Recommendation:
  - Approve the supplemental budget adjustment that includes the following changes:
    - Increase of \$50,374 for a service contract for the HVAC (new Jail) not included it in 1290's budget.

2022- 2023 CAO Rec.	Budgeted		Adjustment	Revised Budget
Interdepartment Charges	\$ 947,791.00		\$ -	\$ 947,791.00
Total Revenue	\$ 947,791.00			\$ 947,791.00
Salary and Benefit	\$ 906,693.00		\$ -	\$ 906,693.00
Servcies and Supplies	\$ 676,596.00		\$ 50,374.00	\$ 726,970.00
Other Charges	\$ -		\$ -	\$ -
Fixed Assets	\$ 20,000.00		\$ -	\$ 20,000.00
Total Expenses	\$ 1,603,289.00			\$ 1,653,663.00
Net	\$ (655,498.00)			\$ (705,872.00)
Increase of \$50,374 for a service contract for the HVAC (new Jail) not included it in 1290's budget.				



# 148. BU 1295 Public Works Admin. and Engineering

- ▶ Administration ensures all financial transactions arising from activities in the all RMA divisions are recorded accurately and in accordance to guidelines set forth by the County, State, Federal and any other regulatory bodies. Provides financial information to RMA and County end users to enable informed financial decisions. Ensures timely billings to maximize cost recovery.
- ▶ Public Works Engineering provides engineering services for the planning, design, construction and maintenance for all County Public Works projects, including but not limited to, roads, bridges, facilities as well as for land development projects within the County. To ensure terms of land development agreements as they relate to County infrastructure are complied with.

- New personnel addition is a Capital Projects Manager for FY 22-23

Expand All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▼ Revenues	\$ 178,966	\$ 373,496	\$ 72,000	\$ 72,000	\$ 135,000
▶ Charges for Services	167,943	306,503	63,000	63,000	128,000
▶ Licenses, Permits and Franchises	10,998	16,993	9,000	9,000	7,000
▶ Transfer In	0	50,000	0	0	0
▶ Interdepartmental Charges	25	0	0	0	0
▼ Expenses	1,975,661	1,934,920	2,327,123	3,570,092	3,447,516
▶ Salary and Benefits	1,209,730	1,345,224	1,619,898	2,144,340	1,936,464
▶ Other Charges	85,109	106,300	317,925	1,036,452	1,051,452
▶ Services and Supplies	680,822	483,397	389,300	389,300	459,600
<b>Revenues Less Expenses</b>	<b>\$ -1,796,695</b>	<b>\$ -1,561,424</b>	<b>\$ -2,255,123</b>	<b>\$ -3,498,092</b>	<b>\$ -3,312,516</b>

# 149. BU 2010 Road Crew/Maintenance Shop

- ▶ The Road Maintenance department is responsible to maintain and make repairs to the County’s network of roads, bridges and other related infrastructure so that the community can operate on them safely. This includes 450 miles of roadways, and more than 70 bridges spread throughout almost 1,400 square miles. Activities include pothole patching, grading, weed abatement and replacing signage.

<a href="#">Collapse All</a>	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▼ Revenues	\$ 2,031,176	\$ 3,316,734	\$ 2,619,000	\$ 2,619,000	\$ 3,924,000
▶ State Aid	2,031,176	1,978,815	2,390,000	2,390,000	2,734,000
▶ Transfer In	0	1,322,000	229,000	229,000	1,190,000
▶ Other Revenues	0	15,919	0	0	0
▼ Expenses	1,620,878	2,195,253	3,106,179	4,918,814	3,936,106
▶ Salary and Benefits	941,934	897,821	1,490,483	1,689,864	1,697,156
▶ Services and Supplies	495,526	712,007	1,015,800	1,014,900	1,014,900
▶ Other Charges	140,577	199,439	320,896	1,024,050	1,024,050
▶ Fixed Assets	42,841	385,986	279,000	1,190,000	200,000
Revenues Less Expenses	\$ 410,298	\$ 1,121,482	\$ -487,179	\$ -2,299,814	\$ -12,106





# 149. Supplemental Budget Amendment

- ▶ Staff Recommendation:
  - Approve the supplemental budget adjustment that includes the following changes:
    - Increase expenses to the training budget by \$20,000. Extra funding is required in order to have funds available for staff to obtain Class A licenses.
    - Increase Fixed Assets by \$140,000 for a Patch Truck that was not purchased in FY 21-22, approve purchase of the patch truck.

2022- 2023 CAO Rec.	Budgeted		Adjustment	Revised Budget
State Aid	\$ 2,734,000.00		\$ -	\$ 2,734,000.00
Transfer In	\$ 1,190,000.00		\$ -	\$ 1,190,000.00
<b>Total Revenue</b>	<b>\$ 3,924,000.00</b>			<b>\$ 3,924,000.00</b>
Salary and Benefit	\$ 1,697,156.00		\$ -	\$ 1,697,156.00
Servcies and Supplies	\$ 1,014,900.00		\$ 20,000.00	\$ 1,034,900.00
Other Charges	\$ 1,024,050.00		\$ -	\$ 1,024,050.00
Fixed Assets	\$ 200,000.00		\$ 140,000.00	\$ 340,000.00
<b>Total Expenses</b>	<b>\$ 3,936,106.00</b>			<b>\$ 4,096,106.00</b>
<b>Net</b>	<b>\$ (12,106.00)</b>			<b>\$ (172,106.00)</b>
<b>\$20,000 increase to services and supplies to the Training line item &amp; \$140,000 for Fixed Assets for a Patch Truck that was not purchased in FY 21-22</b>				



# 150 & 151 CSA #50 & CSA #53

- ▶ CSA 50 Dunneville: January 2021 had a Prop 218 vote that passed an additional \$640 per parcel (30 parcels in CSA 50) that will be on this year’s annual levy.
- ▶ CSA 53 Riverview Estates: With the annexation of the Riverview 2 self help project, 24 parcels (at \$407.56 a parcel) will be added to this year’s levy.

CSA - 50

2022- 2023 CAO Rec.	Budgeted		Adjustment	Revised Budget
Charges for Services	\$ 51,000.00		\$ 19,200.00	\$ 70,200.00
Use of Money and Prop.	\$ 110.00		\$ -	\$ 110.00
Total Revenue	\$ 51,110.00			\$ 70,310.00
Salary and Benefit	\$ 12,305.00		\$ -	\$ 12,305.00
Servcies and Supplies	\$ 52,221.00		\$ -	\$ 52,221.00
Other Charges	\$ 7,695.00		\$ -	\$ 7,695.00
Fixed Assets	\$ -		\$ -	\$ -
Total Expenses	\$ 72,221.00			\$ 72,221.00
Net	\$ (21,111.00)			\$ (1,911.00)
<p><b>\$19,200 increase in Charges for Services from January 2021 had a Prop 218 vote that passed an additional \$640 per parcel (30 parcels in CSA 50) that will be on this year’s annual levy.</b></p>				

CSA - 53

2022- 2023 CAO Rec.	Budgeted		Adjustment	Revised Budget
Charges for Services	\$ 24,000.00		\$ 9,781.44	\$ 33,781.44
Use of Money and Prop.	\$ 75.00		\$ -	\$ 75.00
Total Revenue	\$ 24,075.00			\$ 33,856.44
Salary and Benefit	\$ 3,695.00		\$ -	\$ 3,695.00
Servcies and Supplies	\$ 6,230.00		\$ -	\$ 6,230.00
Other Charges	\$ 2,603.00		\$ -	\$ 2,603.00
Fixed Assets	\$ -		\$ -	\$ -
Total Expenses	\$ 12,528.00			\$ 12,528.00
Net	\$ 11,547.00			\$ 21,328.44
<p><b>\$9,781.44 increase in Charges for Services with the annexation of the Riverview 2 self help project, 24 parcels (at \$407.56 a parcel) will be added to this year’s levy.</b></p>				

# 150 & 151. Supplemental Budget Amendments for CSA 50 & 53

▶ Staff Recommendation:

- Approve the supplemental budget adjustment that includes the following changes:
  - \$19,200 increase in Charges for Services from January 2021 had a Prop 218 vote that passed an additional \$640 per parcel (30 parcels in CSA 50) that will be on this year’s annual levy. (CSA #50)
  - \$9,781.44 increase in Charges for Services with the annexation of the Riverview 2 self help project, 24 parcels (at \$407.56 a parcel) will be added to this year’s levy. (CSA #53)

CSA - 50

2022- 2023 CAO Rec.	Budgeted		Adjustment	Revised Budget
Charges for Services	\$ 51,000.00		\$ 19,200.00	\$ 70,200.00
Use of Money and Prop.	\$ 110.00		\$ -	\$ 110.00
<b>Total Revenue</b>	<b>\$ 51,110.00</b>			<b>\$ 70,310.00</b>
Salary and Benefit	\$ 12,305.00		\$ -	\$ 12,305.00
Services and Supplies	\$ 52,221.00		\$ -	\$ 52,221.00
Other Charges	\$ 7,695.00		\$ -	\$ 7,695.00
Fixed Assets	\$ -		\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 72,221.00</b>			<b>\$ 72,221.00</b>
<b>Net</b>	<b>\$ (21,111.00)</b>			<b>\$ (1,911.00)</b>
<p><b>\$19,200 increase in Charges for Services from January 2021 had a Prop 218 vote that passed an additional \$640 per parcel (30 parcels in CSA 50) that will be on this year’s annual levy.</b></p>				

CSA - 53

2022- 2023 CAO Rec.	Budgeted		Adjustment	Revised Budget
Charges for Services	\$ 24,000.00		\$ 9,781.44	\$ 33,781.44
Use of Money and Prop.	\$ 75.00		\$ -	\$ 75.00
<b>Total Revenue</b>	<b>\$ 24,075.00</b>			<b>\$ 33,856.44</b>
Salary and Benefit	\$ 3,695.00		\$ -	\$ 3,695.00
Services and Supplies	\$ 6,230.00		\$ -	\$ 6,230.00
Other Charges	\$ 2,603.00		\$ -	\$ 2,603.00
Fixed Assets	\$ -		\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 12,528.00</b>			<b>\$ 12,528.00</b>
<b>Net</b>	<b>\$ 11,547.00</b>			<b>\$ 21,328.44</b>
<p><b>\$9,781.44 increase in Charges for Services with the annexation of the Riverview 2 self help project, 24 parcels (at \$407.56 a parcel) will be added to this year’s levy.</b></p>				

# 152. BU 3500 – Capital Projects

- ▶ The Capital Projects Fund holds all of the capital expenditures and activity regarding new infrastructure, tenant improvements, and technology upgrades of County owned property. The Capital Projects group provides leadership and assistance to County departments who need facilities improvements or expansions, commencing from the initial planning and exploring various alternatives for their needs through the design and construction stages. The department interacts with the owner/customer of the project, various other County departments as needed, and the public to promote transparency throughout the process. Best practices are employed to utilize the best available resources within and outside of the County in order to deliver a completed project in a timely manner.
- ▶ Administrative omission to the Capital Project list
  - OES New HVAC unit-failing mechanical – funding was budgeted, but the project was not included on the list

# 152. Capital Project Recommendation

## ▶ Staff Recommendation:

- Approve modification of Capital Project list to include the OES New HVAC unit-failing mechanical, funding had been budgeted, but the project was omitted from the Capital Project lists. Revised Capital Project list attached to the agenda item.



# 153-162. BU 7500-7545 Developer Project Fund

- ▶ The Developer Projects fund was created to completely separate the expenses related to projects the County is working on. This will provide a clearer more transparent set up for the projects.
- ▶ (7500) - Fairview Corners, (7505) - Betabel Road, (7510) - 129/Searle Road, (7515) - Vista Del Calabria (LICO/GRECO)
- ▶ (7520) - San Juan Oaks, (7525) - Santana Ranch, (7530) - Ridgemark Promotory (Bluffs)
- ▶ (7535) - Ridgemark Golf and Country Club, (7540) - Strada Verde, (7545) - Richland Communities

<a href="#">Collapse All</a>	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,055,100
▶ Charges for Services	0	0	0	0	2,055,100
▼ Expenses	0	0	0	0	2,055,100
▼ Services and Supplies	0	0	0	0	2,055,100
Other Consultants	0	0	0	0	1,955,100
Planning and Engineering	0	0	0	0	100,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# 163. BU 3883 County IWM Fund

- ▶ County IWM Fund 225 - Created to separate the specific expenses associated with San Benito County specific IWM revenues and expenses outside of the Regional Agency.

Collapse All	2019-20 Actual	2020-21 Actual	2021-22 CAO Rec.	2022-23 Dep. Req.	2022-23 CAO Rec.
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 589,000
▶ Licenses, Permits and Franchises	0	0	0	0	442,000
▶ Other Revenues	0	0	0	0	147,000
▼ Expenses	0	0	0	0	309,000
▶ Services and Supplies	0	0	0	0	309,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 280,000

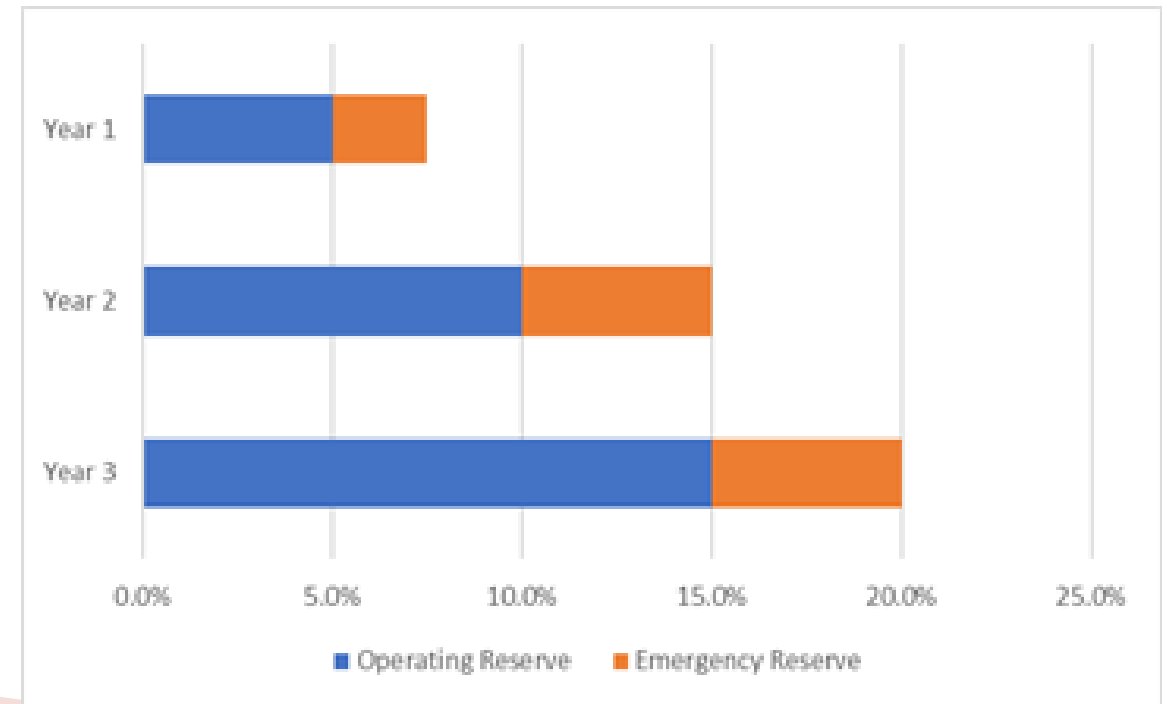
# 164 – Reserve Policy

## ▶ General Fund Reserve Policy

Reserve	Percentage of Operating Budget
General Fund Operating Reserve	15%
General Fund Emergency Reserve	5%

	Operating Reserve	Emergency Reserve
Year 1	5.0%	2.5%
Year 2	10.0%	5.0%
Year 3	15.0%	5.0%

**Recommendation: Approve & Adopt Reserve Policy, Direct CAO and County Auditor to set up Reserve Accounts in the Adopted Budget**







# Final Deliberations