

# Budget at a Glance

Budget Period 2020-2021/2021-2022

**Final Budget 2021-2022**

**Year  
Two**

Stanislaus County, California

Board of Supervisors  
Vito Chiesa, Chairman

Buck Condit  
Mani Grewal

Terry Withrow  
Chance Condit

Submitted by Jody Hayes, Chief Executive Officer

# Mission—Vision—Values

## County Mission

*We Build Community!*

## Vision

Becoming a community of choice, where people live, work, and thrive—a place worthy of calling home.

**Under Construction:  
Update Coming Soon!**

## Values

Trustworthiness

Respect

Responsibility

Fairness

Caring

Citizenship

## Board Priorities



**Supporting Strong  
and Safe Neighborhoods**  
for individuals and families  
to thrive



**Developing  
a Healthy Economy,**  
building upon our strong  
agricultural foundation



**Supporting  
Community Health,**  
physical, mental, emotional,  
and spiritual



**Promoting First-Rate Learning**  
opportunities for all residents  
to advance community and  
individual prosperity



**Delivering Efficient Public  
Services and Community  
Infrastructure**  
to benefit residents and businesses

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## Budget Message

*“Balance is key, without balance there’s conflict,  
a battle between positivity and negativity.”*

*— Brian Benjamin Sotomayor*



A year ago, I focused this budget message on balance, the challenges in finding it and managing it amidst the growing impacts arising under the COVID-19 pandemic. A year later I find myself continuing to focus on balance and what it means to this organization. We are still operating under an emergency order, moving with the changing needs of our community through the ebb and flow of demands that require those expanded functions that have evolved through the pandemic along with all the pre-existing programs and services that provide the backbone of support for the community. How can we adjust best to meet these needs? How do we learn to deliver County services in a pandemic? And how do we do this effectively and efficiently, while acknowledging the continued strain these needs place on our existing resources?

We invest. We invest in our organization to strengthen those resources and provide the means to grow under this changing landscape. We invest in our departments to buoy the very programs and services that build up our community and make it stronger, healthier, able to thrive. And how exactly do we invest in our organization?

Brian Benjamin Sotomayor once said, “balance is key, without balance there’s conflict, a battle between positivity and negativity.” While we have done extraordinary things using a lean County model, the strain it places on all aspects of the organization can lead to a point of diminishing return, which ultimately impacts all County departments and the core services we provide to the community. The recommendations included in this budget reflect this reality and the theme of balance needed between departments providing direct community services and those who support them. While we recognize the idea of “perfect balance” is impossible to reach over time, we do commit to identify and correct imbalance in the organization when we see the scales tipping between our culture of “lean government” and our ability to maximize the delivery of our important investments in the safety and health of our community.

Respectfully,

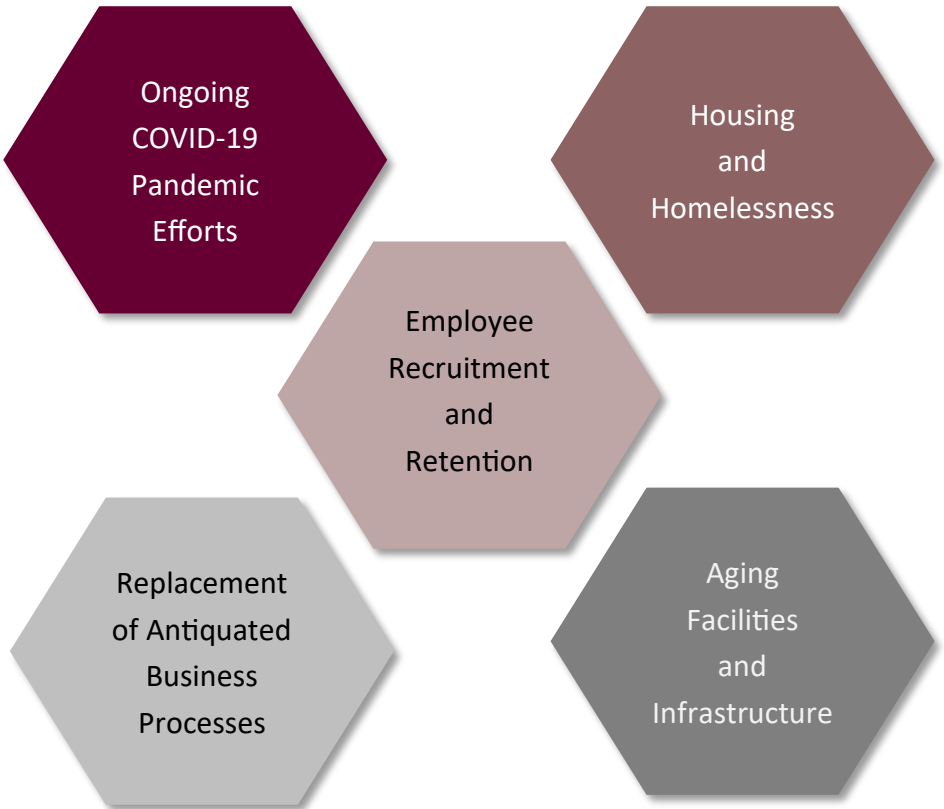
A handwritten signature in black ink, appearing to read "Jody Hayes".

Jody Hayes, Chief Executive Officer

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## Challenges and Opportunities

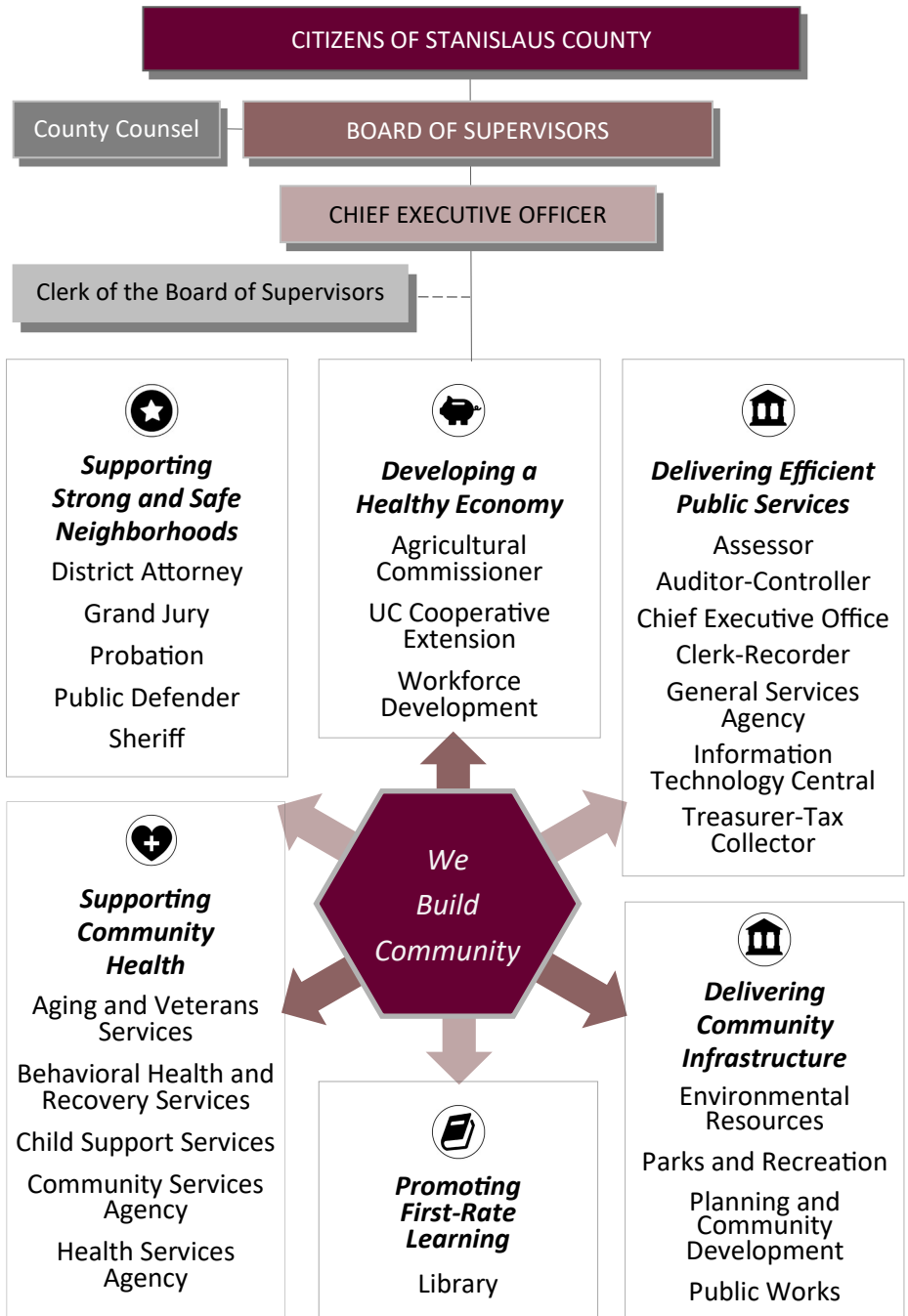
In order to meet Countywide and departmental objectives that are in line with Board priorities, the organization regularly evaluates the challenges and opportunities that can impact outcomes. Many of the challenges and opportunities affecting the community require a collaborative approach and are beyond the scope of any one department or agency to resolve, including:



Key challenges and opportunities identified by individual departments are clearly noted and contained within each department section of the full 2021-2022 Adopted Final Budget document, available online at:

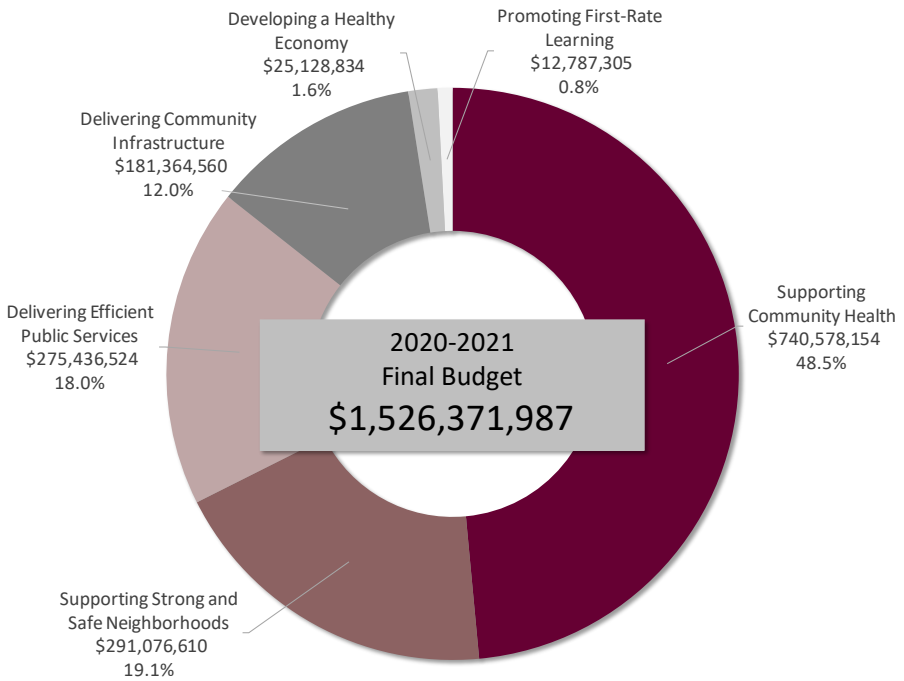
[www.stancounty.com/budget](http://www.stancounty.com/budget)

# Stanislaus County Organizational Structure



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## 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, Sheriff staffing costs, and the implementation of 17 new Road and Bridge projects.

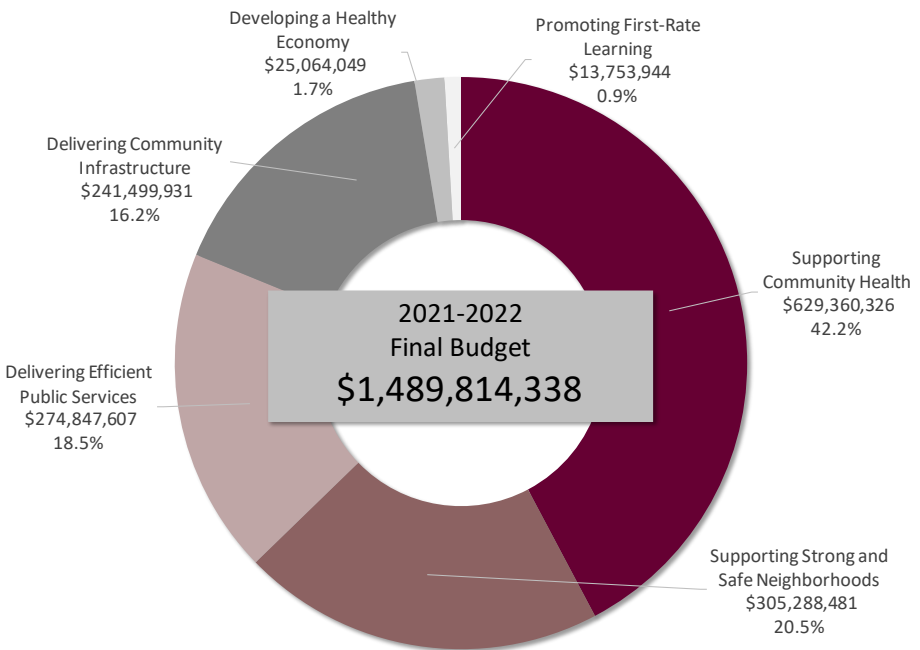
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## 2021-2022 Adopted Final Budget

### 2021-2022 Adopted Final Budget

The 2021-2022 Final Budget of **\$1.5 billion** was approved by the Board of Supervisors on September 21, 2021, representing a decrease of 2.4% from the 2020-2021 Adopted Final Budget, largely due to the removal of one-time costs in this Year Two of the current two-year budget cycle. However, Final Budget represents an increase of \$27.1 million, or 1.9%, over the 2021-2022 Adopted Proposed Budget, with the following adjustments noted by Board priority:

- *Supporting Community Health:* Decrease \$111 million\*
- *Supporting Strong and Safe Neighborhoods:* Increase \$14.9 million
- *Delivering Efficient Public Services:* Increase \$18.3 million
- *Delivering Community Infrastructure:* Increase \$103.7 million\*\*
- *Developing a Healthy Economy:* Decrease \$6,500
- *Promoting First-Rate Learning:* Increase \$1.2 million



\*Due to ongoing accounting adjustment to remove \$160.1 million from CSA

\*\*Largely due to projects in Public Works and Planning and Community Development

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# Appropriations by Department

In Millions

## *Supporting Community Health*

**\$629.4**

- \$334.3 Community Services Agency
- \$158.1 Behavioral Health/Recovery Services
- \$114.4 Health Services Agency
- \$ 16.3 Child Support Services
- \$ 6.3 Aging and Veterans Services

- \$179.5 Sheriff
- \$ 76.1 Probation
- \$ 26.0 District Attorney
- \$ 14.8 Public Defender
- \$ 7.0 County Operations (Safe)
- \$ 0.9 ICJIS
- \$ 0.8 Capital Projects
- \$ 0.2 Grand Jury

## *Supporting Strong and Safe Neighborhoods*

**\$305.3**

## *Delivering Efficient Public Services*

**\$274.8**

- \$ 96.6 County Operations (Efficient)
- \$ 85.9 CEO—Human Relations\*
- \$ 34.7 General Services Agency
- \$ 14.2 Information Technology Central
- \$ 9.1 Assessor
- \$ 9.0 Chief Executive Office
- \$ 9.0 Clerk-Recorder
- \$ 5.7 Auditor-Controller
- \$ 4.7 County Counsel
- \$ 3.9 Treasurer-Tax Collector
- \$ 2.0 Board of Supervisors

- \$152.2 Public Works
- \$ 41.4 Planning/Community Development
- \$ 34.5 Environmental Resources
- \$ 13.4 Parks and Recreation

## *Delivering Community Infrastructure*

**\$241.5**

## *Developing a Healthy Economy*

**\$25.1**

- \$ 17.7 Workforce Development
- \$ 6.3 Agricultural Commissioner
- \$ 0.9 UC Cooperative Extension
- \$ 0.2 Economic Development Bank

- \$ 13.7 Library

## *Promoting First-Rate Learning*

**\$13.7**

\*Includes County Medical and Dental Self-Insurance programs



# Appropriations and Revenue

## Cost Distribution

**\$1,489,814,338**

**Salaries and Benefits** of **\$554.3 million** make up the largest portion of Countywide expenses, at **37.2%** of overall costs. This portion of the budget supports employee-related costs for **4,587** County positions allocated to departments and local agencies.

**Services and Supplies** expenses total **\$506.8 million** and cover a variety of expenses for departments and programs. At **34%** of all costs, this category includes contract services, maintenance, and office expenses.

**Other Charges**, at **\$300.6 million** or **20.2%** of all costs, are primarily made up of Cost Allocation Plan (CAP) charges.

**Other Financing/Intrafund** combine for **6.4% of costs**.

**Fixed Assets** make up **1.2%** of all costs.

**Contingencies** make up **1%** of the budget.

## Revenue Sources

**\$1,431,691,162**



State Revenue  
31%



Federal Revenue  
19.9%



Charges for Service  
23.8%



Taxes  
14.6%



All Other Sources\*  
10.7%

Within Intergovernmental Revenue, approximately **50.9%** 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

2021-2022 Final Budget by Fund Type	Total Appropriations	Total Revenue	One-time Funding Required*
General Fund	\$ 411,779,754	\$ 406,477,829	\$ 5,301,925
Special Revenue Fund	866,341,731	825,184,669	41,157,062
Capital Projects Fund	799,692	680,000	119,692
Enterprise Fund	74,699,763	65,269,886	9,429,877
Internal Service Fund	136,193,398	134,078,778	2,114,620
<b>Total</b>	<b>\$ 1,489,814,338</b>	<b>\$ 1,431,691,162</b>	<b>\$ 58,123,176</b>

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 charged 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

## General Fund

### 2021-2022 Adopted Final Budget

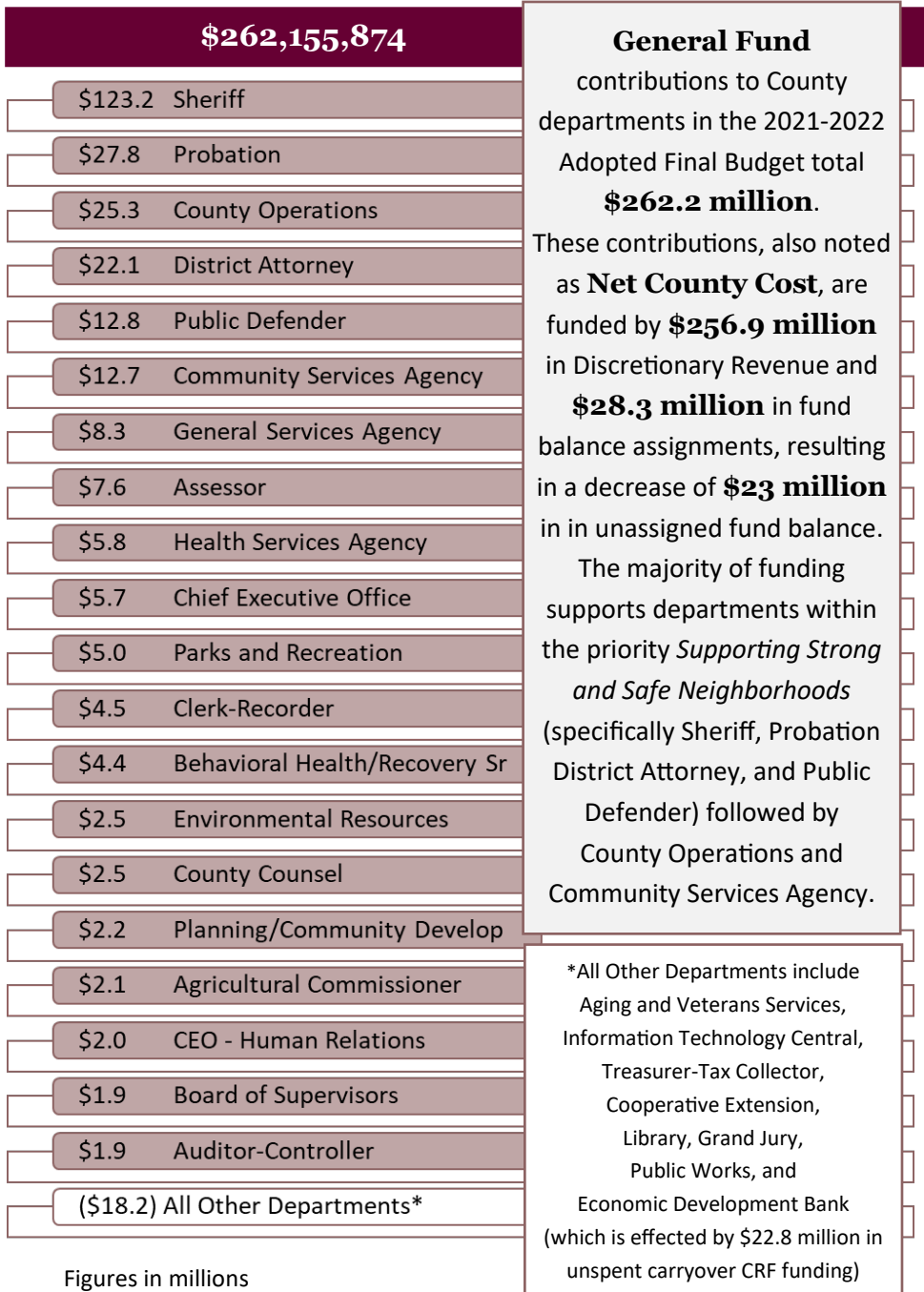
The 2021-2022 Adopted Final Budget for the General Fund totals **\$411.8 million**, an increase of \$15.5 million, or 3.9%, over the 2020-2021 Adopted Final Budget. The net increase includes base funding adjustments to cover the funded service levels of all current programs and allocated positions, reduced by a 5% vacancy factor. Final Budget also includes technical adjustments for items previously approved by the Board and increased support for various departmental operational needs while reducing for one-time costs budgeted in the prior year.

Budgets within the General Fund rely on \$149.6 million in departmental revenue, \$256.9 million in Discretionary Revenue, and assumes the use of \$5.3 million in both assigned and unassigned fund balance. The General Fund started the fiscal year on July 1, 2021 with a fund balance of \$254.3 million and, based on budgeted expenditures and revenue, is projected to end the fiscal year with a fund balance of \$249 million on June 30, 2022.

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 visioning and multi-year long-range modeling to guide financial decisions.

General Fund	2019-2020 Adopted Final Budget	2020-2021 Adopted Final Budget	2021-2022 Adopted Final Budget
Departmental Appropriations	\$ 365,573,238	\$ 384,278,832	\$ 399,771,244
Appropriations for Contingencies	12,008,510	12,008,510	12,008,510
<b>Total Appropriations</b>	<b>\$ 377,581,748</b>	<b>\$ 396,287,342</b>	<b>\$ 411,779,754</b>
Departmental Revenue	\$ 122,933,677	\$ 121,645,357	\$ 149,623,880
<b>General Fund Contribution</b>	<b>\$ 254,648,071</b>	<b>\$ 274,641,985</b>	<b>\$ 262,155,874</b>
<b>Sources of Funding</b>			
Discretionary Revenue	\$ 234,299,000	\$ 233,605,000	\$ 256,853,949
Fund Balance Assignments	21,943,508	40,926,681	28,281,578
Fund Balance Unassigned	(1,594,437)	110,304	(22,979,653)
<b>Total Sources of Funding</b>	<b>\$ 254,648,071</b>	<b>\$ 274,641,985</b>	<b>\$ 262,155,874</b>

## County General Fund Contributions



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 2025-2026.

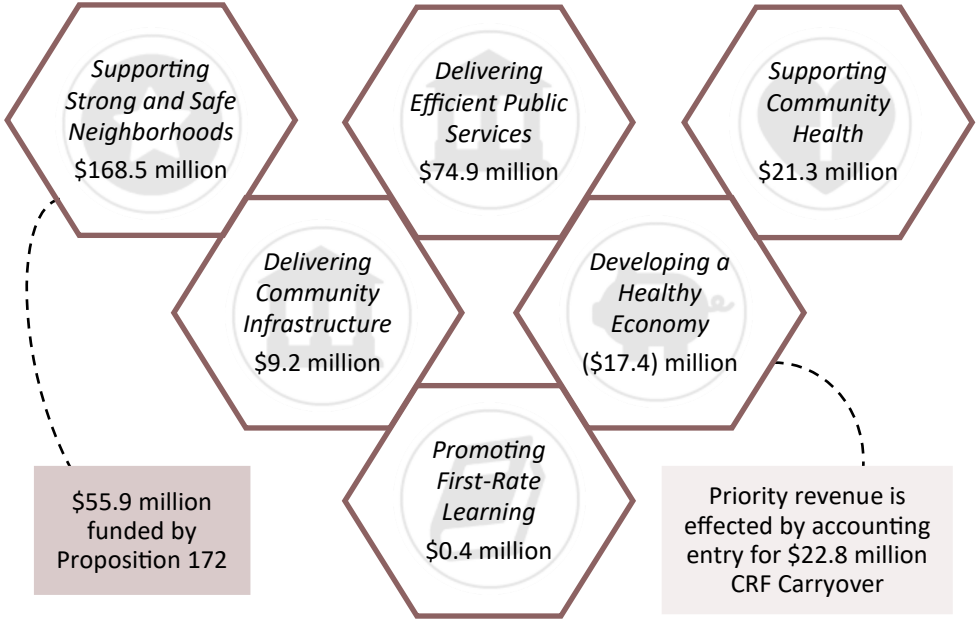
Approximately 90% of all Discretionary Revenue consists of property and sales tax sources. Property tax revenue is estimated to increase 3% through Budget Year 2023-2024 and 2% annually thereafter and sales tax revenue is projected to increase 4% annually. Department revenue is anticipated to increase 1% each year. Expenditure assumptions include:

- Base budget increases of 3% annually
- Health Insurance increases of 5% annually
- Retirement increases between 3-3.5% each year
- Removal of one-time projects/ADA improvements following the current cycle

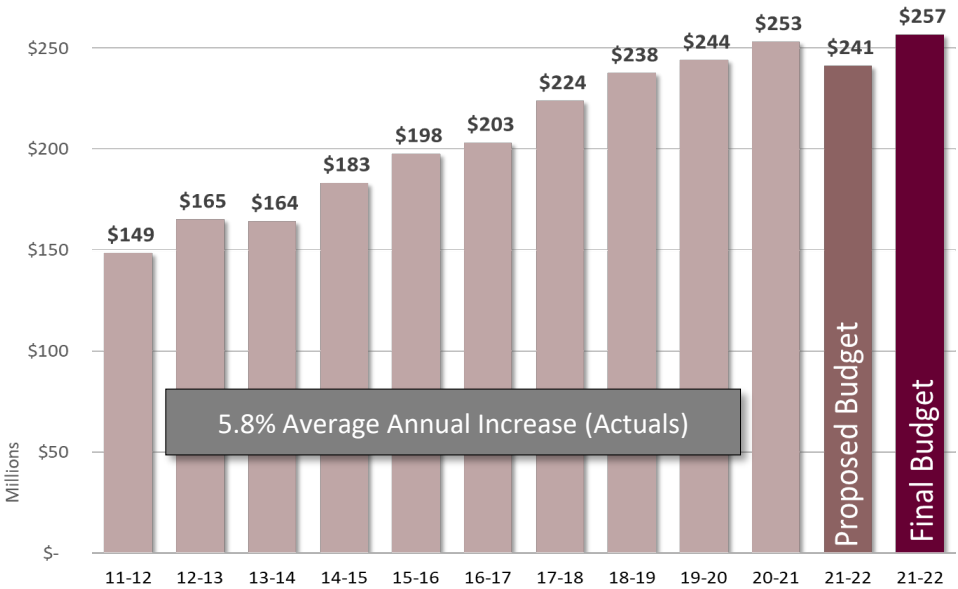
Item	2021-2022 Final Budget	2022-2023 Projected Budget	2023-2024 Projected Budget	2024-2025 Projected Budget	2025-2026 Projected Budget
<b><u>Funding Assumptions</u></b>					
Discretionary Revenue	\$ 256,853,949	\$ 259,600,000	\$ 267,700,000	\$ 274,300,000	\$ 281,100,000
Departmental Revenue	149,623,880	151,100,000	152,600,000	154,100,000	155,600,000
Unassigned Fund Balance	(22,979,653)	3,193,867	6,000,000	6,000,000	6,000,000
Assigned Fund Balance	28,281,578	-	-	-	-
<b>Total Funding</b>	<b>\$ 411,779,754</b>	<b>\$ 413,893,867</b>	<b>\$ 426,300,000</b>	<b>\$ 434,400,000</b>	<b>\$ 442,700,000</b>
<b><u>Expenditure Assumptions</u></b>					
Base Budget	\$ 295,500,728	\$ 304,400,000	\$ 313,500,000	\$ 322,900,000	\$ 332,600,000
5% Vacancy Rate Factor	(9,078,000)	(9,260,000)	(9,445,000)	(9,634,000)	(9,827,000)
Health Insurance and Retirement	65,896,447	68,995,227	73,067,023	77,474,135	82,383,007
Jail Medical	15,658,176	16,206,212	16,773,429	17,360,499	17,968,117
Less CCP Funding	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Deferred Maintenance	-	5,000,000	5,000,000	5,000,000	5,000,000
Contingencies (includes Reserve increase)	12,788,510	12,519,510	12,423,510	12,394,510	12,708,510
One-time Projects and Equipment	28,488,043	10,000,000	10,000,000	10,000,000	10,000,000
Match/Program Exposures	-	4,000,000	6,000,000	7,000,000	7,000,000
Debt Service Offset by Rents	(1,474,150)	(1,467,081)	(1,475,081)	(1,484,081)	(1,500,000)
ADA Improvements	500,000	-	-	-	-
<b>Total Costs</b>	<b>\$ 411,779,754</b>	<b>\$ 413,893,867</b>	<b>\$ 429,343,881</b>	<b>\$ 444,511,064</b>	<b>\$ 459,832,633</b>
<b>Net (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,043,881)</b>	<b>\$ (10,111,064)</b>	<b>\$ (17,132,633)</b>

# Discretionary Revenue

2021-2022 Discretionary Revenue Distribution **\$256,853,949**



## Discretionary Revenue Multi-Year Summary



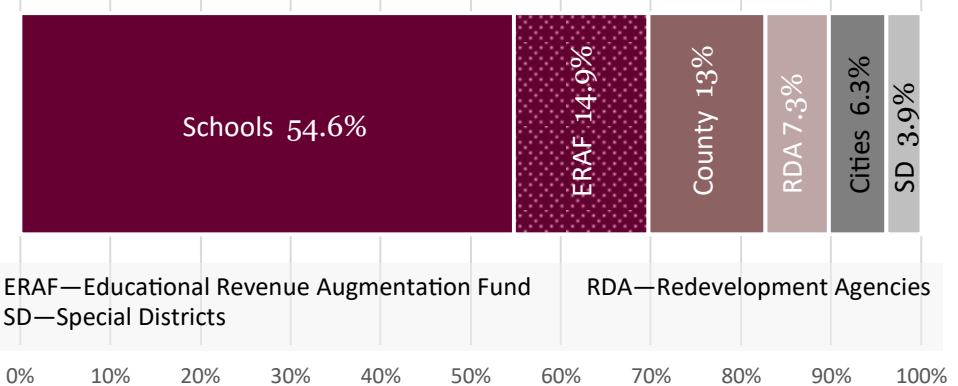
# Tax Revenue

## 7.875% Sales Tax Distribution



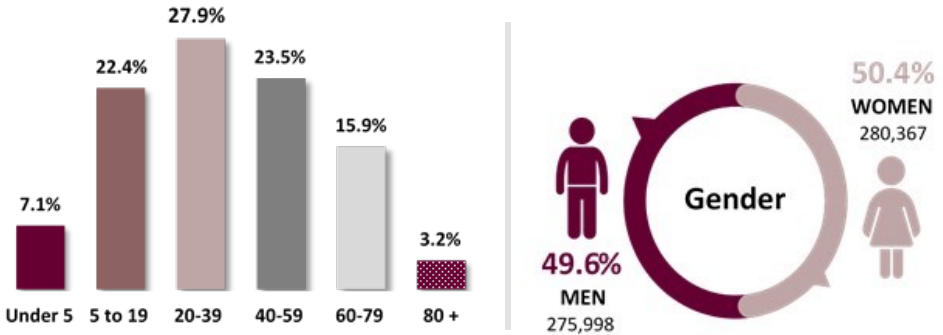
## Property Tax Allocation

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.



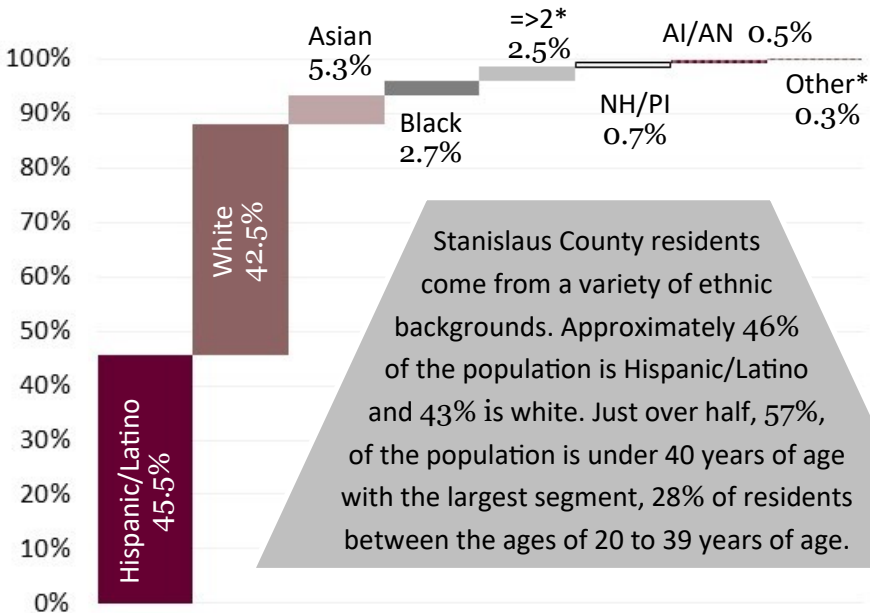
# Stanislaus County Population and Demographics

## Population by Age



Source: 2014-2018 American Community Survey (ACS), 5-year estimates, U.S. Census Bureau

## Population by Ethnicity



NH/PI: Native Hawaiian or Pacific Islander  
 AI/AN: American Indian and Alaska Native  
 =>2: Two or More Races; Not Hispanic/Latino

Source: 2014-2018 American Community Survey (ACS), 5-year estimates, U.S. Census Bureau



## Multi-Year Staffing Summary

Department	2019-2020	2020-2021	2021-2022
	Final Budget	Final Budget	Final Budget
Aging and Veterans Services	23	24	25
Agricultural Commissioner	40	40	40
Animal Services	33	35	35
Assessor	58	58	61
Auditor-Controller	40	41	43
Behavioral Health and Recovery Services	489	487	454
Board of Supervisors	10	10	10
CEO - Human Relations	13	25	31
CEO - OES/Fire Warden	17	0	0
Chief Executive Office	57	36	37
Child Support Services	161	161	154
Clerk-Recorder	48	48	48
Community Services Agency	1,144	1,155	1,156
Cooperative Extension	5	5	6
County Counsel	17	18	19
District Attorney	152	153	153
Environmental Resources	105	105	108
First 5 Stanislaus	5	5	5
General Services Agency	65	73	80
Health Services Agency	431	440	456
Information Technology Central	39	45	45
Law Library	2	2	2
Library	76	72	72
Local Agency Formation Commission	3	3	3
Parks and Recreation	54	55	59
Planning and Community Development	35	35	36
Probation	283	283	284
Public Defender	51	51	58
Public Works	121	121	121
Sheriff	740	767	786
StanCERA	16	16	16
Stanislaus Regional 911	59	59	59
Treasurer-Tax Collector	33	33	33
Workforce Development	91	92	92
<b>Total Staffing</b>	<b>4,516</b>	<b>4,553</b>	<b>4,587</b>

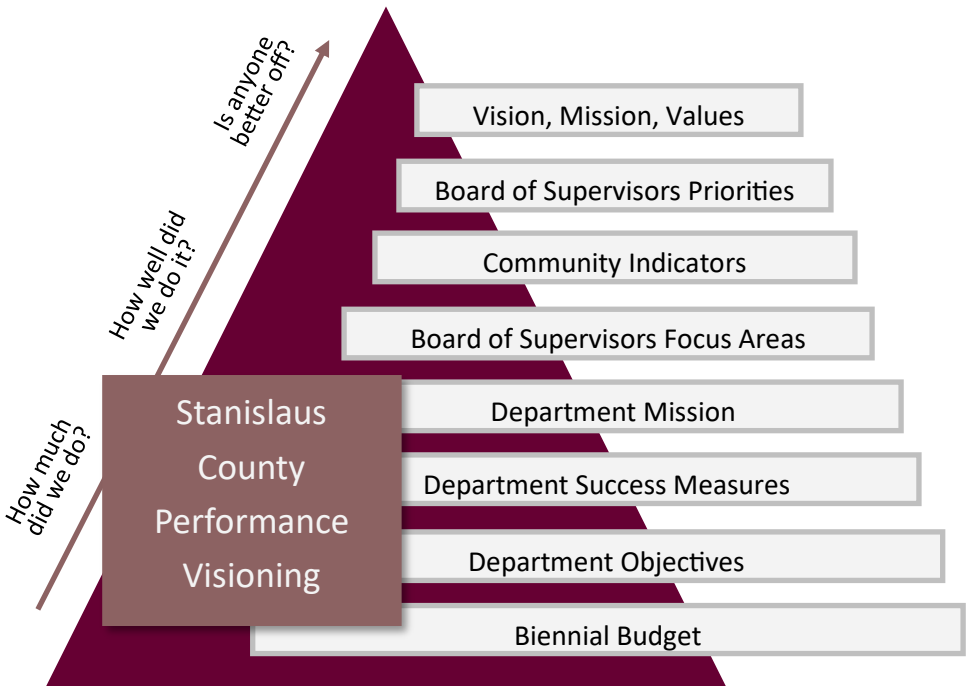
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# Performance Visioning

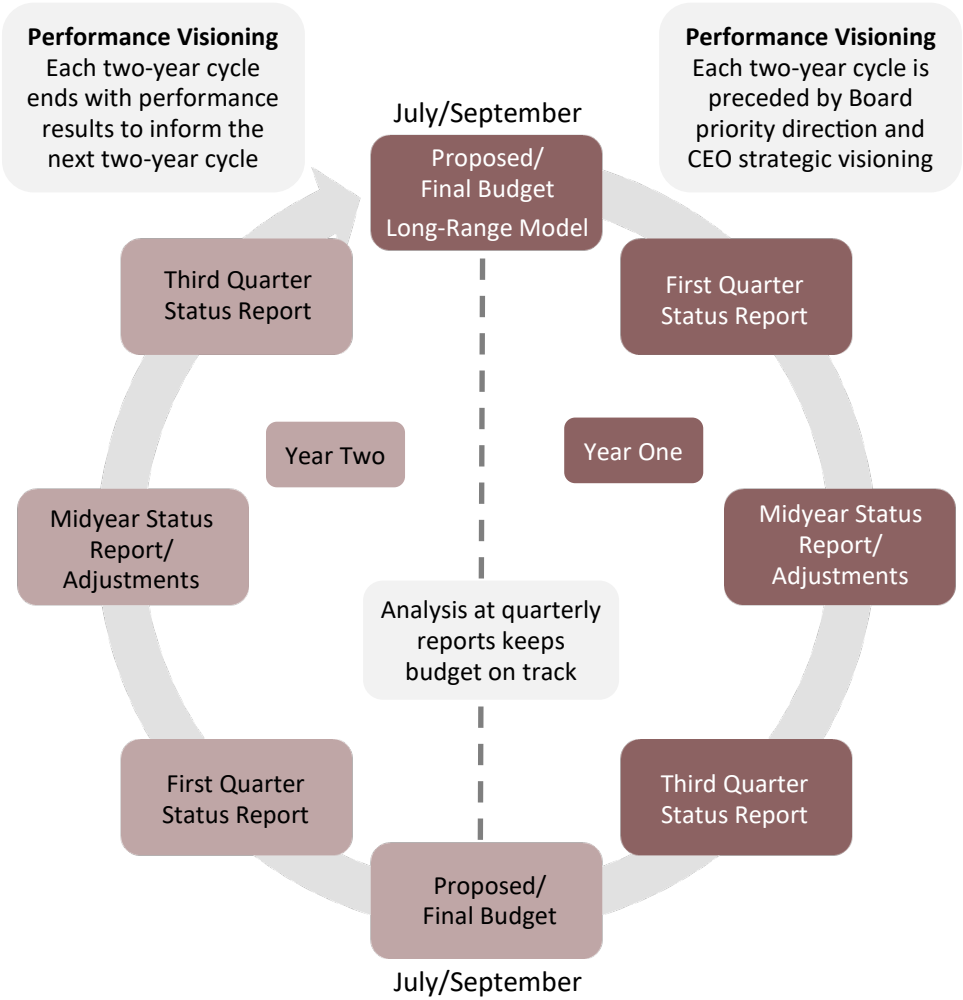
## Performance Visioning in Stanislaus County

Performance visioning is an essential element of the County’s two-year budget design. Designed as a tiered structure, the performance visioning model identifies the connective layers that drive success. Supported by the biennial budget process, departments set and strive to meet two-year objectives intended to affect positive movement on mission-focused success measures, which ultimately align with Board focus areas within each priority, all guided by the organization’s vision, mission, and values.

At the heart of the County’s approach to performance visioning is the overriding question, *“What does success look like?”* To help determine progress towards that success, departments track criteria unique to their focus areas that at the most basic identify *How much did we do?*, progressing to the more indicative *How well did we do it?* Ideally, success measures would go further and be able to identify *Is anyone better off?* The answer to that question drives plans and activities that seek to better serve the community.



# Stanislaus County Two-Year Budget Cycle



Stanislaus County’s biennial budget cycle covers a distinct two-year period. The current period covers Fiscal Years 2020-2021/2021-2022 and began on July 1, 2020 and will end on June 30, 2022. 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.

# Stanislaus County Board of Supervisors



**Buck Condit**  
District 1



**Vito Chiesa**  
District 2



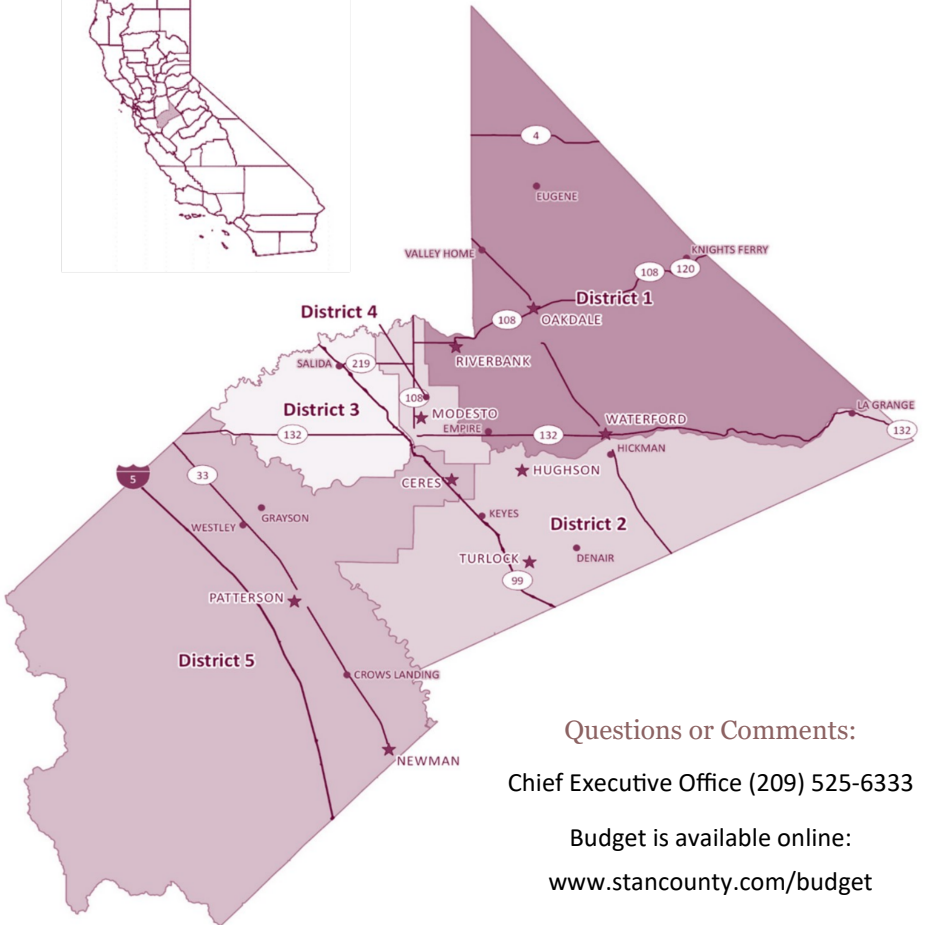
**Terry Withrow**  
District 3



**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](http://www.stancounty.com/budget)