

**Review of the County of Santa Clara
FY 2023-24 Recommended Budget**

**Prepared for the
Board of Supervisors of the
County of Santa Clara**

**Prepared by the
Board of Supervisors Management Audit Division
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May 26, 2023

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County of Santa Clara

Board of Supervisors

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May 26, 2023

To: County of Santa Clara Board of Supervisors

We have completed our review of the FY 2023-24 Recommended Budget, and we propose increased budgeted revenues of \$8.0 million, and reduced budgeted expenditures of \$42.4 million, for a total of up to \$50.4 million in additional budgetary resources. Of this, about \$49.7 million is General Fund resources, or about 1% of net General Fund expenditures and reserves.

The FY 2023-24 Recommended Budget includes \$11.46 billion in gross expenditures Countywide, which is \$3.07 billion less than the current modified budget for FY 2022-23 and \$238 million less than the FY 2022-23 budget as originally adopted.

The recommended budget includes 22,204.8 full-time-equivalent (FTE) staff, or 221.4 fewer than the FY 2022-23 adopted budget. Since the budget was adopted, 240.2 FTEs were added and another 204 FTEs are proposed to be added in the recommended budget, along with proposed deletion of 665.6 FTEs, for a net reduction of 221.4 FTEs, as summarized below.

<u>Adopted</u>	<u>Added</u>	<u>Added</u>	<u>Deleted</u>	<u>Total</u>
FY 2022-23	FY 22-23	Rec FY 23-24	Rec FY 23-24	Rec FY 23-24
22,426.20	240.2	204	-665.60	22,204.80

Of the 204 proposed new positions for FY 2023-24, we recommend not approving 32 positions, as those positions already have vacant, funded positions in the same classifications as the proposed new positions.

The recommended budget includes \$5.2 billion in gross expenditures and reserves in the General Fund, offset by revenues of \$4.4 billion, expenditure transfers to other funds of \$0.5 billion, and use of General Fund savings of \$0.3 billion.

We are aware of two items that are not included in our report as we believe these items are

Board of Supervisors:

Sylvia Arenas
District 1

Cindy Chavez
District 2

Otto Lee
District 3

Susan Ellenberg
District 4

S. Joseph Simitian
District 5

County Executive: Jeffrey V. Smith

being addressed by OBA. The first is increased cost relative to the recommended budget amount of CalPERS pension unfunded actuarial liability payments, which we believe is on the order of \$9.2 million for the County. The second is additional expected AB109 realignment revenue of about \$3.5 million. To our knowledge, both matters will be reflected in the adjustments brought to the Board by the Office of Budget and Analysis in June.

We wish to thank the Office of Budget and Analysis for its assistance and provision of information, as well as the many County departments which provided us with materials and assistance.

Respectfully submitted,

A handwritten signature in blue ink that reads "Cheryl Solov". The signature is cursive and includes a stylized flourish at the end.

Cheryl Solov
Management Audit Manager

**SUMMARY OF MANAGEMENT AUDIT DIVISION RECOMMENDATIONS
FY 2023-24 RECOMMENDED BUDGET REVIEW**

Item	Budget Unit	Department Name	Revenue/Expenditure Account	Revenue Increases	Expenditure/ Transfer Out/ Reserve Decreases	Total	Est. General Fund Net Savings	Page No.
1	107	County Executive	5230400-Maint.- Equip - Other	0	180,800	180,800	180,800	137
2	107	County Executive	5251000-Workshops, Conferences	0	115,556	115,556	115,556	137
3	108	Risk Management	5220200 Liability Insurance Expense	0	5,745,800	5,745,800	5,054,467	153
4	110	Controller-Treasurer	4813800 Misc Income-Other	190,000	0	190,000	190,000	244
5	110	Controller-Treasurer	4006100 Supplemental Property Taxes	5,000,000	0	5,000,000	5,000,000	244
6	110	Controller-Treasurer	4701300 - Supplemental Prop Tax Admin Fees	2,000,000	0	2,000,000	2,000,000	244
7	114	County Clerk-Recorder	4716500-Certified Copies	225,000	0	225,000	225,000	274
8	119	Special Programs	5705000-Reserves for Future Operations	0	2,500,000	2,500,000	2,500,000	114
9	135	Fleet Services	5285100-Bulk Fuel	0	3,832,124	3,832,124	3,832,124	209
10	140	Registrar of Voters	4705100 - Election Services	600,000	0	600,000	600,000	186
11	145	TSS/VMC	4727650-TSS Internal Charges to VMC	0	3,044,231	3,044,231	3,044,231	193
12	263	Facilites	5610110-Transfers out for VMC ED Expansion	0	6,981,716	6,981,716	6,981,716	209
13	263	Facilites	Multiple Services and Supply subobjects	0	830,805	830,805	830,805	209
14	263	Facilites	5235550-Electrical Repair Materials	0	148,329	148,329	148,329	209
15	921	Valley Medical-(MC Inmate Program Fees)	535010-Miscellaneous Expenses - Others	0	5,000,000	5,000,000	5,000,000	454
16	921	Valley Medical Center	5280700-Medical Supplies - Other	0	7,400,000	7,400,000	7,400,000	454
17	921	Valley Medical - Selected New Positions	Multiple Salaries and Benefits accounts	0	6,620,651	6,620,651	6,620,651	454
TOTAL				\$ 8,015,000	\$ 42,400,012	\$ 50,415,012	\$ 49,723,679	N/A

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Expenditure Account 5230400		Maintenance – Equipment – Other
County Executive	Management Audit	Expenditure
<u>Recommended</u>	<u>Proposed</u>	<u>Decrease</u>
\$280,800	\$100,000	(\$180,800)

Since Fiscal Year (FY) 2018-19, the Office of the County Executive’s “services and supplies” budget has been underspent by anywhere between \$18.8 million and \$36.7 million. While the recommended FY 2023-24 budget includes substantial reductions of almost \$66 million for this expense category, historical trends show substantial augmentations (upwards of \$50 million in FY 2022-23 and FY 2020-21) for this Office between Original Adopted and Modified services and supplies budgets. If this trend of augmentations continues, it is likely that the Office’s Object 2 Modified services and supplies budget may ultimately be underspent in FY 2023-24, despite proposed reductions in the Recommended Budget.

Expenditure Account 5230400 – Maintenance – Equipment – Other

As part of the FY 2022-23 budget, the Board of Supervisors approved a budget proposal to add resources to the Vietnamese American Service Center (VASC), which had its grand opening in April 2022. This FY 2022-23 budget proposal allocated \$250,000 to Expenditure Account 5230400 – Maintenance – Equipment – Other to effectively operate the facility. The estimate of \$250,000 was provided by the Facilities and Fleet Department and was based on the operations and expenditures of the East Valley Clinic.

However, despite this allocation to facilitate operation of the new VASC, actual expenditures out of this account have not exceeded those of prior years as shown on the following page.

Five-Year History of Maintenance – Equipment – Other – Account 5230400

<u>Fiscal Year</u>	<u>Budgeted Expense</u>	<u>Actual Expense</u>
FY 2018–19	\$37,800	\$14,171
FY 2019–20	\$37,800	\$538
FY 2020–21	\$35,800	\$2,657
FY 2021–22	\$31,800	\$36,254
FY 2022–23	\$281,800	\$4,529
<i>County Executive Recommended Budget FY 2023-24</i>	\$280,800	
<i>Management Audit Proposed Budget FY 2023-24</i>	\$100,000	

The Management Audit Division’s proposed adjusted budget of \$100,000 is substantially higher than actual expenditures from the last five fiscal years to account for fluctuations in maintenance needs. This adjustment represents a savings of \$180,800 to the General Fund.

To note, staff from the Office of Budget and Analysis reported that, given VASC maintenance spending being lower than anticipated, there will be four revised recommended budget proposals that will lower the facility’s budget for maintenance by approximately \$145,000. These savings will be used to fund staff, including restoration of a Community Worker position at VASC deleted as part of the Recommended Budget. However, the Management Audit Division could not independently verify the nature of these future budget proposals.

Expenditure Account 5251000		Workshops, Conferences, & Seminars	
County Executive	Management Audit	Expenditure	Decrease
<u>Recommended</u>	<u>Proposed</u>		
\$205,556	\$90,000		(\$115,556)

Since Fiscal Year (FY) 2018-19, the Office of the County Executive’s “services and supplies” budget has been underspent by anywhere between \$18.8 million and \$36.7 million. The overall recommended FY 2023-24 budget for this expense category is set to decrease from \$99 million to \$34 million—a reduction of almost \$66 million from FY 2022-23. However, historical trends show substantial augmentations for this Office between Original Adopted and Modified services and supplies budgets. For instance, in FY 2022-23 and FY 2020-21, over \$50 million was added over the course of the year for Object 2 expenses. If this trend of augmentations continues, it is likely that the Office’s Modified Object 2 services and supplies budget may be underspent in FY 2023-24, despite proposed reductions in the Recommended Budget.

Expenditure Account 5251000 – Workshops, Conferences, & Seminars

Expenditure Account 5251000 – Workshops, Conferences, & Seminars covers outside professional development for Office staff. During FY 2022-23, examples of external training activities included a Cyber Security Summit, a LGBTQ+ International Summit, CalPERS trainings, and wellness trainings. The recommended budget of \$205,556 for this expenditure account represents a 7.87% increase from the FY 2022-23 current modified budget of \$190,556.

However, since FY 2018-19, total expenditures for this account have not exceeded \$80,000. The table on the following page shows room to adjust the budget for these expenses.

Five-Year History of Workshops, Conferences, & Seminars – Account 5251000

<u>Fiscal Year</u>	<u>Budgeted Expense</u>	<u>Actual Expense</u>
FY 2018–19	\$170,863	\$79,270
FY 2019–20	\$170,782	\$68,022
FY 2020–21	\$167,182	\$17,211
FY 2021–22	\$157,356	\$43,162
FY 2022–23	\$190,556	\$26,435
<i>County Executive Recommended Budget FY 2023-24</i>	\$205,556	
<i>Management Audit Proposed Budget FY 2023-24</i>	\$90,000	

Staff from the Office of Budget and Analysis reported that the proposed budget increase to this Workshops, Conferences, & Seminars account reflects a reallocation of the Office Expense budget (Expenditure Account 5250100) within the Division of Equity and Social Justice to facilitate this Division’s continuing staff development. However, as of May 19, 2023, the Division of Equity and Social Justice Cost Center shows no actual spending out of Expenditure Account 5251000, which raises doubts that budgeted funds will be spent during FY 2023-24.

The Management Audit Division recommends an adjusted budget of \$90,000 for Expenditure Account 5251000 – Workshops, Conferences, & Seminars. This proposed adjusted budget is higher than the highest actual expenditures from the last five fiscal years and represents a savings to the General Fund of \$115,556.

Budget Unit 108 – Risk Management	Page 153
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Fund 75 – Insurance ISF		
Revenue Account 4727110	IC - Other Charges for Service	
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Decrease</u>
(\$89,174,313)	(\$83,428,513)	(\$5,745,800)
Fund 01 – General Fund (Various Budget Units)		
Expenditure Account 5220200	IC-Insurance	
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
\$81,018,645	\$75,964,178	\$5,054,467
Multiple Funds – Non-General Fund (Various Budget Units)		
Expenditure Account 5220200	IC-Insurance	
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
\$8,155,668	\$7,464,335	\$691,333

The Recommended Budget increases the charges for services for the Self-Insured General Liability Program from \$65.6 million in FY 2022-23 to \$89.2 million in FY 2023-24, a \$23.6 million or 36.0% increase.

The County’s Self-Insurance Internal Service Fund Policy requires that reserves be maintained to cover future expenses at confidence levels recommended by the County’s actuary and approved by management and the Board of Supervisors. According to the County’s actuarial report on the Self-Insured General Liability Program dated October 3, 2022, outstanding claims liabilities increased \$24.2 million between June 30, 2021 and June 30, 2022, from \$40.0 million to \$62.2 million. According to the actuary, this increase is due to greater than expected loss development during the last four years and the increase in Self-Insured Retention (SIR), which is set at a level at which an excess insurance policy begins to cover a claim, from \$2.0 million to \$5.0 million. With respect to expected loss development, the actuary notes that loss rate (loss per employee)

and claim severity (loss per claim) have increased, while claim frequency (claims per employee) have remained stable over the last four years. It should be noted that the County's loss experience as measured by these three metrics is below the average of benchmark counties that also participate in the PRISM liability program that provides excess insurance coverage to public agencies. The actuarial report projects into the future and, therefore, is uncertain. However, an additional increase of this magnitude in the deficit funding is not expected next year given the increase realized in this cycle appears to be one-time funding adjustments due to a change in the SIR level and an acknowledgement of higher loss rates and claim severity.

According to Santa Clara County Board Policy 4.15 on Self-Insurance Funding Policies:

“When actual funding is higher or lower than the targeted funding level for workers’ compensation, general liability, medical malpractice, or automobile claim self-insurance program, then Administration will use a two-year rolling average funding method to refund surplus reserves and up to a five-year rolling average funding method to recover a reserve deficit (emphasis added).”

As noted in the actuarial report, “a key factor to consider in determining funding policy is the degree to which stability is required in the level of contributions to the program from year to year.”¹ Board Policy 4.15 is designed to intentionally smooth rate fluctuations from year to year to provide funding moderation.

According to Risk Management, the FY 2023-24 general liability rates charged to departments have been developed using a *two-year rolling average* to recover the actuarially-determined deficit in funding future expenses. Given the magnitude of the year-over-year increase in rates, the Management Audit Division recommends the rates be adjusted to recover the reserve deficit over a five-year rolling average as provided for in Board Policy 4.15. Risk Management reports that the total savings by making this adjustment would be \$5,745,800, of which \$5,054,467 would be in the General Fund, including the General Fund subsidy to VMC, and \$691,333 in non-General Fund departments.

¹ Actuarial Review of the Self-Insured General Liability Program, Bickmore Actuarial, October 3, 2022, pg. 16.

Budget Unit 110 – Controller-Treasurer Department	Page 244
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Revenue Account 4813800		Misc Income - Other
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Increase</u>
\$110,000	\$300,000	\$190,000

This account receives revenues from various sources, including one-time monies from the State for unclaimed property, IRS interest refunds, and distributions from various jurisdictions for County administrative costs. Actual receipts in the account range from a low of \$285,521 in FY 2018-19 to a high of \$12.3 million in FY 2021-22. As of period 10 of FY 2022-23, revenues are \$540,686 which is nearly five times the recommended budget of \$110,000 for FY 2023-24. Given the robust collection trend in this account, the recommended budget should be augmented by \$190,000 to a conservative \$300,000 to better align with historical patterns and year-to-date actuals.

Budget Unit 110 – Controller-Treasurer Department	Page 244
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Revenue Account 4006100		Property Taxes – SB 813
County Executive <u>Recommended</u>	Management Audit <u>Proposed</u>	Revenue <u>Increase</u>
\$18,800,000	\$23,800,000	\$5,000,000

Actual Supplemental Property Tax receipts collected pursuant to Senate Bill 813 in GL4006100 of the Controller-Treasurer Department haven been consistently higher than the annual budget allocations. The FY 2018-19 receipts were \$27.5 million, which is almost double the current budget amount of \$14 million. Even though there has been a slight decrease in receipts in FY 2019-20 and FY 2021-22, the overall trend is upward, with FY 2022-23 receipts as of April 30 at \$24.4 million. This figure is over \$10 million higher than the current budget and \$5.6 million higher than the \$18.8 million recommended in FY 2023-24. Given these numbers, and the fact that the Department’s projections for this account were last revised in March, it is reasonable to assume that actual receipts for FY 2023-24 will be higher than the recommended \$18.8 million budget allocation. The revenue budget for this account should be increased by \$5 million to a level closer to the average actual receipts of the past three fiscal years, which is approximately \$23.8 million. This would provide the County with a budget that is more in line with the actual revenue generated by this revenue source and allow for adequate funding of essential services, balancing of the budget, and meeting community needs.

Budget Unit 110 – Controller-Treasurer Department	Page 244
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Revenue Account 4701300	Supplemental Property Tax Fee	
County Executive <u>Recommended</u>	Management Audit <u>Proposed</u>	Revenue <u>Increase</u>
\$10,300,000	\$12,300,000	\$2,000,000

Revenue and Taxation Code Section 75.60 states, in part, that “the county auditor may allocate to the county an amount equal to the actual administrative costs, but not to exceed 5 percent of the revenues that have been collected due to the administration of supplemental assessments.” The amount of the allocation is therefore equal to the lesser of a) the actual costs of Supplemental Property Tax administration, or b) the cap established at 5 percent of supplementary property tax revenues collected for all jurisdictions within the County.

The County’s Recommended Budget assumes an allocation of \$10.3 million in Supplemental Property Tax Fee revenue in FY 2023-24, based on the countywide Supplemental Property Tax collection projections and actual costs reported by departments. This amount represents a 16% reduction from the \$12.3 million of actual fees received in this account as of FY 2022-23 period 10 and is not consistent with historical averages or more recent Supplemental Property Tax revenue projections. Based on our higher projection of FY 2023-24 Supplemental Property Tax collections and the application of the 5 percent statutory cap, we project the County will receive \$12.3 million in Supplemental Property Tax Administrative Fee reimbursements in FY 2023-24. Therefore, the FY 2023-24 Recommended Budget should be increased by \$2 million.

Budget Unit 114 – County Clerk-Recorder

Revenue Account 4716500		Certified Copy - Vital Statistics
County Executive <u>Recommended</u>	Management Audit <u>Proposed</u>	Revenue <u>Increase</u>
\$1,075,000	\$1,300,000	\$225,000

While this revenue source was consistently \$1.3 million to \$1.4 million before the pandemic, receipts decreased to \$1.2 million and \$1.0 million in FY 2019-20 and FY 2020-21, respectively. However, receipts have rebounded and were \$1.4 million in FY 2021-22 and are estimated to be \$1.4 million in FY 2022-23. The Management Audit Division proposes, and the Department concurs, that budgeted revenues for this account should be increased by \$225,000 in FY 2023-24 to reflect the seven-year historical average.

Budget Unit 119 – Special Programs

Expenditure Account 5705000		Reserves for Future Operations
County Executive <u>Recommended</u>	Management Audit <u>Proposed</u>	Expenditure <u>Decrease</u>
\$3,706,924	\$1,206,924	\$2,500,000

The FY 2023-24 Recommended Budget for Special Programs includes \$47,259,434 of reserves funded by the General Fund. These reserves are allocated in two main categories: Labor Reserves and Reserves for Future Operations. The Labor Reserves include \$40 million for future labor negotiations, \$1.3 million for IRS Section 415(b) limits, and \$2.2 million for reclassifications. Reserves for Future Operations include \$2.5 million for Federal and State Budget Impacts and a \$1.5 million transfer to the South County Fire District.

Page 116 of the Recommended Budget document states “The Administration’s strategy to balance the FY 23-24 Recommended Budget includes the reduction or elimination of reserves where possible.” Based on the Management Audit Division’s review of these reserves, we believe that the \$2.5 million reserve for Federal and State Budget Impacts in Reserves for Future Operations is unnecessary because it’s never been drawn on in the past and is too small to be a meaningful source of funds in the event of federal or State budget changes that may financially impact the County. For this purpose, the Board has created a Contingency Reserve, which is budgeted at \$213,982,188 in FY 2023-24 under Budget Unit 910. Therefore, we recommend that the \$2.5 million reserve for Federal and State Budget Impacts in Budget Unit 119 be dissolved.

Budget Unit 135
Fleet Services

Expenditure Account 5285100		Bulk Fuel
County Executive	Management Audit	Expenditure
<u>Recommended</u>	<u>Proposed</u>	<u>Decrease</u>
\$4,418,595	\$6,497,395	\$3,832,124
\$2,955,462		
<u>\$2,955,462</u>		
\$10,329,519		

Fleet Services, a division of the Facilities and Fleet Department, is responsible for purchasing fuel for the County’s fleet of over 1,800 vehicles. The current recommended amount for GLA item 5285100, Bulk Fuel, for FY 2023-24 is \$10,329,519, a 39.4% increase over the FY 2023 modified budget. This \$10,329,519 figure is comprised of three different numbers: 1) a starting amount of \$4,418,595, 2) a second amount of \$2,955,462, and 3) a third amount of \$2,955,462. The third amount was an accidental duplication of the second amount. The recommended budget amount was therefore intended to be \$7,374,057. We recommend removing the duplicated amount of \$2,955,462. Separately, we believe the intended \$7,374,057 budget is more than required for FY 2023-24.

The following table shows the budgeted and actual amounts for this expenditure account for the past five fiscal years. We have projected a total of \$6,044,088 for FY 2022-23 based on the percentage increase in expenditures between from May 1 to the end of the fiscal year over the past four fiscal years.

Fiscal Year	Modified Budget	April 30 Actual	Full Year Actual	% Change in Actual Amount compared to prior year's actual
2018-19	\$4,506,108	\$3,528,562	\$4,871,133	25.3%
2019-20	\$4,478,495	\$3,477,977	\$4,035,716	(20.7)%
2010-21	\$3,900,232	\$2,968,508	\$3,743,412	(7.8)%
2021-22	\$5,147,005	\$4,261,672	\$5,517,964	32.2%
2022-23	\$7,410,324	\$4,986,361	\$6,044,088*	8.7%
2023-24	\$10,329,519**			

**Projected FY 2023 Actual based on 4-year average % increase between May 1 and June 30.*

***Recommended budget amount*

According to the data provided, the average year-over-year increase in actual expenditures, including the projected full year total for FY 2022-23 is 7.5%. If actual expenditures were to increase by this percentage for the following year, FY 2023-24's actual expenditure would be only \$6,497,395.

While fuel prices are subject to volatility, they have decreased significantly in the last year. The U.S. Energy Information Administration predicts that prices will be 20% lower in the summer of 2023 than in 2022, and that prices are not expected to increase significantly in the next year.

Furthermore, fuel costs may decline as the County increases the efficiency of its fleet. As of November 2022, the County operated 581 hybrid and alternative-fuel vehicles, representing 29% of the total fleet. The proposed budget for FY 2023-24 includes the purchase of 116 new vehicles, 45 of which will be alternative-fuel vehicles. All 116 new vehicles will replace older vehicles in the fleet. Finally, pursuant to state regulations, 50% of new trucks purchased are required to be zero-emission vehicles.

Given these facts, the Management Audit Division recommends that the budgeted amount for Bulk Fuel be lowered to \$6,497,395 for an expenditure decrease of \$3,832,124. This proposed decrease represents two different amounts: 1) \$2,955,462, which is simply a duplicated amount, and 2) an estimated over-allocation of funds of \$876,662.

The bulk fuel cost is allocated as an internal charge to various County departments. Our review of these allocations indicates that the entire \$3.8 million in budgetary savings can be reduced from General Fund-backed departments.

Budget Unit 140 – Registrar of Voters	Page 186
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Revenue Account 4705100		Election Services
County Executive <u>Recommended</u>	Management Audit <u>Proposed</u>	Revenue <u>Increase</u>
\$7,566,010	\$8,166,010	\$600,000

Elections typically occur on a four-year cycle. The Registrar of Voters considers FY 2019-20 the most reasonable gauge to estimate election revenues for a primary election that will not occur until March of 2024. The Management Audit Division proposes that budgeted revenues for this account should be increased by \$600,000 in FY 2023-24 given increases in registered voters throughout the County since FY 2019-20 and increases in the Registrar of Voters Fees Schedule that became effective July 1, 2022.

The Department concurs with the increase in revenue, but would like to see a corresponding increase in budgeted appropriations for Overtime expenditures because revenues and expenditures are linked. However, the Management Audit Division notes that the revenue increase is not based on workload, but rather is based on increases to the fee schedule and registered voter rolls and, therefore, does not warrant an increase in Overtime or another expenditure account.

Budget Unit 145 – Technology Services and Solutions

Revenue Account 4727650		Internal Charge – Information Technology Services	
County Executive Recommended	Management Audit Proposed	Revenue Decrease	
\$303,739,786	\$300,695,554	\$(3,044,231)	

The Technology Services and Solutions (TSS) Department’s Recommended FY 2023-24 budget for Revenues (Object 1) is \$335,028,587. Of this amount, TSS expects to charge County Departments \$303,739,786 (90.66% of expected Revenue) for Information Technology Services provided. As shown in the table below, TSS has a history of under collecting revenue budgeted for Information Technology Services from FY 2020-21 through FY 2021-22 and is projected to under-collect in FY 2022-23.

**Revenue Budget for TSS Internal Charges for Information Technology Services
Across All County Departments**

	FY21	FY22	FY 22-23 as of Period 10	FY 22-23 Projected	FY24 Recommended
Budget	\$(242,878,505)	\$(263,562,514)	\$(288,836,081)	\$(288,836,081)	\$(303,739,786)
Actuals	\$(222,269,236)	\$(247,464,122)	\$(234,210,248)	\$(256,734,789)	
Uncollected Revenue	\$ (20,609,269)	\$ (16,098,392)	\$ (54,625,833)	\$ (32,101,292)	
% Surplus	8.49%	6.11%	18.91%	11.11%	

Source: Management Auditor analysis of SAP reports of past budgets and actuals and recommended budget for FY 2023-24.

TSS never fully collects internal charge revenue from County Departments

Even though Countywide use of Information Technology Services is expected to increase next fiscal year, it will not likely increase by 18% (the change between Recommended Budget and Projected FY 22-23 actual spending). As shown in the table on the following page, the Management Audit Division projects TSS will collect \$279,259,330 in revenue for this line item in FY 2023-24, leaving about \$24 million budgeted but unused from County Departments.

Projected Revenue Actuals Compared to Budget for TSS Internal Charges for Information Technology Services Across All County Departments

	FY 22-23 Projected	FY24 Recommended
Budget	\$ (288,836,081)	\$ (303,739,786)
Projected	\$ (256,734,789)	\$ (279,259,330)
Uncollected Revenue	\$ (32,101,292)	\$ (24,480,456)
<i>% Surplus</i>	11.11%	8.06%

Source: Management Auditor analysis of SAP reports of past budgets and actuals for FY 2018-19 through FY 2022-23 and recommended budget for FY 2023-24.

Of the budgeted Revenue for Information Technology Services Charges (\$303 million), TSS projects they will charge Santa Clara Valley Healthcare (BU 921) \$140,422,681 (46.23% of TSS's Budgeted Revenue in this line item). Additionally, TSS has historically under collected Internal Charges for Information Technology Services from Santa Clara Valley Healthcare, with an average of \$6,088,464 from FY 2018-19 through FY 2021-22 and is projected to under collect by \$6.3 million in FY 2022-23, as shown in the table below of GLA 4727650 – IC – Information Technology Services for BU 921.

Expenditures Budget for BU 921 to be paid to TSS's Revenue Budget for Information Technology Services

	FY19	FY20	FY21	FY22	FY 22-23 as of Period 10	FY 22-23 Projected	FY24 Recommended
Budget	\$ 20,061,528	\$ 21,544,500	\$ 137,877,521	\$ 129,280,200	\$ 135,481,866	\$ 135,481,866	\$ 140,422,681
Actuals	\$ 17,567,408	\$ 18,481,841	\$ 124,432,061	\$ 123,928,585	\$ 114,328,805	\$ 129,154,187	
Uncollected Revenue	\$ 2,494,120	\$ 3,062,659	\$ 13,445,460	\$ 5,351,615	\$ 21,153,061	\$ 6,327,679	
<i>% Surplus</i>			9.75%	4.14%	15.61%	4.67%	

Source: Management Auditor analysis of SAP reports of past budgets and actuals for FY 2018-19 through FY 2022-23 and recommended budget for FY 2023-24.

Therefore, the Management Audit Division recommends that TSS decrease their projected revenue from Budget Unit 921 by \$3,044,231, or 1% of the current budget, leaving \$300,695,554 for the hospital system's technology services. The Management Audit Division anticipates this will allow for a savings to the General Fund due to a decreased need to subsidize the hospital system expenditures on a dollar-for-dollar basis. Furthermore, this recommended change will have no effect on ongoing work performed by TSS for the Hospital.

Budget Unit 263 – FAF Capital Projects	Page 209
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Fund 01 – General Fund		
Expenditure Account 5610110		IC – Transfers Out
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
\$148,870,198	\$141,888,482	\$6,981,716
Fund 50 – General Capital Improvements		
Revenue Account 4920120		IC – Transfers In
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Revenue Decrease</u>
(\$176,090,462)	(\$169,108,746)	(\$6,981,716)
Expenditure Account 553020		Capital Proj. Svc.
<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
\$277,090,462	\$270,108,746	\$6,981,716

The County Executive is recommending a one-time allocation of \$277,090,462 for capital projects in FY 2023-24. This allocation anticipates \$60,840,462 (22%) coming from the General Fund, including \$6,981,716 of discretionary 2012 Measure A sales tax revenue. Historically, 2012 Measure A funds contributed \$6 to \$10 million annually to the Santa Clara Valley Medical Center (SCVMC) hospital subsidy as illustrated in Figure 1.

Figure 1. Components of the General Fund Subsidy to SCVMC (\$ in millions)

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Adopted	FY 23-24 Rec
Vehicle License Fee Revenue	10	10	18	45	34
Tobacco Settlement Revenue	12	12	12	12	12
2012 Measure A	10	6.3	6.2	0	0
General Fund Grant for Unreimbursed Costs	180.8	206.4	250.6	263	427.2
Total General Fund Subsidy	\$212.8	\$234.7	\$286.8	\$320.0	\$473.2

However, starting in FY 2022-23, Administration diverted 2012 Measure A funds from supporting SVMC’s operating budget to one-time capital projects. In FY 2022-23, \$9.3 million of 2012 Measure A funds were used to augment the SCVMC Bascom Emergency Department expansion project and removed from the subsidy calculation, thus increasing the extent of property tax and general sales tax receipts used to support the hospital. Similarly, there’s no 2012 Measure A allocation for the hospital subsidy in the FY 2023-24 recommended budget but a proposal to allocate another \$6.9 million of Measure A funds on a one-time basis to further increase the ED Construction project budget in the Capital Improvement Program (CIP).

As of April 2023, the project had a budget of \$72.1 million and spent \$5.5 million (less than 10%). Project status reports indicate the project is still in the permitting phase and that the first increments of construction won’t start until the last quarter of calendar 2023. As such, the Management Audit Division recommends that the \$6.9 million 2012 Measure A sales tax allocation to the SCVMC ED Construction project be used for more pressing Board priorities in FY 2023-24. This action will not impact project delivery but rather better align funding with project execution timeline.

Multiple General Fund Expenditure Accounts

	<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decreases</u>
Exp. Acct. 5235540 – Architectural Contract Servs.	\$3,434,112	\$3,310,000	(\$124,112)
Exp. Acct. 5235560 – Electrical Contract Servs.	\$632,440	\$560,000	(\$72,440)
Exp. Acct. GLA 5235580 – Mechanical Contract Servs.	\$2,974,315	\$2,500,000	(\$474,315)
Exp. Acct. GLA 5235640 – Environmental Restoration Contract Servs.	\$659,938	\$500,000	(\$159,938)
Total:	\$7,700,805	\$6,870,000	(\$830,805)

From Fiscal Year (FY) 2018-19 to FY 2021-22, the Facilities and Fleet Department’s (FAF) “services and supplies” budget has been underspent by an order of 5.5% to 12.2%, in amounts ranging from roughly \$6.6 million to \$15.6 million. The FY 2023-24 recommended budget for services and supplies is \$149,653,240, which represents a 6.8% increase from the FY 2022-23 budget. Actual FY 2022-23 through April 30 services and supplies expenditures for FAF amounted to \$114,241,726, and, given these actuals, our projections show that the current year budget will be underspent by, at *minimum*, over \$2 million.

Within its services and supplies budget, the Department has multiple expenditure accounts relating to contract services. These services are largely used to address unplanned work such as leaks, equipment failures, and other incidents.

Expenditure Account 5235540 – Architectural Contract Services

Expenditure Account 5235540 – Architectural Contract Services is used for contracted services for architectural work orders including, but not limited to, flooring, framing, windows, roofing, painting, etc. The table below outlines a five-year history of the costs recorded in this account and demonstrates room to adjust the budget for these expenses.

Five-Year History of Architectural Contract Services – Account 5235540

<u>Fiscal Year</u>	<u>Budgeted Expense</u>	<u>Actual Expense</u>
FY 2018–19	\$4,291,862	\$2,552,011
FY 2019–20	\$4,165,236	\$3,302,940
FY 2020–21	\$2,776,574	\$1,384,190
FY 2021–22	\$3,434,112	\$1,429,231
FY 2022–23 through April 30	\$3,084,112	\$923,821
<i>County Executive Recommended Budget FY 2023-24</i>	\$3,434,112	
<i>Management Audit Proposed Budget FY 2023-24</i>	\$3,310,000	

The Management Audit Division proposes an adjusted budget of \$3,310,000, which represents a savings of \$124,112 to the General Fund. This proposed budget exceeds the highest actual expenditures out of this account since FY 2018-19, which should accommodate fluctuations in unplanned work, particularly given that expenditures over the last three fiscal years have not exceeded \$2 million.

Expenditure Account 5235560 – Electrical Contract Services

Expenditure Account 5235560 – Electrical Contract Services is used primarily for electrical work orders dealing with issues such as lighting, power supply, General Electric wiring, etc. The table below outlines a five-year history of the costs recorded in this account and demonstrates room to adjust the budget for these expenses.

Five-Year History of Electrical Contract Services – Account 5235560

<u>Fiscal Year</u>	<u>Budgeted Expense</u>	<u>Actual Expense</u>
FY 2018–19	\$638,669	\$342,721
FY 2019–20	\$593,669	\$550,947

FY 2020–21	\$1,002,228	\$928,607
FY 2021–22	\$632,440	\$204,545
FY 2022–23	\$632,440	\$183,255
<i>County Executive Recommended Budget FY 2023-24</i>	\$632,440	
<i>Management Audit Proposed Budget FY 2023-24</i>	\$560,000	

The Management Audit Division proposes an adjusted budget of \$560,000 which represents a savings of \$72,440 to the General Fund. This proposed amount exceeds the second highest actual expenditures out of this account since FY 2018-19 and is substantially higher than actual spending in FY 2021-22 and projected actual spending in FY 2022-23.

Expenditure Account 5235580 – Mechanical Contract Services

Expenditure Account 5235580 – Mechanical Contract Services is used for mechanical work orders dealing with HVAC, boiler replacement/retrofit, fire protection, refrigeration, etc. The table below outlines a five-year history of the costs recorded in this account and demonstrates room to adjust the budget for these expenses.

Five-Year History of Mechanical Contract Services – Account 5235580

<u>Fiscal Year</u>	<u>Budgeted Expense</u>	<u>Actual Expense</u>
FY 2018–19	\$3,616,065	\$1,648,349
FY 2019–20	\$2,483,860	\$1,427,608
FY 2020–21	\$3,311,973	\$2,480,394
FY 2021–22	\$2,974,315	\$1,558,887
FY 2022–23	\$2,824,315	\$1,468,474
<i>County Executive Recommended Budget FY 2023-24</i>	\$2,974,315	
<i>Management Audit Proposed Budget FY 2023-24</i>	\$2,500,000	

The Management Audit Division proposes an adjusted budget of \$2,500,000, which represents a savings of \$474,315 to the General Fund. This proposed amount exceeds the highest actual expenditures out of this account since FY 2018-19 and is substantially higher than actual spending in FY 2018-19, 2019-20, 2021-22, and projected actual spending in FY 2022-23, which should allow for potential fluctuations in unplanned work.

Expenditure Account 5235640 – Environmental Restoration Contract Services

Expenditure Account 5235640 – Environmental Restoration Contract Services is used for contracted services for environmental work orders such as environmental assessments, chemical transport, asbestos abatement, environmental permitting, carpet cleanings, etc. The table below outlines a five-year history of the costs recorded in this account and demonstrates room to adjust the budget for these expenses.

Five-Year History of Environmental Restoration Contract Services – Account 5235640

<u>Fiscal Year</u>	<u>Budgeted Expense</u>	<u>Actual Expense</u>
FY 2018–19	\$1,582,653	\$498,837
FY 2019–20	\$488,233	\$94,377
FY 2020–21	\$320,103	\$64,500
FY 2021–22	\$659,938	\$344,905
FY 2022–23	\$484,938	\$114,090
<i>County Executive Recommended Budget FY 2023-24</i>	\$659,938	
<i>Management Audit Proposed Budget FY 2023-24</i>	\$500,000	

The Management Audit Division proposes an adjusted budget of \$500,000, which represents a savings of \$159,938 to the General Fund, given that actual expenditures have not exceeded this amount since FY 2018-19. In recent years, including our projections for FY 2022-23, actual spending has been substantially less than our proposed adjusted budget, which should allow for potential fluctuations in unplanned work.

Overall, the Management Audit Division’s adjusted proposed budgets for these four contract service expenditure accounts represent a total savings of \$830,805 to the General Fund.

Expenditure Account 5235550		Electrical Repair Materials
County Executive	Management Audit	Expenditure
<u>Recommended</u>	<u>Proposed</u>	<u>Decrease</u>
\$473,329	\$325,000	\$148,329

The Fiscal Year (FY) 2023-24 recommended budget for the Facilities and Fleet Department’s services and supplies is \$149,653,240, which represents a 6.8% increase from the FY 2022-23 budget. Historically, the Department has underspent its budget for this category of accounts. In FY 2021-22, actual expenditures fell short of budgeted amounts by almost \$7 million. Even under our most generous projection methods, the Management Audit Division estimates that the FY 2022-23 budget for the Department’s services and supplies will be underspent by *at least* \$2 million.

Expenditure Account 5235550 – Electrical Repair Materials

Expenditure Account 5235550 – Electrical Repair Materials represents materials used for electrical repair work orders. This includes projects that involve transfers switches, plug-in outlets, wiring, connectors, etc. These funds are largely used for unplanned projects, emergency breakdowns, and maintenance. As such, expenditures for this account can be unpredictable, as they fluctuate annually based on County facility needs. However, the table on the following page outlines a five-year history of the costs recorded in this account and demonstrates room to adjust the budget for these expenses.

Five-Year History of Electrical Repair Materials – Account 5235550

<u>Fiscal Year</u>	<u>Budgeted Expense</u>	<u>Actual Expense</u>
FY 2018–19	\$440,659	\$310,239
FY 2019–20	\$440,659	\$398,557
FY 2020–21	\$440,659	\$277,220
FY 2021–22	\$444,936	\$308,923
FY 2022–23	\$458,922	\$265,674
<i>County Executive Recommended Budget FY 2023-24</i>	\$473,329	
<i>Management Audit Proposed Budget FY 2023-24</i>	\$325,000	

The Management Audit Division proposes an adjusted budget of \$325,000, which represents a savings of \$148,329 to the General Fund. In all years except FY 2019-20, actual expenditures have not exceeded this amount, and—if trends for FY 2022-23 follow those of previous years—we estimate that actual expenditures for the current amount will not exceed this proposed adjusted budget, either.

Budget Unit 921

Santa Clara Valley Medical Center Hospitals & Clinics

Expenditure Account 5280700	Medical Supplies - Other		
	<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
SCVMC (Fund 60)	\$34,688,820	\$30,488,820	(\$4,200,000)
O'Connor (Fund 62)	\$32,365,080	\$29,665,080	(\$2,700,000)
St. Louise (Fund 63)	\$6,428,200	\$5,928,200	(\$500,000)
Total	\$73,482,100	\$66,082,100	(\$7,400,000)
General Fund subsidy	\$473,200,000	\$465,800,000	(\$7,400,000)

The FY 2023-24 Recommended Budget for VMC’s Medical Supplies – Other appropriates \$73,482,100, an increase of \$18.4 million or 33.3% from the FY 2022-23 final approved budgeted of \$55.1 million. While this appropriation provides expenditure authority for other medical supplies line-item accounts, VMC has used this line-item account, 5280700 Medical Supplies – Other, to reflect budgetary increases. Medical Supplies, excluding Pharmaceuticals, are projected to increase approximately 6.2% to \$110.4 million in FY 2022-23, which is the FY 2022-23 final Adopted Budget for these accounts. This expenditure total exceeds even the pandemic years of FY 2020-21 and FY 2021-22, which had total expenditures for Medical Supplies, excluding Pharmaceuticals, of \$103.3 million and \$104.0 million, respectively.

Given the easing of the pandemic and supply chain issues, the Management Audit Division recommends appropriations for Medical Supplies be reduced \$7,400,000. This level of appropriation provides a 10.0% increase in funding for medical supplies in FY 2023-24, which more closely reflects the current-year projected increase of 6.2%, but allows for a degree of uncertainty. The \$7,400,000 reduction has been allocated to the respective funds based on a percentage of current year actual expenditures, with a corresponding reduction of \$7,400,000 in the General Fund subsidy.

Budget Unit 921

Santa Clara Valley Medical Center Hospitals & Clinics

General Ledger Account 5350100	Miscellaneous Expenses - Others		
	County Executive <u>Recommended</u>	Management Audit <u>Proposed</u>	Expenditure <u>Decrease</u>
SCVMC (Fund 60)	\$7,098,114	\$7,098,114	\$0
O'Connor (Fund 62)	\$5,030,660	\$2,030,660	(\$3,000,000)
St. Louise (Fund 63)	\$3,005,158	\$1,005,158	(\$2,000,000)
Total	\$15,133,932	\$10,133,932	(\$5,000,000)
General Fund subsidy	\$473,200,000	\$468,200,000	(\$5,000,000)

VMC's Recommended Budget for FY 2023-24 includes a \$15,133,932 appropriation to GL 5350100 for "miscellaneous expenses." Actuals in this account since FY 2018-19 have never exceeded \$3.2 million and primarily pay for the County's agreement with the State to participate in the Medi-Cal County Inmate Program (MCIP). Per the contract, "the County shall compensate DHCS for the County's apportioned share of the nonfederal share of MCIP Administrative Services, and for the nonfederal share of MCIP services." VMC records the 20% assessment fee collected by the Department of Healthcare Services (DHCS) in this account. The fee is based on MCMC Intergovernmental (IGT) payments, which are approximately \$20 million annually.

The FY 2023-24 Recommended Budget proposes a \$7 million allocation to VMC Bascom (Fund 60) for Miscellaneous expenses, which is more than sufficient to pay for the MCIP assessment fees. However, another \$5 million is proposed for VMC O'Connor (Fund 62) and \$3 million for VMC St. Louise (Fund 63), which have combined spending of less than \$100,000 in this account. Given the amount of General Fund subsidy needed to support the hospital system, it is prudent to reduce excessive appropriations like the Miscellaneous Expense budget for O'Connor and St. Louise. The Management Audit Division recommends appropriations to GL 5350100 for Fund 62 be reduced by \$3,000,000 and for Fund 63 by \$2,000,000 with a corresponding reduction of \$5,000,000 in the General Fund subsidy.

Budget Unit 921

Santa Clara Valley Medical Center Hospitals & Clinics

Expenditure Accounts 5101000 - 5113100	Salaries and Benefits		
	<u>County Executive Recommended</u>	<u>Management Audit Proposed</u>	<u>Expenditure Decrease</u>
SCVMC (Fund 60)	\$1,595,246,758	\$1,588,626,107	(\$6,620,651)
General Fund subsidy	\$473,200,000	\$466,579,349	(\$6,620,651)

The FY 2023-24 Recommended Budget for VMC includes 42 new positions (41.0 FTE), all of which are within Fund 60. Overall, excluding these 42 positions, there are 9,499 positions (8,508.8 FTE) in the FY 2023-24 VMC Recommended Budget, of which approximately 1,627 positions or 17.1% are currently vacant. The 42 recommended new positions will increase the salaries and benefits appropriations by \$8,379,865 at an average cost per new position of \$199,521. Although revenue is budgeted to offset the increased positions, in practice, the hospital revenues do not fully cover its costs.

A detailed review of vacancies by cost center identified several areas in which new positions are being added in cost centers where vacancies exist in the same classification or in classifications that have a number of vacancies throughout the organization that can be utilized. Of the 42 new positions included in the FY 2023-24 Recommended Budget, the Management Audit Division recommends not approving 32 positions on the basis that budgetary capacity already exists within the organization to immediately hire into these roles. This recommendation in no way impacts the ability of VMC to fill positions and provide the service levels already projected for FY 2023-24. Approval of this recommendation would result in \$6,620,651 in savings that would reduce the General Fund Subsidy by a commensurate amount. The table on the following page provides the detail by position.

**Santa Clara County FY24 Recommended Budget Review
Valley Medical Center BU921 - New Positions**

Position No.	Cost Center	Status	Job Code Description	FTE	Total Projection Amount	Deny Approval Due to Excess Capacity	Savings	FTE
60114489	6527	S40	Hospital Services Asst II	1.0	110,425	X	110,425	1.0
60114490	6527	S40	Hospital Services Asst II	1.0	110,425	X	110,425	1.0
60114614	6528	S40	Nrs Mgr Medical Surgical Nrsin	1.0	343,362	X	343,362	1.0
60114631	6561	S40	Cert Reg Nrs Anesthetist	0.5	192,364			
60114503	6568	S40	Clinical Lab Scientist II	1.0	208,744	X	208,744	1.0
60114504	6569	S40	Clinical Lab Scientist II	1.0	208,744	X	208,744	1.0
60113717	6613	S40	Pharmacy Technician	1.0	130,497	X	130,497	1.0
60114632	6622	S40	Respiratory Care Prac II	0.9	183,704	X	183,704	0.9
60114633	6622	S40	Respiratory Care Prac II	0.9	183,704	X	183,704	0.9
60114634	6622	S40	Respiratory Care Prac II	0.9	183,704	X	183,704	0.9
60114635	6622	S40	Respiratory Care Prac II	0.9	183,704	X	183,704	0.9
60114636	6622	S40	Respiratory Care Prac II	0.9	183,704	X	183,704	0.9
60114500	6634	S40	EKG Technician	1.0	114,669	X	114,669	1.0
60114501	6634	S40	EKG Technician	1.0	114,669	X	114,669	1.0
60113976	6638	S40	Assistant Nurse Manager	1.0	322,943	X	322,943	1.0
60113987	6662	S40	Nurse Practitioner	1.0	315,045	X	315,045	1.0
60114001	6662	S40	Nurse Practitioner	1.0	315,045	X	315,045	1.0
60113986	6666	S40	Nurse Practitioner	1.0	315,045	X	315,045	1.0
60113989	6666	S40	Licensed Vocational Nurse	1.0	140,896	X	140,896	1.0
60114010	6772	S40	Physical Therapist III	1.0	228,144			
60114011	6772	S40	Physical Therapist II	1.0	209,999	X	209,999	1.0
60114009	6773	S40	Occupational Therapist III	1.0	228,144			

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60114416	6811	S40	Sr Mgmt Analyst	1.0	192,381	X	192,381	1.0
60113695	6822	S40	Health Care Compliance Analyst	1.0	174,309			
60113696	6822	S40	Health Care Compliance Analyst	1.0	174,309			
60114415	6845	S40	Sr Health Care Fin Analyst	1.0	190,771	X	190,771	1.0
60113980	6863	S40	Licensed Vocational Nurse	1.0	140,896	X	140,896	1.0
60113981	6863	S40	Licensed Vocational Nurse	1.0	140,896	X	140,896	1.0
60113982	6863	S40	Licensed Vocational Nurse	1.0	140,896	X	140,896	1.0
60113983	6863	S40	Staff Developer	1.0	288,440	X	288,440	1.0
60113984	6863	S40	Staff Developer	1.0	288,440	X	288,440	1.0
60113709	6874	S40	Medical Social Worker II	1.0	175,307	X	175,307	1.0
60114496	6931	S40	Inpatient Case Manager	1.0	275,798	X	275,798	1.0
60114497	6931	S40	Inpatient Case Manager	1.0	275,798	X	275,798	1.0
60114498	6931	S40	Medical Social Worker II	1.0	175,307	X	175,307	1.0
60114499	6931	S40	Medical Social Worker II	1.0	175,307	X	175,307	1.0
60113720	6936	S40	Medical Translator Coord	1.0	158,151			
60113721	6936	S40	Medical Translator Coord	1.0	158,151			
60113722	6936	S40	Medical Translator Coord	1.0	158,151			
60113723	6936	S40	Medical Translator Coord	1.0	158,151			
60113724	6936	S40	Medical Translator	1.0	129,340			
60113715	6970	S40	Pharmacist Specialist	1.0	281,386	X	281,386	1.0
				41.0	8,379,865.00		6,620,651.00	31.5